

WARREN COUNTY

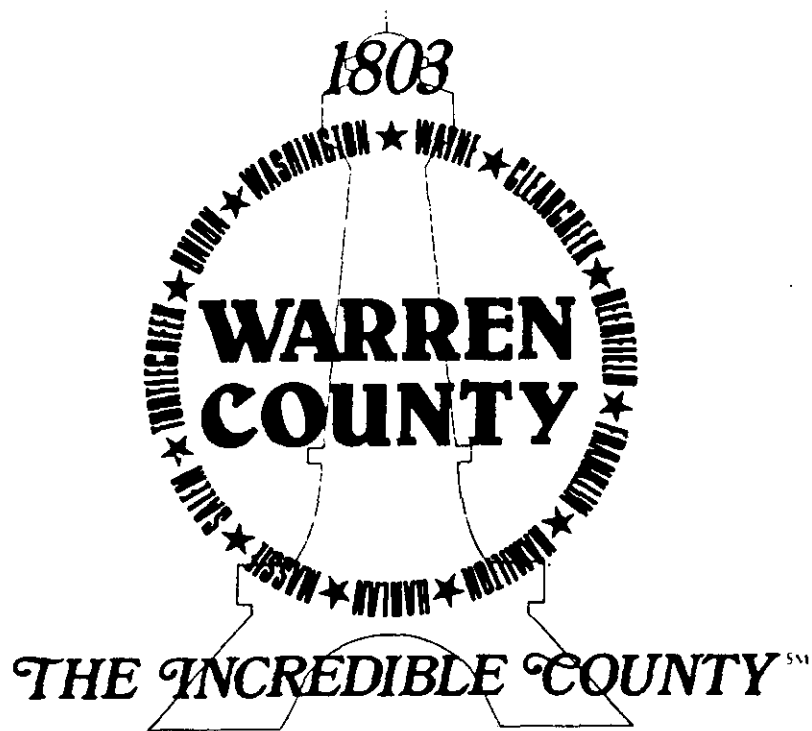
AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1992

Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 1992

WARREN COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 1992

Prepared by:
Nick Nelson
County Auditor

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WARREN COUNTY, OHIO

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INTRODUCTORY SECTION

AUDITOR'S OFFICE
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NICK NELSON
AUDITOR

June 25, 1993

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, 1992. 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

While there is no legal requirement for the preparation of this report, it 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 presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The report:

This Comprehensive Annual Financial Report (CAFR) is designed to assist and guide the reader in understanding its contents. The report is comprised of the following three major sections:

1. The Introductory Section includes the table of contents, this letter of transmittal which presents the County's organization, operational structure and accomplishments, an organizational chart and a list of elected officials.
2. The Financial Section contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Report of the Independent Auditors.
3. The Statistical Section presents social, economic and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

The Reporting Entity:

Consistent with Section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board (GASB), "Defining the Reporting Entity", this report includes all funds, account groups, organizations, activities and functions in which the County exercises oversight responsibility. In determining oversight responsibility, the County considered such factors as financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County provides a full range of services. These services include police protection; water and sanitation services; the construction and maintenance of highways, streets, and infrastructure; public assistance; health assistance; civil and criminal justice systems; and other general administrative support services. In addition to general government activities, the governing body exercises, or has the ability to exercise, oversight of the Mental Retardation and Developmental Disabilities Board; County Transit; Children Services Board; and the Emergency Management Agency; therefore, these activities are included in the reporting entity.

Certain organizations share some degree of name similarity with Warren County, however, they constitute separate and distinct entities, not only from the County but, also from each other. The County has no oversight responsibility for these entities. Because of their independent nature, none of these organizations' financial statements are included in this report. These organizations are as follows:

- Warren County Board of Education
- Warren County Agricultural Extension Office
- Warren County Airport Authority
- Warren County Metropolitan Housing Authority

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

County Organization and Services

Warren County, Ohio was established by an act of the first General Assembly of Ohio on May 1, 1803. It was named in honor of General Joseph Warren, a patriot who died in the Battle of Bunker Hill during the Revolutionary War. Six months after the establishment of the County, Lebanon became the County Seat.

Warren County is located in the southwestern part of the state, approximately 30 miles north of Cincinnati and 25 miles south of Dayton. Its 408 square mile area serves a residential population estimated at 113,909 (1990 U.S. Bureau of Census) and is classified as the 20th largest populated county in the state. The County includes 11 townships, 11 villages and 6 cities, with the City of Lebanon serving as the county seat. 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 make 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. Four Common Pleas Court Judges are elected to six year terms.

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 and a wastewater collection and treatment system which are accounted for as enterprise funds.

The reporting standards:

The County's accounts are organized as funds and account groups. Each fund and account group is a separate accounting entity with its own self-balancing set of accounts; assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

Governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes. During 1992 the County maintained twenty-five special revenue funds.

The Debt Service Funds are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs. During 1992 the County had three debt service funds.

The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. During 1992 the County utilized thirteen capital project funds.

Proprietary funds:

The Enterprise 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 of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County operated two enterprise funds in 1992.

The Internal Service Funds are used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis. The County has five internal service funds.

Fiduciary funds:

Fiduciary funds include *Trust and Agency Funds*. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The County has one expendable trust fund, one nonexpendable trust fund and forty agency funds.

General fixed assets account group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$17,679,006, exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

General long-term obligations account group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of \$11,249,250, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,008,347, and amounts due on capitalized leases of \$43,322. These obligations are further explained in Notes 1, 13 and 14.

Basis of accounting:

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 1600, "Basis of Accounting". All governmental and expendable trust funds are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. During 1992 all accounting policies were applied consistently with those of 1991. Accounting policies are further explained in Note 1.

Economic Outlook

Warren County's location in the southwestern part of Ohio ranks as one of the top growth areas in the country. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along Interstate 71's northeast corridor in the City of Mason and Deerfield Township, has contributed to Warren County's economic development. At the same time Greater Dayton's southerly expansion has prompted strong growth along Interstate 75 in Franklin Township and Clearcreek Township and particularly in the City of Springboro. Much of the commercial growth is high technology and service related industries. A summary of Warren County growth is demonstrated in the following table:

	Number of Commercial/Industrial New Construction or Expansion	Projected Cost
1985	120	\$25.408 million
1986	138	37.478 million
1987	144	25.686 million
1988	229	36.201 million
1989	243	43.421 million
1990	199	40.566 million
1991	165	19.388 million
1992	209	30.593 million

Source: Warren County Office of Economic Development
Ohio Data Users Center

Along with this continued commercial/industrial growth are residential building permits totaling over 727 from January 1992 through December 1992. In spite of the economic recession around the country and in most of Ohio, Warren County has continued to experience positive growth and employment relationships. The County employment level has been better than the state during the past few years. The County currently has a 6.4 % unemployment rate as compared to a 6.5% annual rate for 1992 and a state-wide annual rate of 7.2%. During the last several years there has been tremendous growth in new housing starts and a significant increase in residential and commercial property values as shown in the following table:

Warren County New Construction Assessed Values

Tax Year	Residential	Industrial	Commercial
1987	\$22,168,000	\$2,573,000	\$7,206,000
1988	\$32,839,000	\$1,300,000	\$13,629,000
1989	\$31,183,450	\$715,100	\$9,345,260
1990	\$29,106,180	\$2,113,550	\$10,472,640
1991	\$32,632,220	\$6,508,050	\$6,411,420
1992	\$35,140,660	\$1,293,850	\$8,925,530

Source: Warren County Auditor's Office

Based on current projections, this trend is expected to continue through the end of the century. While having a positive impact, this growth also presents significant challenges for the government. Warren County will continue to respond to these challenges in a positive and progressive manner.

Major Initiatives and Future Outlook

In preparing the 1992 Budget, Warren County identified several major programs intended to address citizen demand for services and to safeguard the environment. An additional one-half of one percent (1/2%) sales tax became effective in January 1992, with proceeds targeted to finance juvenile treatment and housing facilities, various jail facilities, maintenance and improvement of communication and emergency dispatch systems as well as increased operating costs.

Favorable conditions in the bond market during 1992 prompted the County to convert special assessment notes to bonds in the amount of \$4,207,000 and issue new water revenue bonds in the amount of \$7,500,000 and sewer revenue bonds in the amount of \$1,500,000.

The Geographic Information System (G.I.S.) which would provide a computerized digital mapping system linked to property related databases of all county departments continued to be a priority project for 1992. The scope of the project is comprehensive in nature including data from the County Auditor, the County Engineer, the Regional Planning Commission, Soil and Water Conservation, the Communications Department, the Emergency Management Department, the Water and Sewer Department, and Building and Zoning. During 1992 the County continued its pilot program designed to explore different options of G.I.S. development and determine the most economical and efficient way to develop the system.

The County Engineer continued his maintenance and expansion program of road paving and bridge replacement resurfacing 32.27 miles of County roads and replacing 11 bridges in 1992 at a cost of \$1,837,666.

Planning began on a major addition to the County jail and major repair and maintenance programs were continued for existing County facilities. In addition, planning for a new Juvenile Detention Center was initiated in 1992.

The Procter and Gamble Company broke ground on Phase I of their planned research and development center estimated to cost \$281,000,000. The County has granted a 75% Rural Enterprise Zone Abatement to this project. Currently the County is analyzing the infrastructure requirements for this and additional projects in the area with the intention of utilizing Tax Increment Financing, if necessary, to make required improvements.

Warren County's General Fund year-end balance has shown healthy improvement in the last several years, with conservative revenue estimates from the County Budget Commission for investment income and the "piggy-back" sales tax creating a reserve that should allow the County to meet the increasing demands for General Fund expenditures without facing shortfall conditions. The \$2,543,015 unreserved and undesignated General Fund balance at December 31, 1992, represents approximately 14.7% of General Fund expenditures and other financing uses.

The real property tax revenues for the General Fund are derived entirely from inside millage (unvoted millage). The revenue structure of the General Fund is balanced so that the operation of the County is not overly dependent on one revenue source (such as real property taxes). The 1/2% permissive sales tax approved in August of 1973 and the 1/2% permissive sales tax enacted by the County Commissioners, which became effective on January 1, 1992, provide an equitable means of generating revenues necessary for the operation of the offices administered by the elected officials as well as for mandated contributions for welfare costs and discretionary grants in aid to certain county organizations and special districts.

With the economic recovery in Ohio on the upswing, the prospects for 1993 and beyond look promising. Warren County's proximity to the metro area has been a key factor in the population growth that has been experienced in the past two decades. The County will continue to provide the greater metropolitan area with an environment that offers the pleasures of small town and/or country living within minutes of a large, urban expanse.

Department Focus

Each year a department is selected to highlight its efforts and achievements. For 1992 we have selected the Building and Zoning Department.

The Warren County Commissioners established the "Building Code" on July 10, 1956, "...to provide minimum standards to safeguard life, health, property and the public welfare...". The building inspector, who was allowed to "deputize" employees in the new Building Department, had responsibility for inspecting not only residential structures, but virtually every structure, including public garages.

Responsibility for non-residential building regulations was eventually assumed by the state, but the County's Building Department became a certified on December 8, 1969, and had the power to enforce all rules regarding all types of buildings in the County except schools and prisons. Schools were exempt from building permit fees, so there was no reason to spend the time locally reviewing and inspecting those projects. Currently, in addition to reviewing plans and inspecting both residential and non-residential construction in the unincorporated areas of the County, the Building Department also is under contract for both residential and non-residential inspections in Corwin, Maineville, and Morrow, as well as non-residential only for Carlisle, Harveysburg, South Lebanon and Waynesville. In addition, the Department does electrical inspections under contract with Butlerville, Carlisle, Corwin, Harveysburg, Maineville, Morrow, Pleasant Plain, South Lebanon and Waynesville.

Flood Damage Prevention Regulations went into effect on April 21, 1981, and affect all of the unincorporated areas of the County. The building inspector has responsibility for reviewing all work within those areas designated as special flood hazards, including any gravel pit operation, grading, stream-bank erosion control, buildings or bridges.

In an effort to make Warren County more compatible with its neighbors, the self-drafted residential building code was replaced on January 7, 1986, by the Council of American Building Officials (CABO) building code.

In 1992, there were 1,394 building and electrical permits issued, including 727 single family homes, for a total construction value of \$121,265,578. The volume of construction required an average of approximately 900 inspections per month. Zoning handled 1,279 violations of the code, including 31 court cases, and 5,671 inspections in 1992.

The fees levied by the Building and Zoning Department for non-residential work are tied directly to the state building code. The fees charged for residential work have remained unchanged since 1979, therefore, increases in revenues derived from residential inspection fees reflect the increased size of homes and the effects of rising building costs. Income for the Department of Building and Zoning for 1992 was \$617,938, while expenditures were on \$372,756.

Financial Information

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 certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for fixed asset 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, by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department or organizational unit by function (Public Safety, Public Works, Health, Human Services, Conservation / Recreation, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | |
|------------------------|-----------------------------|
| * Personal services | * Materials and supplies |
| * Contractual services | * Capital Outlay |
| * Other financing uses | * Debt Service
Principal |
| * Transfers | Interest |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year.

Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year. The original general fund appropriation for 1992 was \$16,930,954. The appropriation was supplemented numerous times resulting in final general fund

appropriations of \$19,032,856, an increase of \$2,101,902 or 12.4% of the original appropriations. Special revenue funds appropriations increased by \$1,012,732 from initial appropriations of \$23,457,896 to year-end appropriations of \$24,470,628, debt service funds appropriations increased \$20, from initial appropriations of \$1,067,366 to year-end appropriations of \$1,067,386 and capital projects funds appropriations increased \$2,877,500, from initial appropriations of \$620,781 to year-end appropriations of \$3,498,281. The increase in appropriations for the capital projects funds is due primarily to construction of the juvenile detention center and road construction.

General Governmental Functions

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund (or account group) 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 for all Governmental and Fiduciary Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available within the business cycle (within 60 days after year end) and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds are converted to the accrual basis; whereby, revenues are recognized when goods or services are measurable and earned, and expenses are recognized when goods and services are received.

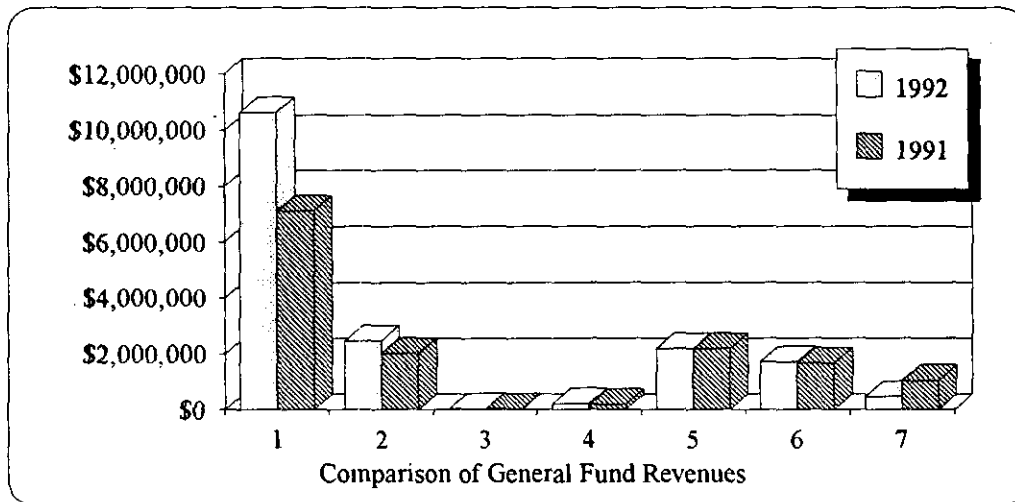
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major account level within a division and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor; those 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 details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date to all users. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting for the various funds and account groups utilized by Warren County are fully described in Note 1.

General Governmental Functions

The following schedule presents a summary of general fund revenues for the fiscal year ended December 31, 1992 and the amount and percentage of increases and decreases in relation to prior year revenues.

	1992 Amount	Percent of Total	Increase (Decrease) from 1991	Percent of Increase (Decrease)
<u>Revenues</u>				
1. Taxes	\$10,640,365	60.1%	3,534,114	49.7%
2. Charges for Services	2,448,525	13.8%	438,109	21.8%
3. Licenses and permits	23,959	.1%	1,600	7.2%
4. Fines and Forfeitures	218,630	1.3%	24,792	12.8%
5. Intergovernmental Revenues	2,181,791	12.3%	13,719	.6%
6. Investment Earnings	1,721,279	9.7%	50,257	3.0%
7. Miscellaneous Revenue	473,503	2.7%	(583,587)	(55.2%)
Total Revenues	<u>\$17,708,052</u>	<u>100.0%</u>	<u>\$3,479,004</u>	



Taxes increased primarily due to the second one-half of one percent (1/2%) sales tax levy which became effective January 1, 1992.

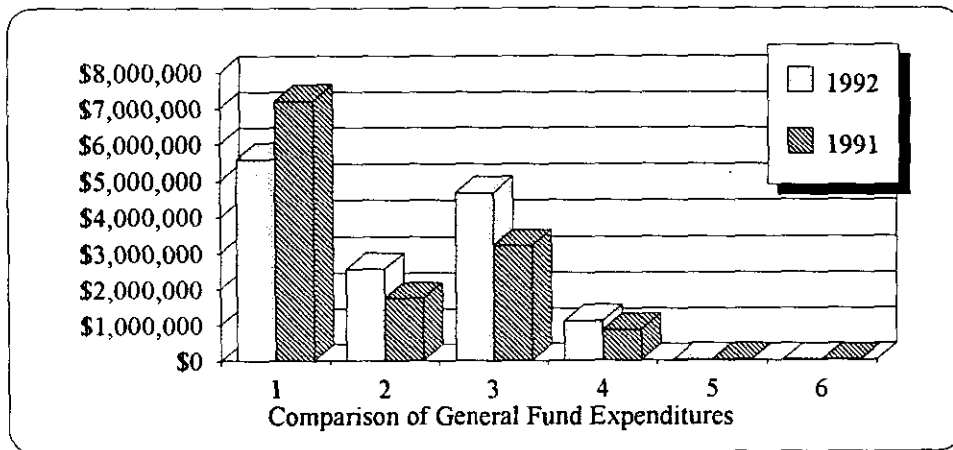
Investment earnings as a source of revenue does not lend itself well to comparison between fiscal years. Percentage increases and/or decreases when compared to prior years are not necessarily indicative of future year estimates.

Miscellaneous Revenue decreased primarily due to indirect cost reimbursements of charge backs made to recover costs incurred and reported in prior years.

Charges for services increased in large part due to additional recorders fees collected for mortgage refinancing.

The following schedule presents a summary of general fund expenditures for the fiscal year ended December 31, 1992 and the percentages of increases and decreases in relation to prior year amounts.

Expenditures	1992 Amount	Percent of Total	Increase (Decrease) from 1991	Percent of Increase (Decrease)
Current:				
General Government				
1. Legislative & Executive	\$5,583,372	40.08%	(\$1,624,270)	(22.54%)
2. Judicial	2,555,522	18.35	821,350	47.36
3. Public Safety	4,663,631	33.48	1,473,234	46.18
4. Human Services	1,104,875	7.90	247,106	28.81
Debt Service:				
5. Principal	16,431	.10	(983)	(5.60)
6. Interest and Fiscal Charges	5,254	.08	(2,364)	31.03
Total Expenditures	\$13,929,085	100.00%	\$914,073	



The decrease in Legislative and Executive and a portion of the increase in other areas is due to health care benefits and retirement contributions being charged to each department instead of paying all of these costs from the Executive budget as had been done in the past.

Highlights - Governmental Fund Operations:

General fund revenues and other financing sources totaled \$17,708,052 in 1992. The four largest individual sources to the General Fund, accounting for over 85% of this total, were as follows:

Taxes:	
Real Estate Taxes	\$3,064,518
Sales and Use Taxes	3,740,438
Additional 1/2% Sales Tax	2,734,300
Charge for Services:	
General Fees	2,437,144
(Collected via tax settlements and general County operations)	
Intergovernmental Revenue:	
Shared Revenues from State of Ohio	1,501,002
(Local Government Funds)	
Investment Income Total	<u>1,721,279</u>
Total	<u>\$15,198,681</u>

General Government functions accounted for 47% of General Fund expenditures and other financing uses (primarily for legislative, executive and judicial programs administered by elected officials). The next two largest categories of expenditures were for Public Safety functions (primarily the Sheriff's operations) and Human Services functions (primarily the County's required payments for Child Welfare Board costs), which accounted for 26.9% and 6.4% respectively of General Fund expenditures and other financing uses.

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$397,653 on a GAAP basis. This included transfers to other funds amounting to \$3,381,314. In spite of the transfers, most notably the \$2,100,000 to the construction fund, the fund balance increased from \$2,449,592 at the beginning of the year to \$2,847,245 at December 31, 1992.

Revenues and other financing sources for the Special Revenue Funds totaled \$21,682,245. The *intergovernmental* revenues, which account for 63.3% of this total, consist primarily of shared license and gas tax revenues from the State of Ohio received into the Motor Vehicle Fund. Intergovernmental revenues for the Motor Vehicle and Gas Tax Fund in 1992 totaled \$3,161,955. Also State and Federal assistance for human services (welfare) programs totaling \$3,784,247 was received into the Human Service Fund. The remainder of the intergovernmental revenues are predominately State and Federal grants for human services programs. Property tax levies for the Board of Mental Retardation and Development Disabilities' operations at the Achievement Center accounted for 21.8% of the revenues and other financing sources of the Special Revenue Funds.

- **Special Revenue Funds**

The Special Revenue funds consist primarily of Human Services (human and social service programs), Children Services Board, Board of Mental Retardation (voter approved property tax levies to support health, welfare and other community service activities), Motor Vehicle and Gas Tax (road and bridge maintenance program) and all Federal and State grants.

All Special Revenue funds on a combined basis operated with \$21,682,245 in revenues and other resources (net) and \$19,010,553 in expenditures in 1992. No fund had a material loss during 1992.

The major source of revenue and other financing sources to the Debt Service Fund was special assessment levies. The County has never defaulted on debt obligations.

- **Debt Service Funds**

The Debt Service funds account for the accumulation of resources for, and payment of, interest and principal on long term obligations.

The Debt Service funds had a balance of \$232,957 at December 31, 1992, available to pay future principal and interest obligations. The fund balance increased by \$38,596 during 1992.

In terms of the Capital Project Funds, the major highlights in 1992 were as follows:

- Morrow-Rochester Sewer
- Kings Mill Sewer Construction
- Water Extension Projects
- Various County Building Improvements
- Project 21 Road Construction
- Capital Projects Funds

The fund balance in the Capital Projects funds increased by \$5,615,010 due to bond proceeds and a transfer from the general fund of \$2,100,000.

Highlights - Proprietary Funds

- Enterprise Funds

The Enterprise funds operated by the County include the Water and Sewer Funds. County enterprise funds operated in 1992 with \$5,389,502 in operating revenues and non-operating resources.

- Internal Service Funds

The Internal Service funds operated by Warren County include: Vehicle Maintenance, Sheriff, Health Insurance, MRDD Health Insurance and Gasoline funds. These funds provide services to County departments and other County entities. Charges are billed as services are used.

- Fiduciary Operations

At December 31, 1992, assets held in Fiduciary Funds totaled \$10,185,622. Liabilities related to Agency Funds amounted to \$9,533,615.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the Undivided Interest Agency Fund and then allocated to the General Fund and other qualifying funds as prescribed by Ohio law. The County invests in Certificates of Deposit which vary in length from one to 720 days, The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the County in 1992 totaled \$1,956,497.

Warren County, Ohio
Financial Position
December 31, 1992

Pooled Cash and Cash Equivalents	\$46,469,389
Receivables	29,074,612
Property, Plant and Equipment (Less accumulated depreciation)	79,679,026
Other Assets	<u>15,530,990</u>
Total Assets	<u>\$170,754,017</u>
Payables	\$12,733,156
Long Term Bonds, Notes and Loans	44,504,232
Other Liabilities	28,621,744
Total Fund Equity	<u>84,894,885</u>
Total Liabilities and Fund Equity	<u>\$170,754,017</u>

Risk Management

Warren County is self insured for employee health care benefits utilizing a \$200 annual per person deductible (\$400 per family) with an 80/20% co-pay (up to \$2000 for County, \$500 for employee with a maximum 2 per family). Excess loss coverage, carried through Excess Health, Inc. becomes effective after \$50,000 per year per specific claim. There is a lifetime maximum coverage per person of \$1,000,000

Each County department makes monthly payments to the self insurance fund. Claims are managed by a third party administrator.

The County's general, public officials, and automobile liabilities are contracted with third party carriers and provide liability limits of \$50,000 deductible for public officials or property damage, and \$250 collision, and \$100 comprehensive.

Debt Administration

At December 31, 1992, general obligation bonds outstanding totaled \$1,845,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$1,845,000
Net Debt Per Capita	\$16.20
Net Debt to Assessed Value	.1211%
Net Debt to Estimated Actual Value	.0432%

The outstanding debt is primarily related to repayment of the proceeds of monies used to either construct or renovate water and sewer facilities operated by the County, and construct an addition to the County's East Street Building.

The County maintains an "Aa" 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 utility billings.

The County's economy continues to grow. For the period December 31, 1991 through December 31, 1992, county sales tax collections increased by 6.5% or \$227,378, and overall General Government Revenues increased by over \$7,700,000.

OTHER INFORMATION

Independent Auditor's Opinion

The County had an independent audit of all funds and account groups performed by the State Auditor for the year ended December 31, 1992. 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, 1991. 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. 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 1992.

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, Auditors office, Project Coordinator
Cliff Klutts, Auditors office
Pat Hancock, Auditors office
Debbie Young, Auditors office
Gary Browning, Data Processing Director
Chris Amburgy, Water Dept. Business Manager
Government Resource Consultants, Inc.

Sincerely,



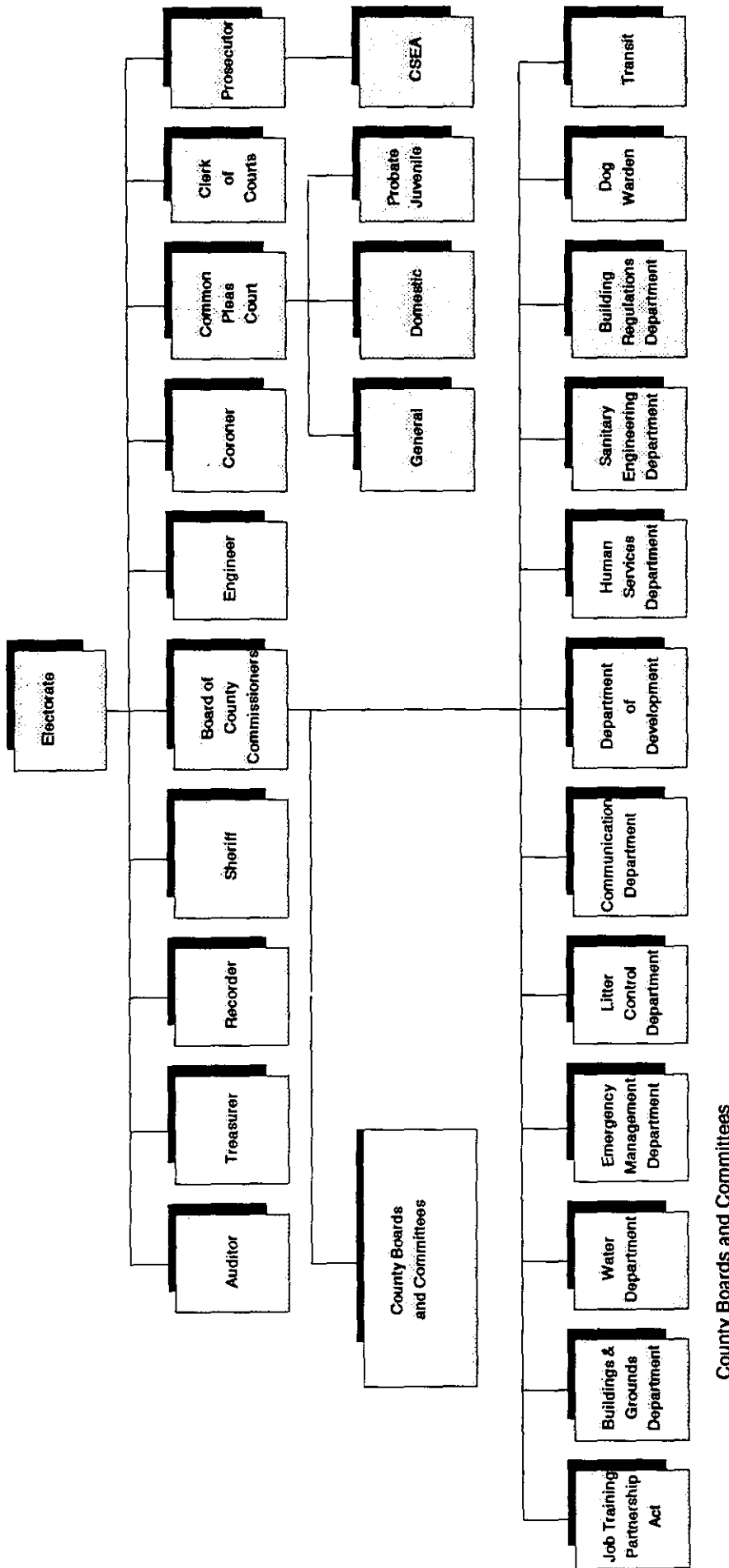
Nick Nelson
Warren County Auditor

**WARREN COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 1992**

<u>OFFICE HELD</u>	<u>NAME OF OFFICIAL</u>
Auditor	Nick Nelson
Clerk of Courts	Paul E. Harrison
Commissioners	O.H. "Pete" Egleston C. Michael Kilburn George Terwilleger
Coroner	Warren C. Young Jr.
Engineer	Craig "Rick" Pendleton
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss *
Treasurer	Harry D. Cornett
* Appointed 6-5-92	
Judges	
Common Pleas Judges: General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Mark Clark
County Court Judges	L. Kathleen Porter Dallas Powers

Warren County, Ohio

Organizational Chart



County Boards and Committees

- Budget Commission
- Records Commission
- Soldiers Relief Commission
- Planning Commission
- Board of Revision
- Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Data Processing Board
- Microfilm Board
- Board of Elections

*Government Finance Officers
Association Certificate*

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, 1991

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.



