

WARREN COUNTY

AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

1996

# Warren County Ohio



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 1996

**WARREN COUNTY, OHIO**

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ANNUAL FINANCIAL REPORT

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DECEMBER 31, 1996

Prepared by:  
Nick Nelson  
County Auditor

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## WARREN COUNTY, OHIO

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# **INTRODUCTORY SECTION**





**AUDITOR'S OFFICE**  
WARREN COUNTY, OHIO  
320 EAST SILVER  
LEBANON  
45036

**NICK NELSON**  
AUDITOR  
513-933-1239

June 24, 1997

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, 1996. 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 includes 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 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 and 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:**

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (the "GASB") Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component unit) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: 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. Production Services Unlimited, an adult workshop, has been included as a discretely presented component unit of the County due to its significant relationship with the County.

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 is not financially accountable for these entities. Because of their independent nature, none of the following organizations' financial statements are included in this report:

- Warren County Board of Education
- Warren County Agricultural Extension Office
- 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. The County 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 20 miles north of Cincinnati and 15 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 most populated county in the state. The County includes 11 townships, 11 villages and 6 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by state law, Secretary of the County Board of Revision and the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

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

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, the Coroner and two County Court Judges. 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.

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.

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.

**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 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.

**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.

**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 \$37,181,792 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 \$18,855,100, \$5,060,000 in a loan payable, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,686,621 and amounts due on capitalized leases of \$51,800. These obligations are further explained in Notes 1, 12, 14 and 15.

**Bases of Accounting:**

Except for that used for budgetary purposes, the bases of accounting used by the County are in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and are 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 1996 all accounting policies were applied consistently with those of 1995.

### 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, particularly in the City of Springboro. The Lebanon area and the western middle of the county is now experiencing a resurgence of development as well. Much of the commercial growth is high technology and service related industries. A summary of Warren County's growth is demonstrated in the following table:

Year	Number of Commercial/Industrial New Construction or Expansion	Projected Cost
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
1993	217	68.156 million
1994	210	139.508 million
1995	146	76.449 million
1996	233	58,102 million

Source: Warren County Office of Economic Development  
Ohio Department of Development

Along with this continued commercial/industrial growth are residential building permits totaling over 1,200 from January 1996 through December 1996. Warren County continues to experience positive growth and employment opportunities. The County employment level has been better than the state during the past few years. The County currently has a 3.8% unemployment rate as compared to a 5.4% national rate for 1996 and a state-wide annual rate of 4.9%.

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

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
1988	\$32,839,000	\$1,300,000	\$13,629,000	\$47,768,000
1989	31,183,450	715,100	9,345,260	41,243,810
1990	29,106,180	2,113,550	10,472,640	41,692,370
1991	32,632,220	6,508,050	6,411,420	45,551,690
1992	35,140,660	1,293,850	8,925,530	45,360,040
1993	50,105,940	2,672,550	7,175,630	59,954,120
1994	65,475,890	1,011,600	6,830,100	73,317,590
1995	69,595,830	922,190	12,227,360	82,745,380
1996	69,591,850	4,843,680	17,950,590	92,386,120

Source: Warren County Auditor's Office

According to statistics from the Ohio Department of Development in September 1995, Warren County was the fastest growing county in the State in population and economic development with the third highest per capita income and the third lowest poverty rate. Warren County is number one in the State of Ohio for the number of new jobs created over the past 20 years (1974-1994). Our 3.8% unemployment rate is lower than state and national averages.

Based on current projections, this trend of new construction 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. In 1996, our County saw a 17% increase over the previous year in documents recorded through the Recorders Office and a 7.5% increase in building permits for single family homes. The County's 1% sales tax revenues have increased 80% since 1992. Expected to generate \$7,000,000 when passed, the tax generated \$11,527,673 in 1996, which prompted Commissioners to reduce the inside millage levy on property taxes by 61% from 2.57 mills to 1 mill thereby saving tax payers \$3,500,000 in property taxes.

Tourism is our County's largest industry, employing 9,681 people. Tourism in 1996 generated significant revenue to the area with Kings Island contributing a large portion. The County's Lodging tax to the Convention and Visitors Bureau (2%) increased 8.5% in 1996 over 1995, generating \$392,492 in 1996.

Warren County's General Fund year end balance has shown healthy improvement over the last several years in spite of increased expenditures and greater demands for services. Because of conservative revenue estimates from the County Budget Commission and conservative appropriations monitoring by the County Commissioners, the County's financial condition should continue to be strong into the foreseeable future. The \$11,437,374 unreserved and undesignated General Fund balance at December 31, 1996, represents approximately 40.74% of General Fund expenditures and other uses.

With the economic recovery in Ohio strengthening, the prospects for 1997 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 last 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 community.

### **Major Initiatives and Future Outlook**

During 1996, the County completed the construction phases of a new 45,000 square foot, 60 bed Juvenile Detention Center and Probate Court facility and a 42,865 square foot, 156 bed jail renovation and expansion. These facilities are expected to be finalized early in 1997. From 1992 through 1996, the County has contributed \$12.6 million from the proceeds of the sales tax to fund these buildings. These proceeds will be used in 1997 and 1998 to fund several other renovation, expansion and new construction projects of county buildings.

The old original courthouse, that housed Probate and Juvenile Court, is now vacated, freeing up space that must be made American Disabilities Act (ADA) accessible and rehabbed for other overcrowded offices. Minimum renovation cost of this building is \$1.2 million to bring it into ADA compliance and to rewire. An additional \$1 million is being considered for roof and remodeling repairs.

With all the expansion occurring in Warren County and the increased demand for services, the County recognizes the need and will be funding a new \$6 million County Administration building to house the offices of Commissioners, Auditor, Treasurer, Recorder, Data Processing and Water/Sewer Department.