[Signature]
President
[Signature]
Jeffrey L. Eselle
Executive Director

FINANCIAL SECTION

THOMAS E. FERGUSON, CFE

AUDITOR OF STATE

P.O. BOX 1140 • Columbus, Ohio 43266-0040 • (614) 466-4514

Board of Commissioners
Warren County Offices
320 East Silver Street
Lebanon, Ohio 45036

Independent Auditor's Report

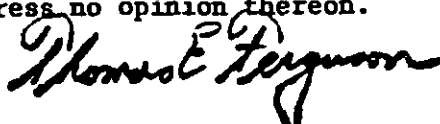
We have audited the accompanying general purpose financial statements of Warren County as of December 31, 1992 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of Warren County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County as of December 31, 1992 and the results of its operations and cash flows of its proprietary and similar trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Warren County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the table of contents and therefore express no opinion thereon.



THOMAS E. FERGUSON
Auditor of State

June 21, 1993

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GENERAL PURPOSE FINANCIAL STATEMENTS

THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 1992 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.

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**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1992**

ALL FUND TYPES AND ACCOUNT GROUPS

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Assets and Other Debits:</u>				
<u>Assets:</u>				
Cash and Cash Equivalents	\$2,686,825	\$9,398,047	\$271,204	\$7,933,058
Cash with Fiscal Agent	0	0	5,303	0
Receivables (net of allowances for doubtful accounts):				
Taxes	5,184,059	5,079,600	0	0
Accounts	78,947	33,607	2,163	0
Special Assessments	0	0	15,978,497	0
Interest	263,114	15,368	0	18,311
Due from Other Funds	36,880	24,832	0	0
Due from Other Governments	22,907	182,200	0	82,023
Interfund Loans Receivable	210,201	5,000	0	0
Inventory of Supplies at Cost	0	522,157	0	0
Prepaid Items	147,935	11,503	0	0
<u>Restricted Assets:</u>				
Cash and Cash Equivalents	0	0	0	0
Cash with Fiscal Agent	0	0	0	0
Funds on Deposit with Deferred Compensation Board	0	0	0	0
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0
<u>Other Debits:</u>				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided For Debt Service	0	0	0	0
Total Assets and Other Debits	\$8,630,868	\$15,272,314	\$16,257,167	\$8,033,392

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1992**

ALL FUND TYPES AND ACCOUNT GROUPS

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals (Memorandum Only)
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long Term Obligations	
\$10,653,806	\$1,007,879	\$6,900,698	\$0	\$0	\$38,851,517
0	0	1,054,556	0	0	1,059,859
0	0	0	0	0	10,263,659
721,172	6,124	0	0	0	842,013
0	0	0	0	0	15,978,497
24,385	0	297	0	0	321,475
0	16,978	0	0	0	78,690
0	9,635	0	0	0	296,765
292,515	0	0	0	0	507,716
95,119	3,664	0	0	0	620,940
5,419	0	0	0	0	164,857
5,182,519	0	0	0	0	5,182,519
1,375,494	0	0	0	0	1,375,494
0	0	2,230,071	0	0	2,230,071
61,996,311	3,709	0	17,679,006	0	79,679,026
0	0	0	0	232,957	232,957
0	0	0	0	13,067,962	13,067,962
<u>\$80,346,740</u>	<u>\$1,047,989</u>	<u>\$10,185,622</u>	<u>\$17,679,006</u>	<u>\$13,300,919</u>	<u>\$170,754,017</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1992**

ALL FUND TYPES AND ACCOUNT GROUPS

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
<i>Liabilities:</i>				
Accounts Payable	\$191,009	\$458,111	\$247	\$227,829
Accrued Wages and Benefits Payable	97,653	112,137	0	0
Due to Other Funds	9,777	64,513	0	0
Due to Other Governments	173,653	213,836	0	3,816
Matured Bonds and Interest Payable	0	0	5,303	0
Accrued Interest Payable	0	0	0	41,782
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	5,311,531	5,086,918	15,980,660	8,762
Interfund Loans Payable	0	44,455	38,000	425,261
Compensated Absences Payable	0	0	0	0
Obligations Under Capital Leases	0	0	0	0
General Obligation Notes Payable	0	0	0	5,153,450
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
Deferred Compensation Payable	0	0	0	0
Total Liabilities	<u>5,783,623</u>	<u>5,979,970</u>	<u>16,024,210</u>	<u>5,860,900</u>
<i>Equity and Other Credits:</i>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
<i>Retained Earnings:</i>				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances:</i>				
Reserved for Encumbrances	156,295	1,492,957	0	632,250
Reserved for Supplies Inventory	0	522,157	0	0
Reserved for Prepaid Items	147,935	11,503	0	0
Reserved for Debt Service	0	0	232,957	0
Unreserved	2,543,015	7,265,727	0	1,540,242
Total Equity and Other Credits	<u>2,847,245</u>	<u>9,292,344</u>	<u>232,957</u>	<u>2,172,492</u>
Total Liabilities, Equity and Other Credits	<u>\$8,630,868</u>	<u>\$15,272,314</u>	<u>\$16,257,167</u>	<u>\$8,033,392</u>

The notes to the general purpose financial statements are an integral part of this statement.

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1992**

ALL FUND TYPES AND ACCOUNT GROUPS

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals (Memorandum Only)
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long Term Obligations	
\$433,036	\$355,121	\$0	\$0	\$0	\$1,665,353
14,959	7,062	0	0	0	231,811
4,371	29	0	0	0	78,690
26,078	5,687	3,164,528	0	0	3,587,598
0	0	0	0	0	5,303
137,996	0	0	0	0	179,778
0	0	2,580,135	0	0	2,580,135
0	0	380,495	0	0	380,495
0	0	1,178,386	0	0	1,178,386
3,802	0	0	0	0	26,391,673
0	0	0	0	0	507,716
238,339	91,205	0	0	2,008,347	2,337,891
0	0	0	0	43,322	43,322
650,000	0	0	0	0	5,803,450
135,000	0	0	0	1,710,000	1,845,000
0	0	0	0	9,539,250	9,539,250
4,118,210	0	0	0	0	4,118,210
23,155,000	0	0	0	0	23,155,000
0	0	2,230,071	0	0	2,230,071
<u>28,916,791</u>	<u>459,104</u>	<u>9,533,615</u>	<u>0</u>	<u>13,300,919</u>	<u>85,859,132</u>
0	0	0	17,679,006	0	17,679,006
44,506,193	11,084	0	0	0	44,517,277
6,558,013	0	0	0	0	6,558,013
365,743	577,801	0	0	0	943,544
<u>6,923,756</u>	<u>577,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,501,557</u>
0	0	0	0	0	2,281,502
0	0	0	0	0	522,157
0	0	0	0	0	159,438
0	0	0	0	0	232,957
0	0	652,007	0	0	12,000,991
<u>51,429,949</u>	<u>588,885</u>	<u>652,007</u>	<u>17,679,006</u>	<u>0</u>	<u>84,894,885</u>
<u>\$80,346,740</u>	<u>\$1,047,989</u>	<u>\$10,185,622</u>	<u>\$17,679,006</u>	<u>\$13,300,919</u>	<u>\$170,754,017</u>

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	<i>Governmental Fund Types</i>			<i>Fiduciary Fund Types</i>		Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Expendable Trust Fund	
Revenues:						
Taxes	\$10,640,365	\$5,344,979	\$0	\$0	\$0	\$15,985,344
Intergovernmental Revenues	2,181,791	13,718,113	0	1,368,528	0	17,268,432
Charges for Services	2,448,525	1,090,033	0	0	0	3,538,558
Licenses and Permits	23,959	0	0	0	0	23,959
Investment Earnings	1,721,279	95,242	15,549	124,427	0	1,956,497
Special Assessments	0	0	917,971	1,037,443	0	1,955,414
Fines and Forfeitures	218,630	96,447	0	0	0	315,077
All Other Revenues	473,503	405,078	38,573	0	46,659	963,813
Total Revenues	17,708,052	20,749,892	972,093	2,530,398	46,659	42,007,094
Expenditures:						
<i>Current:</i>						
<i>General Government:</i>						
Legislative and Executive	5,583,372	439,107	0	0	0	6,022,479
Judicial	2,555,522	324,168	0	0	0	2,879,690
Public Safety	4,663,631	386,180	0	0	0	5,049,811
Public Works	0	4,191,941	0	0	0	4,191,941
Health	0	313,379	0	0	0	313,379
Human Services	1,104,875	13,196,256	0	0	0	14,301,131
Community and Economic Development	0	299,571	0	0	0	299,571
Other Expenditures	0	0	0	65,250	33,752	99,002
Capital Outlay	0	0	0	3,624,955	0	3,624,955
<i>Debt Service:</i>						
Principal Retirement	16,431	4,634	449,380	0	0	470,445
Interest and Fiscal Charges	5,254	1,836	617,767	400,011	0	1,024,868
Total Expenditures	13,929,085	19,157,072	1,067,147	4,090,216	33,752	38,277,272
Excess (Deficiency) of Revenues Over Expenditures	3,778,967	1,592,820	(95,054)	(1,559,818)	12,907	3,729,822
Other Financing Sources (Uses):						
Proceeds of Special Assessment Bonds	0	0	0	4,207,000	0	4,207,000
Operating Transfers In	0	932,353	133,650	2,158,197	0	3,224,200
Operating Transfers Out	(3,381,314)	0	0	0	0	(3,381,314)
Total Other Financing Sources (Uses)	(3,381,314)	932,353	133,650	6,365,197	0	4,049,886
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	397,653	2,525,173	38,596	4,805,379	12,907	7,779,708
Fund Balance at Beginning of Year	2,449,592	6,620,652	194,361	(2,632,887)	572,886	7,204,604
Increase in Inventory Reserve	0	146,519	0	0	0	146,519
Fund Balance at End of Year	<u>\$2,847,245</u>	<u>\$9,292,344</u>	<u>\$232,957</u>	<u>\$2,172,492</u>	<u>\$585,793</u>	<u>\$15,130,831</u>

The notes to the general purpose financial statements are an integral part of this statement.

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WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

ALL GOVERNMENTAL FUND TYPES

	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$10,454,000	\$10,640,365	\$186,365	\$5,111,250	\$5,389,321	\$278,071
Intergovernmental Revenues	2,108,000	2,222,316	114,316	14,468,432	14,861,601	393,169
Charges for Services	2,127,310	2,437,144	309,834	866,000	1,073,664	207,664
Licenses and Permits	11,510	24,699	13,189	0	0	0
Investment Earnings	1,530,000	1,643,234	113,234	153,400	96,546	(56,854)
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	190,000	222,149	32,149	77,200	99,786	22,586
All Other Revenues	287,150	565,192	278,042	290,000	488,597	198,597
Total Revenues	16,707,970	17,755,099	1,047,129	20,966,282	22,009,515	1,043,233
Expenditures:						
<i>Current:</i>						
<i>General Government</i>						
Legislative and Executive	6,769,175	5,773,266	995,909	970,083	492,295	477,788
Judicial	2,730,349	2,679,418	50,931	345,230	330,190	15,040
Public Safety	5,040,633	4,837,400	203,233	461,103	384,656	76,447
Public Works	0	0	0	7,607,899	5,485,827	2,122,072
Health	0	0	0	322,455	316,439	6,016
Human Services	1,182,131	1,121,688	60,443	15,284,937	13,863,385	1,421,552
Community and Economic Development	0	0	0	681,941	489,913	192,028
Other Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	15,722,288	14,411,772	1,310,516	25,673,648	21,362,705	4,310,943
Excess (Deficiency) of Revenues over Expenditures	985,682	3,343,327	2,357,645	(4,707,366)	646,810	5,354,176
Other Financing Sources (Uses):						
Proceeds from Notes	0	0	0	0	0	0
Proceeds from Bonds	0	0	0	0	0	0
Operating Transfers In	0	0	0	223,350	238,350	15,000
Operating Transfers Out	(3,456,865)	(3,239,067)	217,798	0	0	0
Construction Advances In	0	0	0	0	0	0
Advances In	176,137	229,130	52,993	0	99,805	99,805
Advances Out	0	(263,194)	(263,194)	0	(195,160)	(195,160)
Total Other Financing Sources (Uses)	(3,280,728)	(3,273,131)	7,597	223,350	142,995	(80,355)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,295,046)	70,196	2,365,242	(4,484,016)	789,805	5,273,821
Fund Balance at Beginning of Year	2,248,746	2,248,746	0	5,534,655	5,534,655	0
Prior Year Encumbrances	146,297	146,297	0	1,385,803	1,385,803	0
Fund Balance at End of Year	\$99,997	\$2,465,239	\$2,365,242	\$2,436,442	\$7,710,263	\$5,273,821

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

ALL GOVERNMENTAL FUND TYPES

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0	\$15,565,250	\$16,029,686	\$464,436
0	0	0	3,667,711	1,286,505	(2,381,206)	20,244,143	18,370,422	(1,873,721)
0	0	0	0	0	0	2,993,310	3,510,808	517,498
0	0	0	0	0	0	11,510	24,699	13,189
0	15,549	15,549	100,000	133,687	33,687	1,783,400	1,889,016	105,616
800,000	917,971	117,971	1,029,375	1,037,443	8,068	1,829,375	1,955,414	126,039
0	0	0	0	0	0	267,200	321,935	54,735
70,000	38,573	(31,427)	0	2,051	2,051	647,150	1,094,413	447,263
870,000	972,093	102,093	4,797,086	2,459,686	(2,337,400)	43,341,338	43,196,393	(144,945)
0	0	0	0	0	0	7,739,258	6,265,561	1,473,697
0	0	0	0	0	0	3,075,579	3,009,608	65,971
0	0	0	0	0	0	5,501,736	5,222,056	279,680
0	0	0	0	0	0	7,607,899	5,485,827	2,122,072
0	0	0	0	0	0	322,455	316,439	6,016
0	0	0	0	0	0	16,467,068	14,985,073	1,481,995
0	0	0	0	0	0	681,941	489,913	192,028
0	0	0	187,341	71,432	115,909	187,341	71,432	115,909
0	0	0	9,288,216	6,093,850	3,194,366	9,288,216	6,093,850	3,194,366
449,380	449,380	0	10,362,450	10,326,450	36,000	10,811,830	10,775,830	36,000
618,006	617,765	241	520,215	494,753	25,462	1,138,221	1,112,518	25,703
1,067,386	1,067,145	241	20,358,222	16,986,485	3,371,737	62,821,544	53,828,107	8,993,437
(197,386)	(95,052)	102,334	(15,561,136)	(14,526,799)	1,034,337	(19,480,206)	(10,631,714)	8,848,492
0	0	0	4,464,650	5,153,450	688,800	4,464,650	5,153,450	688,800
0	0	0	4,896,400	4,207,000	(689,400)	4,896,400	4,207,000	(689,400)
142,500	133,650	(8,850)	174,197	2,158,197	1,984,000	540,047	2,530,197	1,990,150
0	0	0	0	0	0	(3,456,865)	(3,239,067)	217,798
0	0	0	1,690,000	1,789,669	99,669	1,690,000	1,789,669	99,669
0	0	0	0	400,014	400,014	176,137	728,949	552,812
0	0	0	0	(82,448)	(82,448)	0	(540,802)	(540,802)
142,500	133,650	(8,850)	11,225,247	13,625,882	2,400,635	8,310,369	10,629,396	2,319,027
(54,886)	38,598	93,484	(4,335,889)	(900,917)	3,434,972	(11,169,837)	(2,318)	11,167,519
232,606	232,606	0	5,658,635	5,658,635	0	13,674,642	13,674,642	0
0	0	0	2,280,683	2,280,683	0	3,812,783	3,812,783	0
\$177,720	\$271,204	\$93,484	\$3,603,429	\$7,038,401	\$3,434,972	\$6,317,588	\$17,485,107	\$11,167,519

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1992

ALL PROPRIETARY AND SIMILAR TRUST FUNDS

	<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Type</i>	Totals (Memorandum Only)
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	
<u>Operating Revenues:</u>				
Charges for Service	\$4,961,160	\$4,217,451	\$0	\$9,178,611
Tap in Fees	69,994	0	0	69,994
Other Operating Revenues	126,092	3,220	2,160	131,472
Total Operating Revenues	5,157,246	4,220,671	2,160	9,380,077
<u>Operating Expenses:</u>				
Personal Services	1,275,188	534,338	0	1,809,526
Materials and Supplies	448,074	148,138	0	596,212
Contractual Services	604,254	509,374	0	1,113,628
Utilities	848,779	0	0	848,779
Depreciation	1,329,758	651	0	1,330,409
Health Insurance Claims	0	2,585,142	0	2,585,142
Other Operating Expenses	36,183	2,144	0	38,327
Total Operating Expenses	4,542,236	3,779,787	0	8,322,023
Operating Income	615,010	440,884	2,160	1,058,054
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	75,142	0	0	75,142
Interest and Fiscal Charges	(1,854,986)	0	0	(1,854,986)
Total Non-Operating Revenues (Expenses)	(1,779,844)	0	0	(1,779,844)
Income (Loss) Before Operating Transfers	(1,164,834)	440,884	2,160	(721,790)
<u>Operating Transfers:</u>				
Operating Transfers In	157,114	0	0	157,114
Total Operating Transfers	157,114	0	0	157,114
Net Income (Loss)	(1,007,720)	440,884	2,160	(564,676)
Add: Depreciation on Contributed Capital	460,008	0	0	460,008
Retained Earnings/Fund Balance at Beginning of Year	7,471,468	136,917	64,054	7,672,439
Retained Earnings/Fund Balance at End of Year	\$6,923,756	\$577,801	\$66,214	\$7,567,771

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1992

ALL PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals (Memorandum Only)
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	
Cash Flows from Operating Activities:				
Cash Received from Customers	\$5,128,686	\$4,200,693	\$0	\$9,329,379
Cash Payments for Goods and Services	(2,225,763)	(3,466,999)	0	(5,692,762)
Cash Payments to Employees	(1,278,227)	(525,833)	0	(1,804,060)
Other Operating Revenue	54,897	174,727	0	229,624
Net Cash Provided (Used) by Operating Activities	1,679,593	382,588	0	2,062,181
Cash Flows from Noncapital Financing Activities:				
Advances In	51,448	0	0	51,448
Advances Out	(239,595)	0	0	(239,595)
Transfers In from Other Funds	157,114	0	0	157,114
Net Cash Provided (Used) by Noncapital Financing Activities	(31,033)	0	0	(31,033)
Cash Flows from Capital and Related Financing Activities:				
Cash Received from Tap-in Fees in Excess of Cost	2,978,840	0	0	2,978,840
Contributions from Other Governments	376,115	0	0	376,115
Proceeds from Sale of Revenue Bonds	9,000,000	0	0	9,000,000
Proceeds from Sale of Notes	650,000	0	0	650,000
Acquisition and Construction of Assets	(4,957,626)	0	0	(4,957,626)
Principal Paid on General Obligation Bonds	(35,000)	0	0	(35,000)
Principal Paid on Revenue Bonds	(460,000)	0	0	(460,000)
Principal Paid on Capital Lease	(1,636)	0	0	(1,636)
Principal Paid on Ohio Water Development Authority Bonds	(178,098)	0	0	(178,098)
Interest Paid on All Debt	(1,844,562)	0	0	(1,844,562)
Net Cash Provided by Capital and Related Financing Activities	5,528,033	0	0	5,528,033
Cash Flows from Investing Activities:				
Proceeds from Sale of Investments	316,358	0	0	316,358
Receipts of Interest	60,134	0	2,118	62,252
Net Cash Provided from Investing Activities	376,492	0	2,118	378,610
Net Increase in Cash and Cash Equivalents	7,553,085	382,588	2,118	7,937,791
Cash and Cash Equivalents at Beginning of Year	9,658,734	625,291	63,799	10,347,824
Cash and Cash Equivalents at End of Year	\$17,211,819	\$1,007,879	\$65,917	\$18,285,615
Reconciliation of Operating Income to Net Cash				
Provided by Operating Activities:				
Operating Income	\$615,010	\$440,884	\$2,160	\$1,058,054
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Interest on Investments	0	0	(2,118)	(2,118)
Depreciation Expense	1,329,758	651	0	1,330,409
(Increase) Decrease in Accounts Receivable	(11,508)	44,999	(42)	33,449
(Increase) Decrease in Due from Other Funds	36,462	(4,692)	0	31,770
Increase in Due from Other Governments	0	(9,162)	0	(9,162)
(Increase) Decrease in Inventory	(16,940)	407	0	(16,533)
Increase (Decrease) in Accounts Payable	(38,525)	(99,017)	0	(137,542)
Decrease in Accrued Wages and Benefits	(24,527)	(9,753)	0	(34,280)
Increase in Compensated Absences	17,714	90,313	0	108,027
Increase in Prepaid Items	(146)	0	0	(146)
Increase in Due to Other Funds	2,043	13	0	2,056
Decrease in Due to Other Governments	(229,748)	(72,055)	0	(301,803)
Total Adjustments	1,064,583	(58,296)	(2,160)	1,004,127
Net Cash Provided (Used) by Operating Activities	\$1,679,593	\$382,588	\$0	\$2,062,181

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1992 the Water and Sewer Funds had outstanding liabilities of \$36,390 and \$8,380 respectively for certain capital assets.

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County: 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 County's major operations include 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, a water supply and sanitary sewer system is operated by the County.

Entity: The County's combined financial statements include accounts of all government departments, agencies, institutions, commissions, public authorities and other governmental organizations over which the County exercises significant oversight responsibility. Oversight responsibility is determined upon the basis of the County's participation with each entity in the following areas: financial interdependence, selection of governing authority, designation of management, ability to influence operations and accountability for fiscal matters.

In accordance with authoritative pronouncements issued by the Governmental Accounting Standards Board, The County's financial statements include all funds, account groups, agencies, boards, commissions, and component units over which the County Commissioners exercise primary oversight responsibility. Determination of oversight responsibility included consideration of such factors as financial dependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters. Among the factors considered were contracting authority, budgeting authority, taxing authority, whether outstanding debt is secured by revenues or general obligations of the County, whether there exists an obligation of the County to finance any deficits that may occur, and the extent of the reliance of the organization on continuing subsidies from the County.

Based on the foregoing criteria, the financial activities of the following organizations are reflected in the accompanying financial statements:

Warren County Emergency Management Agency - coordinates disaster services for participating entities within the County.

Warren County Transit - provides transportation to County citizens under a contract between the County Commissioners and the non-profit agency - Warren County Community Services, Inc.

Warren County Board of Mental Retardation and Developmental Disabilities (MRDD) - provides care and services to the mentally retarded and developmentally disabled. A majority of the board members are appointed by the County Commissioners. The Commissioners also levy taxes and serve as the appropriating authority for the board. The operations of the board are accounted for as a separate special revenue fund. Fixed assets and long-term obligations associated with these operations are reflected in the account groups.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Warren County Children Services Board - provides child care programs and other related services. A majority of the board members are appointed by the County Commissioners. The Commissioners also levy taxes and serve as the appropriating authority for the board. The operations of the board are accounted for as a separate special revenue fund. Fixed assets and long-term obligations associated with these operations are reflected in the account groups.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the county treasury. In the case of separate agencies, boards and commissions listed below the County serves as fiscal agent, but does not exercise primary oversight responsibility. Accordingly, the activities of the following districts and agencies are presented as agency funds within the County's financial statements.

- *Warren County Combined Health District* - The Health Department is governed by a five member board of health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees, mayors of participating municipalities and the County Commissioners. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.
- *Warren/Clinton Joint Solid Waste District* - Warren County participates in a joint venture with Clinton County in the operation of the Warren/Clinton Joint Solid Waste District. Warren County is the fiscal agent for the Board.
- *Warren County Soil and Water Conservation District* - The Soil and Water Conservation District is statutorily created as a separate and distinct subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.
- *Warren County Regional Planning Commission* - The Regional Planning Commission was created by the adoption of a resolution of cooperation by the Board of County Commissioners and by the Planning Commissions of Municipalities and the Board of Trustees within Warren County, Ohio. The Regional Planning Commission was created and vested with powers and duties given to Regional Planning Commissions under the laws of the State of Ohio. The Regional Planning Commission adopts its own budget with the majority of its funding provided by the Board of County Commissioners.
- *Warren County Park District* - The Park District Board is governed by board members who are appointed by the Warren County Probate Judge in a non-authoritative fashion. The Board adopts its own itemized appropriation measures and its operations are autonomous from the County.
- *Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board* - This is an eighteen member Board appointed by the Board of Commissioners in each county, the Ohio Department of Mental Health, and the Ohio Department of Alcohol and Drug Addiction Services. The Board is responsible for planning, funding and monitoring mental health, alcohol and drug abuse services in the two counties. The Board operates autonomously under Chapter 340 of the Ohio Revised Code.

Based on the structure of Ohio counties, the County Auditor and County Treasurer serve respectively as the fiscal officers and custodian of funds for certain non-County entities. In the case of these commissions, districts and boards, the County serves as fiscal agent, but does not exercise primary oversight responsibility.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The following organizations are not a part of the Warren County reporting entity and are excluded from the accompanying financial statements. Although the following entities meet the scope of public service criteria (GASB Statement 1, Section 2100.112) the degree of oversight by the County is so remote that to include these entities in the County financial statements would be misleading. The governing authorities of these excluded entities are selected independently of Warren County officials. Each individual governing authority: designates its own management; has complete control over operations; is solely responsible for reviewing, approving and revising its budget; has the ability to issue and is responsible for its own debt; functions as fiscal managers by controlling the collection and disbursement of funds and holding the title to assets; and has the ability to generate their own revenue through public tax levies or charges.

- *Warren County Board of Education* - The Warren County Board of Education is separately elected by the voters of the County and controls its own operations and budget. The Board of Education is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of the State of Ohio.
- *Warren County Agriculture Extension Office* - The Warren County Agricultural Extension Office is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the corporation.
- *Warren County Airport Authority* - The Warren County Airport Authority is established under the Ohio Revised Code, and is a nine (9) member board appointed by the Warren County Commissioners to set policy and administer the necessary management needs of the Warren County Airport.
- *Warren County Metropolitan Housing Authority (WMHA)* - The WMHA is governed by a five member Board of Housing Commissioners which oversees the operations of the Authority. The Board is appointed by the Mayor of the largest populated city (2 members), the County Commissioners (1 member), one member appointed by Probate Court and one member by Common Pleas Court. The Board adopts its own budgets, hires and fires its own staff and operates autonomously from the County. The Board is responsible for reporting its financial and operating activity to the State Auditor's Office and the United States Department of Housing and Urban Development.

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds and account groups, 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 /expenses. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the County:

Governmental Funds - are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in "financial flow" (sources, uses and balances of financial resources). The following are the County's governmental fund types:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

General 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 taxes, property taxes, 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.

Special Revenue Funds - monies in these funds are restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment long-term debt principal and interest.

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

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 the proprietary funds are included on the balance sheet. Fund equity (i.e. net assets) are segregated into contributed capital and retained earnings components. The proprietary fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

Enterprise 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.

Internal Service Funds - are used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds - These funds are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The County maintains an expendable trust fund, a non-expendable trust fund and agency funds. Expendable trust funds are accounted for and reported similarly to governmental funds. Non-expendable trust funds are accounted for and reported similarly to Proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

Trust and Agency Funds - include: property and other taxes, as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Warren County. The Expendable Trust Fund includes unclaimed funds of the courts.

Account Groups - To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature the following account groups are used:

General Fixed Assets Account Group - is established to account for fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group - is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

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

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is considered 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 unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable, but which are not considered available, such as delinquent real and personal property taxes whose availability is indeterminate, are recorded as deferred revenue. Special assessment installments, including related accrued interest and property taxes which are measurable at December 31, 1992, but which are not available are also recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before it has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees), and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

All proprietary type funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

D. 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 ordinance, 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 governmental 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. 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 1992.

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 1 through December 31. 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. Expenditures may not legally exceed budgeted appropriations at the object level. During the year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the general purpose financial statements.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

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.

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
GAAP Basis (as reported)	\$397,653	\$2,525,173	\$38,596	\$4,805,379
Increase (Decrease):				
Accrued Revenues at December 31, 1992, received during 1993	(274,376)	(248,689)	0	(91,572)
Accrued Revenues at December 31, 1991, received during 1992	316,828	741,259	0	19,482
Accrued Expenditures at December 31, 1992, paid during 1993	472,092	848,597	247	273,427
Accrued Expenditures at December 31, 1991 paid during 1992	(604,834)	(1,298,416)	(245)	(967,172)
Prepaid Items, 1991	166,414	16,526	0	0
Prepaid Items, 1992	(147,935)	(11,503)	0	0
Interfund Loans, 1991	176,137	(134,810)	(38,000)	(107,695)
Interfund Loans, 1992	(210,201)	39,455	38,000	1,234,892
Note Proceeds	0	0	0	5,153,450
Note Retirements	0	0	0	(10,326,450)
Encumbrances outstanding at December 31, 1992	(221,582)	(1,687,787)	0	(894,658)
Budget Basis	<u>\$70,196</u>	<u>\$789,805</u>	<u>\$38,598</u>	<u>(\$900,917)</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve of Ohio (STAR Ohio), short-term certificates of deposit and treasury securities. The STAR Ohio, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments with 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 4, Cash, Cash Equivalents and Investments.

F. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. As noted above, STAR Ohio, short-term certificates of deposit and treasury securities are included as cash equivalents on the combined financial statements due to their highly liquid nature. Investments are stated at cost, which approximates market value except for investments in the deferred compensation plan which are stated at market. The County allocates interest among the various funds based upon applicable legal and administrative requirements. See Note 4, Cash, Cash Equivalents and Investments.

G. 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 and expendable trust funds when purchased and expenses in the proprietary funds when used.

H. Fixed Assets and Depreciation

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

General fixed asset values were initially determined at December 31, 1987 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 fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

The County has elected not to record depreciation in the General Fixed Asset Account Group.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction, and architectural and engineering fees where applicable. Contributed fixed assets are recorded at fair market value at the date received.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u> (Years)
Land Improvements (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment,	3 - 25

A full year of depreciation expense is taken in the year of acquisition and no depreciation expense is recorded in the year of disposal.

I. Capitalization of Interest

The County's policy is to capitalize interest on Governmental (Capital Projects) and 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. For 1992, interest capitalized for Governmental and Proprietary funds construction-in-progress was \$100,011.

J. Contributed Capital

Contributed capital represents resources from other funds, governments, private resources as well as capital grants provided to Proprietary funds and are not subject to repayment. Resources from governmental funds restricted for the acquisition or construction of proprietary fixed assets are recorded as contributed capital. These assets are recorded at cost on the date the asset is purchased. Depreciation on those assets is expensed, and closed to the contributed capital fund equity account and added back to retained earnings. Proprietary fund tap-in fees in excess of cost are treated as contributed capital.

K. Long Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Water Fund
	East Street Building Fund
	Court Building Fund
Mortgage Revenue Bonds	Water Fund
	Sewer Fund
Special Assessment Bonds	Special Assessment Fund
General Obligation Notes	Water Fund
	Sewer Fund
	1991 Water Extension Projects Fund
	Kings Mill Sewer Construction Fund
	Morrow-Roachester Sewer Fund
	1990 Water Construction Projects Fund
Jail and Juvenile Detention Center Fund	
Capital Leases	General Fund
	Water Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long Term Obligations (Continued)

Obligation	Fund
Ohio Water Development Authority Loans	Sewer Fund
Compensated Absences	General Fund
	Motor Vehicle and Gas Tax Fund
	Human Services Fund
	Board of Mental Retardation Fund
	Dog and Kennel Fund
	Real Estate Assessment Fund
	Delinquent Real Estate Tax and Assessment Fund
	Youth Services Subsidy Fund
	Child Support Enforcement Agency Fund
	Emergency Management Fund
	Community Development Fund
	Children's Services Fund
	Water Fund
	Sewer Fund
	Sheriff Revolving Fund
	Health Insurance Fund

L. Compensated Absences

The County records a liability for vacation and sick leave when the obligation is attributable to services previously rendered, to rights that vest or accumulate, and where payment of the obligation is probable and can be reasonably determined. For governmental funds, that portion of unpaid compensated absences that is expected to be paid 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". The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

M. 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 fixed assets in Proprietary funds are receivables and contributed capital 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.

N. Special Assessments

The County reports Special Assessment bonds in the general long-term obligations account group. 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 a Debt Service Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Self-Funded Insurance

The County is self-funded for employee health care benefits. The program is administered by BenePlan Strategies which provides claims review and processing services. Each County fund is charged for its proportionate share of covered employees. The County records a liability in accounts payable for incurred but unreported claims at year end based upon an actuarial estimate.

P. Deferred Compensation Program Deposits

The market value of amounts held in employee deferred compensation plans established under Section 457 of the Internal Revenue Code is reported as an asset of the agency funds in the accompanying financial statements.

Q. Interfund Transactions

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets, and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

R. Reservations of Fund Balance

Reservations of fund balance or retained earnings indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, and encumbered amounts that are not accrued at year end in the governmental funds.

S. Total Columns on Combined Financial Statements - Overview

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PRIOR PERIOD ADJUSTMENTS

The balance of the retained earnings of the Water and Sewer Funds at December 31, 1991 has been restated from amounts previously reported to correct an accounting error in the amounts previously reported for funds held in escrow accounts at year end as required by the Bond Trustee. The beginning fund balance in the 1990 Water Construction Projects Fund and the 1991 Water Extension Projects Fund has been restated from amounts previously reported to correct an accounting error in the amounts for interfund loans in the two capital projects funds listed above. The balance of the General Fixed Asset Account Group at December 31, 1991 has been restated from amounts previously reported to correct an error in the amounts reported for property, plant and equipment. The effect of these adjustments on the 1991 statement of revenues and expenses was not significant.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 2 - PRIOR PERIOD ADJUSTMENTS (Continued)

The restatement resulted in adjustments to December 31, 1991 account balances as follows:

Description	Water Fund	Sewer Fund	GFAAG
Assets:			
Furniture and Fixtures			(27,025)
Construction in Progress			(24,500)
Total Property, Plant and Equipment			(51,525)
Liabilities:			
Matured Bonds and Interest	(110,932)	(2,557)	
Equity and Other Credits:			
Investment in General Fixed Assets			(51,525)
Retained Earnings - Reserved	115,000	170,000	
Retained Earnings - Unreserved	(4,068)	(167,443)	
	Capital Projects Funds		
	1990 Water Construction Projects Fund	1991 Water Extension Projects Fund	
Assets:			
Interfund Loans Receivable		\$584,164	\$225,467
Fund Balance:			
Unreserved		\$584,164	\$225,467

NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 1992 the following funds had a deficit in fund balance/retained earnings:

Fund	Deficit
Special Revenue:	
Job Training Partnership Fund	\$4,254
Recycling Fund	10,955
Debt Service:	
East Street Building Fund	33,682
Capital Projects:	
1991 Water Extension Fund	36,725
Emergency 911 Communications Fund	53,231
Airport Construction Fund	39,744
Kings Mills Sewer Construction Fund	551,432
Project 21 Road Construction Fund	4,172
Internal Service:	
Vehicle Maintenance Fund	6,948
Sheriff Fund	93,606
MRDD/Health Insurance Fund	100,431

NOTE 3 - DEFICIT FUND EQUITIES (Continued)

The fund deficits in the governmental funds arise from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the budgetary basis of accounting. The retained earnings deficits in the proprietary funds arise from the recognition of expenses on the accrual basis which are greater than expenses recognized on the cash basis. A deficit does not exist under the cash basis of accounting. The general fund provides operating transfers when cash is required, not when accruals occur.

NOTE 4 - 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 and Cash Equivalents". For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. All investments are recorded at cost except for deferred compensation deposits which are recorded at market value.

Ohio law requires the classification of funds held by the County into three categories. Category 1 consists of "active" funds - those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current two year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- Bonds, notes or other obligations guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest;
- Bonds, notes, debentures or other obligations or securities issued by any federal government agency, or the Export-Import Bank of Washington;
- Repurchase agreements in the securities enumerated above;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve (STAR Ohio).

Notwithstanding the foregoing requirements, the County may invest any moneys not required to be used for a period of six months in the following classes of investments:

- Bonds, notes or other obligations guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest;
- Discount notes of the Federal National Mortgage Association;
- Bonds of the State of Ohio; and
- Bonds of any municipal corporation, village, county, township or other political subdivision of this State, as to which there is no default of principal, interest or coupons.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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 Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110% 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. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uninsured and uncollateralized.

Investments:

- Category 1 Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

A. Deposits

At year end the carrying amount of the County's deposits was \$20,186,322 and the bank balance was \$21,785,912. Federal depository insurance covered \$330,000 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3.

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.

Description	Category 1	Category 2	Carrying Amount	Market Value
Investments				
<u>Categorized Investments</u>				
U.S. Treasury Notes	\$0	\$3,990,920	\$3,990,920	\$4,090,400
Local Government Securities	<u>8,250</u>	<u>0</u>	<u>8,250</u>	<u>10,130</u>
Total Categorized Investments	8,250	3,990,920	3,999,170	4,100,530
<u>Non Categorized Investments</u>				
Deferred Compensation	N/A	N/A	2,230,071	2,230,071
STAR Ohio	<u>0</u>	<u>0</u>	<u>19,848,544</u>	<u>19,848,544</u>
Total Non-Categorized Investments	<u>0</u>	<u>0</u>	<u>22,078,615</u>	<u>22,078,615</u>
Total Investments	<u>\$8,250</u>	<u>\$3,990,920</u>	<u>\$26,077,785</u>	<u>\$26,179,145</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

C. Cash with Fiscal Agents

The County had cash with fiscal agents in the amount of \$2,435,353 and the entire amount was collateralized by an investment pool and therefore classified as Category 3.

D. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Repurchase agreements and certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments on the combined financial statements and the classifications per items A, B and C of this note are as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Combined Balance Sheet	\$46,469,389	\$0
Investments:		
STAR Ohio	(19,848,544)	19,848,544
U.S. Treasury Notes	(3,990,920)	3,990,920
Local Government Securities	(8,250)	8,250
Funds on Deposit with Deferred Compensation Administrators	<u>0</u>	<u>2,230,071</u>
Per GASB Statement 3	<u>\$22,621,675</u>	<u>\$26,077,785</u>

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected from real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, 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 26; if paid semi-annually, the first payment is due February 26, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Taxpayers become liable for tangible personal property taxes (other than public utility) on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined as of the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of the current calendar year. In 1992, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 26% of its true value, to be reduced to 25% in 1993. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 5 - TAXES (Continued)

A. Property Taxes (Continued)

Public utility real and 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 at 100% of its true value. 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 June and December 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, 1992 was \$7.1 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1992 property tax receipts were based totaled \$1,524,092,948 which was comprised of \$1,195,315,160 in real property, and \$328,777,788 in public utility and tangible personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedure, the County's share is .26 percent (2.6 mills) of assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include state shared taxes, gasoline taxes, inheritance taxes and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 6 - RECEIVABLES

Receivables at December 31, 1992, consisted of taxes, interest, accounts receivable, special assessments, loans receivable and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 1992 represent interfund loans receivable and payable:

Fund	Interfund Loans	
	Receivable	Payable
General Fund	\$210,201	\$0
Special Revenue Funds:		
Children's Trust Fund	5,000	0
Job Training Partnership Act Fund	0	28,500
Children Services Board Fund	0	5,000
Recycling Fund	0	10,955
Total Special Revenue Funds	5,000	44,455
Debt Service Funds:		
East Street Building Fund	0	38,000

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES (Continued)

Fund	Interfund Loans	
	Receivable	Payable
Capital Project Funds:		
1991 Water Extension Projects Fund	0	136,987
E911 Communications Fund	0	61,000
Airport Construction Fund	0	71,746
Morrow-Rochester Sewer Fund	0	55,748
Water Construction Fund	<u>0</u>	<u>99,780</u>
Total Capital Project Funds	0	425,261
Enterprise Funds:		
Water Fund	236,767	0
Sewer Fund	<u>55,748</u>	<u>0</u>
Total Enterprise Funds	<u>292,515</u>	<u>0</u>
Totals	<u>\$507,716</u>	<u>\$507,716</u>

The following balances at December 31, 1992, represent interfund receivables and payables:

	Due To/From Other Funds	
	Receivables	Payables
General Fund	\$36,880	\$9,777
Special Revenue Funds:		
Motor Vehicle and Gas Tax Fund	0	1,074
Human Services Fund	0	38,477
Board of Mental Retardation Fund	0	6,293
Dog and Kennel Fund	0	835
Youth Services Subsidy Fund	0	391
Job Training Partnership Act Fund	0	14,450
Child Support Enforcement Fund	0	1,823
Emergency Management Fund	0	405
Community Development Fund	0	667
Litter Control Fund	0	4
Drug Law Enforcement Fund	0	94
Children Services Board Fund	<u>24,832</u>	<u>0</u>
Total Special Revenue Funds	24,832	64,513
Enterprise Funds:		
Water Fund	0	3,508
Sewer Fund	<u>0</u>	<u>863</u>
Total Enterprise Funds	0	4,371
Internal Service Funds:		
Health Insurance Fund	0	29
Vehicle Maintenance Fund	6,078	0
Gasoline Fund	<u>10,900</u>	<u>0</u>
Total Internal Service Funds	<u>16,978</u>	<u>29</u>
Total	<u>\$78,690</u>	<u>\$78,690</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 1992 represent operating transfers-in and transfers-out:

Fund	Transfer In	Transfer Out
General Fund	\$0	\$3,381,314
Special Revenue Funds:		
Human Services Fund	517,462	0
Dog and Kennel Fund	47,450	0
Youth Services Subsidy Fund	170,000	0
Child Support Enforcement Fund	46,000	0
Emergency Management Fund	20,279	0
Litter Control Fund	17,400	0
Recycling Fund	64,000	0
County Transit Fund	<u>49,762</u>	<u>0</u>
Total Special Revenue Funds	932,353	0
Capital Project Funds:		
Emergency 911 Communications Fund	45,595	0
Airport Construction Fund	12,602	0
Jail and Juvenile Detention Center Construction Fund	<u>2,100,000</u>	<u>0</u>
Total Capital Projects Funds	2,158,197	0
Debt Service Funds:		
Courts Building Fund	133,650	0
Enterprise Funds:		
Water Fund	100,361	0
Sewer Fund	<u>56,753</u>	<u>0</u>
Total Enterprise Funds	<u>157,114</u>	<u>0</u>
Total All Funds	<u>\$3,381,314</u>	<u>\$3,381,314</u>

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 1992, in the General Fixed Assets Account Group follows:

General Fixed Asset	Balance January 1, 1992	Additions	Disposals	Balance December 31, 1992
Land and land improvements	\$747,439	\$15,114	\$0	\$762,553
Buildings and structures	7,961,373	172,872	0	8,134,245
Furniture, fixtures and equipment	8,033,269	1,191,644	(1,007,075)	8,217,838
Construction-in-progress	<u>232,118</u>	<u>366,490</u>	<u>(34,238)</u>	<u>564,370</u>
Total	<u>\$16,974,199</u>	<u>\$1,746,120</u>	<u>(\$1,041,313)</u>	<u>\$17,679,006</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9 - FIXED ASSETS (Continued)

A. General Fixed Assets (Continued)

Construction-in-Progress:

County governmental construction projects in progress as of December 31, 1992 total \$564,370. This amount is comprised of the following projects:

County Administration Building Construction	\$197,880
Communication's Hatfield Tower	253,986
New Jail Construction	49,996
Engineer's Salt Dome	17,607
New Juvenile Center	35,900
Communications Mobile Operating Center	<u>9,001</u>
Total Construction in Progress	<u>\$564,370</u>

B. Proprietary Fund Type Fixed Assets:

A summary of proprietary fund type property, plant, and equipment at December 31, 1992 follows:

	Enterprise	Internal Service	Total
Land	\$408,394	0	\$408,394
Land Improvements	44,610,233	0	44,610,233
Buildings, Structures, and Improvements	14,198,917	0	14,198,917
Furniture, Fixtures and Equipment	1,574,767	6,510	1,581,277
Accumulated Depreciation	<u>(15,296,609)</u>	<u>(2,801)</u>	<u>(15,299,410)</u>
Property, Plant and Equipment (net of accumulated depreciation)	45,495,702	3,709	45,499,411
Construction-in-Progress	<u>16,500,609</u>	<u>0</u>	<u>16,500,609</u>
Total	<u>\$61,996,311</u>	<u>\$3,709</u>	<u>\$62,000,020</u>

Construction-in-Progress:

Construction in progress in the Enterprise Fund for costs incurred at December 31, 1992 total \$16,500,609. This amount is comprised of the following projects:

Morrow-Roachester Sewer Project	\$6,481,396
Lower Little Miami Sewer Project	5,876,976
Kings Mills Sewer Project	1,176,317
Various Other Water Projects	2,544,604
Various Other Sewer Projects	<u>421,316</u>
Total Construction in Progress	<u>\$16,500,609</u>

The Morrow-Roachester Sewer Project is a \$7 million Special Assessment Project and has a 1993 anticipated completion date. Lower Little Miami Sewer Project is a water treatment plant expansion which is due to be completed in 1993. The Kings Mills Sewer Project includes installation of sanitary sewers, a pump station and force mains and is expected to be completed in 1994 with an estimated cost of \$1.5 million.

NOTE 10 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All full-time, permanent employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the Public Employees Retirement System of Ohio ("PERS of Ohio"), a cost sharing, multiple employer public employee retirement system. The payroll for employees covered by the PERS of Ohio for the year ended December 31, 1992, was \$16,818,046 and the County's total payroll was \$17,547,556.

Benefits fully vest upon reaching five years of service and are established by state statute. Employees may retire, at any age with 30 years of service, at age 60 with a minimum of five years of credited service, and at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65 receive reduced retirement benefits. Eligible employees are entitled to a retirement benefit, payable monthly for life, equal to 2.1 percent of their final average salary for each of the first thirty years of credited service. Employees are entitled to 2.5 percent of final average salary for each year of service over 30 years. Final average salary is defined as the employee's average salary over the highest three years of earnings.

1. Pension Benefit Obligation

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5 % for employees other than law enforcement. Law enforcement officers in the County Sheriff's department contribute 9.0 % of covered salary. The total 1992 employer contribution rate was 13.55% of the covered payroll; 8.44% was the portion used to fund pension obligations for 1992, respectively. The law enforcement employer rate was 16.0% of covered payroll and 10.81% was the portion used to fund pension obligations for the year 1992. The difference between the employer rate and the portion used to fund pension obligations is the amount used to fund health care programs for retirees.

The employee and employer rates notes above were the actuarially determined contribution requirements for the PERS of Ohio. Senate Bill 346 established a revised disability program. All public employees who were PERS members as of July 29, 1992, the effective date of the legislation, were given the opportunity to elect coverage under either the original disability program or the revised disability program. Anyone hired after July 29, 1992 is automatically covered under the revised disability program. The revised program was designed to be cost neutral, therefore the new program does not affect the funding of the PERS of Ohio. The inflation assumption rate changed from 5.5% to 5.25%. There were no other changes in actuarial assumptions, benefit provisions, actuarial funding methods or other significant factors.

The pension contribution requirement for the year ended December 31, 1992, was \$2,572,223 which consisted of \$1,290,667 from employees and \$1,281,556 from the County; these contributions to fund pension obligations represented 8.5% and 8.44% of covered payroll, respectively. The pension contribution requirement for law enforcement employees for the year ended December 31, 1992, was \$323,642 which consisted of \$147,036 from employees and \$176,606 from the County; these contributions to fund pension obligations represented 9.0% and 10.81% of covered payroll, respectively.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

1. Pension Benefit Obligation (Continued)

The "pension benefit obligation" is the actuarial present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, is intended to help users assess the PERS of Ohio's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS's and among employers. The PERS of Ohio determines its actuarial liability based on the entry age normal method of funding. The PERS of Ohio does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1991 for PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$19,801,100,000. The PERS of Ohio's net assets available for benefits as of that date were \$18,501,200,000 leaving an unfunded pension benefit obligation of \$1,299,900,000. The PERS of Ohio does not hold any securities in the form of notes, bonds, or other instruments (including loans to the employer) issued by the entities contributing to the PERS of Ohio. The County's 1992 employer contribution represented .25 percent (.0025) of the total contribution required of all participating entities.

Historical trend information for six years showing the PERS of Ohio's progress in accumulating sufficient assets to pay when due is presented in the PERS of Ohio's December 31, 1992 Comprehensive Annual Financial Report.

2. Other Postemployment Benefits

In addition to the pension benefit obligation described above, the PERS of Ohio also provides postemployment health care benefits to age and service retirants with ten (10) or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to PERS. The portions of the 1992 employer contribution rate (identified above) that were used to fund health care for the year 1992 were \$775,919 (5.11% of covered payroll) for employees other than law enforcement and \$84,790 (5.19% of covered payroll) for law enforcement employees.

The assumptions and calculations below were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1991. An entry age normal actuarial cost method of valuation is used in determining the present value of benefit liabilities and normal cost. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. Short-term securities consisting of commercial paper and U.S. Treasury obligations are carried at cost. Equity securities and investments in real estate are carried at cost. Fixed income investments are carried at amortized cost, using the effective interest rate method of amortization. All investments are subject to adjustment for market declines judged to be other than temporary. For actuarial valuation purposes, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1991 was 7.75%. An annual increase of 5.25% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases over and above the 5.25% base increase, were assumed to range from 0% to 5.1%. Health care premiums were assumed to increase 5.25% annually.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

2. Other Postemployment Benefits (Continued)

The "other postemployment benefit obligation" as of December 31, 1991 for the PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$6,444,100,000, with 349,674 active contributing participants. The PERS of Ohio's net assets available for postemployment health care benefits as of that date were \$4,988,900,000 leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,455,200,000.

B. State Teacher's Retirement System

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (STRS), a cost sharing multiple-employer public employee retirement system. The payroll for employees covered by the STRS System of Ohio for the year ended December 31, 1992 was \$642,365 and the County's total payroll was \$17,547,556.

STRS is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution, or other agency wholly controlled, managed, and supported in whole, or in part, by the state or any political subdivision thereof. Employees may retire under the same conditions as PERS participants.

The maximum annual retirement allowance, payable for life, is the greater of the "2% formula benefit," or the "money purchase benefit". Under the "formula benefit", the maximum annual retirement allowance is equal to 2.1% of final average salary per year and to 2.5% per year for earned Ohio service over 30 years up to a maximum of 100% of final average salary. Final average salary is the average of the member's highest 3 year's earnings. Under the "money purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from contributed employer funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are increased 3% for each year that the U.S. Bureau of Labor Statistics Consumer Price Index increases 3% or more. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician's fees, prescription drugs, and reimbursement of monthly Medicare premiums.

A member under the age of 60 with five or more years credited service who becomes disabled is entitled to a disability allowance. Effective October 1992, plan provisions were revised to provide a limited disability allowance to teachers who become disabled after the age of 60. Survivor benefits are available to eligible spouses and dependents of active members who die prior to retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teacher's Retirement System (Continued)

1. Pension Benefit Obligation

Total current year payroll for employees covered by STRS was \$642,365. Chapter 3307 of the Ohio Revised Code provides statutory authority for the employee and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rate of 10% for member and 14% for employers. Contribution requirements for the year ended December 31, 1992 were \$59,419 which is 9.25% of covered payroll for employees, and \$89,931 which is 14% of covered payroll for employers. During the most recent actuarial study, there were no changes in actuarial assumptions, benefit pensions, or actuarial funding methods.

The "pension benefit obligation", which is the actuarial present value of projected benefits, is a standard disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date.

The measure is intended to help users assess STRS's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and among employers. The pension benefit obligation at July 1, 1992 (the latest information available) for STRS System of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$28,114,000,000. The STRS System of Ohio's net assets available for benefits on that date were \$21,786,000,000, excluding reserves of \$750,000,000 allocated to fund future health care benefits.

The County's 1992 contribution requirement represented .011 percent (.00011) of total contributions required of all participating entities. Historical trend information showing the STRS System of Ohio's progress in accumulating sufficient assets to pay benefits when due is presented in the STRS System of Ohio's Comprehensive Annual Financial Report for the year ended June 30, 1992. STRS does not hold any securities in the form of notes, bonds or other instruments of or loans to any of the entities contributing to STRS.

2. Other Postemployment Benefits

The plan provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician's fees, prescription drugs and reimbursement of monthly Medicare premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the Ohio Revised Code, the State Teacher's Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan.

STRS funding policy provides for periodic employer and employee contributions at rates, expressed as percentages of covered payroll, that will accumulate assets sufficient to pay benefits when due. Employer and employee contribution rates are established by the Board and limited by Chapter 3307 of the Ohio Revised Code to 14% and 10% respectively, of covered payroll. The rates are established by the Board based on an actuarial evaluation of the liabilities of STRS by its actuary. The actuarial evaluation used the projected benefit method with level percentage entry age normal cost and an open-end unfunded actuarial liability to calculate the projected benefit obligation and to determine the period over which the unfunded liability would be amortized (based on present fixed employer and employee contribution rates). The significant actuarial assumptions used to compute the projected benefit obligation are the same as those used to compute the standardized measure of the pension obligation discussed above.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teacher's Retirement System (Continued)

2. Other Postemployment Benefits (Continued)

Under Ohio law, medical costs paid from the funds of the plan are included in the employer contribution rate, currently 14% of compensation. The Board allocates employer contributions equal to 2% of covered payroll to a health care reserve fund within the Employers' Trust Fund from which payments for health care benefits are paid. In 1992, the portion of employer contributions used to fund health care amounted to \$12,847. The balance in the health care reserve fund was \$396,000,000 at June 30, 1992.

The net health care costs paid by the plan were \$189,784,000 for the year ended June 30, 1992, and the eligible benefit recipients totaled \$72,599 at July 1, 1993. As of July 1, 1992, \$354,000,000 of fiscal year 1992 investment income was transferred to the health care reserve fund to provide an additional reserve for future health care benefits.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Deferred Compensation

County employees and elected officials participate in deferred compensation plans created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary, payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until they are actually received by the employees.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to employees or other beneficiaries) solely the property and rights of the County (without being restricted to the payment of benefits under the plans), subject to the claims of the County's general creditors. Participants' rights under the plans are equal to those of general creditors of the County in amounts equal to the fair market value of the deferred amount for each participant.

It is the opinion of the County's management that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The County offers the following two plans:

<u>Plan</u>	<u>Market Value Of Amount on Deposit December 31, 1992</u>
Ohio Public Employees Deferred Compensation Program	\$1,260,940
County Commissioner Association of Ohio	<u>969,131</u>
Total	<u>\$2,230,071</u>

The above amounts are recorded as an asset and a liability in an agency fund in the accompanying general purpose financial statements.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 11 - OTHER EMPLOYEE BENEFITS (Continued)

B. Compensated Absences

For governmental funds, the County records a liability for accumulated unused vacation time when earned, for all employees with more than one year service. The county records a liability for accumulated unused sick leave owed to eligible employees in the period the employee becomes eligible to receive payment. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, compensated absences are expensed when earned. The entire amount of compensated absences is reported as a fund liability.

At December 31, 1992, the County's accumulated, unpaid compensated absences amounted to \$2,337,891 of which \$2,008,347 is recorded in the General Long-Term Obligations Account Group and \$329,544 is recorded in the Proprietary Funds.