Once the new County administration building is complete, the old administration building will be capable of housing the County Agricultural Extension Office, Soil and Water Conservation Department and 4-H Office. The County currently pays rent for office space for these agencies in excess of \$50,000 annually that will not have to be expended in the future. The County purchased 35 acres adjacent to the fairground in 1996 that will allow for growth and future needs. The construction of a new, \$500,000 livestock barn will be complete by July 1997.

Other County facility improvement projects include an addition to our Common Pleas Court Building, the construction of a new County vehicle maintenance garage, renovation of County Court and major heating/AC repairs for two buildings.

In 1996, the Data Processing department remained an integral component in the success of the County. In accordance with the move to client-server processing, several Netware based local area networks were installed with links to the AS/400 central data repository. The AS/400 was upgraded to a RISC-based Advanced Series model 510 with plans to install additional disk storage in 1997. An IBM 3995 optical library was installed on the network and a site license for IMAGEPLUS document imaging system was acquired from IBM to facilitate image enabling the Recorder's access to ACRES Land Management system and the courts' Case Management systems. Image enabling of the applications is scheduled to begin in 1997. To improve the quality of software development, speed applications to production, and protect our software investment, an OBSYDIAN based object oriented development strategy was developed. OBSYDIAN is an applications development environment that allows a single model to be

deployed into multiple platforms. In an effort to provide more timely response to the needs of the County's computer users, the Support Department began planning the implementation of MANAGEWISE, a Netware-based tool to allow remote management of devices on the wide area network. Full implementation of the project is scheduled for 1997. Other major projects scheduled for 1997 include expanding our data processing related educational offerings, establishing an NT-based internet and E-mail server, and beginning in year 2000, a conversion for all applications systems and devices.

### **Department Focus**

Two different divisions make up the office of the Clerk of Courts - Legal Division (15 employees) and Title Division (14 employees). Within these two divisions are dedicated people who have a long history of serving the public. Seven employees each have over 22 years of experience in public service, mostly with the Clerk of Courts Office: Legal - Carolyn Templeton, Sandy Ertle, Anne Gorsuch, and Arlene Cheesman; Title - Gayle Lawson, Pat Kirby, and Sue Wells. The average length of public services for all our employees is over 13 years.

The Legal Division is at the center of the Common Pleas Court system. Their responsibilities include filing, docketing, indexing, and preserving all Court Pleadings for Civil, Felony Criminal, and Domestic Relations cases. The Legal Division also issues writs to carry out court orders, including summons, subpoenas, warrants, etc., accepts bonds, calls juries, records notary commissions, issues passports and more.

In 1996 there were over 4,100 new cases filed in the Common Pleas Court, about 15% more than the average over the last 7 years. However, the Legal Division collected over \$2 million in fines, legal fees, and deposits on cases which was more than double the annual average over the same time frame.

The Automobile and Watercraft Title Division of the Clerk of Courts is linked throughout the State of Ohio by a sophisticated computer network. This Automated Title Processing System (ATPS) provides fast, efficient issuance of certificates of titles, and documented proof of ownership. The Title Division is responsible for collecting over \$12 million a year in sales and use tax. Over \$2,000,000 of this amount stays in Warren County. Statewide, the Title Divisions of the Clerks of Courts collect over \$1 billion a year.

The Title Division in Warren County, supervised by Norma Stephenson, handles an average of 500 title transactions each working day. There are currently two offices. The main office is located in the Common Pleas Court Building on Justice Drive. The Franklin Branch Title Office is located in the Old Post Office Building in downtown Franklin and has been open since 1972. We are currently working on opening another branch title office in Mason in the same building with the Mason License Bureau to help facilitate the one-stop-shop concept, as we have in Franklin.

Customer service is not just a theory in the Clerk of Courts Office, it is a daily, practical function. The public is not dependent on us, but rather we on them. The public does not interrupt our daily work, but rather is the reason for our daily work. The public is not statistical names or numbers in computer terminals, but rather fellow human beings with feelings and emotions like our own. We are honored to serve them with compassion, efficiency, and dispatch.



## 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 the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for fixed assets, accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function and by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. 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
- \* Contractual Services
- \* Other Financing Uses
- \* Transfers
- \* Materials and Supplies
- \* Capital Outlay
- \* Debt Service:  
Principal  
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 1996 was \$28,469,963, with additional appropriations from carryover encumbrances of \$900,570. The total appropriation was supplemented during 1996 resulting in final General Fund appropriations of \$31,898,474, an increase of \$2,527,941. Special revenue funds appropriations increased by \$686,257 from initial appropriations of \$40,635,685 and carryover encumbrances of \$1,764,545 to year end appropriations of \$43,086,487. Debt service funds original appropriations were \$1,725,131 with no carryover encumbrances. The year end appropriations and adjustments were \$1,871,742, which was an increase of \$146,611. An increase of \$2,362,429 was the result of various supplemental appropriations throughout the year for capital project funds, which initially included appropriations of \$4,444,464 and carryover encumbrances of \$9,964,305, and ended with final appropriations of \$16,771,198.