At December 31, 1992 the liability recorded in the General Long-Term Obligations Account Group representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Amount</u>
Vacation Time	57,615	\$719,931
Sick Time	92,126	1,251,578
Compensatory Time	<u>3,124</u>	<u>36,838</u>
Total	<u>152,865</u>	<u>\$2,008,347</u>

NOTE 12 - NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. All notes have been issued in anticipation of long-term bond financing. 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.

Note Issue	% Rate	Balance January 1, 1992	Additions	Retirements	Balance December 31, 1992
General Obligation Notes:					
Capital Projects:					
Water Special Assessment					
County Share of Oversizing	5.01	\$790,000	\$0	(\$790,000)	\$0
Juvenile Detention Center	3.04	0	400,000	0	400,000
County Jail Expansion	3.04	0	400,000	0	400,000
Enterprise:					
South Water System					
Improvement	3.04	0	400,000	0	400,000
Sewer System Improvements	3.04	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>250,000</u>
Total General Obligation Notes		790,000	1,450,000	(790,000)	1,450,000

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 12 - NOTES PAYABLE (Continued)

Note Issue	% Rate	Balance January 1, 1992	Additions	Retirements	Balance December 31, 1992
Special Assessment Notes:					
Capital Projects:					
Water Extension Improvement	3.04	583,600	240,000	(583,600)	240,000
Water Extension Improvement	3.04	901,290	325,050	(901,290)	325,050
Morrow-Roachester Sewer	5.01	4,315,000	0	(4,315,000)	0
Sewer Projects	3.04	3,736,560	3,689,400	(3,736,560)	3,689,400
Water Extension Improvements	3.04	0	99,000	0	99,000
Total Special Assessment Notes		<u>9,536,450</u>	<u>4,353,450</u>	<u>(9,536,450)</u>	<u>4,353,450</u>
Total Notes Payable		<u>\$10,326,450</u>	<u>\$5,803,450</u>	<u>(\$10,326,450)</u>	<u>\$5,803,450</u>

NOTE 13 - CAPITAL LEASES

The County has entered into agreements to lease office equipment. Certain agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1992, are as follows:

Year	Payment
1993	\$24,315
1994	14,751
1995	10,525
1996 *	<u>1,467</u>
Total minimum lease payments	51,058
Less - amount representing interest	<u>7,736</u>
Present value of net minimum lease payments	<u>\$43,322</u>

* No payment required past 1996

NOTE 14 - LONG-TERM DEBT AND OTHER OBLIGATIONS

Long-Term Bonds:

General long-term debt issued for the East Street Building improvement will be retired from the Debt Service Fund using rental payments received from Warren County Welfare Department through a 25 year contract from the State of Ohio. General long-term debt issued for various county building improvements will also be retired from the Debt Service Fund utilizing a portion of the 1/2% additional sales tax levied in 1991. General long-term debt issued for waterline construction and revenue bonds issued for sewer and water improvements will be retired from the related Capital Project funds. Special Assessment bonds will be retired with proceeds of collections of special assessment receivables in the related Debt Service funds. OWDA loans will be retired from the Sewer Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Revenue bonds and OWDA loans are secured by future Enterprise Fund revenues generated through user charges or Enterprise Fund assets. Special Assessment bonds are secured by an unvoted property tax levy.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$12.08 million of additional unvoted general obligation debt.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Long-Term Debt: Long-Term debt and other obligations of the County at December 31, 1992 were as follows:

Year Issued		Maturity Date	% Rate	Balance January 1, 1992	Issued (Retired)	Balance December 31, 1992
Enterprise Funds Long-Term Debt:						
(General Obligation Bonds)						
1976	Waterline	1996	6.250	\$170,000	(\$35,000)	\$135,000
(Mortgage Revenue Bonds)						
1987	Sewer	2012	8.357	1,630,000	(30,000)	1,600,000
1987	Sewer	2007	7.987	1,435,000	(50,000)	1,385,000
1990	Water	2015	6.000-			
			7.200	6,425,000	(115,000)	6,310,000
1990	Sewer	2015	6.000-			
			7.200	5,125,000	(90,000)	5,035,000
1992	Sewer	2016	3.600-	0	1,500,000	
			6.700		(30,000)	1,470,000
1992	Water	2016	3.400-	0	7,500,000	
			6.600		(145,000)	7,355,000
Total Mortgage Revenue Bonds				14,615,000	8,540,000	23,155,000
	O.W.D.A. Loans	2006	7.110- 11.350	4,296,308	(178,098)	4,118,210
(Obligation Under Capital Leases)						
	Leases	1992		1,636	(1,636)	0
Total Enterprise Funds Long-Term Debt				<u>\$19,082,944</u>	<u>\$8,325,266</u>	<u>\$27,408,210</u>
General Long-Term Debt:						
(Unvoted General Obligation Bonds)						
1988	East Street Building Improvement	2008	7.500	\$510,000	(\$15,000)	\$495,000
1991	General Obligation Building Project	2011	8.850- 5.950	1,250,000	(35,000)	1,215,000
Total Unvoted General Obligation Bonds				1,760,000	(50,000)	1,710,000
(Special Assessment Bonds)						
1991	Columbia Road Improvement	2001	8.850- 5.950	1,991,000	(156,000)	1,835,000
1973	Waterline Extension	1993	4.875	65,000	(30,000)	35,000
1978	Waterline	1997	6.000	3,950	(650)	3,300
1982	Waterline	2002	11.750	10,500	(500)	10,000
1988	Waterline	2008	7.750	142,000	(8,000)	134,000
1988	Waterline Plan	1997	7.500	3,780	(630)	3,150
1988	Waterline Plan	1995	7.500	2,400	(600)	1,800
1980	Water and Sewer	2000	7.250	70,000	(5,000)	65,000
1983	Water and Sewer	2003	9.750	160,000	(15,000)	145,000
1981	Sewer	2001	12.375	680,000	(65,000)	615,000
1982	Sewer Plan	2002	11.750	44,000	(4,000)	40,000
1986	Sewer	2006	6.340	1,140,000	(75,000)	1,065,000
1989	Water and Sewer	2010	7.350- 7.450	535,000	(15,000)	520,000

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Year Issued		Maturity Date	% Rate	Balance January 1, 1992	Issued (Retired)	Balance December 31, 1992
1990	Waterline	2001	8.850-5.950	134,000	(4,000)	130,000
1991	Water System	2011	8.850-5.950	750,000	(20,000)	730,000
1992	Morrow-Roachester Sewer	2012	6.100	0	3,701,420	3,701,420
1992	Vivian Drive Sewer	2012	6.100	0	23,580	23,580
1992	Shaker Road Water	2012	6.100	0	127,400	127,400
1992	Routt Lane Water	2012	6.100	0	55,800	55,800
1992	Sherman Terrace Water	2012	6.100	0	263,300	263,300
1992	Hathaway Road Water	2012	6.100	0	35,500	35,500
Total Special Assessment Bonds				5,731,630	3,807,620	9,539,250
Total General Long-Term Debt				7,491,630	3,757,620	11,249,250
Other General Long-Term Obligations:						
Compensated Absences				1,683,380	324,967	2,008,347
Capital Leases				42,268	1,054	43,322
Total Other General Long-Term Obligations:				1,725,648	326,021	2,051,669
Total General Long-Term Debt and Other General Long-Term Obligations				\$9,217,278	\$4,083,641	\$13,300,919

A summary of the County's future debt service requirements including principal and interest at December 31, 1992 follows:

Year(s)	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	OWDA Loans	Capital Leases	Totals
1993	\$167,603	\$2,082,720	\$1,236,577	\$487,072	\$24,315	\$3,998,287
1994	168,380	2,077,120	1,109,283	487,072	14,751	3,856,606
1995	168,783	2,088,733	1,096,422	487,072	10,525	3,851,535
1996	163,783	2,076,528	1,081,812	487,072	1,467	3,810,662
1997	165,103	2,087,165	1,074,029	487,072	0	3,813,369
1998-2001	671,196	8,324,910	4,100,910	1,948,288	0	15,045,304
2002-2006	844,471	10,400,518	3,073,162	2,191,824	0	16,509,975
2007-2011	678,964	9,754,645	2,475,018	0	0	12,908,627
2012-Thereafter	0	7,906,545	371,351	0	0	8,277,896
Totals	\$3,028,283	\$46,798,884	\$15,618,564	\$6,575,472	\$51,058	\$72,072,261

Defeased Debt

In prior years, the County defeased certain Water Revenue Bonds. At the time of the defeasance, funds were deposited with the County's trustee. The principal and interest on the investments in these escrow funds are used solely to pay the principal and interest requirements on the original issue bonds as they come due. As of December 31, 1992, the principal balance of these issues was \$810,000 and there was \$1,949,008 of principal and interest on deposit with the trustee.

As the money on deposit with the trustee is adequate to service the defeased debt issues, the County is not required to service any portion of this debt directly. Accordingly, the defeased debt issues are not included in the long term obligations schedule or in the enterprise fund's balance sheet at December 31, 1992. Similarly, as no obligation is recorded, neither are the funds held on deposit with the County Trustee which will be used to service that obligation recorded in the County's cash and investments or on the enterprise fund's balance sheet.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 1992, the County had the following significant construction projects that will be financed through a combination of resources such as tax increment financing, water and sewer revenue bond issues and Ohio Department of Development Grant and Loan:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
South Deerfield Sewer System	\$5,900,000	1993
Mason Montgomery Road Improvement	7,000,000	1995
North Water Wells and Treatment Plant	2,575,000	1994
North Ground Storage and Pump Station	1,500,000	1994
North Elevated Storage Tank	1,000,000	1994
North Interconnecting Water Mains	1,600,000	1994
Juvenile Detention Center	4,000,000	N/A
Total	<u>\$23,575,000</u>	

In addition, plans are being made for a major addition to the County Jail and continued repair and maintenance programs for existing county buildings. These construction commitments will be financed through normal revenue sources.

NOTE 16- 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 major programs are: Community Development Block Grant; Ohio Department of Human Services; and Ohio Commission on Aging. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 1992, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

NOTE 17- RISK MANAGEMENT

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, BenePlan Strategies, Inc., who monitors all claim payments. Excess loss coverage, carried through Excess Health, Inc., becomes effective after \$50,000 per year per specific claim. There is a lifetime maximum coverage per person of \$1,000,000.

The County also carries insurance policies covering comprehensive liability, official and employee errors and omissions, and property and equipment.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 17- RISK MANAGEMENT (Continued)

The claims liability of \$239,148 reported in the fund at December 31, 1992 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. Changes in the fund's claims liability amount in 1992 were:

	Balance at January 1, 1992	Current Year Claims	Claim Payments	Balance at December 31, 1992
1991	\$239,770	\$2,696,190	(\$2,485,074)	\$450,886
1992	\$450,886	\$2,013,818	(\$2,225,556)	\$239,148

NOTE 18- JOINT VENTURE

A. Clinton/Warren Joint Solid Waste District

The County is a member of the Clinton/Warren Joint Solid Waste District, which is a joint venture between Clinton and Warren Counties. The purpose of the district is to make disposal of waste in the two-county area more comprehensive in terms of recycling, incineration, and landfill.

The Clinton/Warren Joint Solid Waste District is governed and operated by a board of directors which is comprised of three commissioners from each county and is responsible for the District's financial matters. Financial records are maintained by the Warren County Auditor and Treasurer, and the Warren County Commissioners budget and finance the district with board approval. The District's sole revenue source is derived from a waste disposal fee for in-district and out-of-district waste.

As of December 31, 1992, each county has a participation percentage based on the population in each county. Clinton County's percentage is 25.85% and Warren County's percentage is 74.15%. A summary of the unaudited cash-basis financial information for the year ended December 31, 1992 is presented below:

	Clinton/Warren Joint Solid Waste District	Warren County Share
Assets	\$872,192	\$646,731
Fund Equity	872,192	646,731
Revenues	613,629	455,006
Expenses	269,779	200,041
Net Income	343,850	254,965

B. Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board (ADAMHS Board)

Warren County is a member of the Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board (ADAMHS 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 18- JOINT VENTURE (Continued)

B. Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board (ADAMHS Board) (Continued)

The Warren/Clinton Counties ADAMHS Board is governed by a board appointed by the Ohio Director of Alcohol and Drug Addiction Services, the Ohio Director of Mental Health Services, and Clinton and Warren Counties. The main sources of revenue for this Board are grants from the two previously named state departments and a property tax levy in each of the counties. Outside agencies are contracted by the Board to provide services for the Board. Financial records are maintained by the Warren County Auditor and Treasurer. 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, 1992 is presented below:

	<u>Warren/Clinton Counties ADAMHS Board</u>
Assets	\$1,664,439
Fund Equity	1,664,439
Revenues	4,241,594
Expenses	3,521,128
Net Income	720,466

NOTE 19- SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the year ended December 31, 1992, is summarized as follows:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating Revenues	\$2,567,372	\$2,589,874	\$5,157,246
Depreciation	456,513	873,245	1,329,758
Operating Income	251,873	363,137	615,010
Operating Transfers In	100,361	56,753	157,114
Net Loss	(455,668)	(552,052)	(1,007,720)
Current Capital Contributions	1,626,496	2,879,876	4,506,372
Property, Plant and Equipment Additions	1,117,318	856,368	1,973,686
Net Working Capital	5,761,603	4,764,373	10,525,976
Total Assets	27,803,541	52,543,199	80,346,740
Bonds, Notes, Loans Payable	14,200,000	13,858,210	28,058,210
Total Equity	13,165,641	38,264,308	51,429,949

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 19- SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1992:

Contributed Capital Reconciliation:	
<u>Source</u>	<u>Water and Sewer</u>
Customer-tap fees	\$2,978,840
Contributed from Government Funds	1,987,540
Depreciation on Contributed Capital	<u>(460,008)</u>
Total Changes	4,506,372
Contributed Capital January 1	<u>39,999,821</u>
Contributed Capital December 31	<u>\$44,506,193</u>

*COMBINING AND INDIVIDUAL
FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES*

GENERAL FUND

The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purposes provided it is expended or transferred according to the charter and/or the general laws of Ohio.

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$10,454,000	\$10,640,365	\$186,365
Intergovernmental Revenues	2,108,000	2,222,316	114,316
Charges for Services	2,127,310	2,437,144	309,834
Licenses and Permits	11,510	24,699	13,189
Investment Earnings	1,530,000	1,643,234	113,234
Fines and Forfeitures	190,000	222,149	32,149
All Other Revenues	287,150	565,192	278,042
Total Revenue	16,707,970	17,755,099	1,047,129
Expenditures:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	462,754	375,622	87,132
Contractual Services	655,066	609,013	46,053
Materials and Supplies	63,909	56,032	7,877
Other Expenditures	993,231	894,035	99,196
Capital Outlay	81,557	69,500	12,057
Total Commissioners	2,256,517	2,004,202	252,315
Auditor:			
Personal Services	272,715	263,543	9,172
Contractual Services	36,000	20,644	15,356
Materials and Supplies	15,130	13,660	1,470
Other Expenditures	4,000	3,452	548
Capital Outlay	6,500	2,876	3,624
Total Auditor	334,345	304,175	30,170
Auditor - Personal Property:			
Personal Services	35,724	35,392	332
Materials and Supplies	779	0	779
Other Expenditures	100	31	69
Total Auditor - Personal Property	36,603	35,423	1,180
Auditor - Real Property Valuation:			
Personal Services	70,979	70,595	384
Materials and Supplies	3,000	2,729	271
Other Expenditures	1,500	1,247	253
Total Auditor - Real Property Valuation	75,479	74,571	908
Treasurer:			
Personal Services	214,660	209,794	4,866
Contractual Services	1,200	887	313
Materials and Supplies	13,000	10,636	2,364
Other Expenditures	2,500	1,511	989
Total Treasurer	231,360	222,828	8,532

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Prosecutor:			
Personal Services	647,471	632,640	14,831
Contractual Services	16,347	10,719	5,628
Materials and Supplies	16,903	13,974	2,929
Other Expenditures	42,565	42,565	0
Capital Outlay	4,500	3,796	704
Total Prosecutor	727,786	703,694	24,092
Recorder:			
Personal Services	292,481	283,478	9,003
Contractual Services	25,474	25,057	417
Materials and Supplies	16,655	16,552	103
Other Expenditures	3,250	1,172	2,078
Capital Outlay	20,368	20,332	36
Total Recorder	358,228	346,591	11,637
Board of Elections:			
Personal Services	266,192	264,884	1,308
Contractual Services	17,544	17,406	138
Materials and Supplies	41,666	41,098	568
Other Expenditures	11,161	11,014	147
Capital Outlay	19,069	19,068	1
Total Board of Elections	355,632	353,470	2,162
Data Processing:			
Personal Services	181,809	170,524	11,285
Contractual Services	263,260	239,020	24,240
Materials and Supplies	19,600	17,713	1,887
Other Expenditures	10,000	6,632	3,368
Capital Outlay	157,955	91,942	66,013
Total Data Processing	632,624	525,831	106,793
Microfilming Process:			
Personal Services	18,744	18,640	104
Contractual Services	6,088	3,031	3,057
Materials and Supplies	4,011	2,031	1,980
Capital Outlay	4,200	0	4,200
Total Microfilming Process	33,043	23,702	9,341
Building and Grounds:			
Personal Services	583,952	558,592	25,360
Contractual Services	354,332	304,503	49,829
Materials and Supplies	84,500	77,803	6,697
Other Expenditures	4,100	2,782	1,318
Capital Outlay	474,220	24,489	449,731
Total Building and Grounds	1,501,104	968,169	532,935

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Rural Zoning:			
Personal Services	68,269	64,241	4,028
Contractual Services	11,700	1,263	10,437
Materials and Supplies	4,050	3,418	632
Other Expenditures	3,000	2,904	96
Total Rural Zoning	<u>87,019</u>	<u>71,826</u>	<u>15,193</u>
Tax Maps:			
Personal Services	133,185	132,637	548
Materials and Supplies	6,000	5,969	31
Other Expenditures	250	178	72
Total Tax Maps	<u>139,435</u>	<u>138,784</u>	<u>651</u>
Total Legislative and Executive	<u>6,769,175</u>	<u>5,773,266</u>	<u>995,909</u>
Governmental - Judicial			
Common Pleas Court:			
Personal Services	333,406	329,944	3,462
Contractual Services	130,795	117,758	13,037
Materials and Supplies	13,300	13,023	277
Other Expenditures	2,775	1,276	1,499
Capital Outlay	2,722	2,682	40
Total Common Pleas Court	<u>482,998</u>	<u>464,683</u>	<u>18,315</u>
Domestic Relations Court:			
Personal Services	149,961	147,771	2,190
Contractual Services	2,800	2,380	420
Materials and Supplies	3,239	3,167	72
Other Expenditures	3,185	3,050	135
Capital Outlay	1,262	886	376
Total Domestic Relations Court	<u>160,447</u>	<u>157,254</u>	<u>3,193</u>
Juvenile Court:			
Personal Services	377,550	374,954	2,596
Contractual Services	42,638	41,032	1,606
Materials and Supplies	8,839	8,580	259
Other Expenditures	750	644	106
Capital Outlay	3,000	2,928	72
Total Juvenile Court	<u>432,777</u>	<u>428,138</u>	<u>4,639</u>
Probate Court:			
Personal Services	216,303	214,822	1,481
Contractual Services	4,355	4,308	47
Materials and Supplies	37,700	37,644	56
Other Expenditures	2,080	1,944	136
Total Probate Court	<u>260,438</u>	<u>258,718</u>	<u>1,720</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Clerk of Courts:			
Personal Services	775,036	767,697	7,339
Contractual Services	27,259	27,240	19
Materials and Supplies	66,472	66,441	31
Other Expenditures	7,344	7,344	0
Capital Outlay	9,380	9,380	0
Total Clerk of Courts	885,491	878,102	7,389
Municipal Court:			
Personal Services	142,676	140,277	2,399
Contractual Services	17,513	15,531	1,982
Total Municipal Court	160,189	155,808	4,381
Criminal Prosecutors:			
Personal Services	20,408	20,363	45
Total Criminal Prosecutors	20,408	20,363	45
County Court:			
Personal Services	255,493	252,654	2,839
Contractual Services	15,050	12,425	2,625
Materials and Supplies	6,776	5,735	1,041
Other Expenditures	8,600	7,397	1,203
Capital Outlay	9,389	5,990	3,399
Total County Court	295,308	284,201	11,107
Law Library:			
Personal Services	32,293	32,151	142
Total Law Library	32,293	32,151	142
Total Judicial	2,730,349	2,679,418	50,931
Public Safety:			
Coroner:			
Personal Services	56,479	56,154	325
Contractual Services	35,300	26,137	9,163
Materials and Supplies	380	380	0
Other Expenditures	3,275	2,315	960
Total Coroner	95,434	84,986	10,448
Sheriff:			
Personal Services	2,103,500	2,082,076	21,424
Contractual Services	111,998	96,893	15,105
Materials and Supplies	206,085	191,838	14,247
Other Expenditures	43,746	41,900	1,846
Capital Outlay	105,335	101,192	4,143
Total Sheriff	2,570,664	2,513,899	56,765

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Building Regulation:			
Personal Services	279,081	277,038	2,043
Contractual Services	400	0	400
Materials and Supplies	9,987	9,386	601
Other Expenditures	3,600	3,469	131
Capital Outlay	12,000	11,038	962
Total Building Regulation	<u>305,068</u>	<u>300,931</u>	<u>4,137</u>
Juvenile Probation:			
Personal Services	130,589	128,749	1,840
Materials and Supplies	2,958	1,738	1,220
Other Expenditures	3,750	3,301	449
Total Juvenile Probation	<u>137,297</u>	<u>133,788</u>	<u>3,509</u>
Juvenile Detention:			
Personal Services	347,877	332,345	15,532
Contractual Services	3,250	3,249	1
Materials and Supplies	17,015	14,023	2,992
Other Expenditures	2,000	1,614	386
Capital Outlay	6,250	5,835	415
Total Juvenile Detention	<u>376,392</u>	<u>357,066</u>	<u>19,326</u>
Communication Dispatch:			
Personal Services	541,068	524,946	16,122
Contractual Services	21,425	18,685	2,740
Materials and Supplies	12,400	7,819	4,581
Other Expenditures	2,700	1,040	1,660
Capital Outlay	17,400	8,535	8,865
Total Communication Dispatch	<u>594,993</u>	<u>561,025</u>	<u>33,968</u>
Telecommunications:			
Personal Services	202,550	201,633	917
Contractual Services	303,869	275,952	27,917
Materials and Supplies	50,690	49,419	1,271
Other Expenditures	2,982	2,567	415
Capital Outlay	400,694	356,134	44,560
Total Telecommunications	<u>960,785</u>	<u>885,705</u>	<u>75,080</u>
Total Public Safety	<u>5,040,633</u>	<u>4,837,400</u>	<u>203,233</u>
Human Services:			
Health:			
Personal Services	400	342	58
Other Expenditures	100	14	86
Total Health	<u>500</u>	<u>356</u>	<u>144</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Children's Services:			
Personal Services	604,417	603,304	1,113
Contractual Services	130,071	126,748	3,323
Materials and Supplies	22,293	21,109	1,184
Other Expenditures	25,802	25,800	2
Capital Outlay	3,496	3,455	41
Total Children's Services	<u>786,079</u>	<u>780,416</u>	<u>5,663</u>
Veterans' Services:			
Personal Services	117,093	113,296	3,797
Contractual Services	3,861	3,860	1
Materials and Supplies	8,000	6,023	1,977
Other Expenditures	266,598	217,737	48,861
Total Veterans' Services	<u>395,552</u>	<u>340,916</u>	<u>54,636</u>
Total Human Services	<u>1,182,131</u>	<u>1,121,688</u>	<u>60,443</u>
Total Expenditures	<u>15,722,288</u>	<u>14,411,772</u>	<u>1,310,516</u>
Excess (Deficiency) of Revenues over Expenditures	985,682	3,343,327	2,357,645
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(3,456,865)	(3,239,067)	217,798
Advances In	176,137	229,130	52,993
Advances Out	0	(263,194)	(263,194)
Total Other Financing Sources (Uses):	<u>(3,280,728)</u>	<u>(3,273,131)</u>	<u>7,597</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(2,295,046)	70,196	2,365,242
Fund Balance at Beginning of Year	2,248,746	2,248,746	0
Prior Year Encumbrances	<u>146,297</u>	<u>146,297</u>	<u>0</u>
Fund Balance at End of Year	<u><u>99,997</u></u>	<u><u>2,465,239</u></u>	<u><u>2,365,242</u></u>

SPECIAL REVENUE FUNDS

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

Motor Vehicle and Gasoline Tax

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

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

Board of Mental Retardation and Developmental Disabilities

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 retarded.

Permissive Tax

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

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

Youth Services Subsidy

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

Job Training Partnership Act

To account for grants from the Federal Government for employment training programs.

Child Support Enforcement

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.

Community Development

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

Children's Services Board

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

(Continued)

SPECIAL REVENUE FUNDS

County Transit

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

Other Special Revenue Funds

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:

**Dog and Kennel
Domestic Shelter
Children's Trust
Delinquent Real Estate Tax and Assessments
Emergency Management
Litter Control
Indigent Driver Alcohol Treatment**

**Drug Law Enforcement
Law Enforcement
Recycling
Myrtle Village Ditch Improvement
Hazardous Materials Emergency Planning
Enforcement and Education
Rehabilitation Grants**

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gas Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
Assets:					
Cash and Cash Equivalents	\$2,844,495	\$514,880	\$3,090,306	\$10,866	\$485,352
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	5,079,600	0	0
Accounts	709	0	1,569	22,964	0
Interest	12,694	0	2,318	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	5,370	0	157,798	0	0
Interfund Loans Receivable	0	0	0	0	0
Inventory of Supplies at Cost	522,157	0	0	0	0
Prepaid Items	0	0	9,871	517	0
Total Assets	\$3,385,425	\$514,880	\$8,341,462	\$34,347	\$485,352
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$53,940	\$158,990	\$87,277	\$1,448	\$0
Accrued Wages and Benefits	16,594	19,515	49,433	1,069	0
Due to Other Funds	1,074	38,477	6,293	835	0
Due to Other Governments	19,295	72,360	69,481	1,136	20,580
Deferred Revenue	4,951	0	5,081,918	0	0
Interfund Loans Payable	0	0	0	0	0
Total Liabilities	95,854	289,342	5,294,402	4,488	20,580
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	761,331	0	235,035	0	344,012
Reserved for Supplies Inventory	522,157	0	0	0	0
Reserved for Prepaid Items	0	0	9,871	517	0
Unreserved	2,006,083	225,538	2,802,154	29,342	120,760
Total Fund Equity	3,289,571	225,538	3,047,060	29,859	464,772
Total Liabilities and Fund Equity	\$3,385,425	\$514,880	\$8,341,462	\$34,347	\$485,352

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

SPECIAL REVENUE FUNDS

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax & Assessment Fund	Job Training Partnership Act Fund	Child Support Enforcement Fund
\$0	\$1,195,568	\$13,645	\$96,293	\$121,669	\$45,801	\$608,321
0	0	0	0	0	0	0
1,360	65	262	53	0	0	6,425
0	0	0	0	0	126	230
0	0	0	0	0	0	0
0	0	0	3,387	0	0	0
0	0	5,000	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,360</u>	<u>\$1,195,633</u>	<u>\$18,907</u>	<u>\$99,733</u>	<u>\$121,669</u>	<u>\$45,927</u>	<u>\$614,976</u>
\$0	\$35,486	\$2,892	\$4,581	\$150	\$0	\$3,448
0	1,666	144	3,109	740	2,125	11,752
0	0	0	391	0	14,450	1,823
0	1,886	144	3,657	613	5,057	12,962
0	0	0	0	0	49	0
0	0	0	0	0	28,500	0
<u>0</u>	<u>39,038</u>	<u>3,180</u>	<u>11,738</u>	<u>1,503</u>	<u>50,181</u>	<u>29,985</u>
0	58,130	0	0	0	49,104	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,360	1,098,465	15,727	87,995	120,166	(53,358)	584,991
1,360	1,156,595	15,727	87,995	120,166	(4,254)	584,991
<u>\$1,360</u>	<u>\$1,195,633</u>	<u>\$18,907</u>	<u>\$99,733</u>	<u>\$121,669</u>	<u>\$45,927</u>	<u>\$614,976</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

	Emergency Management Fund	Community Development Fund	Litter Control Fund	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund
Assets:						
Cash and Cash Equivalents	\$47,222	\$106,895	\$9,183	\$20,956	\$27,635	\$2,305
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	0	0	0	0
Accounts	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Due from Other Governments	14,874	0	0	0	0	0
Interfund Loans Receivable	0	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0	0
Prepaid Items	1,115	0	0	0	0	0
Total Assets	\$63,211	\$106,895	\$9,183	\$20,956	\$27,635	\$2,305
Liabilities and Fund Equity:						
<i>Liabilities:</i>						
Accounts Payable	\$93	\$70,809	\$103	\$0	\$285	\$0
Accrued Wages and Benefits	1,255	625	300	0	0	0
Due to Other Funds	405	667	4	0	94	0
Due to Other Governments	1,417	566	393	0	0	0
Deferred Revenue	0	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0	0
Total Liabilities	3,170	72,667	800	0	379	0
<i>Fund Equity:</i>						
Fund Balance:						
Reserved for Encumbrances	0	43,438	407	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0	0
Reserved for Prepaid Items	1,115	0	0	0	0	0
Unreserved	58,926	(9,210)	7,976	20,956	27,256	2,305
Total Fund Equity	60,041	34,228	8,383	20,956	27,256	2,305
Total Liabilities and Fund Equity	\$63,211	\$106,895	\$9,183	\$20,956	\$27,635	\$2,305

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

SPECIAL REVENUE FUNDS

Children's Services Board Fund	Recycling Fund	Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Plan Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$64,672	\$0	\$52	\$9,054	\$695	\$25,585	\$56,597	\$9,398,047
0	0	0	0	0	0	0	5,079,600
200	0	0	0	0	0	0	33,607
0	0	0	0	0	0	0	15,368
24,832	0	0	0	0	0	0	24,832
746	0	0	0	25	0	0	182,200
0	0	0	0	0	0	0	5,000
0	0	0	0	0	0	0	522,157
0	0	0	0	0	0	0	11,503
<u>\$90,450</u>	<u>\$0</u>	<u>\$52</u>	<u>\$9,054</u>	<u>\$720</u>	<u>\$25,585</u>	<u>\$56,597</u>	<u>\$15,272,314</u>
\$38,572	\$0	\$0	\$0	\$0	\$0	\$37	\$458,111
3,743	0	0	67	0	0	0	112,137
0	0	0	0	0	0	0	64,513
4,158	0	0	131	0	0	0	213,836
0	0	0	0	0	0	0	5,086,918
5,000	10,955	0	0	0	0	0	44,455
<u>51,473</u>	<u>10,955</u>	<u>0</u>	<u>198</u>	<u>0</u>	<u>0</u>	<u>37</u>	<u>5,979,970</u>
0	0	0	0	0	1,500	0	1,492,957
0	0	0	0	0	0	0	522,157
0	0	0	0	0	0	0	11,503
38,977	(10,955)	52	8,856	720	24,085	56,560	7,265,727
<u>38,977</u>	<u>(10,955)</u>	<u>52</u>	<u>8,856</u>	<u>720</u>	<u>25,585</u>	<u>56,560</u>	<u>9,292,344</u>
<u>\$90,450</u>	<u>\$0</u>	<u>\$52</u>	<u>\$9,054</u>	<u>\$720</u>	<u>\$25,585</u>	<u>\$56,597</u>	<u>\$15,272,314</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gas Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
Revenues:					
Taxes	\$615,691	\$0	\$4,729,288	\$0	\$0
Intergovernmental Revenues	3,161,955	3,784,247	2,388,664	0	234,261
Charges for Services	6,000	0	0	142,575	0
Investment Earnings	87,662	0	0	0	0
Fines and Forfeitures	49,542	0	0	12,051	0
All Other Revenues	95,131	283	241,393	184	0
Total Revenues	4,015,981	3,784,530	7,359,345	154,810	234,261
Expenditures:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	3,880,299	0	0	0	272,059
Health	0	0	0	172,291	0
Human Services	0	4,114,265	5,923,018	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	320	0	0	0
Interest and Fiscal Charges	0	3	0	0	0
Total Expenditures	3,880,299	4,114,588	5,923,018	172,291	272,059
Excess (Deficiency) of Revenues over Expenditures	135,682	(330,058)	1,436,327	(17,481)	(37,798)
Other Financing Sources (Uses):					
Operating Transfers In	0	517,462	0	47,450	0
Total Other Financing Sources (Uses)	0	517,462	0	47,450	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	135,682	187,404	1,436,327	29,969	(37,798)
Fund Balance at Beginning of Year	3,007,370	38,134	1,610,733	(110)	502,570
Increase in Inventory Reserve	146,519	0	0	0	0
Fund Balance at End of Year	<u>\$3,289,571</u>	<u>\$225,538</u>	<u>\$3,047,060</u>	<u>\$29,859</u>	<u>\$464,772</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax & Assessment Fund	Job Training Partnership Act Fund	Child Support Enforcement Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	32,656	416,760	0	610,575	1,445,155
19,176	633,347	0	0	84,255	0	203,680
0	0	0	0	0	893	6,687
0	0	0	0	0	0	0
0	0	1,068	16,387	0	0	4,860
19,176	633,347	33,724	433,147	84,255	611,468	1,660,382
0	382,694	0	0	56,413	0	0
0	0	0	324,168	0	0	0
0	0	0	232,058	0	0	0
0	0	0	0	0	0	0
19,108	0	0	0	0	0	0
0	0	27,856	0	0	613,411	1,358,739
0	0	0	0	0	0	0
0	2,238	0	113	0	0	1,891
0	870	0	74	0	0	809
19,108	385,802	27,856	556,413	56,413	613,411	1,361,439
68	247,545	5,868	(123,266)	27,842	(1,943)	298,943
0	0	0	170,000	0	0	46,000
0	0	0	170,000	0	0	46,000
68	247,545	5,868	46,734	27,842	(1,943)	344,943
1,292	909,050	9,859	41,261	92,324	(2,311)	240,048
0	0	0	0	0	0	0
<u>\$1,360</u>	<u>\$1,156,595</u>	<u>\$15,727</u>	<u>\$87,995</u>	<u>\$120,166</u>	<u>(\$4,254)</u>	<u>\$584,991</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

	Emergency Management Fund	Community Development Fund	Litter Control Fund	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund
Revenues:						
Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	108,400	358,602	25,873	0	0	0
Charges for Services	0	1,000	0	0	0	0
Investment Earnings	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	14,449	20,405	0
All Other Revenues	2,054	0	10,548	0	0	1,840
Total Revenues	110,464	359,602	36,421	14,449	20,405	1,840
Expenditures:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	118,629	0	0	0	12,962	13,187
Public Works	0	0	39,583	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Community and Economic Development	0	299,571	0	0	0	0
Debt Service:						
Principal Retirement	72	0	0	0	0	0
Interest and Fiscal Charges	80	0	0	0	0	0
Total Expenditures	118,781	299,571	39,583	0	12,962	13,187
Excess (Deficiency) of Revenues over Expenditures	(8,317)	60,031	(3,162)	14,449	7,443	(11,347)
Other Financing Sources (Uses):						
Operating Transfers In	20,279	0	17,400	0	0	0
Total Other Financing Sources (Uses)	20,279	0	17,400	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	11,962	60,031	14,238	14,449	7,443	(11,347)
Fund Balance at Beginning of Year	48,079	(25,803)	(5,855)	6,507	19,813	13,652
Increase in Inventory Reserve	0	0	0	0	0	0
Fund Balance at End of Year	\$60,041	\$34,228	\$8,383	\$20,956	\$27,256	\$2,305

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

Children's Services Board Fund	Recycling Fund	Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Plan Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,344,979
598,632	46,749	0	13,791	520	0	491,273	13,718,113
0	0	0	0	0	0	0	1,090,033
0	0	0	0	0	0	0	95,242
0	0	0	0	0	0	0	96,447
10,066	0	0	0	0	21,254	0	405,078
608,698	46,749	0	13,791	520	21,254	491,273	20,749,892
0	0	0	0	0	0	0	439,107
0	0	0	0	0	0	0	324,168
0	0	0	9,344	0	0	0	386,180
0	0	0	0	0	0	0	4,191,941
0	121,980	0	0	0	0	0	313,379
632,380	0	0	0	0	0	526,587	13,196,256
0	0	0	0	0	0	0	299,571
0	0	0	0	0	0	0	4,634
0	0	0	0	0	0	0	1,836
632,380	121,980	0	9,344	0	0	526,587	19,157,072
(23,682)	(75,231)	0	4,447	520	21,254	(35,314)	1,592,820
0	64,000	0	0	0	0	49,762	932,353
0	64,000	0	0	0	0	49,762	932,353
(23,682)	(11,231)	0	4,447	520	21,254	14,448	2,525,173
62,659	276	52	4,409	200	4,331	42,112	6,620,652
0	0	0	0	0	0	0	146,519
<u>\$38,977</u>	<u>(\$10,955)</u>	<u>\$52</u>	<u>\$8,856</u>	<u>\$720</u>	<u>\$25,585</u>	<u>\$56,560</u>	<u>\$9,292,344</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$638,250	\$660,033	\$21,783
Intergovernmental Revenues	3,241,050	3,314,963	73,913
Charges for Services	6,000	6,000	0
Fines and Forfeitures	46,200	51,219	5,019
Investment Earnings	142,400	89,095	(53,305)
All Other Revenues	166,200	98,906	(67,294)
Total Revenues	4,240,100	4,220,216	(19,884)
<u>Expenditures:</u>			
Public Works:			
Personal Services	1,580,056	1,511,012	69,044
Contractual Services	3,499,215	2,317,556	1,181,659
Materials and Supplies	1,444,687	683,483	761,204
Other Expenditures	11,899	2,607	9,292
Capital Outlay	360,990	298,942	62,048
Total Expenditures	6,896,847	4,813,600	2,083,247
Excess (Deficiency) of Revenues over Expenditures	(2,656,747)	(593,384)	2,063,363
Fund Balance at Beginning of Year	1,837,658	1,837,658	0
Prior Year Encumbrances	820,214	820,214	0
Fund Balance at End of Year	\$1,125	\$2,064,488	\$2,063,363

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$4,240,131	\$4,511,915	\$271,784
All Other Revenues	25	480	455
Total Revenues	4,240,156	4,512,395	272,239
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,732,602	1,721,576	11,026
Contractual Services	2,173,771	2,168,994	4,777
Materials and Supplies	42,280	41,072	1,208
Other Expenditures	245,041	238,907	6,134
Capital Outlay	22,026	21,692	334
Total Expenditures	4,215,720	4,192,241	23,479
Excess (Deficiency) of Revenues over Expenditures	24,436	320,154	295,718
Fund Balance at Beginning of Year	187,727	187,727	0
Fund Balance at End of Year	\$212,163	\$507,881	\$295,718

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$4,473,000	\$4,729,288	\$256,288
Intergovernmental Revenues	1,952,980	2,253,301	300,321
All Other Revenues	41,020	293,140	252,120
Total Revenues	6,467,000	7,275,729	808,729
<u>Expenditures:</u>			
Human Services:			
Personal Services	4,545,459	4,262,997	282,462
Contractual Services	1,258,342	1,111,353	146,989
Materials and Supplies	253,530	224,120	29,410
Other Expenditures	402,397	119,272	283,125
Capital Outlay	715,379	634,060	81,319
Total Expenditures	7,175,107	6,351,802	823,305
Excess (Deficiency) of Revenues over Expenditures	(708,107)	923,927	1,632,034
Fund Balance at Beginning of Year	1,811,403	1,811,403	0
Prior Year Encumbrances	54,677	54,677	0
Fund Balance at End of Year	\$1,157,973	\$2,790,007	\$1,632,034

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$132,000	\$127,122	(\$4,878)
Fines and Forfeitures	13,000	12,415	(585)
All Other Revenues	500	198	(302)
Total Revenues	<u>145,500</u>	<u>139,735</u>	<u>(5,765)</u>
<u>Expenditures:</u>			
Health:			
Personal Services	97,193	95,378	1,815
Contractual Services	57,957	57,434	523
Materials and Supplies	13,055	12,606	449
Other Expenditures	6,025	3,688	2,337
Capital Outlay	6,245	6,245	0
Total Expenditures	<u>180,475</u>	<u>175,351</u>	<u>5,124</u>
Excess (Deficiency) of Revenues over Expenditures	(34,975)	(35,616)	(641)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	35,950	47,450	11,500
Advances In	0	8,500	8,500
Advances Out	0	(11,500)	(11,500)
Total Other Financing Sources (Uses):	<u>35,950</u>	<u>44,450</u>	<u>8,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	975	8,834	7,859
Fund Balance at Beginning of Year	2,032	2,032	0
Fund Balance at End of Year	<u>\$3,007</u>	<u>\$10,866</u>	<u>\$7,859</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$220,000	\$250,847	\$30,847
Total Revenues	220,000	250,847	30,847
<u>Expenditures:</u>			
Public Works:			
Other Expenditures	12,000	12,000	0
Capital Outlay	644,637	617,874	26,763
Total Expenditures	656,637	629,874	26,763
Excess (Deficiency) of Revenues over Expenditures	(436,637)	(379,027)	57,610
Fund Balance at Beginning of Year	388,840	388,840	0
Prior Year Encumbrances	110,947	110,947	0
Fund Balance at End of Year	\$63,150	\$120,760	\$57,610

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$20,000	\$19,108	(\$892)
Total Revenues	20,000	19,108	(892)
<u>Expenditures:</u>			
Health:			
Contractual Services	20,000	19,108	892
Total Expenditures	20,000	19,108	892
Excess (Deficiency) of Revenues over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	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)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$453,000	\$633,322	\$180,322
Total Revenues	453,000	633,322	180,322
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	169,012	151,172	17,840
Contractual Services	594,337	259,779	334,558
Materials and Supplies	6,000	4,887	1,113
Other Expenditures	26,034	6,658	19,376
Capital Outlay	26,000	12,723	13,277
Total Expenditures	821,383	435,219	386,164
Excess (Deficiency) of Revenues over Expenditures	(368,383)	198,103	566,486
Fund Balance at Beginning of Year	912,856	912,856	0
Prior Year Encumbrances	13,871	13,871	0
Fund Balance at End of Year	\$558,344	\$1,124,830	\$566,486

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

CHILDREN'S TRUST FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$35,730	\$34,843	(\$887)
All Other Revenues	4,000	1,766	(2,234)
Total Revenues	39,730	36,609	(3,121)
<u>Expenditures:</u>			
<u>Human Services:</u>			
Personal Services	11,625	11,216	409
Contractual Services	13,233	13,225	8
Materials and Supplies	2,300	2,104	196
Other Expenditures	907	836	71
Total Expenditures	28,065	27,381	684
Excess (Deficiency) of Revenues over Expenditures	11,665	9,228	(2,437)
<u>Other Financing Sources (Uses):</u>			
Advances Out	0	(5,000)	(5,000)
Total Other Financing Sources (Uses):	0	(5,000)	(5,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	11,665	4,228	(7,437)
Fund Balance at Beginning of Year	9,417	9,417	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	\$21,082	\$13,645	(\$7,437)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$380,957	\$457,763	\$76,806
All Other Revenues	13,000	15,670	2,670
Total Revenues	<u>393,957</u>	<u>473,433</u>	<u>79,476</u>
<u>Expenditures:</u>			
Judicial:			
Personal Services	298,819	295,252	3,567
Contractual Services	22,000	20,632	1,368
Materials and Supplies	17,800	12,498	5,302
Other Expenditures	1,611	1,583	28
Capital Outlay	5,000	225	4,775
Total Judicial	<u>345,230</u>	<u>330,190</u>	<u>15,040</u>
Public Safety:			
Personal Services	32,146	32,146	0
Contractual Services	205,525	195,126	10,399
Materials and Supplies	102	96	6
Other Expenditures	300	174	126
Total Public Safety	<u>238,073</u>	<u>227,542</u>	<u>10,531</u>
Total Expenditures	<u>583,303</u>	<u>557,732</u>	<u>25,571</u>
Excess (Deficiency) of Revenues over Expenditures	(189,346)	(84,299)	105,047
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	170,000	127,500	(42,500)
Total Other Financing Sources (Uses):	<u>170,000</u>	<u>127,500</u>	<u>(42,500)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(19,346)	43,201	62,547
Fund Balance at Beginning of Year	53,092	53,092	0
Fund Balance at End of Year	<u>\$33,746</u>	<u>\$96,293</u>	<u>\$62,547</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$80,000	\$84,272	\$4,272
All Other Revenues	0	192	192
Total Revenues	80,000	84,464	4,464
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	108,700	53,329	55,371
Contractual Services	10,000	3,051	6,949
Materials and Supplies	10,000	696	9,304
Capital Outlay	20,000	0	20,000
Total Expenditures	148,700	57,076	91,624
Excess (Deficiency) of Revenues over Expenditures	(68,700)	27,388	96,088
Fund Balance at Beginning of Year	94,281	94,281	0
Fund Balance at End of Year	\$25,581	\$121,669	\$96,088

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,221,746	\$610,575	(\$611,171)
Investment Earnings	0	7,878	7,878
All Other Revenues	4,000	881	(3,119)
Total Revenues	<u>1,225,746</u>	<u>619,334</u>	<u>(606,412)</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	654,791	474,287	180,504
Contractual Services	389,390	200,706	188,684
Materials and Supplies	5,000	2,134	2,866
Other Expenditures	134,325	44,004	90,321
Capital Outlay	10,000	90	9,910
Total Expenditures	<u>1,193,506</u>	<u>721,221</u>	<u>472,285</u>
Excess (Deficiency) of Revenues over Expenditures	32,240	(101,887)	(134,127)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	25,500	25,500
Advances Out	0	(5,500)	(5,500)
Total Other Financing Sources (Uses):	<u>0</u>	<u>20,000</u>	<u>20,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	32,240	(81,887)	(114,127)
Fund Balance at Beginning of Year	21,678	21,678	0
Prior Year Encumbrances	56,906	56,906	0
Fund Balance at End of Year	<u>\$110,824</u>	<u>(\$3,303)</u>	<u>(\$114,127)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$915,000	\$1,445,155	\$530,155
Charges for Services	175,000	202,840	27,840
Investment Earnings	7,000	6,570	(430)
All Other Revenues	3,000	3,613	613
Total Revenues	1,100,000	1,658,178	558,178
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,059,345	1,056,814	2,531
Contractual Services	152,708	152,670	38
Materials and Supplies	86,996	86,141	855
Other Expenditures	29,083	28,463	620
Capital Outlay	61,232	61,208	24
Total Expenditures	1,389,364	1,385,296	4,068
Excess (Deficiency) of Revenues over Expenditures	(289,364)	272,882	562,246
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	46,000	46,000
Total Other Financing Sources (Uses):	0	46,000	46,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(289,364)	318,882	608,246
Fund Balance at Beginning of Year	289,439	289,439	0
Fund Balance at End of Year	\$75	\$608,321	\$608,246

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$85,254	\$128,948	\$43,694
All Other Revenues	900	2,244	1,344
Total Revenues	<u>86,154</u>	<u>131,192</u>	<u>45,038</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	111,373	111,025	348
Contractual Services	6,075	5,851	224
Materials and Supplies	7,250	4,078	3,172
Other Expenditures	2,000	315	1,685
Capital Outlay	9,675	0	9,675
Total Expenditures	<u>136,373</u>	<u>121,269</u>	<u>15,104</u>
Excess (Deficiency) of Revenues over Expenditures	(50,219)	9,923	60,142
<u>Other Financing Sources (Uses):</u>			
Advances In	0	3,015	3,015
Advances Out	0	(3,015)	(3,015)
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(50,219)	9,923	60,142
Fund Balance at Beginning of Year	24,378	24,378	0
Prior Year Encumbrances	12,921	12,921	0
Fund Balance at End of Year	<u>(\$12,920)</u>	<u>\$47,222</u>	<u>\$60,142</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$808,976	\$543,902	(\$265,074)
Charges for Services	0	1,000	1,000
Total Revenues	808,976	544,902	(264,074)
<u>Expenditures:</u>			
Community and Economic Development:			
Personal Services	56,720	44,934	11,786
Contractual Services	64,697	34,218	30,479
Materials and Supplies	3,104	737	2,367
Other Expenditures	5,395	4,158	1,237
Capital Outlay	552,025	405,866	146,159
Total Expenditures	681,941	489,913	192,028
Excess (Deficiency) of Revenues over Expenditures	127,035	54,989	(72,046)
<u>Other Financing Sources (Uses):</u>			
Advances Out	0	(117,810)	(117,810)
Total Other Financing Sources (Uses):	0	(117,810)	(117,810)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	127,035	(62,821)	(189,856)
Fund Balance at Beginning of Year	(145,887)	(145,887)	0
Prior Year Encumbrances	201,533	201,533	0
Fund Balance at End of Year	\$182,681	(\$7,175)	(\$189,856)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

LITTER CONTROL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$30,500	\$25,873	(\$4,627)
All Other Revenues	10,575	10,575	0
Total Revenues	41,075	36,448	(4,627)
<u>Expenditures:</u>			
Public Works:			
Personal Services	40,584	38,042	2,542
Materials and Supplies	1,700	537	1,163
Other Expenditures	11,881	3,754	8,127
Capital Outlay	250	20	230
Total Expenditures	54,415	42,353	12,062
Excess (Deficiency) of Revenues over Expenditures	(13,340)	(5,905)	7,435
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	17,400	17,400	0
Advances Out	0	(5,500)	(5,500)
Total Other Financing Sources (Uses):	17,400	11,900	(5,500)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	4,060	5,995	1,935
Fund Balance at Beginning of Year	167	167	0
Prior Year Encumbrances	2,546	2,546	0
Fund Balance at End of Year	\$6,773	\$8,708	\$1,935

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$3,000	\$15,747	\$12,747
Total Revenues	3,000	15,747	12,747
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	3,000	15,747	12,747
Fund Balance at Beginning of Year	5,209	5,209	0
Fund Balance at End of Year	<u>\$8,209</u>	<u>\$20,956</u>	<u>\$12,747</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$15,000	\$20,405	\$5,405
Total Revenues	15,000	20,405	5,405
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	34,550	12,912	21,638
Total Expenditures	34,550	12,912	21,638
Excess (Deficiency) of Revenues over Expenditures	(19,550)	7,493	27,043
Fund Balance at Beginning of Year	20,142	20,142	0
Fund Balance at End of Year	\$592	\$27,635	\$27,043

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$5,000	\$0	(\$5,000)
All Other Revenues	24,780	7,650	(17,130)
Total Revenues	<u>29,780</u>	<u>7,650</u>	<u>(22,130)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	60	60	0
Other Expenditures	37,619	13,187	24,432
Total Expenditures	<u>37,679</u>	<u>13,247</u>	<u>24,432</u>
Excess (Deficiency) of Revenues over Expenditures	(7,899)	(5,597)	2,302
Fund Balance at Beginning of Year	<u>7,902</u>	<u>7,902</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3</u></u>	<u><u>\$2,305</u></u>	<u><u>\$2,302</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$615,500	\$617,396	\$1,896
All Other Revenues	25,000	24,921	(79)
Total Revenues	640,500	642,317	1,817
<u>Expenditures:</u>			
Human Services:			
Personal Services	327,854	323,583	4,271
Contractual Services	287,389	256,924	30,465
Materials and Supplies	18,669	18,634	35
Other Expenditures	58,888	58,253	635
Capital Outlay	200	0	200
Total Expenditures	693,000	657,394	35,606
Excess (Deficiency) of Revenues over Expenditures	(52,500)	(15,077)	37,423
<u>Other Financing Sources (Uses):</u>			
Advances In	0	5,000	5,000
Total Other Financing Sources (Uses):	0	5,000	5,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(52,500)	(10,077)	42,423
Fund Balance at Beginning of Year	74,749	74,749	0
Fund Balance at End of Year	\$22,249	\$64,672	\$42,423

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

RECYCLING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$121,704	\$110,749	(\$10,955)
Total Revenues	121,704	110,749	(10,955)
<u>Expenditures:</u>			
<u>Health:</u>			
Contractual Services	121,980	121,980	0
Total Expenditures	121,980	121,980	0
Excess (Deficiency) of Revenues over Expenditures	(276)	(11,231)	(10,955)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	54,775	54,775
Advances Out	0	(43,820)	(43,820)
Total Other Financing Sources (Uses):	0	10,955	10,955
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(276)	(276)	0
Fund Balance at Beginning of Year	276	276	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)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

MYRTLE VILLAGE DITCH IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	0	0
Fund Balance at Beginning of Year	52	52	0
Fund Balance at End of Year	<u>\$52</u>	<u>\$52</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY PLANNING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$9,478	\$13,791	\$4,313
Total Revenues	9,478	13,791	4,313
<u>Expenditures:</u>			
Public Safety:			
Personal Services	10,104	9,163	941
Materials and Supplies	3,000	523	2,477
Capital Outlay	1,324	0	1,324
Total Expenditures	14,428	9,686	4,742
Excess (Deficiency) of Revenues over Expenditures	(4,950)	4,105	9,055
<u>Other Financing Sources (Uses):</u>			
Advances In	0	3,015	3,015
Advances Out	0	(3,015)	(3,015)
Total Other Financing Sources (Uses):	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,950)	4,105	9,055
Fund Balance at Beginning of Year	4,949	4,949	0
Fund Balance at End of Year	(\$1)	\$9,054	\$9,055

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$150	\$545	\$395
Total Revenues	150	545	395
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	150	545	395
Fund Balance at Beginning of Year	150	150	0
Fund Balance at End of Year	<u>\$300</u>	<u>\$695</u>	<u>\$395</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$1,000	\$21,364	\$20,364
Total Revenues	1,000	21,364	20,364
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	5,221	1,500	3,721
Total Expenditures	5,221	1,500	3,721
Excess (Deficiency) of Revenues over Expenditures	(4,221)	19,864	24,085
Fund Balance at Beginning of Year	2,721	2,721	0
Prior Year Encumbrances	1,500	1,500	0
Fund Balance at End of Year	\$0	\$24,085	\$24,085

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$584,276	\$541,035	(\$43,241)
Total Revenues	<u>584,276</u>	<u>541,035</u>	<u>(43,241)</u>
<u>Expenditures:</u>			
Human Services:			
Contractual Services	460,411	415,120	45,291
Other Expenditures	12,055	111,030	(98,975)
Capital Outlay	112,488	400	112,088
Total Expenditures	<u>584,954</u>	<u>526,550</u>	<u>58,404</u>
Excess (Deficiency) of Revenues over Expenditures	(678)	14,485	15,163
Fund Balance at Beginning of Year	(68,576)	(68,576)	0
Prior Year Encumbrances	110,688	110,688	0
Fund Balance at End of Year	<u>\$41,434</u>	<u>\$56,597</u>	<u>\$15,163</u>

DEBT SERVICE FUNDS

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

East Street Building

To account for the bond anticipation note on a budgetary basis, which provided the source of financing for the addition and improvements to the County building in a prior period.

Court Building Construction

To account for the bond anticipation note which provided the source of financing for the construction of a new County Courts Building in a prior period.

Special Assessment

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.

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

DEBT SERVICE FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Totals
Assets:				
Cash and Cash Equivalents	\$4,318	\$9	\$266,877	\$271,204
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	2,163	2,163
Special Assessments	0	0	15,978,497	15,978,497
Restricted Assets:				
Cash with Fiscal Agent	0	0	5,303	5,303
Total Assets	\$4,318	\$9	\$16,252,840	\$16,257,167
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$247	\$247
Matured Bonds and Interest Payable	0	0	5,303	5,303
Deferred Revenue	0	0	15,980,660	15,980,660
Interfund Loans Payable	38,000	0	0	38,000
Total Liabilities	38,000	0	15,986,210	16,024,210
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Debt Service	(33,682)	9	266,630	232,957
Total Fund Equity	(33,682)	9	266,630	232,957
Total Liabilities and Fund Equity	\$4,318	\$9	\$16,252,840	\$16,257,167

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

DEBT SERVICES FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Totals
<u>Revenues:</u>				
Investment Earnings	\$0	\$0	\$15,549	\$15,549
Special Assessments	0	0	917,971	917,971
All Other Revenues	38,573	0	0	38,573
Total Revenues	38,573	0	933,520	972,093
<u>Expenditures:</u>				
Debt Service:				
Principal Retirement	15,000	35,000	399,380	449,380
Interest and Fiscal Charges	38,250	101,219	478,298	617,767
Total Expenditures	53,250	136,219	877,678	1,067,147
Excess (Deficiency) of Revenues over Expenditures	(14,677)	(136,219)	55,842	(95,054)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	133,650	0	133,650
Total Other Financing Sources (Uses)	0	133,650	0	133,650
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(14,677)	(2,569)	55,842	38,596
Fund Balance at Beginning of Year	(19,005)	2,578	210,788	194,361
Fund Balance at End of Year	(\$33,682)	\$9	\$266,630	\$232,957

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$70,000	\$38,573	(\$31,427)
Total Revenues	70,000	38,573	(31,427)
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	15,000	15,000	0
Interest and Fiscal Charges	38,250	38,250	0
Total Expenditures	53,250	53,250	0
Excess (Deficiency) of Revenues over Expenditures	16,750	(14,677)	(31,427)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	2,500	0	(2,500)
Total Other Financing Sources (Uses)	2,500	0	(2,500)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	19,250	(14,677)	(33,927)
Fund Balance at Beginning of Year	18,995	18,995	0
Fund Balance at End of Year	\$38,245	\$4,318	(\$33,927)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

DEBT SERVICE FUNDS

COURT BUILDING CONSTRUCTION FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	101,219	101,219	0
Total Expenditures	136,219	136,219	0
Excess (Deficiency) of Revenues over Expenditures	(136,219)	(136,219)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	140,000	133,650	(6,350)
Total Other Financing Sources (Uses)	140,000	133,650	(6,350)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	3,781	(2,569)	(6,350)
Fund Balance at Beginning of Year	2,578	2,578	0
Fund Balance at End of Year	<u>\$6,359</u>	<u>\$9</u>	<u>(\$6,350)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$15,549	\$15,549
Special Assessments	800,000	917,971	117,971
Total Revenues	800,000	933,520	133,520
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	399,380	399,380	0
Interest and Fiscal Charges	478,537	478,296	241
Total Expenditures	877,917	877,676	241
Excess (Deficiency) of Revenues over Expenditures	(77,917)	55,844	133,761
Fund Balance at Beginning of Year	211,033	211,033	0
Fund Balance at End of Year	\$133,116	\$266,877	\$133,761

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 or trust funds.