#### 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, expendable trust, and agency funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (60 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the proprietary funds and non-expendable trust fund are converted to the accrual basis, whereby revenues are recognized when 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 object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which

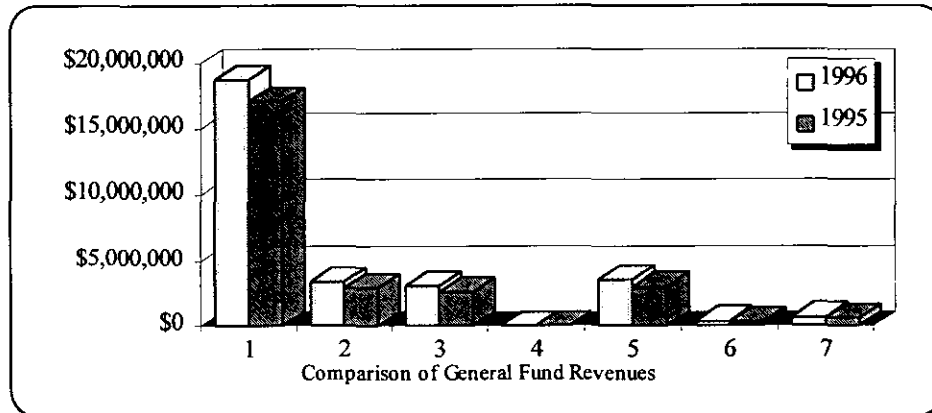
exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting 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 and the percentage of each source to total revenues for the fiscal year ended December 31, 1996, and the amount of increases and decreases in relation to 1995 revenues.

Revenue Source	Total 1996 Revenues	Percent of Total	Increase (Decrease) over 1995
1. Taxes	\$18,693,224	62.37%	\$1,649,584
2. Intergovernmental Revenues	3,433,523	11.46%	519,136
3. Charges for Services	3,112,585	10.39%	462,156
4. Licenses and Permits	21,779	0.07%	70
5. Investment Earnings	3,513,046	11.72%	503,841
6. Fines and Forfeitures	448,378	1.50%	77,144
7. All Other Revenues	746,421	2.49%	130,539
<b>Total</b>	<b>\$29,968,956</b>	<b>100.00%</b>	<b>\$3,342,470</b>



Tax revenue continues to increase in the County due partially from new construction which provides additional revenue in real property taxes as well as a healthy local economy which increased collections for the additional 1/2% sales tax.

Intergovernmental revenue increased during 1996 primarily due to local government and local government revenue assistance monies.

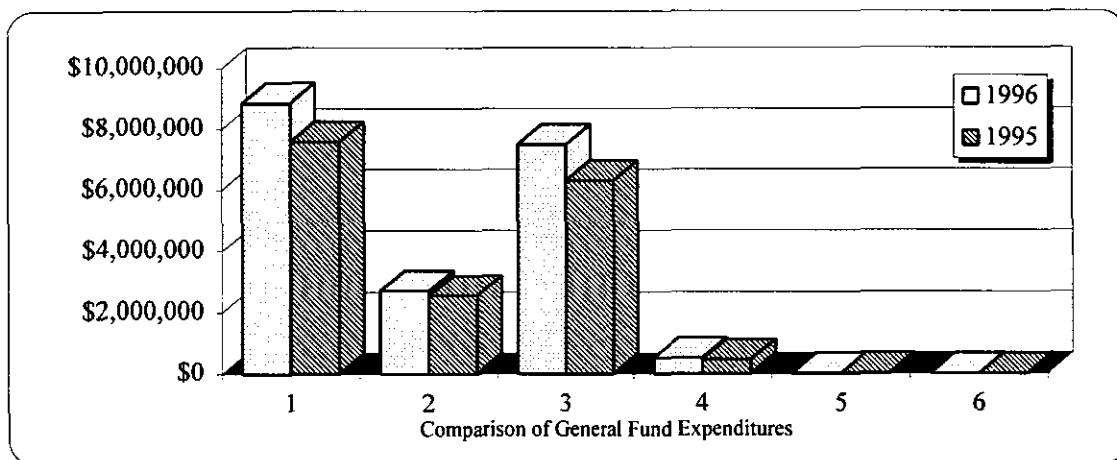
During 1996 the number of recordings made by the Warren County Recorder increased by 18%, from 31,751 in 1995 to 37,582 in 1996, which in part has resulted in an increase in charges for services collections as well as increased collections from building regulations fees, Clerk of Court fees and settlement fees.

Although the average weighted yield for investments decreased slightly from 5.77% in 1995 to 5.68% in 1996, the amount invested by the Treasurer increased, resulting in increased investment earnings for the County.

A growing population in the County has resulted in an increased case load for our courts which has resulted in increased revenue for fines and forfeitures.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 1996, the percentages of total expenditures for the current year and increases and decreases in relation to 1995 expenditures.

Expenditures	Total 1996 Expenditures	Percent of Total	Increase (Decrease) over 1995
<b>General Government:</b>			
1. Legislative and Executive	\$8,856,294	45.09%	\$1,281,776
2. Judicial	2,773,685	14.12%	198,081
3. Public Safety	7,480,904	38.09%	1,180,422
4. Human Services	518,662	2.64%	59,551
<b>Debt Service:</b>			
5. Principal	8,173	0.04%	(3,153)
6. Interest and Fiscal Charges	2,129	0.02%	(301)
<b>Total</b>	<b>\$19,639,847</b>	<b>100.00%</b>	<b>\$2,716,376</b>



Expenditures for the General Government legislative and executive departments increased in part due to a land acquisition of 35 acres adjacent to the Warren County Fairgrounds. Due to the increase in County wide use of PC's and area networks, the Data Processing department increased their support staff from 1 to 3 people. In an effort to provide better maintenance, janitorial and construction services, a

reorganization of the Building Services department was performed resulting in 3 new staff positions within the department. Increased staffing requirements for the Prosecutor and Board of Elections were also necessary during 1996. Judicial expenditures for the General Government increased during 1996 primarily due to staff increases required for Juvenile and Probate Court and additional contractual services expenditures for Juvenile Court. The increase in public safety expenditures was mainly due to increased staffing requirements and capital purchases for the new jail. Additional staffing was also required for the new juvenile detention center which also contributed to the increase in public safety expenditures. Human service expenditures remained stable during 1996.