Prosecutor Computer Acquisition

To account for the financing and acquisition of a computer system for the County Prosecutor's Office.

Columbia Road Construction

To account for the bond anticipation note which provided the source of financing for the Columbia Road Construction.

1991 Water Extension Projects

To account for the bond anticipation note which provided the source of financing for the Maple Park, Sherman Terrace, and Red Lion Five Points Road Water Extensions.

County Construction Projects

To account for the bond anticipation note which provided the source of financing for the Justice Drive Street Extension and various improvements to County buildings.

Emergency 911 Communications

To account for the financing and acquisition of County-wide enhanced 911 emergency telephone communications system.

Airport Construction

To account for the grant anticipation financing of the extension and resurfacing of a runway at the County airport.

Court Building Construction

To account for the bond anticipation note which provided the source of financing for the construction of a new County Court building in a prior period.

County Administration Building

To account for engineering services performed in connection with the planning for the construction of a new administration building.

Kings Mill Sewer Construction

To account for the bond anticipation note which provided the source of financing for sewer lines in the Kings Mill area.

Morrow - Roachester Sewer

To account for the bond anticipation note which provided the source of financing for sewer lines in the Morrow - Roachester area.

(Continued)

CAPITAL PROJECTS FUNDS

1990 Water Construction Projects

To account for the bond anticipation note which provided the source of financing for construction of water line extensions in various areas of the County to be financed by special assessments from property owners.

Project 21 - Road Construction

To account for the financing of engineering and construction of improvements to Mason Montgomery Road and Fields-Ertel Road.

Jail and Juvenile Detention Center Construction

To account for engineering and construction of a new facility for juvenile treatment and an expansion to the county jail (anticipated to be financed by proceeds of 1/2% sales tax).

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

CAPITAL PROJECTS FUNDS

	Prosecutor Computer Acquisition Fund	Columbia Road Construction Fund	1991 Water Extension Projects Fund	County Construction Projects Fund
Assets:				
Cash and Cash Equivalents	\$0	\$103,276	\$541,868	\$174,469
Receivables (net of allowances for doubtful accounts):				
Interest	0	465	0	0
Due from Other Governments	0	0	0	0
Total Assets	<u>\$0</u>	<u>\$103,741</u>	<u>\$541,868</u>	<u>\$174,469</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$14,118	\$6,086
Due to Other Governments	0	0	0	0
Accrued Interest Payable	0	0	3,438	0
Deferred Revenue	0	181	0	0
Interfund Loans Payable	0	0	136,987	0
General Obligation Notes Payable	0	0	424,050	0
Total Liabilities	<u>0</u>	<u>181</u>	<u>578,593</u>	<u>6,086</u>
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	0	0	171,177	18,242
Unreserved	0	103,560	(207,902)	150,141
Total Fund Equity	<u>0</u>	<u>103,560</u>	<u>(36,725)</u>	<u>168,383</u>
Total Liabilities and Fund Equity	<u>\$0</u>	<u>\$103,741</u>	<u>\$541,868</u>	<u>\$174,469</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

CAPITAL PROJECTS FUNDS

	Emergency 911 Communications Fund	Airport Construction Fund	Court Building Construction Fund	County Administration Building Fund	Kings Mill Sewer Construction Fund
Assets:					
Cash and Cash Equivalents	\$7,769	\$77,248	\$64,205	\$38,867	\$149,599
Receivables (net of allowances for doubtful accounts):					
Interest	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	\$7,769	\$77,248	\$64,205	\$38,867	\$149,599
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$0	\$45,246	\$0	\$0	\$6,042
Due to Other Governments	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	5,589
Deferred Revenue	0	0	0	0	0
Interfund Loans Payable	61,000	71,746	0	0	0
General Obligation Notes Payable	0	0	0	0	689,400
Total Liabilities	61,000	116,992	0	0	701,031
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	2,851	32,002	0	0	108,503
Unreserved	(56,082)	(71,746)	64,205	38,867	(659,935)
Total Fund Equity	(53,231)	(39,744)	64,205	38,867	(551,432)
Total Liabilities and Fund Equity	\$7,769	\$77,248	\$64,205	\$38,867	\$149,599

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

CAPITAL PROJECTS FUNDS

	Morrow - Roachester Sewer Fund	1990 Water Construction Projects Fund	Project 21 Road Construction Fund	Jail/Juvenile Detention Center Construction Fund	Totals
Assets:					
Cash and Cash Equivalents	\$3,233,568	\$637,824	\$4,365	\$2,900,000	\$7,933,058
Receivables (net of allowances for doubtful accounts):					
Interest	17,211	635	0	0	18,311
Due from Other Governments	0	0	82,023	0	82,023
Total Assets	<u>\$3,250,779</u>	<u>\$638,459</u>	<u>\$86,388</u>	<u>\$2,900,000</u>	<u>\$8,033,392</u>
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$300	\$1,537	\$90,560	\$63,940	\$227,829
Due to Other Governments	3,816	0	0	0	3,816
Accrued Interest Payable	24,320	1,950	0	6,485	41,782
Deferred Revenue	8,333	248	0	0	8,762
Interfund Loans Payable	55,748	99,780	0	0	425,261
General Obligation Notes Payable	3,000,000	240,000	0	800,000	5,153,450
Total Liabilities	<u>3,092,517</u>	<u>343,515</u>	<u>90,560</u>	<u>870,425</u>	<u>5,860,900</u>
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	79,848	62,632	35,050	121,945	632,250
Unreserved	78,414	232,312	(39,222)	1,907,630	1,540,242
Total Fund Equity	<u>158,262</u>	<u>294,944</u>	<u>(4,172)</u>	<u>2,029,575</u>	<u>2,172,492</u>
Total Liabilities and Fund Equity	<u>\$3,250,779</u>	<u>\$638,459</u>	<u>\$86,388</u>	<u>\$2,900,000</u>	<u>\$8,033,392</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

	Prosecutor Computer Acquisition Fund	Columbia Road Construction Fund	1991 Water Extension Projects Fund	County Construction Projects Fund
<u>Revenues:</u>				
Intergovernmental Revenues	\$0	\$0	\$0	\$0
Investment Earnings	0	3,214	0	0
Special Assessments	0	0	220,575	0
Total Revenues	0	3,214	220,575	0
<u>Expenditures:</u>				
Other Expenditures	0	0	0	0
Capital Outlay	6,243	0	470,381	284,966
<u>Debt Service:</u>				
Interest and Fiscal Charges	0	0	38,985	0
Total Expenditures	6,243	0	509,366	284,966
Excess (Deficiency) of Revenues over Expenditures	(6,243)	3,214	(288,791)	(284,966)
<u>Other Financing Sources (Uses):</u>				
Proceeds of Special Assessment Bonds	0	0	298,800	0
Operating Transfers In	0	0	0	0
Total Other Financing Sources (Uses)	0	0	298,800	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(6,243)	3,214	10,009	(284,966)
Fund Balance at Beginning of Year	6,243	100,346	(46,734)	453,349
Fund Balance at End of Year	\$0	\$103,560	(\$36,725)	\$168,383

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

	Emergency 911 Communications Fund	Airport Construction Fund	Court Building Construction Fund	County Administration Building Fund	Kings Mill Sewer Construction Fund
Revenues:					
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$483,045
Investment Earnings	0	0	0	0	0
Special Assessments	0	0	0	0	0
Total Revenues	0	0	0	0	483,045
Expenditures:					
Other Expenditures	25,625	0	0	0	0
Capital Outlay	331,025	49,019	6,710	0	1,011,838
Debt Service:					
Interest and Fiscal Charges	0	0	0	0	30,822
Total Expenditures	356,650	49,019	6,710	0	1,042,660
Excess (Deficiency) of Revenues over Expenditures	(356,650)	(49,019)	(6,710)	0	(559,615)
Other Financing Sources (Uses):					
Proceeds of Special Assessment Bonds	0	0	0	0	0
Operating Transfers In	45,595	12,602	0	0	0
Total Other Financing Sources (Uses)	45,595	12,602	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(311,055)	(36,417)	(6,710)	0	(559,615)
Fund Balance at Beginning of Year	257,824	(3,327)	70,915	38,867	8,183
Fund Balance at End of Year	(\$53,231)	(\$39,744)	\$64,205	\$38,867	(\$551,432)

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

	Morrow - Roachester Sewer Fund	1990 Water Construction Projects Fund	Project 21 Road Construction Fund	Jail/Juvenile Detention Center Construction Fund	Totals
Revenues:					
Intergovernmental Revenues	\$162,782	\$0	\$722,701	\$0	\$1,368,528
Investment Earnings	108,135	13,078	0	0	124,427
Special Assessments	661,668	155,200	0	0	1,037,443
Total Revenues	932,585	168,278	722,701	0	2,530,398
Expenditures:					
Other Expenditures	39,625	0	0	0	65,250
Capital Outlay	400,517	273,443	726,873	63,940	3,624,955
Debt Service:					
Interest and Fiscal Charges	293,781	29,938	0	6,485	400,011
Total Expenditures	733,923	303,381	726,873	70,425	4,090,216
Excess (Deficiency) of Revenues over Expenditures	198,662	(135,103)	(4,172)	(70,425)	(1,559,818)
Other Financing Sources (Uses):					
Proceeds of Special Assessment Bonds	3,725,000	183,200	0	0	4,207,000
Operating Transfers In	0	0	0	2,100,000	2,158,197
Total Other Financing Sources (Uses)	3,725,000	183,200	0	2,100,000	6,365,197
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	3,923,662	48,097	(4,172)	2,029,575	4,805,379
Fund Balance at Beginning of Year	(3,765,400)	246,847	0	0	(2,632,887)
Fund Balance at End of Year	<u>\$158,262</u>	<u>\$294,944</u>	<u>(\$4,172)</u>	<u>\$2,029,575</u>	<u>\$2,172,492</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

PROSECUTOR COMPUTER ACQUISITION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	6,243	6,243	0
Total Expenditures	6,243	6,243	0
Excess (Deficiency) of Revenues over Expenditures	(6,243)	(6,243)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	6,243	6,243	0
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)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

COLUMBIA ROAD CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	0	3,319	3,319
Total Revenues	0	3,319	3,319
<u>Expenditures:</u>			
Other Expenditures	99,957	0	99,957
Total Expenditures	99,957	0	99,957
Excess (Deficiency) of Revenues over Expenditures	(99,957)	3,319	103,276
Fund Balance at Beginning of Year	99,957	99,957	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$103,276</u>	<u>\$103,276</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

1991 WATER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$220,575	\$220,575	\$0
Total Revenues	220,575	220,575	0
<u>Expenditures:</u>			
Capital Outlay	1,501,933	1,123,922	378,011
<u>Debt Service:</u>			
Principal Retirement	1,121,290	1,121,290	0
Interest and Fiscal Charges	50,371	50,371	0
Total Expenditures	2,673,594	2,295,583	378,011
Excess (Deficiency) of Revenues over Expenditures	(2,453,019)	(2,075,008)	378,011
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	424,050	424,050	0
Proceeds of Bonds	298,800	298,800	0
Operating Transfers In	55,000	0	(55,000)
Construction Advances In	693,000	586,760	(106,240)
Advances In	0	136,987	136,987
Total Other Financing Sources (Uses)	1,470,850	1,446,597	(24,253)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(982,169)	(628,411)	353,758
Fund Balance at Beginning of Year	693,607	693,607	0
Prior Year Encumbrances	289,051	289,051	0
Fund Balance at End of Year	\$489	\$354,247	\$353,758

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	472,244	339,929	132,315
Total Expenditures	472,244	339,929	132,315
Excess (Deficiency) of Revenues over Expenditures	(472,244)	(339,929)	132,315
Fund Balance at Beginning of Year	362,392	362,392	0
Prior Year Encumbrances	132,444	132,444	0
Fund Balance at End of Year	<u>\$22,592</u>	<u>\$154,907</u>	<u>\$132,315</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

EMERGENCY 911 COMMUNICATIONS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Other Expenditures	26,596	26,192	404
Capital Outlay	338,729	334,216	4,513
Total Expenditures	365,325	360,408	4,917
Excess (Deficiency) of Revenues over Expenditures	(365,325)	(360,408)	4,917
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	106,595	45,595	(61,000)
Advances In	0	61,000	61,000
Total Other Financing Sources (Uses)	106,595	106,595	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(258,730)	(253,813)	4,917
Fund Balance at Beginning of Year	95,849	95,849	0
Prior Year Encumbrances	162,881	162,881	0
Fund Balance at End of Year	\$0	\$4,917	\$4,917

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

AIRPORT CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	68,418	0	(68,418)
Total Revenues	68,418	0	(68,418)
<u>Expenditures:</u>			
Capital Outlay	81,021	81,021	0
Total Expenditures	81,021	81,021	0
Excess (Deficiency) of Revenues over Expenditures	(12,603)	(81,021)	(68,418)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	12,602	12,602	0
Advances In	0	68,419	68,419
Total Other Financing Sources (Uses)	12,602	81,021	68,419
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(1)	0	1
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	(\$1)	\$0	\$1

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

COURT BUILDING CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	25,001	6,710	18,291
Total Expenditures	25,001	6,710	18,291
Excess (Deficiency) of Revenues over Expenditures	(25,001)	(6,710)	18,291
Fund Balance at Beginning of Year	68,894	68,894	0
Prior Year Encumbrances	2,021	2,021	0
Fund Balance at End of Year	<u>\$45,914</u>	<u>\$64,205</u>	<u>\$18,291</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

COUNTY ADMINISTRATION BUILDING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	38,867	0	38,867
Total Expenditures	38,867	0	38,867
Excess (Deficiency) of Revenues over Expenditures	(38,867)	0	38,867
Fund Balance at Beginning of Year	31,080	31,080	0
Prior Year Encumbrances	7,788	7,788	0
Fund Balance at End of Year	<u>\$1</u>	<u>\$38,868</u>	<u>\$38,867</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

KINGS MILL SEWER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	958,000	483,045	(474,955)
All Other Revenues	0	1,451	1,451
Total Revenues	958,000	484,496	(473,504)
<u>Expenditures:</u>			
Capital Outlay	1,630,350	1,199,480	430,870
Debt Service:			
Principal Retirement	689,400	689,400	0
Interest and Fiscal Charges	34,347	34,347	0
Total Expenditures	2,354,097	1,923,227	430,870
Excess (Deficiency) of Revenues over Expenditures	(1,396,097)	(1,438,731)	(42,634)
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	0	689,400	689,400
Operating Transfers In	689,400	0	(689,400)
Total Other Financing Sources (Uses)	689,400	689,400	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(706,697)	(749,331)	(42,634)
Fund Balance at Beginning of Year	562,917	562,917	0
Prior Year Encumbrances	165,019	165,019	0
Fund Balance at End of Year	\$21,239	(\$21,395)	(\$42,634)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

MORROW - ROACHESTER SEWER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	641,293	162,782	(478,511)
Special Assessments	653,600	661,668	8,068
Investment Earnings	100,000	115,683	15,683
Total Revenues	1,394,893	940,133	(454,760)
<u>Expenditures:</u>			
Other Expenditures	60,788	45,240	15,548
Capital Outlay	985,461	899,449	86,012
Debt Service:			
Principal Retirement	7,362,160	7,362,160	0
Interest and Fiscal Charges	367,396	366,795	601
Total Expenditures	8,775,805	8,673,644	102,161
Excess (Deficiency) of Revenues over Expenditures	(7,380,912)	(7,733,511)	(352,599)
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	3,000,000	3,000,000	0
Proceeds of Bonds	3,725,000	3,725,000	0
Advances In	0	88,608	88,608
Advances Out	0	(37,448)	(37,448)
Total Other Financing Sources (Uses)	6,725,000	6,776,160	51,160
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(655,912)	(957,351)	(301,439)
Fund Balance at Beginning of Year	3,404,421	3,404,421	0
Prior Year Encumbrances	702,834	702,834	0
Fund Balance at End of Year	\$3,451,343	\$3,149,904	(\$301,439)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

1990 WATER CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	155,200	155,200	0
Investment Earnings	0	14,685	14,685
Total Revenues	155,200	169,885	14,685
<u>Expenditures:</u>			
Capital Outlay	1,408,367	1,176,482	231,885
Debt Service:			
Principal Retirement	1,189,600	1,153,600	36,000
Interest and Fiscal Charges	68,101	43,240	24,861
Total Expenditures	2,666,068	2,373,322	292,746
Excess (Deficiency) of Revenues over Expenditures	(2,510,868)	(2,203,437)	307,431
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	240,600	240,600	0
Proceeds of Bonds	183,200	183,200	0
Construction Advances In	997,000	1,202,909	205,909
Total Other Financing Sources (Uses)	1,420,800	1,626,709	205,909
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(1,090,068)	(576,728)	513,340
Fund Balance at Beginning of Year	339,518	339,518	0
Prior Year Encumbrances	812,402	812,402	0
Fund Balance at End of Year	\$61,852	\$575,192	\$513,340

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

PROJECT 21 ROAD CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	2,000,000	640,678	(1,359,322)
Total Revenues	<u>2,000,000</u>	<u>640,678</u>	<u>(1,359,322)</u>
<u>Expenditures:</u>			
Capital Outlay	2,000,000	748,798	1,251,202
Total Expenditures	<u>2,000,000</u>	<u>748,798</u>	<u>1,251,202</u>
Excess (Deficiency) of Revenues over Expenditures	0	(108,120)	(108,120)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	45,000	45,000
Advances Out	0	(45,000)	(45,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	(108,120)	(108,120)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>(\$108,120)</u>	<u>(\$108,120)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1992

CAPITAL PROJECTS FUNDS

JAIL AND JUVENILE DETENTION CENTER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	800,000	177,600	622,400
Total Expenditures	800,000	177,600	622,400
Excess (Deficiency) of Revenues over Expenditures	(800,000)	(177,600)	622,400
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	800,000	800,000	0
Operating Transfers In	0	2,100,000	2,100,000
Total Other Financing Sources (Uses)	800,000	2,900,000	2,100,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	2,722,400	2,722,400
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$2,722,400</u>	<u>\$2,722,400</u>

ENTERPRISE FUNDS

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Water Fund

To account for distribution of treated water to individuals and commercial and industrial users within Warren County.

Sewer Fund

To account for sanitary sewer services, which are provided to individuals and commercial and industrial users within Warren County.

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
Assets:			
Cash and Cash Equivalents	\$5,744,794	\$4,909,012	\$10,653,806
Receivables (net of allowances for doubtful accounts):			
Accounts	309,158	412,014	721,172
Interest	14,093	10,292	24,385
Interfund Loans Receivable	236,767	55,748	292,515
Inventory of Supplies at Cost	92,423	2,696	95,119
Prepaid Items	3,414	2,005	5,419
Restricted Assets:			
Cash and Cash Equivalents	5,005,609	176,910	5,182,519
Cash with Fiscal Agent	603,905	771,589	1,375,494
Property, Plant and Equipment	20,693,056	40,099,255	60,792,311
Less: Accumulated Depreciation	(7,444,282)	(7,852,327)	(15,296,609)
Net Fixed Assets	13,248,774	32,246,928	45,495,702
Construction in Progress	2,544,604	13,956,005	16,500,609
Total Assets	<u>\$27,803,541</u>	<u>\$52,543,199</u>	<u>80,346,740</u>
Liabilities and Fund Equity:			
Liabilities:			
Accounts Payable	\$135,999	\$297,037	\$433,036
Accrued Wages and Benefits Payable	9,702	5,257	14,959
Due to Other Funds	3,508	863	4,371
Due to Other Governments	11,390	14,688	26,078
Accrued Interest Payable	78,447	59,549	137,996
Deferred Revenue	1,920	1,882	3,802
Compensated Absences Payable	196,934	41,405	238,339
General Obligation Notes Payable	400,000	250,000	650,000
General Obligation Bonds Payable	135,000	0	135,000
Ohio Water Development Authority Loans Payable	0	4,118,210	4,118,210
Revenue Bonds Payable	13,665,000	9,490,000	23,155,000
Total Liabilities	<u>14,637,900</u>	<u>14,278,891</u>	<u>28,916,791</u>
Fund Equity:			
Contributed Capital	11,204,214	33,301,979	44,506,193
Retained Earnings:			
Reserved for Restricted Assets	5,609,514	948,499	6,558,013
Unreserved	(3,648,087)	4,013,830	365,743
Total Retained Earnings	<u>1,961,427</u>	<u>4,962,329</u>	<u>6,923,756</u>
Total Fund Equity	<u>13,165,641</u>	<u>38,264,308</u>	<u>51,429,949</u>
Total Liabilities and Fund Equity	<u>\$27,803,541</u>	<u>\$52,543,199</u>	<u>\$80,346,740</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1992

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$2,495,203	\$2,465,957	\$4,961,160
Tap in Fees	69,994	0	69,994
Other Operating Revenues	2,175	123,917	126,092
Total Operating Revenues	<u>2,567,372</u>	<u>2,589,874</u>	<u>5,157,246</u>
<u>Operating Expenses:</u>			
Personal Services	816,412	458,776	1,275,188
Materials and Supplies	254,698	193,376	448,074
Contractual Services	454,023	150,231	604,254
Utilities	309,356	539,423	848,779
Depreciation	456,513	873,245	1,329,758
Other Operating Expenses	24,497	11,686	36,183
Total Operating Expenses	<u>2,315,499</u>	<u>2,226,737</u>	<u>4,542,236</u>
<i>Operating Income</i>	251,873	363,137	615,010
<u>Non-operating Revenues (Expenses):</u>			
Interest Income	37,558	37,584	75,142
Interest and Fiscal Charges	(845,460)	(1,009,526)	(1,854,986)
Total Non-operating Revenues (Expenses)	<u>(807,902)</u>	<u>(971,942)</u>	<u>(1,779,844)</u>
<i>Loss Before Operating Transfers</i>	(556,029)	(608,805)	(1,164,834)
<u>Operating Transfers:</u>			
Operating Transfers In	100,361	56,753	157,114
Total Operating Transfers	<u>100,361</u>	<u>56,753</u>	<u>157,114</u>
<i>Net Loss</i>	(455,668)	(552,052)	(1,007,720)
Add: Depreciation on Contributed Capital	65,183	394,825	460,008
Retained Earnings at Beginning of Year	2,351,912	5,119,556	7,471,468
Retained Earnings at End of Year	<u>\$1,961,427</u>	<u>\$4,962,329</u>	<u>\$6,923,756</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1992

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	\$2,565,497	\$2,563,189	\$5,128,686
Cash Payments for Goods and Services	(1,096,131)	(1,129,632)	(2,225,763)
Cash Payments to Employees	(819,678)	(458,549)	(1,278,227)
Other Operating Revenue	160	54,737	54,897
Net Cash Provided by Operating Activities	<u>649,848</u>	<u>1,029,745</u>	<u>1,679,593</u>
Cash Flows from Noncapital Financing Activities:			
Advances In	14,000	37,448	51,448
Advances Out	(150,987)	(88,608)	(239,595)
Transfers In from Other Funds	100,361	56,753	157,114
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(36,626)</u>	<u>5,593</u>	<u>(31,033)</u>
Cash Flows from Capital and Related Financing Activities:			
Cash Received from Tap-in Fees in Excess of Cost	1,684,259	1,294,581	2,978,840
Contributions from Other Governments	0	376,115	376,115
Proceeds from Sale of Revenue Bonds	7,500,000	1,500,000	9,000,000
Proceeds from Sale of Notes	400,000	250,000	650,000
Acquisition and Construction of Assets	(2,284,018)	(2,673,608)	(4,957,626)
Principal Paid on General Obligation Bonds	(35,000)	0	(35,000)
Principal Paid on Revenue Bonds	(260,000)	(200,000)	(460,000)
Principal Paid on Capital Lease	(1,636)	0	(1,636)
Principal Paid on Ohio Water Development Authority Bonds	0	(178,098)	(178,098)
Interest Paid on All Debt	(844,508)	(1,000,054)	(1,844,562)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>6,159,097</u>	<u>(631,064)</u>	<u>5,528,033</u>
Cash Flows from Investing Activities:			
Proceeds from Sale of Investments	0	316,358	316,358
Receipts of Interest	27,914	32,220	60,134
Net Cash Provided from Investing Activities	<u>27,914</u>	<u>348,578</u>	<u>376,492</u>
Net Increase in Cash and Cash Equivalents	6,800,233	752,852	7,553,085
Cash and Cash Equivalents at Beginning of Year	4,554,075	5,104,659	9,658,734
Cash and Cash Equivalents at End of Year	<u>\$11,354,308</u>	<u>\$5,857,511</u>	<u>\$17,211,819</u>
Reconciliation of Operating Income to Net Cash			
Provided by Operating Activities:			
Operating Income	\$251,873	\$363,137	\$615,010
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	456,513	873,245	1,329,758
Increase in Accounts Receivable	(8,486)	(3,022)	(11,508)
Decrease in Due from Other Funds	6,771	29,691	36,462
Increase in Inventory	(15,743)	(1,197)	(16,940)
Decrease in Accounts Payable	(38,107)	(418)	(38,525)
Decrease in Accrued Wages and Benefits	(15,349)	(9,178)	(24,527)
Increase in Compensated Absences	13,017	4,697	17,714
(Increase) Decrease in Prepaid Items	546	(692)	(146)
Increase in Due to Other Funds	1,234	809	2,043
Decrease in Due to Other Governments	(2,421)	(227,327)	(229,748)
Total Adjustments	<u>397,975</u>	<u>666,608</u>	<u>1,064,583</u>
Net Cash Provided (Used) by Operating Activities	<u>\$649,848</u>	<u>\$1,029,745</u>	<u>\$1,679,593</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1992 the Water and Sewer Funds had outstanding liabilities of \$36,390 and \$8,380 respectively for certain capital assets.

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

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Sheriff

To account for the policing services provided on a contractual basis to Deerfield Township and Caesar Creek Litter Control.

Self-Funded Health Insurance

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.

MRDD Health Insurance

To account for claims and administration of the health insurance program for covered Mental Retardation and Developmental Disabilities employees and eligible dependents.

Gasoline

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 BALANCE SHEET
DECEMBER 31, 1992**

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
Assets:						
Cash and Cash Equivalents	\$2,841	\$8,174	\$964,781	\$3,472	\$28,611	\$1,007,879
Receivables (net of allowances for doubtful accounts):						
Accounts	0	0	6,124	0	0	6,124
Due from Other Funds	6,078	0	0	0	10,900	16,978
Due from Other Governments	584	0	7,982	0	1,069	9,635
Inventory of Supplies at Cost	0	0	0	0	3,664	3,664
Property, Plant and Equipment	0	0	6,510	0	0	6,510
Less: Accumulated Depreciation	0	0	(2,801)	0	0	(2,801)
Net Fixed Assets	0	0	3,709	0	0	3,709
Total Assets	<u>\$9,503</u>	<u>\$8,174</u>	<u>\$982,596</u>	<u>\$3,472</u>	<u>\$44,244</u>	<u>\$1,047,989</u>
Liabilities and Fund Equity:						
<i>Liabilities:</i>						
Accounts Payable	\$5,367	\$0	\$239,148	\$103,903	\$6,703	\$355,121
Accrued Wages and Benefits	0	6,468	594	0	0	7,062
Due to Other Funds	0	0	29	0	0	29
Due to Other Governments	0	5,191	496	0	0	5,687
Compensated Absences	0	90,121	1,084	0	0	91,205
Total Liabilities	<u>5,367</u>	<u>101,780</u>	<u>241,351</u>	<u>103,903</u>	<u>6,703</u>	<u>459,104</u>
<i>Fund Equity</i>						
Contributed Capital	11,084	0	0	0	0	11,084
Retained Earnings	(6,948)	(93,606)	741,245	(100,431)	37,541	577,801
Total Fund Equity	<u>4,136</u>	<u>(93,606)</u>	<u>741,245</u>	<u>(100,431)</u>	<u>37,541</u>	<u>588,885</u>
Total Liabilities and Fund Equity	<u>\$9,503</u>	<u>\$8,174</u>	<u>\$982,596</u>	<u>\$3,472</u>	<u>\$44,244</u>	<u>\$1,047,989</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1992

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
Operating Revenues:						
Charges for Services	\$67,447	\$446,281	\$3,029,678	\$529,258	\$144,787	\$4,217,451
Other Operating Revenues	0	0	3,220	0	0	3,220
Total Operating Revenues	67,447	446,281	3,032,898	529,258	144,787	4,220,671
Operating Expenses:						
Personal Services	0	484,585	49,753	0	0	534,338
Materials and Supplies	0	0	1,306	0	146,832	148,138
Contractual Services	64,599	0	304,819	139,956	0	509,374
Depreciation	0	0	651	0	0	651
Health Insurance Claims	0	0	2,013,818	571,324	0	2,585,142
Other Operating Expenses	0	0	2,144	0	0	2,144
Total Operating Expenses	64,599	484,585	2,372,491	711,280	146,832	3,779,787
<i>Net Income (Loss)</i>	2,848	(38,304)	660,407	(182,022)	(2,045)	440,884
Retained Earnings at Beginning of Year	(9,796)	(55,302)	80,838	81,591	39,586	136,917
Retained Earnings at End of Year	(\$6,948)	(\$93,606)	\$741,245	(\$100,431)	\$37,541	\$577,801

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
DECEMBER 31, 1992

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
<u>Cash Flows from Operating Activities:</u>						
Cash Received from Customers	\$62,671	\$446,281	\$3,018,792	\$529,258	\$143,691	\$4,200,693
Cash Payments for Goods and Services	(62,544)	0	(2,587,795)	(676,938)	(139,722)	(3,466,999)
Cash Payments to Employees	0	(475,243)	(50,590)	0	0	(525,833)
Other Operating Revenue	112	0	79,236	95,379	0	174,727
Net Cash Provided (Used) by Operating Activities	<u>239</u>	<u>(28,962)</u>	<u>459,643</u>	<u>(52,301)</u>	<u>3,969</u>	<u>382,588</u>
Net Increase(Decrease) in Cash and Cash Equivalents	239	(28,962)	459,643	(52,301)	3,969	382,588
Cash and Cash Equivalents at Beginning of Year	2,602	37,136	505,138	55,773	24,642	625,291
Cash and Cash Equivalents at End of Year	<u>\$2,841</u>	<u>\$8,174</u>	<u>\$964,781</u>	<u>\$3,472</u>	<u>\$28,611</u>	<u>\$1,007,879</u>
<u>Reconciliation of Operating Income to Net Cash</u>						
<u>Provided by Operating Activities:</u>						
Operating Income (Loss)	\$2,848	(\$38,304)	\$660,407	(\$182,022)	(\$2,045)	\$440,884
Adjustments to Reconcile Operating Income to						
Net Cash Provided by Operating Activities:						
Depreciation Expense	0	0	651	0	0	651
Decrease in Accounts Receivable	0	0	19,129	25,870	0	44,999
Increase in Due from Other Funds	(4,192)	0	0	0	(500)	(4,692)
Increase in Due from Other Governments	(584)	0	(7,982)	0	(596)	(9,162)
Decrease in Inventory	0	0	0	0	407	407
Increase (Decrease) in Accounts Payable	2,167	0	(211,738)	103,851	6,703	(99,017)
Decrease in Accrued Wages and Benefits	0	(8,857)	(896)	0	0	(9,753)
Increase in Compensated Absences	0	90,121	192	0	0	90,313
Increase in Due to Other Funds	0	0	13	0	0	13
Decrease in Due to Other Governments	0	(71,922)	(133)	0	0	(72,055)
Total Adjustments	<u>(2,609)</u>	<u>9,342</u>	<u>(200,764)</u>	<u>129,721</u>	<u>6,014</u>	<u>(58,296)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$239</u>	<u>(\$28,962)</u>	<u>\$459,643</u>	<u>(\$52,301)</u>	<u>\$3,969</u>	<u>\$382,588</u>

FIDUCIARY FUND TYPES

Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

EXPENDABLE TRUST FUNDS

Expendable Trust funds maintain assets held by Warren County in a trustee capacity for individuals, private organizations, other governmental units and other funds.

Unclaimed Money

To account for funds which rightfully belong to the payor and are refunded when the payor provides proof of claim for the funds within the period specified by law.

NON-EXPENDABLE TRUST FUNDS

Non-expendable Trust funds maintain a corpus of principal which may not be expended. The interest earnings from this corpus may be expended as provided in the trust agreement.

Scheurer - Smith Trust

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

AGENCY FUNDS

Employees Retirement

To account for the accumulation of the employer's share of contributions until remitted to State PERS.

Undivided Water and Sewer Revenue

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

Payroll

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided General Tax, Tangible Personal Tax, Advance Estate Tax, County Lodging Tax

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.

Townships, Corporations, Schools, Special Districts, Libraries

To maintain and account for distributions of various revenue sources to subdivisions within the County.

Local Government

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

(Continued)

AGENCY FUNDS

Local Government Revenue Assistance

To maintain and account for the accumulation and disbursement of State revenue sharing monies. This fund is separate from the Local Government Fund due to the formula of distribution at the State level.

Motor Vehicle License

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

Gasoline Tax

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Trailer Tax

To maintain and account for the accumulation and disbursement of mobile home tax collections.

Undivided Interest

To maintain and account for the accumulation and disbursement of the County's investment earnings.

Deferred Compensation

To maintain and account for the assets held by the State on behalf of employees of the County. Warren County is a participant in the Ohio Public Employee's Retirement System deferred compensation plan and the County Commissioner's Association of Ohio deferred compensation plan, as provided by Internal Revenue Section 457.

Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff, Children's Services and Engineer

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, when compared to combined Agency Fund totals, comprise less than 10% in each of the categories of assets and liabilities.

Cigarette Tax
Real Estate Advance
Federal Youth Payroll
Law Library
Life Insurance
Board of Elections
Building Inspection

Escrow Rotary
Forfeited Land
Zoning Board
Tax Maps
Microfilm
Mary Haven

State (Escheated Estates)
Miami Conservancy District
Undivided Income Tax - Real Property
Ohio Public Works - Township Projects
Drug Task Force
Refundable Deposits

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1992**

FIDUCIARY FUNDS

	<i>Expendable Trust Fund</i>	<i>Non-expendable Trust Fund</i>	<i>Agency Funds</i>	Totals
	Unclaimed Money's Fund	Scheurer- Smith Trust Fund	Total All	
Assets:				
Cash and Cash Equivalents	\$585,793	\$65,917	\$6,248,988	\$6,900,698
Receivables (Net of allowances for doubtful accounts)				
Interest	0	297	0	297
Restricted Assets:				
Cash with Fiscal Agent	0	0	1,054,556	1,054,556
Funds on Deposit with Deferred Compensation Board	0	0	2,230,071	2,230,071
Total Assets	\$585,793	\$66,214	\$9,533,615	\$10,185,622
Liabilities and Fund Equity:				
Liabilities:				
Payroll Withholding	\$0	\$0	\$380,495	\$380,495
Due to Other Governments	0	0	3,164,528	3,164,528
Unapportioned Monies	0	0	2,580,135	2,580,135
Deposits Held Due to Others	0	0	1,178,386	1,178,386
Deferred Compensation Payable	0	0	2,230,071	2,230,071
Total Liabilities	0	0	9,533,615	9,533,615
Fund Equity:				
Fund Balance:				
Unreserved	585,793	66,214	0	652,007
Total Fund Equity	585,793	66,214	0	652,007
Total Liabilities and Fund Equity	\$585,793	\$66,214	\$9,533,615	\$10,185,622

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Employees Retirement</u>				
Assets				
Cash and Cash Equivalents	\$54,108	\$2,474,610	(\$2,333,070)	\$195,648
Total Assets	<u>\$54,108</u>	<u>\$2,474,610</u>	<u>(\$2,333,070)</u>	<u>\$195,648</u>
Liabilities				
Payroll Withholding	\$54,108	\$2,474,610	(\$2,333,070)	\$195,648
Total Liabilities	<u>\$54,108</u>	<u>\$2,474,610</u>	<u>(\$2,333,070)</u>	<u>\$195,648</u>
<u>Townships</u>				
Assets				
Cash and Cash Equivalents	\$0	\$7,901,310	(\$7,901,310)	\$0
Total Assets	<u>\$0</u>	<u>\$7,901,310</u>	<u>(\$7,901,310)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$7,901,310	(\$7,901,310)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,901,310</u>	<u>(\$7,901,310)</u>	<u>\$0</u>
<u>Corporations</u>				
Assets				
Cash and Cash Equivalents	\$0	\$4,762,223	(\$4,762,223)	\$0
Total Assets	<u>\$0</u>	<u>\$4,762,223</u>	<u>(\$4,762,223)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,762,223	(\$4,762,223)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,762,223</u>	<u>(\$4,762,223)</u>	<u>\$0</u>
<u>Undivided Water and Sewer Revenue</u>				
Assets				
Cash and Cash Equivalents	\$10,343	\$8,418,198	(\$8,397,781)	\$30,760
Total Assets	<u>\$10,343</u>	<u>\$8,418,198</u>	<u>(\$8,397,781)</u>	<u>\$30,760</u>
Liabilities				
Unapportioned Monies	\$10,343	\$8,418,198	(\$8,397,781)	\$30,760
Total Liabilities	<u>\$10,343</u>	<u>\$8,418,198</u>	<u>(\$8,397,781)</u>	<u>\$30,760</u>
<u>Payroll</u>				
Assets				
Cash and Cash Equivalents	\$86,570	\$18,996,905	(\$18,904,971)	\$178,504
Total Assets	<u>\$86,570</u>	<u>\$18,996,905</u>	<u>(\$18,904,971)</u>	<u>\$178,504</u>
Liabilities				
Payroll Withholding	\$86,570	\$18,996,905	(\$18,904,971)	\$178,504
Total Liabilities	<u>\$86,570</u>	<u>\$18,996,905</u>	<u>(\$18,904,971)</u>	<u>\$178,504</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Schools</u>				
Assets				
Cash and Cash Equivalents	\$0	\$45,330,936	(\$45,330,936)	\$0
Total Assets	<u>\$0</u>	<u>\$45,330,936</u>	<u>(\$45,330,936)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$45,330,936	(\$45,330,936)	\$0
Total Liabilities	<u>\$0</u>	<u>\$45,330,936</u>	<u>(\$45,330,936)</u>	<u>\$0</u>
<u>Undivided General Tax</u>				
Assets				
Cash and Cash Equivalents	\$1,009,517	\$56,711,938	(\$56,086,082)	\$1,635,373
Total Assets	<u>\$1,009,517</u>	<u>\$56,711,938</u>	<u>(\$56,086,082)</u>	<u>\$1,635,373</u>
Liabilities				
Unapportioned Monies	\$1,009,517	\$56,711,938	(\$56,086,082)	\$1,635,373
Total Liabilities	<u>\$1,009,517</u>	<u>\$56,711,938</u>	<u>(\$56,086,082)</u>	<u>\$1,635,373</u>
<u>Tangible Personal Tax</u>				
Assets				
Cash and Cash Equivalents	\$95,750	\$11,447,277	(\$11,440,259)	\$102,768
Total Assets	<u>\$95,750</u>	<u>\$11,447,277</u>	<u>(\$11,440,259)</u>	<u>\$102,768</u>
Liabilities				
Unapportioned Monies	\$95,750	\$11,447,277	(\$11,440,259)	\$102,768
Total Liabilities	<u>\$95,750</u>	<u>\$11,447,277</u>	<u>(\$11,440,259)</u>	<u>\$102,768</u>
<u>Local Government</u>				
Assets				
Cash and Cash Equivalents	\$0	\$2,748,930	(\$2,748,930)	\$0
Total Assets	<u>\$0</u>	<u>\$2,748,930</u>	<u>(\$2,748,930)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$2,748,930	(\$2,748,930)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,748,930</u>	<u>(\$2,748,930)</u>	<u>\$0</u>
<u>Special Districts</u>				
Assets				
Cash and Cash Equivalents	\$0	\$469,867	(\$469,867)	\$0
Total Assets	<u>\$0</u>	<u>\$469,867</u>	<u>(\$469,867)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$469,867	(\$469,867)	\$0
Total Liabilities	<u>\$0</u>	<u>\$469,867</u>	<u>(\$469,867)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Cigarette Tax</u>				
Assets				
Cash and Cash Equivalents	\$260	\$6,522	(\$6,411)	\$371
Total Assets	\$260	\$6,522	(\$6,411)	\$371
Liabilities				
Unapportioned Monies	\$260	\$6,522	(\$6,411)	\$371
Total Liabilities	\$260	\$6,522	(\$6,411)	\$371
<u>Gasoline Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,562,793	(\$1,562,793)	\$0
Total Assets	\$0	\$1,562,793	(\$1,562,793)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,562,793	(\$1,562,793)	\$0
Total Liabilities	\$0	\$1,562,793	(\$1,562,793)	\$0
<u>Local Government Revenue Assistance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$601,520	(\$601,520)	\$0
Total Assets	\$0	\$601,520	(\$601,520)	\$0
Liabilities				
Unapportioned Monies	\$0	\$601,520	(\$601,520)	\$0
Total Liabilities	\$0	\$601,520	(\$601,520)	\$0
<u>Motor Vehicle License</u>				
Assets				
Cash and Cash Equivalents	\$0	\$3,933,587	(\$3,933,587)	\$0
Total Assets	\$0	\$3,933,587	(\$3,933,587)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,933,587	(\$3,933,587)	\$0
Total Liabilities	\$0	\$3,933,587	(\$3,933,587)	\$0
<u>County Lodging Tax</u>				
Assets				
Cash and Cash Equivalents	\$17,759	\$277,588	(\$289,419)	\$5,928
Total Assets	\$17,759	\$277,588	(\$289,419)	\$5,928
Liabilities				
Unapportioned Monies	\$17,759	\$277,588	(\$289,419)	\$5,928
Total Liabilities	\$17,759	\$277,588	(\$289,419)	\$5,928

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Real Estate Advance</u>				
Assets				
Cash and Cash Equivalents	\$187,511	\$282,090	(\$240,427)	\$229,174
Total Assets	<u>\$187,511</u>	<u>\$282,090</u>	<u>(\$240,427)</u>	<u>\$229,174</u>
Liabilities				
Unapportioned Monies	\$187,511	\$282,090	(\$240,427)	\$229,174
Total Liabilities	<u>\$187,511</u>	<u>\$282,090</u>	<u>(\$240,427)</u>	<u>\$229,174</u>
<u>Law Library</u>				
Assets				
Cash and Cash Equivalents	\$0	\$87,469	(\$87,469)	\$0
Total Assets	<u>\$0</u>	<u>\$87,469</u>	<u>(\$87,469)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$87,469	(\$87,469)	\$0
Total Liabilities	<u>\$0</u>	<u>\$87,469</u>	<u>(\$87,469)</u>	<u>\$0</u>
<u>Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$32,066	\$133,509	(\$138,952)	\$26,623
Total Assets	<u>\$32,066</u>	<u>\$133,509</u>	<u>(\$138,952)</u>	<u>\$26,623</u>
Liabilities				
Unapportioned Monies	\$32,066	\$133,509	(\$138,952)	\$26,623
Total Liabilities	<u>\$32,066</u>	<u>\$133,509</u>	<u>(\$138,952)</u>	<u>\$26,623</u>
<u>Life Insurance</u>				
Assets				
Cash and Cash Equivalents	\$6,481	\$17,597	(\$17,735)	\$6,343
Total Assets	<u>\$6,481</u>	<u>\$17,597</u>	<u>(\$17,735)</u>	<u>\$6,343</u>
Liabilities				
Payroll Withholding	\$6,481	\$17,597	(\$17,735)	\$6,343
Total Liabilities	<u>\$6,481</u>	<u>\$17,597</u>	<u>(\$17,735)</u>	<u>\$6,343</u>
<u>Libraries</u>				
Assets				
Cash and Cash Equivalents	\$0	\$2,031,281	(\$2,031,281)	\$0
Total Assets	<u>\$0</u>	<u>\$2,031,281</u>	<u>(\$2,031,281)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$2,031,281	(\$2,031,281)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,031,281</u>	<u>(\$2,031,281)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>State</u>				
Assets				
Cash and Cash Equivalents	\$964	\$326,720	(\$327,684)	\$0
Total Assets	<u>\$964</u>	<u>\$326,720</u>	<u>(\$327,684)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$964	\$326,720	(\$327,684)	\$0
Total Liabilities	<u>\$964</u>	<u>\$326,720</u>	<u>(\$327,684)</u>	<u>\$0</u>
<u>Miami Conservancy District</u>				
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>
<u>Advance Estate Tax</u>				
Assets				
Cash and Cash Equivalents	\$264,067	\$1,081,858	(\$999,230)	\$346,695
Total Assets	<u>\$264,067</u>	<u>\$1,081,858</u>	<u>(\$999,230)</u>	<u>\$346,695</u>
Liabilities				
Unapportioned Monies	\$264,067	\$1,081,858	(\$999,230)	\$346,695
Total Liabilities	<u>\$264,067</u>	<u>\$1,081,858</u>	<u>(\$999,230)</u>	<u>\$346,695</u>
<u>Undivided Interest</u>				
Assets				
Cash and Cash Equivalents	\$172,335	\$1,966,165	(\$2,014,533)	\$123,967
Total Assets	<u>\$172,335</u>	<u>\$1,966,165</u>	<u>(\$2,014,533)</u>	<u>\$123,967</u>
Liabilities				
Unapportioned Monies	\$172,335	\$1,966,165	(\$2,014,533)	\$123,967
Total Liabilities	<u>\$172,335</u>	<u>\$1,966,165</u>	<u>(\$2,014,533)</u>	<u>\$123,967</u>
<u>Escrow Rotary</u>				
Assets				
Cash and Cash Equivalents	\$43,795	\$40,895	(\$24,265)	\$60,425
Total Assets	<u>\$43,795</u>	<u>\$40,895</u>	<u>(\$24,265)</u>	<u>\$60,425</u>
Liabilities				
Unapportioned Monies	\$43,795	\$40,895	(\$24,265)	\$60,425
Total Liabilities	<u>\$43,795</u>	<u>\$40,895</u>	<u>(\$24,265)</u>	<u>\$60,425</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Undivided Income Tax - Real Property</u>				
Assets				
Cash and Cash Equivalents	\$0	\$928,978	(\$928,978)	\$0
Total Assets	<u>\$0</u>	<u>\$928,978</u>	<u>(\$928,978)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$928,978	(\$928,978)	\$0
Total Liabilities	<u>\$0</u>	<u>\$928,978</u>	<u>(\$928,978)</u>	<u>\$0</u>
<u>Ohio Public Works - Township Projects</u>				
Assets				
Cash and Cash Equivalents	\$11,341	\$0	\$0	\$11,341
Total Assets	<u>\$11,341</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,341</u>
Liabilities				
Deposits Held Due to Others	\$11,341	\$0	\$0	\$11,341
Total Liabilities	<u>\$11,341</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,341</u>
<u>Zoning Bond</u>				
Assets				
Cash and Cash Equivalents	\$60,500	\$80,570	(\$68,450)	\$72,620
Total Assets	<u>\$60,500</u>	<u>\$80,570</u>	<u>(\$68,450)</u>	<u>\$72,620</u>
Liabilities				
Deposits Held Due to Others	\$60,500	\$80,570	(\$68,450)	\$72,620
Total Liabilities	<u>\$60,500</u>	<u>\$80,570</u>	<u>(\$68,450)</u>	<u>\$72,620</u>
<u>Deferred Compensation</u>				
Assets				
Funds on Deposit with Deferred Compensation Board	\$1,864,622	\$431,149	(\$65,700)	\$2,230,071
Total Assets	<u>\$1,864,622</u>	<u>\$431,149</u>	<u>(\$65,700)</u>	<u>\$2,230,071</u>
Liabilities				
Deferred Compensation Payable	\$1,864,622	\$431,149	(\$65,700)	\$2,230,071
Total Liabilities	<u>\$1,864,622</u>	<u>\$431,149</u>	<u>(\$65,700)</u>	<u>\$2,230,071</u>
<u>Clerk of Courts</u>				
Assets				
Cash with Fiscal Agent	\$431,921	\$9,824,342	(\$9,628,970)	\$627,293
Total Assets	<u>\$431,921</u>	<u>\$9,824,342</u>	<u>(\$9,628,970)</u>	<u>\$627,293</u>
Liabilities				
Deposits Held Due to Others	\$431,921	\$9,824,342	(\$9,628,970)	\$627,293
Total Liabilities	<u>\$431,921</u>	<u>\$9,824,342</u>	<u>(\$9,628,970)</u>	<u>\$627,293</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Common Pleas Court - Probate Court</u>				
Assets				
Cash with Fiscal Agent	\$0	\$109,214	(\$109,214)	\$0
Total Assets	\$0	\$109,214	(\$109,214)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$109,214	(\$109,214)	\$0
Total Liabilities	\$0	\$109,214	(\$109,214)	\$0
<u>Child Support Enforcement Agency</u>				
Assets				
Cash with Fiscal Agent	\$34,917	\$12,370,131	(\$12,331,575)	\$73,473
Accounts Receivable	4,553	0	(4,553)	0
Total Assets	\$39,470	\$12,370,131	(\$12,336,128)	\$73,473
Liabilities				
Deposits Held Due to Others	\$39,470	\$12,370,131	(\$12,336,128)	\$73,473
Total Liabilities	\$39,470	\$12,370,131	(\$12,336,128)	\$73,473
<u>County Court</u>				
Assets				
Cash with Fiscal Agent	\$295,849	\$0	\$0	\$295,849
Total Assets	\$295,849	\$0	\$0	\$295,849
Liabilities				
Deposits Held Due to Others	\$295,849	\$0	\$0	\$295,849
Total Liabilities	\$295,849	\$0	\$0	\$295,849
<u>Juvenile Court</u>				
Assets				
Cash with Fiscal Agent	\$1,198	\$155,304	(\$156,002)	\$500
Total Assets	\$1,198	\$155,304	(\$156,002)	\$500
Liabilities				
Deposits Held Due to Others	\$1,198	\$155,304	(\$156,002)	\$500
Total Liabilities	\$1,198	\$155,304	(\$156,002)	\$500
<u>Prosecuting Attorney</u>				
Assets				
Cash with Fiscal Agent	\$0	\$39,275	(\$39,275)	\$0
Total Assets	\$0	\$39,275	(\$39,275)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$39,275	(\$39,275)	\$0
Total Liabilities	\$0	\$39,275	(\$39,275)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Sheriff</u>				
Assets				
Cash with Fiscal Agent	\$30,600	\$2,270,202	(\$2,247,743)	\$53,059
Total Assets	<u>\$30,600</u>	<u>\$2,270,202</u>	<u>(\$2,247,743)</u>	<u>\$53,059</u>
Liabilities				
Deposits Held Due to Others	\$30,600	\$2,270,202	(\$2,247,743)	\$53,059
Total Liabilities	<u>\$30,600</u>	<u>\$2,270,202</u>	<u>(\$2,247,743)</u>	<u>\$53,059</u>
<u>Children's Services</u>				
Assets				
Cash with Fiscal Agent	\$593	\$4,880	(\$2,494)	\$2,979
Total Assets	<u>\$593</u>	<u>\$4,880</u>	<u>(\$2,494)</u>	<u>\$2,979</u>
Liabilities				
Deposits Held Due to Others	\$593	\$4,880	(\$2,494)	\$2,979
Total Liabilities	<u>\$593</u>	<u>\$4,880</u>	<u>(\$2,494)</u>	<u>\$2,979</u>
<u>Engineer</u>				
Assets				
Cash with Fiscal Agent	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
<u>Mary Haven</u>				
Assets				
Cash with Fiscal Agent	\$538	\$2,469	(\$1,799)	\$1,208
Total Assets	<u>\$538</u>	<u>\$2,469</u>	<u>(\$1,799)</u>	<u>\$1,208</u>
Liabilities				
Deposits Held Due to Others	\$538	\$2,469	(\$1,799)	\$1,208
Total Liabilities	<u>\$538</u>	<u>\$2,469</u>	<u>(\$1,799)</u>	<u>\$1,208</u>
<u>Building Inspection</u>				
Assets				
Cash with Fiscal Agent	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Tax Maps</u>				
Assets				
Cash with Fiscal Agent	\$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
<u>Microfilm</u>				
Assets				
Cash with Fiscal Agent	\$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
<u>Board of Elections</u>				
Assets				
Cash with Fiscal Agent	\$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
<u>Drug Task Force</u>				
Assets				
Cash and Cash Equivalents	\$0	\$14,424	\$0	\$14,424
Total Assets	\$0	\$14,424	\$0	\$14,424
Liabilities				
Due to Other Governments	\$0	\$14,424	\$0	\$14,424
Total Liabilities	\$0	\$14,424	\$0	\$14,424
<u>Refundable Deposits</u>				
Assets				
Cash and Cash Equivalents	\$0	\$54,817	(\$14,948)	\$39,869
Total Assets	\$0	\$54,817	(\$14,948)	\$39,869
Liabilities				
Deposits Held Due to Others	\$0	\$54,817	(\$14,948)	\$39,869
Total Liabilities	\$0	\$54,817	(\$14,948)	\$39,869

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1992

	Balance December 31, 1991	Additions	Deductions	Balance December 31, 1992
<u>Non-Entity Holdings</u>				
Assets				
Cash and Cash Equivalents	\$2,058,393	\$7,526,390	(\$6,434,679)	\$3,150,104
Total Assets	<u>\$2,058,393</u>	<u>\$7,526,390</u>	<u>(\$6,434,679)</u>	<u>\$3,150,104</u>
Liabilities				
Due to Other Governments	\$2,058,393	\$7,526,390	(\$6,434,679)	\$3,150,104
Total Liabilities	<u>\$2,058,393</u>	<u>\$7,526,390</u>	<u>(\$6,434,679)</u>	<u>\$3,150,104</u>
<u>Total - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$4,129,811	\$180,216,967	(\$178,097,790)	\$6,248,988
Cash with Fiscal Agent	795,811	24,775,817	(24,517,072)	1,054,556
Funds on Deposit with Deferred Compensation Board	1,864,622	431,149	(65,700)	2,230,071
Accounts Receivable	4,553	0	(4,553)	0
Total Assets	<u>\$6,794,797</u>	<u>\$205,423,933</u>	<u>(\$202,685,115)</u>	<u>\$9,533,615</u>
Liabilities				
Payroll Withholding	147,159	21,489,112	(21,255,776)	380,495
Due To Other Governments	\$2,058,393	\$7,540,814	(\$6,434,679)	\$3,164,528
Unapportioned Monies	1,852,418	151,051,654	(150,323,937)	2,580,135
Deposits Held Due to Others	872,205	24,911,204	(24,605,023)	1,178,386
Deferred Compensation Payable	1,864,622	431,149	(65,700)	2,230,071
Total Liabilities	<u>\$6,794,797</u>	<u>\$205,423,933</u>	<u>(\$202,685,115)</u>	<u>\$9,533,615</u>

GENERAL FIXED ASSETS

General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the Proprietary Fund.