Highlights - Governmental Fund Operations:

General Fund revenues and other financing sources totaled \$30,048,954 in 1996. The three largest individual sources to the General Fund, accounting for over 85% of this total, were as follows:

Taxes:	
Real Estate Taxes	\$4,281,858
Sales and Use Taxes	5,794,140
Additional 1/2% Sales Tax	5,733,533
Property Transfer Tax	2,162,352
All Other Taxes	721,341
Intergovernmental Revenues:	
Local Government	2,056,194
10% Rollback	437,476
Local Government Revenue Assistance	383,590
All Other Intergovernmental Revenue	556,263
Investment Income	3,513,046
Total	<u>\$25,639,793</u>

General government functions accounted for 41.4% 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 Veterans' Services), which accounted for 26.6% and 1.8% respectively of General Fund expenditures and other financing uses.

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$1,971,797 on a GAAP basis. This included transfers to other funds amounting to \$8,436,950. In spite of the transfers, most notably the \$4,455,000 to the County Administration Building Fund, \$1,645,000 to the County Construction Projects Fund, and \$952,000 to the Children's Services Fund, the fund balance increased from \$10,103,946 at the beginning of the year to \$12,075,816 at December 31, 1996.

- Special Revenue Funds

The special revenue funds consist primarily of Human Services (human and social service programs), Children's 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.

Revenues and other financing sources for the special revenue funds totaled \$28,327,053. The intergovernmental revenues, which account for 58.6% 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 1996 totaled \$3,962,852. Also, State and Federal assistance for human services (welfare) programs totaling \$3,353,584 was received by 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 20.41% of the revenues and other financing sources of the special revenue funds.

- **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 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.

The debt service funds had a balance of \$1,223,242 at December 31, 1996, available to pay future principal and interest obligations. The fund balance increased by \$537,083 during 1996.

- **Capital Projects Funds**

In terms of the capital projects funds, the major highlights in 1996 were as follows:

- North Water Projects
- South Water Projects
- Fairgrounds Cattle Barn
- Turtlecreek Union Watermain Extension

The fund balance in the capital projects funds decreased by \$1,806,276. The decrease is primarily due to financial expenditures related to the completion of the jail and juvenile detention centers, financed through prior year operating transfers.

### Highlights - Proprietary Funds

- **Enterprise Funds**

The enterprise funds operated by the County include the Water and Sewer Funds. Operating revenues and nonoperating resources for the County enterprise funds for 1996 were \$8,919,822. Tap-in fees in excess of costs are not reported as revenue in the enterprise funds but instead as contributed capital on the balance sheet. The Water and Sewer funds collected \$1,862,912 and \$1,485,735 respectively for total tap-in fees during 1996.

- **Internal Service Funds**

The internal service funds operated by Warren County include: Vehicle Maintenance, Sheriff, Communications Rotary, 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.

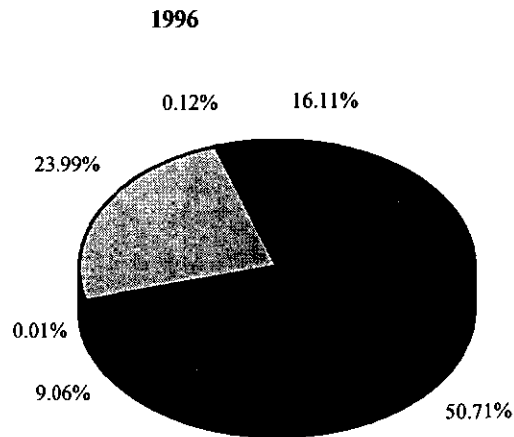
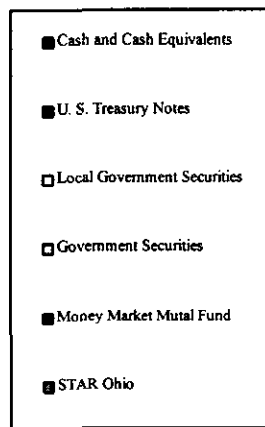
Highlights - Fiduciary Funds

At December 31, 1996, assets held in fiduciary funds totaled \$94,375,450. Liabilities related to agency funds amounted to \$93,698,321.

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 90 days. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the governmental funds of the County (primary government) in 1996 totaled \$3,867,812.

Cash and Cash Equivalents	\$39,165,198	50.71%
U. S. Treasury Notes	6,992,896	9.06%
Local Government Securities	1,330	0.01%
Government Securities	18,519,732	23.99%
Money Market Mutal Fund	88,903	0.12%
STAR Ohio	12,438,238	16.11%
Total	<u>\$77,206,297</u>	<u>100.00%</u>



Risk Management

Warren County is self-insured for employee health care benefits utilizing a \$200 annual per person deductible (\$400 per family) and an additional 80/20% co-pay for non-network providers (\$400 per person with a \$800 per family maximum) or a 90/100% co-pay for network providers (\$200 per person with a \$400 per family maximum). Excess loss coverage, carried through Excess Health, 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.

The County contracted with County Risk Sharing Authority (CORSA) to provide for general liability, public officials liability, and auto liability coverages. CORSA was established by the County Commissioner's Association of Ohio in 1987 to provide counties comprehensive property and liability coverage. This coverage provides liability limits of \$1,000,000 and a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$200,000 with the additional \$800,000 available from excess coverage purchased by the pool from Northfield Insurance. Any additional liability incurred in excess of \$1,000,000 per occurrence is the responsibility of the County.

#### Debt Administration

At December 31, 1996, gross general obligation bonds outstanding excluding debt reported in the enterprise funds totaled \$8,495,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$8,495,000
Net Debt Per Capita	\$74.58
Net Debt to Assessed Value	.406%
Net Debt to Estimated Actual Value	.1439%

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 to 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.

#### 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, 1996. 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, 1995. 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 1996.

**Acknowledgments**

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

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

Robyn Crisenbery, Auditor's Office, Director Financial Operations  
Patti Taulbee, Auditor's Office  
Debbie Young, Auditor's Office  
Belinda Hatfield, Auditor's Office  
Gary Browning, Data Processing Director  
Donald J. Schonhardt and Associates, Inc.

Sincerely,



Nick Nelson  
Warren County Auditor

**WARREN COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 1996**

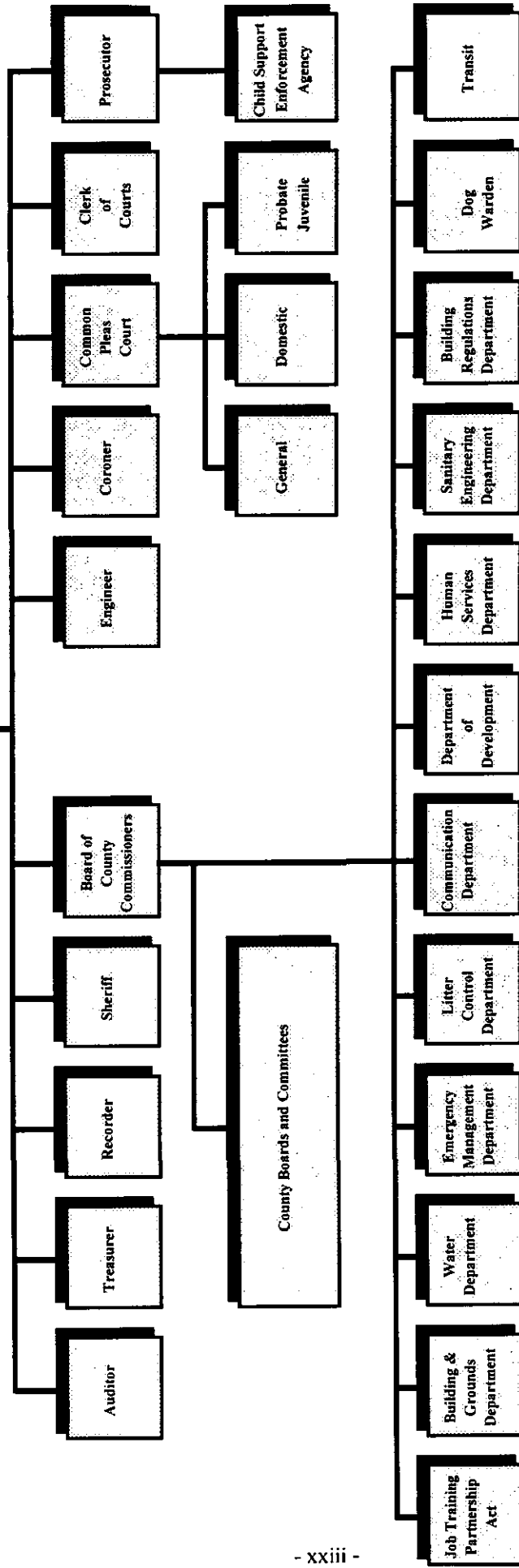
<b>OFFICE HELD</b>	<b>NAME OF OFFICIAL</b>
Auditor	Nick Nelson
Clerk of Courts	Paul E. Harrison
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Craig R. Pendleton
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Cicero Feltner

**JUDGES**

Common Pleas Judges:	
General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Mark Clark
County Court Judges:	James Heath Dallas Powers

# Warren County, Ohio

## Organizational Chart



### County Boards and Committees

- County Budget Commission Board
- County Board of Revision
- Record Commission
- Soldiers' Relief Commission
- Planning Commission
- Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Data Processing Board
- Microfilming Board
- Board of Elections

# 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, 1995

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.



*Arthur R. Lynch*  
President

*Jeffrey L. Esser*  
Executive Director

# **FINANCIAL SECTION**



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**Independent Accountants' Report**

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

We have audited the accompanying general purpose financial statements of Warren County, Ohio, as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of Warren County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

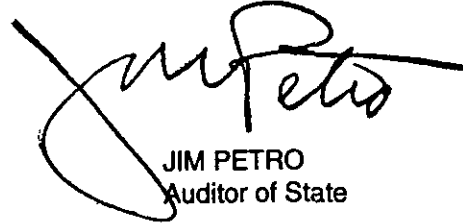
In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County, Ohio, as of December 31, 1996, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we will be issuing a report dated June 24, 1997 on our consideration of Warren County's internal control structure and a report dated June 24, 1997 on its compliance with laws and regulations.

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, Ohio. 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 all material respects in relation to the general purpose financial statements taken as a whole.

As more fully described in Note 3 to the general purpose financial statements, the County has implemented Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", issued by the Governmental Accounting Standards Board.

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



JIM PETRO  
Auditor of State

June 24, 1997

## *GENERAL PURPOSE FINANCIAL STATEMENTS*

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*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, 1996 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND FOR THE YEAR THEN ENDED.*



**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 1996**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Assets and Other Debits:</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$9,795,444	\$19,532,059	\$1,394,181	\$11,819,285
Receivables (net of allowances for doubtful accounts):				
Taxes	2,241,405	6,726,104	0	0
Accounts	101,377	85,320	0	0
Special Assessments	0	0	15,484,996	0
Loans	0	0	0	0
Interest	857,680	56,602	0	1,624
Due from Other Funds	40,344	15,774	0	0
Intergovernmental Receivables	2,184,536	911,082	0	35,622
Interfund Loans Receivable	346,278	85,337	0	0
Inventory of Supplies at Cost	4,621	530,135	0	0
Prepaid Items	157,928	20,186	0	0
Bond Issuance Costs	0	0	0	0
<i>Restricted Assets:</i>				
Cash and Cash Equivalents	0	0	0	0
Cash with Fiscal Agent	0	0	13,828	1,321,758
Funds on Deposit with Deferred Compensation Board	0	0	0	0
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0
Construction in Progress	0	0	0	0
<i>Other Debits:</i>				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided For General Long-Term Obligations	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$15,729,613</b>	<b>\$27,962,599</b>	<b>\$16,893,005</b>	<b>\$13,178,289</b>