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1992

General Fixed Assets:

Land and Land Improvements	\$762,553
Buildings, Structures and Improvements	8,134,245
Furniture, Fixtures and Equipment	8,217,838
Construction in Progress	564,370
Total	<u><u>\$17,679,006</u></u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	7,223,331
General Fund Revenues	3,258,359
Special Revenue Fund Revenues	1,997,162
Capital Project Fund Revenues	5,200,154
Total	<u><u>\$17,679,006</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1992

Function and Activity	Land and Land Improvements	Buildings Structures and Improvements	Furniture Fixtures and Equipment	Total
General Government:				
<i>Legislative and Executive</i>				
Commissioners	\$634,783	\$7,815,110	\$87,750	\$8,537,643
Auditor	0	0	31,600	31,600
Treasurer	0	0	11,043	11,043
Prosecutor	0	0	61,004	61,004
Recorder	0	0	330,106	330,106
Board of Elections	0	0	21,303	21,303
Data Processing	0	0	827,412	827,412
Building and Grounds	0	855	80,802	81,657
Tax Maps	0	0	9,940	9,940
Real Estate	0	0	17,820	17,820
Total Legislative and Executive	634,783	7,815,965	1,478,780	9,929,528
<i>Judicial</i>				
Common Pleas Court	0	0	31,812	31,812
County Court	0	0	17,747	17,747
Probate Court	0	0	44,170	44,170
Clerk of Court	0	0	15,455	15,455
Total Judicial	0	0	109,184	109,184
Public Safety				
Sheriff	0	0	542,854	542,854
Building Regulations	0	0	65,163	65,163
Juvenile Detention	0	0	28,109	28,109
Communications	127,770	318,280	2,539,269	2,985,319
Emergency Management	0	0	53,239	53,239
Communications Center	0	0	9,916	9,916
Total Public Safety	127,770	318,280	3,238,550	3,684,600
Public Works				
Engineer	0	0	1,877,289	1,877,289
Litter	0	0	1,338	1,338
Total Public Works	0	0	1,878,627	1,878,627
Community Development				
	0	0	2,099	2,099
Health				
Dog and Kennel	0	0	49,003	49,003
Human Services				
Veterans Services	0	0	7,111	7,111
Human Services	0	0	156,011	156,011
MRDD Board	0	0	959,720	959,720
Youth Services Subsidy	0	0	12,556	12,556
Job Training Partnership	0	0	26,926	26,926
Children's Services	0	0	31,657	31,657
Child Support Enforcement Agency	0	0	156,926	156,926
Transit	0	0	110,688	110,688
Total Human Services	0	0	1,461,595	1,461,595
Subtotal General Fixed Assets	\$762,553	\$8,134,245	\$8,217,838	\$17,114,636
Construction in Progress				564,370
Total General Fixed Assets				\$17,679,006

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1992

Function and Activity	December 31, 1991	Transfers	Additions	Deletions	December 31, 1992
General Government:					
<i>Legislative and Executive</i>					
Commissioners	\$8,366,450	(\$6,477)	\$205,215	(\$27,545)	\$8,537,643
Auditor	77,707	(48,163)	2,056	0	31,600
Treasurer	21,474	(10,431)	0	0	11,043
Prosecutor	30,824	(8,377)	38,557	0	61,004
Recorder	324,502	(14,400)	20,004	0	330,106
Board of Elections	51,116	(16,610)	5,081	(18,284)	21,303
Data Processing	548,274	183,441	107,976	(12,279)	827,412
Building and Grounds	37,105	0	50,135	(5,583)	81,657
Tax Maps	9,940	0	0	0	9,940
Real Estate	10,290	0	7,530	0	17,820
Total Legislative and Executive	9,477,682	78,983	436,554	(63,691)	9,929,528
<i>Judicial</i>					
Common Pleas Court	42,611	(12,137)	2,908	(1,570)	31,812
County Court	15,214	(2,332)	4,865	0	17,747
Probate Court	53,940	(19,731)	18,012	(8,051)	44,170
Clerk of Court	21,902	(10,070)	3,623	0	15,455
Total Judicial	133,667	(44,270)	29,408	(9,621)	109,184
<i>Public Safety</i>					
Sheriff	574,390	(7,748)	109,783	(133,571)	542,854
Building Regulations	69,788	(8,043)	11,038	(7,620)	65,163
Juvenile Detention	44,309	(17,072)	3,083	(2,211)	28,109
Communications	3,403,540	(1,850)	204,174	(620,545)	2,985,319
Emergency Management	61,785	0	0	(8,546)	53,239
Communications Center	3,488	0	6,428	0	9,916
Total Public Safety	4,157,300	(34,713)	334,506	(772,493)	3,684,600
<i>Public Works</i>					
Engineer	1,883,221	0	68,418	(74,350)	1,877,289
Litter	1,338	0	0	0	1,338
Total Public Works	1,884,559	0	68,418	(74,350)	1,878,627
<i>Community Development</i>					
	2,099	0	0	0	2,099
<i>Health</i>					
Dog and Kennel	42,912	0	14,421	(8,330)	49,003
Total Health	42,912	0	14,421	(8,330)	49,003
<i>Human Services</i>					
Veterans Services	7,111	0	0	0	7,111
Human Services	127,402	0	31,230	(2,621)	156,011
MRDD Board	714,530	0	288,991	(43,801)	959,720
Youth Services Subsidy	12,556	0	0	0	12,556
Job Training Partnership	42,067	0	0	(15,141)	26,926
Children's Services	30,487	0	1,170	0	31,657
Child Support Enforcement Agency	109,709	0	64,244	(17,027)	156,926
Transit	0	0	110,688	0	110,688
Total Human Services	1,043,862	0	496,323	(78,590)	1,461,595
Construction in Progress	232,118	0	366,490	(34,238)	564,370
Total General Fixed Assets	16,974,199	0	1,746,120	(1,041,313)	17,679,006

STATISTICAL SECTION

*THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL
TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	General Governmental	Public Safety	Public Works	Health	Human Services	Community Development	Miscellaneous Expenditures	Capital Outlay	Debt Service	Total	
1983	a	\$5,532,956	\$1,704,151	\$2,421,412	\$86,380	\$6,041,472	\$274,354	\$0	\$780,178	\$1,078,983	\$17,919,886
1984	a	5,697,958	1,776,160	3,320,870	114,519	6,488,527	335,224	0	1,249,607	2,092,697	21,075,562
1985	a	6,157,318	1,762,996	3,674,524	105,843	6,780,169	295,284	0	639,488	1,622,656	21,038,278
1986	a	6,589,138	2,133,975	3,400,582	217,027	7,750,734	592,698	0	617,994	2,138,385	23,440,533
1987	a	6,775,478	2,410,199	3,839,513	174,300	8,650,450	467,877	0	11,491	2,289,332	24,618,640
1988	b	7,503,098	2,487,723	3,267,808	240,267	9,724,407	469,930	3,023	288,419	104,574	24,089,249
1989	b	7,875,003	2,712,163	3,946,560	197,992	9,991,529	406,902	9,486	1,644,915	723,247	27,507,797
1990	b	9,300,552	3,194,550	3,462,499	198,629	10,643,127	199,457	5,209	7,173,065	799,293	34,976,381
1991	b	9,733,215	3,565,440	4,325,011	246,976	12,744,895	379,793	66,467	6,911,252	1,276,734	39,249,783
1992	b	8,902,169	5,049,811	4,191,941	313,379	14,301,131	299,571	65,250	3,624,955	1,495,313	38,243,520

a - Cash Basis Financial Data
b - GAAP Basis Financial Data

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental		Special Assessments	Earnings on Investments	Other Revenue	Total
					Revenue	Revenue				
1983 a	\$4,995,497	\$2,195,408	\$15,919	\$199,564	\$8,524,337	\$0	\$982,546	\$807,017	\$17,720,288	
1984 a	5,565,028	1,922,174	14,787	177,407	9,967,681	0	953,964	636,675	19,237,716	
1985 a	5,894,236	2,188,090	16,439	211,930	9,052,109	0	939,090	641,827	18,943,721	
1986 a	7,375,575	2,528,559	15,409	229,117	10,072,435	0	1,031,779	641,888	21,894,762	
1987 a	7,812,054	3,106,470	16,896	261,715	9,630,237	0	1,091,935	738,815	22,658,122	
1988 b	7,933,340	2,652,965	17,065	304,869	12,806,757	0	1,482,850	637,569	25,835,415	
1989 b	10,827,199	2,672,724	18,153	331,361	12,686,037	629,948	2,361,222	945,321	30,471,965	
1990 b	10,456,887	2,774,430	19,656	293,627	14,348,549	505,275	2,227,246	802,980	31,428,650	
1991 b	12,511,790	3,007,197	22,359	238,405	15,382,337	925,841	2,068,296	1,629,438	35,785,663	
1992 b	15,985,344	3,538,558	23,959	315,077	17,268,432	1,955,414	1,956,497	917,154	41,960,435	

a - Cash Basis Financial Data
b - GAAP Basis Financial Data

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year	Total Tax Levy	Current Tax Collections	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Taxes Levied
1983	\$2,945,849	\$2,800,373	95.06%	\$195,435	\$2,995,808	101.70%
1984	3,074,285	2,951,293	96.00%	181,999	3,133,292	101.92%
1985	3,122,811	2,999,515	96.05%	176,973	3,176,488	101.72%
1986	4,293,821	4,147,072	96.58%	215,603	4,362,675	101.60%
1987	4,448,355	4,292,300	96.49%	205,047	4,497,347	101.10%
1988	4,677,514	4,515,459	96.54%	243,788	4,759,247	101.75%
1989	4,928,105	4,791,675	97.23%	197,492	4,989,167	101.24%
1990	5,272,192	5,115,081	97.02%	239,507	5,354,588	101.56%
1991 (2)	8,366,670	8,156,445	97.49%	217,559	8,374,004	100.09%
1992 (2)	9,234,804	9,015,932	97.63%	227,242	9,243,174	100.09%

(1) Includes real estate and personal property taxes levied for the General Fund and Board of Mental Retardation.

(2) Includes additional 2 mill levy for Board of Mental Retardation.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS

Collection Year	Real Property		Public Utility Personal Property		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1983	\$629,619,610	\$1,798,913,171	\$73,157,720	\$146,315,440	\$70,863,570	\$191,523,162	\$773,640,900	\$2,136,751,773	36.21%
1984	642,484,300	1,835,669,428	78,228,240	156,456,480	80,708,870	226,265,405	801,421,410	2,218,391,313	36.13%
1985	653,486,890	1,867,105,400	78,453,840	156,907,680	82,424,210	242,424,147	814,364,940	2,266,437,227	35.93%
1986	719,747,020	2,056,420,057	86,544,020	173,088,040	101,123,950	306,436,212	907,414,990	2,535,944,309	35.78%
1987	744,189,000	2,126,254,285	91,238,290	182,476,580	109,092,180	351,910,258	944,519,470	2,660,641,123	35.50%
1988	784,966,650	2,242,761,857	101,685,910	203,371,820	106,777,041	355,923,470	993,429,601	2,802,057,147	35.45%
1989	927,891,560	2,651,118,742	111,948,000	223,896,000	116,346,418	401,194,545	1,156,185,978	3,276,209,287	35.29%
1990	979,495,120	2,798,557,485	124,476,730	141,450,830	137,296,567	508,505,804	1,241,268,417	3,448,514,119	35.99%
1991	1,029,541,230	2,941,546,371	136,421,450	155,024,375	147,399,056	566,919,446	1,313,361,736	3,663,490,192	35.85%
1992	1,195,315,160	3,415,186,171	161,350,280	183,352,590	167,427,508	669,710,032	1,524,092,948	4,268,248,793	35.71%

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

Levy Year	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
COUNTY ENTITY:											
General Fund	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.60	2.60	2.60
Board of Mental Retardation	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Total County Entity	3.90	3.90	3.90	4.90	4.90	4.90	4.90	4.90	6.60	6.60	6.60
OTHER ENTITIES:											
Warren County Combined Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total County Levy	4.40	4.40	4.40	5.40	5.40	5.40	5.40	5.40	7.10	7.10	7.10
SPECIAL DISTRICTS:											
Warren/Clinton Community Mental Health	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.80	1.80	1.80
SCHOOL DISTRICTS:											
Springboro	35.50	34.90	34.80	42.20	42.00	42.00	41.60	44.60	45.20	46.55	46.20
Lebanon	44.00	41.50	41.50	41.50	41.50	41.50	40.50	40.30	40.60	40.90	40.90
Wayne	42.60	42.60	38.70	43.60	44.30	43.60	43.60	46.70	43.65	43.35	44.70
Miamisburg	37.79	37.79	39.04	38.88	38.88	38.88	38.88	38.88	38.95	38.95	38.95
Mason	38.60	38.10	37.60	42.20	42.20	42.20	42.20	48.20	48.50	48.20	48.40
Kings	34.80	34.40	34.40	34.40	40.25	40.25	40.25	41.00	40.80	41.30	45.45
Princeton	27.43	29.43	29.43	34.41	34.41	34.41	34.41	34.41	34.74	34.74	34.74
Franklin	37.80	37.80	37.80	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55
Middletown	29.77	28.42	28.42	29.67	28.60	28.60	29.47	29.37	35.33	33.43	33.43
Carlisle	37.30	37.10	36.90	36.00	36.00	36.00	41.80	41.80	42.70	42.70	42.70
Little Miami	34.20	33.90	32.61	34.26	34.26	34.26	38.58	38.06	38.49	38.54	38.54
Loveland	40.98	39.78	46.48	46.48	45.98	45.98	45.80	52.00	52.06	51.46	57.54
Goshen	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.40
Blanchester	30.10	30.10	30.10	30.10	34.60	34.60	34.10	34.10	35.20	35.20	35.00
Clinton Massie	30.00	30.00	29.50	29.50	29.50	29.50	29.50	35.50	35.80	35.50	34.60
Sugarcreek	39.50	39.30	39.10	38.40	43.00	43.00	43.10	51.40	51.20	50.80	50.60
Xenia	31.10	31.10	30.80	30.60	37.90	37.90	37.80	37.70	37.7	36.30	36.40

(Continued)

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS
(Continued)

Levy Year Collection Year	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
	1983	1984	1985	1986	1987	1988	1989	1990	1991	1991	1992
JOINT VOCATIONAL SCHOOL DISTRICTS:											
Warren County	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50
Great Oaks	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.70	2.70	2.70	2.70
Montgomery County	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98
Greene County	2.80	2.80	2.70	2.74	2.70	3.70	3.70	3.70	3.70	3.70	3.70
TOWNSHIPS:											
Clearcreek	8.00	8.00	8.00	8.00	8.00	10.50	10.30	11.60	11.60	11.60	11.60
Deerfield	7.05	7.05	7.05	7.05	7.05	7.05	8.30	8.30	8.05	8.05	8.05
Franklin	4.20	4.20	4.20	4.20	4.20	4.20	4.00	3.60	3.60	3.60	3.60
Hamilton	8.40	8.40	8.40	8.40	8.40	9.40	8.30	7.80	8.30	8.30	8.30
Harlan	5.50	6.50	7.50	7.70	7.70	7.70	7.70	7.60	7.60	7.60	7.60
Massie	5.90	6.90	6.90	6.90	6.90	6.90	6.90	7.00	9.00	9.00	9.00
Salem	4.80	4.80	5.00	6.20	6.20	5.00	5.00	5.80	5.70	5.70	5.70
Turtlecreek	5.50	5.50	5.50	5.50	6.00	7.00	6.50	5.60	5.60	5.60	5.60
Union	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.70	5.20	5.20	5.20
Washington	2.80	2.80	2.80	2.80	2.80	2.80	3.86	3.86	3.76	3.76	3.76
Wayne	3.95	3.95	3.95	4.35	6.80	4.85	4.60	5.45	5.25	5.25	7.95
MUNICIPALITIES:											
Springboro	5.40	5.40	5.40	5.40	5.40	5.40	2.60	1.10	1.10	1.10	1.10
Mason	2.22	2.10	2.10	2.10	2.10	2.10	2.10	2.10	1.90	1.90	1.90
Carlisle	6.80	6.80	3.80	3.80	3.80	1.80	3.80	3.80	3.80	3.80	3.80
Franklin	2.73	2.74	2.74	2.73	2.73	2.73	2.86	2.86	2.86	2.86	2.85
Middletown	6.72	6.98	6.88	6.73	6.73	6.41	6.41	5.40	5.28	5.28	5.28
Loveland	5.81	5.77	5.75	6.99	7.93	7.91	9.55	7.61	8.61	9.41	9.41
Maineville	5.30	5.30	5.30	5.30	5.30	5.30	5.30	4.80	4.70	6.70	6.70
Butler	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.80	1.70	1.70	1.70
Pleasant Plain	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.80
Blanchester	0.00	0.00	0.00	0.00	5.10	5.10	5.10	5.10	5.40	5.40	5.40
Harveysburg	9.80	8.30	7.50	7.50	7.50	7.50	8.50	7.30	7.30	9.30	9.30
Morrow	9.80	6.80	5.80	7.80	7.80	7.80	9.80	9.60	9.50	9.50	9.50
Monroe	4.37	7.42	7.37	7.32	7.12	7.12	5.92	10.24	9.05	9.05	9.05
Lebanon	5.10	5.10	6.10	6.10	7.46	7.46	7.35	7.35	7.05	7.05	6.95
South Lebanon	4.90	4.90	4.90	4.90	4.90	4.90	4.90	1.40	1.20	1.20	1.20
Corwin	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Waynesville	17.30	17.30	17.30	17.30	17.30	12.30	12.30	12.30	12.30	12.30	12.30

Source: Warren County Auditor's Office

WARREN COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS

Levy Year/ Collection Year	Current Assessments		Current Assessment Collected as a Percent of Current Assessments Levied		Delinquent Assessments Collected		Total Assessments Collected		Delinquent Assessments Collected as a Percent of Total Assessments Collected		Total Collections as a Percent of Current Assessment Levied		Accumulated Delinquencies
	Levied	Collected	Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Collected as a Percent of Total Assessments Collected	Total Collections as a Percent of Current Assessment Levied						
1982/1983	\$412,531	\$379,100	91.90%	\$29,267	\$408,367	7.17%	98.99%	\$47,229					
1983/1984	419,008	390,573	93.21%	35,584	426,157	8.35%	101.71%	45,197					
1984/1985	422,602	396,874	93.91%	29,505	426,379	6.92%	100.89%	45,751					
1985/1986	535,949	502,286	93.72%	29,380	531,666	5.53%	99.20%	54,557					
1986/1987	520,740	490,855	94.26%	37,240	528,095	7.05%	101.41%	51,815					
1987/1988	480,585	454,037	94.48%	30,838	484,875	6.36%	100.89%	52,683					
1988/1989	495,385	472,827	95.45%	23,429	496,256	4.72%	100.18%	55,317					
1989/1990	510,947	463,635	90.74%	41,399	505,034	8.20%	98.84%	69,226					
1990/1991	536,238	458,524	85.51%	48,135	506,659	9.50%	94.48%	109,822					
1991/1992	823,056	777,230	94.43%	92,013	869,243	10.59%	105.61%	71,672					

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1992

Direct Legal Debt Limitation:		\$3,000,000
3.0% of the first \$100,000,000 assessed valuation		3,000,000
1.5% on excess of \$100,000,000, not in excess of \$300,000,000		30,602,324
2.5% on the amount in excess of \$300,000,000		<u>36,602,324</u>
Total Direct Legal Debt Limitation		
Total of all County Debt Outstanding	44,461,510	
Less:		
Special Assessment Bonds	9,539,250	
Special Assessment Notes	4,354,050	
General Obligation Revenue Bonds	135,000	
Enterprise Fund Revenue Bonds	23,155,000	
OWDA Loans	4,118,210	
Total Exempt Debt	<u>(41,301,510)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 1992	(2,161)	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		<u>3,157,839</u>
Direct Legal Debt Margin		<u>\$33,444,485</u>
Unvoted Debt Limitation	\$15,240,929	
Total Net Indebtedness	<u>(3,157,839)</u>	
Total Unvoted Legal Debt Margin		<u>\$12,083,090</u>

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 1992

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	<u>\$3,295,000</u>	100.00%	<u>\$3,295,000</u>
Overlapping Debt: School Districts			
Springboro	\$460,000	100.00%	\$460,000
Middletown LSD	745,000	3.48%	25,926
Wayne LSD	159,726	96.48%	154,104
Townships:			
Union	20,000	100.00%	20,000
Harlan	101,250	100.00%	101,250
Salem	73,000	100.00%	73,000
Municipalities:			
Mason	10,075,000	100.00%	10,075,000
Springboro	5,057,000	99.72%	5,042,840
Franklin	3,240,342	100.00%	3,240,342
Lebanon	820,000	100.00%	820,000
Waynesville	85,000	100.00%	85,000
Carlisle	460,000	94.97%	436,862
Middletown	8,018,645	0.06%	4,811
Loveland	1,588,000	0.79%	12,545
Monroe	491,000	5.56%	27,300
Overlapping Debt	<u>31,393,963</u>	65.55%	<u>20,578,980</u>
Total Direct and Overlapping General Obligation Debt	<u>\$34,688,963</u>	68.82%	<u>\$23,873,980</u>

(1) Includes general obligation bonds and notes.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
DECEMBER 31, 1992

Year	Population (1)	Assessed Values (2)	Gross Bonded Debt (3)	Debt Service Fund Balance (3)	Net General Bonded Debt	Ratio of	
						Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1983	103,504	\$773,640,900	\$0	\$0	\$0	0.00%	\$0
1984	104,953	801,421,410	0	0	0	0.00%	0
1985	106,422	814,364,940	0	0	0	0.00%	0
1986	107,912	907,414,990	0	0	0	0.00%	0
1987	109,423	944,519,470	0	0	0	0.00%	0
1988	110,955	993,429,601	550,000	12,110	537,890	0.054%	4.85
1989	111,100	1,156,185,978	540,000	3,011	536,989	0.046%	4.83
1990	113,909	1,241,268,417	525,000	3,109	521,891	0.042%	4.58
1991	113,909	1,313,361,736	1,760,000	(16,427)	1,776,427	0.135%	15.60
1992	113,909	1,524,092,948	1,710,000	232,957	1,477,043	0.097%	12.97

(1) Source: U.S. Bureau of Census.

(2) See Table 4.

(3) Warren County Auditor's Office. Excludes general obligation debt reported in the enterprise funds. All general obligation debt prior to 1988 was enterprise fund related debt or notes.

WARREN COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
DECEMBER 31, 1992

Year	General Obligation		General Obligation Interest	Total		Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
	Principal	Debt Service		General Obligation Debt Service	General Governmental Expenditures		
1983	\$0	\$0	\$0	\$0	\$17,919,886		0.00%
1984	0	0	0	0	21,075,562		0.00%
1985	0	0	0	0	21,038,278		0.00%
1986	0	0	0	0	23,440,533		0.00%
1987	0	0	0	0	24,618,640		0.00%
1988	0	0	0	0	24,089,249		0.00%
1989	10,000	51,562	61,562	61,562	27,507,797		0.22%
1990	15,000	40,500	55,500	55,500	34,976,381		0.16%
1991	15,000	39,375	54,375	54,375	39,249,783		0.14%
1992	50,000	139,469	189,469	189,469	39,257,310		0.48%

(1) Excluding general obligation debt reported in the enterprise funds.

(2) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
REVENUE BOND COVERAGE
LAST TEN YEARS

Year	Operating Revenues (3)	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
1983	\$2,243,526	\$1,114,588	\$1,128,938	\$39,000	\$36,033	\$75,033	15.05
1984	2,517,135	1,277,764	1,239,371	39,000	33,665	72,665	17.06
1985	3,018,653	1,855,607	1,163,046	35,000	31,297	66,297	17.54
1986	3,477,752	2,009,954	1,467,798	40,000	29,198	69,198	21.21
1987	4,904,201	1,710,461	3,193,740	40,000	133,254	173,254	18.43
1988	5,474,846	2,425,634	3,049,212	65,000	262,725	327,725	9.30
1989	4,838,814	3,112,126	1,726,688	70,000	259,475	329,475	5.24

Individual fund data unavailable prior to 1990.

- (1) Operating expenses exclude depreciation.
- (2) Includes only revenue bonds.
- (3) Operating revenues exclude interest income.

Source: Warren County Auditor's Office.

(Continued)

**WARREN COUNTY, OHIO
REVENUE BOND COVERAGE
LAST TEN YEARS**

Year	Operating Revenues (3)	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
Water:							
1990	2,509,990	1,639,655	870,335	0	342,339	342,339	2.54
1991	3,153,102	1,883,846	1,269,256	110,000	456,453	566,453	2.24
1992	4,249,916	1,905,578	2,344,338	260,000	798,172	1,058,172	2.22
Sewer:							
1990	2,452,779	1,339,983	1,112,796	75,000	528,718	603,718	1.84
1991	3,091,218	1,276,470	1,814,748	165,000	615,565	780,565	2.32
1992	4,288,622	1,572,014	2,716,608	200,000	677,631	877,631	3.10

(1) Operating expense excluding depreciation.

(2) Includes only revenue bonds.

(3) Operating revenues exclude interest income.

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO
DEMOGRAPHIC STATISTICS**

Population (1)		Unemployment (2)			
Year	Population	Year	County	State	U.S.
1940	29,894	1985	8.50%	8.90%	7.20%
1950	38,505	1986	7.70%	7.90%	6.70%
1960	65,711	1987	6.30%	7.00%	6.20%
1970	85,505	1988	5.40%	6.00%	5.50%
1980	99,276	1989	6.00%	6.40%	5.90%
1990	113,909	1990	5.00%	5.70%	5.50%
1992	113,909	1992	6.50%	7.20%	7.40%

Income and Purchasing Power (3)

Population 12/31/92 (thousands)	Warren County
Median Age of Population	113.9
Households (thousands)	32.7
Total Effective Buying Income (thousands)	39.2
Median Household EBI*	\$1,406,643
Percent of Households by EBI Groups 1988	33,588
\$10,000 - \$19,999	18.0%
\$20,000 - \$34,999	30.9%
\$35,000 - \$49,999	23.1%
\$50,000 and Over	15.7%

Total Retail Sales (thousands) 1987

Food Stores	\$526,372
Eating and Drinking Places	142,369
General Merchandise	58,734
Furniture, Home Furnishings, Appliance	82,723
Automotive Dealers	20,104
Drug Stores	60,202
	15,440

*EBI (Effective Buying Income) is a bulk measurement of market potential. It is personal income less personal tax and non-tax payments or disposable personal income.

(1) Source: U.S. Bureau of Census.

(2) Source: Ohio Bureau of Employment Services.

(3) Source: 1987 Sales and Marketing Management.

WARREN COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Building Permits (3)		Assessed Value (1)	Bank Deposits (2) (in Thousands)
	Number of Permits Issued	Estimated Value		
1983	723	\$30,142,317	\$773,640,900	\$180,929,000
1984	803	52,355,492	801,421,410	178,184,000
1985	863	54,397,655	814,364,940	189,934,000
1986	1,254	105,844,052	907,414,990	228,393,000
1987	1,494	109,249,502	944,519,470	256,163,000
1988	1,275	94,819,197	993,429,601	276,455,000
1989	1,039	72,527,285	1,156,185,978	279,287,000
1990	1,037	71,816,751	1,241,268,417	309,303,000
1991	1,205	103,696,208	1,313,361,736	342,162,000
1992	1,394	121,265,578	1,524,092,948	367,097,000

(1) See Table 4

(2) Source: Federal Reserve Bank

(3) Source: Warren County Building Department. Includes County and Contracting Municipalities.

**WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 1992**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1992 Assessed Valuation (Tax Duplicate)</u>	<u>Percentage of Total Assessed Valuation</u>
1. Cincinnati Gas & Electric Company	Utility	\$75,247,780	4.94%
2. United Telephone Company	Utility	20,851,300	1.37%
3. Kings Entertainment	Commercial	19,570,440	1.28%
4. MCI	Utility	12,489,970	0.82%
5. Ohio Bell	Utility	12,004,350	0.79%
6. Brothers Trading Company	Commercial	11,662,220	0.77%
7. Uniroyal Goodrich	Manufacturing	8,277,180	0.54%
8. Dayton Power & Light	Utility	8,276,880	0.54%
9. Mitsubishi Electric Mfg.	Manufacturing	7,891,320	0.52%
10. Texas Eastern Transmission	Utility	7,727,210	0.51%
Totals		<u>\$183,998,650</u>	<u>12.08%</u>

Source: Warren County Auditor

WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1992

Date Established	1803
County Seat	Lebanon, Ohio
Area	408 Square Miles
Number of Political Subdivisions Within the County	
Municipalities	17
Townships	11
School Districts	21
Special Districts	2
Number of County Employees	802

Source: Warren County Auditor's Office.

<u>Ten Largest Private Employers</u>	<u>Number of Employees</u>
Financial & Credit Services Group	1500
Federated & Allied Credit Services	1400
Cincinnati Electronics	600
Cintas Corporation	600
Macy's Credit Services	510
Worthington Custom Plastics	510
Cincinnati Milacron, Inc.	460
OTC Semi Conductor	380
Cincinnati Microwave, Inc.	360
Gayston Corporation	350
<u>Five Largest Public & Health Employers</u>	
Warren County	802
Ohio Department of Transportation	694
Otterbein Home	494
Lebanon Correctional Facility	450
Lebanon City Schools	332

Source: Warren County Office of Economic Development