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET**

**DECEMBER 31, 1996**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$17,945,540	\$2,647,903	\$10,608,020	\$0	\$0	\$73,742,432	\$141,954
0	0	78,288,433	0	0	87,255,942	0
964,219	358	0	0	0	1,151,274	18,296
0	0	0	0	0	15,484,996	0
0	0	0	0	0	0	60
28,247	0	726	0	0	944,879	0
0	21,931	0	0	0	78,049	0
0	10,488	0	0	0	3,141,728	0
106,490	0	0	0	0	538,105	0
138,660	5,699	0	0	0	679,115	0
5,832	0	0	0	0	183,946	1,907
781,637	0	0	0	0	781,637	0
431,702	0	0	0	0	431,702	0
597,830	0	1,098,747	0	0	3,032,163	0
0	0	4,379,524	0	0	4,379,524	0
59,283,744	4,323	0	22,580,535	0	81,868,602	50,747
33,501,260	0	0	14,601,257	0	48,102,517	0
0	0	0	0	1,223,242	1,223,242	0
0	0	0	0	25,430,279	25,430,279	0
<u>\$113,785,161</u>	<u>\$2,690,702</u>	<u>\$94,375,450</u>	<u>\$37,181,792</u>	<u>\$26,653,521</u>	<u>\$348,450,132</u>	<u>\$212,964</u>

(Continued)

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 1996**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Liabilities, Equity and Other Credits:</b>				
<i>Liabilities:</i>				
Accounts Payable	\$311,489	\$1,254,631	\$264	\$394,986
Accrued Wages and Benefits Payable	261,760	300,270	0	0
Due to Other Funds	22,970	49,987	0	0
Intergovernmental Payables	394,098	892,449	0	0
Matured Bonds and Interest Payable	0	0	13,828	0
Accrued Interest Payable	0	0	0	50,310
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	2,663,430	6,753,958	15,484,996	799
Interfund Loans Payable	0	6,000	170,675	351,596
Compensated Absences Payable	0	31,821	0	0
Obligations Under Capital Leases	0	0	0	0
General Obligation Notes Payable	0	0	0	3,553,000
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
State Loan Payable	0	0	0	0
Deferred Compensation Payable	0	0	0	0
Total Liabilities	3,653,797	9,289,116	15,669,763	4,350,691
<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	0	0	0	0
<i>Fund Balances:</i>				
Reserved for Encumbrances	475,893	1,218,289	0	1,925,079
Reserved for Interfund Loans Receivable	346,278	85,337	0	0
Reserved for Supplies Inventory	4,621	530,135	0	0
Reserved for Prepaid Items	157,928	20,186	0	0
Reserved for Debt Service	0	0	1,223,242	0
Reserved for Restricted Assets	0	0	0	1,321,758
Unreserved	11,091,096	16,819,536	0	5,580,761
Total Equity and Other Credits	12,075,816	18,673,483	1,223,242	8,827,598
Total Liabilities, Equity and Other Credits	\$15,729,613	\$27,962,599	\$16,893,005	\$13,178,289

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

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET**

**DECEMBER 31, 1996**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$1,499,516	\$880,682	\$0	\$0	\$0	\$4,341,568	\$27,945
36,237	16,443	0	0	0	614,710	9,273
4,601	491	0	0	0	78,049	0
185,729	18,939	80,151,831	0	0	81,643,046	0
0	0	0	0	0	13,828	0
169,784	0	0	0	0	220,094	0
0	0	7,357,127	0	0	7,357,127	0
0	0	526,075	0	0	526,075	0
0	0	1,283,764	0	0	1,283,764	0
0	0	0	0	0	24,903,233	0
0	9,834	0	0	0	538,105	0
274,099	79,458	0	0	2,686,621	3,071,999	0
0	0	0	0	51,800	51,800	0
0	0	0	0	0	3,553,000	0
0	0	0	0	8,495,000	8,495,000	0
0	0	0	0	10,360,100	10,360,100	0
3,268,478	0	0	0	0	3,268,478	0
34,453,220	0	0	0	0	34,453,220	0
0	0	0	0	5,060,000	5,060,000	0
0	0	4,379,524	0	0	4,379,524	0
<u>39,891,664</u>	<u>1,005,847</u>	<u>93,698,321</u>	<u>0</u>	<u>26,653,521</u>	<u>194,212,720</u>	<u>37,218</u>
0	0	0	37,181,792	0	37,181,792	0
64,607,584	11,084	0	0	0	64,618,668	0
1,029,532	0	0	0	0	1,029,532	0
8,256,381	1,673,771	0	0	0	9,930,152	175,746
<u>9,285,913</u>	<u>1,673,771</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,959,684</u>	<u>175,746</u>
0	0	0	0	0	3,619,261	0
0	0	0	0	0	431,615	0
0	0	0	0	0	534,756	0
0	0	0	0	0	178,114	0
0	0	0	0	0	1,223,242	0
0	0	0	0	0	1,321,758	0
0	0	677,129	0	0	34,168,522	0
<u>73,893,497</u>	<u>1,684,855</u>	<u>677,129</u>	<u>37,181,792</u>	<u>0</u>	<u>154,237,412</u>	<u>175,746</u>
<u>\$113,785,161</u>	<u>\$2,690,702</u>	<u>\$94,375,450</u>	<u>\$37,181,792</u>	<u>\$26,653,521</u>	<u>\$348,450,132</u>	<u>\$212,964</u>

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND**

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Revenues:</b>				
Taxes	\$18,693,224	\$6,362,885	\$25,954	\$0
Intergovernmental Revenues	3,433,523	16,588,966	275,788	583,795
Charges for Services	3,112,585	2,606,045	0	0
Licenses and Permits	21,779	0	0	0
Investment Earnings	3,513,046	218,066	3,673	133,027
Special Assessments	0	0	1,371,616	162,477
Fines and Forfeitures	448,378	234,760	0	0
All Other Revenues	746,421	458,666	0	178,808
Total Revenues	<u>29,968,956</u>	<u>26,469,388</u>	<u>1,677,031</u>	<u>1,058,107</u>
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	8,856,294	1,515,958	0	0
Judicial	2,773,685	1,197,207	0	0
Public Safety	7,480,904	1,352,826	0	0
Public Works	0	5,603,955	0	0
Health	0	743,790	0	0
Human Services	518,662	18,070,539	0	0
Community and Economic Development	0	396,466	0	0
Other Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:			0	8,931,839
Principal Retirement	8,173	3,452	704,280	0
Interest and Fiscal Charges	2,129	1,010	1,146,172	161,256
Total Expenditures	<u>19,639,847</u>	<u>28,885,203</u>	<u>1,850,452</u>	<u>9,093,095</u>
Excess (Deficiency) of Revenues Over Expenditures	10,329,109	(2,415,815)	(173,421)	(8,034,988)
<b>Other Financing Sources (Uses):</b>				
Proceeds of General Obligation Bonds	0	0	0	342,770
Operating Transfers In	50,000	1,840,504	163,783	6,432,663
Operating Transfers Out	(8,436,950)	(50,000)	0	0
Other Financing Sources-Capital Leases	29,638	17,161	0	0
Total Other Financing Sources (Uses)	<u>(8,357,312)</u>	<u>1,807,665</u>	<u>163,783</u>	<u>6,775,433</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	1,971,797	(608,150)	(9,638)	(1,259,555)
Fund Balance at Beginning of Year	10,103,946	19,806,541	686,159	10,633,874
Residual Equity Transfer In (Out)	0	0	546,721	(546,721)
Increase (Decrease) in Inventory Reserve	73	(524,908)	0	0
Fund Balance at End of Year	<u>\$12,075,816</u>	<u>\$18,673,483</u>	<u>\$1,223,242</u>	<u>\$8,827,598</u>

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

<i>Fiduciary Fund Type</i>	
<u>Expendable Trust Fund</u>	<u>Totals (Memorandum Only)</u>
\$0	\$25,082,063
0	20,882,072
0	5,718,630
0	21,779
0	3,867,812
0	1,534,093
0	683,138
112,339	1,496,234
<u>112,339</u>	<u>59,285,821</u>
0	10,372,252
0	3,970,892
0	8,833,730
0	5,603,955
0	743,790
0	18,589,201
0	396,466
208,165	208,165
0	8,931,839
0	715,905
0	1,310,567
<u>208,165</u>	<u>59,676,762</u>
(95,826)	(390,941)
0	342,770
0	8,486,950
0	(8,486,950)
0	46,799
<u>0</u>	<u>389,569</u>
(95,826)	(1,372)
719,653	41,950,173
0	0
0	(524,835)
<u>\$623,827</u>	<u>\$41,423,966</u>

**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, 1996**  
**ALL GOVERNMENTAL FUND TYPES**

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes	\$16,800,000	\$18,541,873	\$1,741,873	\$6,430,423	\$6,491,940	\$61,517
Intergovernmental Revenues	3,148,950	3,370,707	221,757	15,351,574	15,919,481	567,907
Charges for Services	2,788,550	3,073,902	285,352	2,495,702	2,711,061	215,359
Licenses and Permits	16,400	22,229	5,829	0	0	0
Investment Earnings	3,508,700	3,854,853	346,153	171,778	212,073	40,295
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	302,550	441,669	139,119	241,812	235,435	(6,377)
All Other Revenues	497,700	1,025,870	528,170	335,971	587,452	251,481
Total Revenues	<u>27,062,850</u>	<u>30,331,103</u>	<u>3,268,253</u>	<u>25,027,260</u>	<u>26,157,442</u>	<u>1,130,182</u>
<b>Expenditures:</b>						
<i>Current:</i>						
General Government						
Legislative and Executive	11,023,366	9,429,106	1,594,260	2,314,582	1,639,021	675,561
Judicial	3,175,156	2,850,308	324,848	1,390,540	1,207,841	182,699
Public Safety	8,301,316	7,676,153	625,163	939,788	789,225	150,563
Public Works	0	0	0	9,691,372	6,189,367	3,502,005
Health	0	0	0	1,425,360	806,980	618,380
Human Services	577,736	533,937	43,799	26,326,944	18,474,334	7,852,610
Community and Economic Development	0	0	0	698,353	499,667	198,686
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	<u>23,077,574</u>	<u>20,489,504</u>	<u>2,588,070</u>	<u>42,786,939</u>	<u>29,606,435</u>	<u>13,180,504</u>
Excess (Deficiency) of Revenues over Expenditures	3,985,276	9,841,599	5,856,323	(17,759,679)	(3,448,993)	14,310,686
<b>Other Financing Sources (Uses):</b>						
Proceeds from Notes	0	0	0	0	0	0
Proceeds from Bonds	0	0	0	0	0	0
Proceeds from State Loan 166	0	0	0	0	0	0
Operating Transfers In	0	50,000	50,000	2,023,631	1,935,052	(88,579)
Operating Transfers Out	(8,820,900)	(8,813,413)	7,487	(299,548)	(144,548)	155,000
Construction Advances In (Out)	0	0	0	0	0	0
Advances In	57,072	180,250	123,178	53,634	63,000	9,366
Advances Out	0	(469,456)	(469,456)	0	(109,813)	(109,813)
Total Other Financing Sources (Uses)	<u>(8,763,828)</u>	<u>(9,052,619)</u>	<u>(288,791)</u>	<u>1,777,717</u>	<u>1,743,691</u>	<u>(34,026)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,778,552)	788,980	5,567,532	(15,981,962)	(1,705,302)	14,276,660
Fund Balance at Beginning of Year	7,385,815	7,385,815	0	17,574,914	17,574,914	0
Residual Equity Transfers In (Out)	0	0	0	0	0	0
Prior Year Encumbrances	900,570	900,570	0	1,764,545	1,764,545	0
Fund Balance at End of Year	<u>\$3,507,833</u>	<u>\$9,075,365</u>	<u>\$5,567,532</u>	<u>\$3,357,497</u>	<u>\$17,634,157</u>	<u>\$14,276,660</u>

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, 1996**  
**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	\$25,954	\$25,954	\$0	\$0	\$0	\$23,230,423	\$25,059,767	\$1,829,344
302,000	275,788	(26,212)	1,168,999	762,050	(406,949)	19,971,523	20,328,026	356,503
0	0	0	0	0	0	5,284,252	5,784,963	500,711
0	0	0	0	0	0	16,400	22,229	5,829
0	3,673	3,673	31,610	38,900	7,290	3,712,088	4,109,499	397,411
1,000,000	1,371,616	371,616	1,302,277	162,477	(1,139,800)	2,302,277	1,534,093	(768,184)
0	0	0	0	0	0	544,362	677,104	132,742
0	0	0	178,808	329,221	150,413	1,012,479	1,942,543	930,064
1,302,000	1,677,031	375,031	2,681,694	1,292,648	(1,389,046)	56,073,804	59,458,224	3,384,420
0	0	0	0	0	0	13,337,948	11,068,127	2,269,821
0	0	0	0	0	0	4,565,696	4,058,149	507,547
0	0	0	0	0	0	9,241,104	8,465,378	775,726
0	0	0	0	0	0	9,691,372	6,189,367	3,502,005
0	0	0	0	0	0	1,425,360	806,980	618,380
0	0	0	0	0	0	26,904,680	19,008,271	7,896,409
0	0	0	0	0	0	698,353	499,667	198,686
0	0	0	13,109,540	12,709,021	400,519	13,109,540	12,709,021	400,519
709,030	704,280	4,750	3,532,500	3,532,500	0	4,241,530	4,236,780	4,750
1,162,712	1,143,768	18,944	129,158	119,987	9,171	1,291,870	1,263,755	28,115
1,871,742	1,848,048	23,694	16,771,198	16,361,508	409,690	84,507,453	68,305,495	16,201,958
(569,742)	(171,017)	398,725	(14,089,504)	(15,068,860)	(979,356)	(28,433,649)	(8,847,271)	19,586,378
0	0	0	299,777	3,553,000	3,253,223	299,777	3,553,000	3,253,223
0	0	0	3,895,770	342,770	(3,553,000)	3,895,770	342,770	(3,553,000)
0	0	0	1,936,912	995,166	(941,746)	1,936,912	995,166	(941,746)
163,783	163,783	0	736,164	6,432,663	5,696,499	2,923,578	8,581,498	5,657,920
0	0	0	0	0	0	(9,120,448)	(8,957,961)	162,487
0	0	0	2,031,015	74,674	(1,956,341)	2,031,015	74,674	(1,956,341)
200,000	63,406	(136,594)	0	348,269	348,269	310,706	654,925	344,219
0	0	0	0	(649,743)	(649,743)	0	(1,229,012)	(1,229,012)
363,783	227,189	(136,594)	8,899,638	11,096,799	2,197,161	2,277,310	4,015,060	1,737,750
(205,959)	56,172	262,131	(5,189,866)	(3,972,061)	1,217,805	(26,156,339)	(4,832,211)	21,324,128
791,288	791,288	0	4,234,032	4,234,032	0	29,986,049	29,986,049	0
0	546,721	546,721	(546,721)	(546,721)	0	(546,721)	0	546,721
0	0	0	9,964,305	9,964,305	0	12,629,420	12,629,420	0
\$585,329	\$1,394,181	\$808,852	\$8,461,750	\$9,679,555	\$1,217,805	\$15,912,409	\$37,783,258	\$21,870,849





**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS/FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**  
**ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND**  
**AND DISCRETELY PRESENTED COMPONENT UNIT**

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise	Internal	Nonexpendable	Government	Production
	Funds	Service	Trust	(Memorandum	Services
		Funds	Fund	Only)	Unlimited, Inc
<b><u>Operating Revenues:</u></b>					
Charges for Service	\$7,823,584	\$5,317,409	\$0	\$13,140,993	\$171,089
Tap in Fees	87,742	0	0	87,742	0
Investment Earnings	0	0	2,745	2,745	0
Other Operating Revenues	252,473	0	0	252,473	1,595
Total Operating Revenues	8,163,799	5,317,409	2,745	13,483,953	172,684
<b><u>Operating Expenses:</u></b>					
Personal Services	1,743,034	697,241	0	2,440,275	111,405
Materials and Supplies	842,497	198,730	0	1,041,227	29,065
Contractual Services	793,338	684,762	0	1,478,100	0
Utilities	1,628,114	0	0	1,628,114	0
Depreciation	1,782,034	1,084	0	1,783,118	12,696
Health Insurance Claims	0	4,029,353	0	4,029,353	0
Other Operating Expenses	80,126	2,655	9,139	91,920	16,823
Total Operating Expenses	6,869,143	5,613,825	9,139	12,492,107	169,989
Operating Income (Loss)	1,294,656	(296,416)	(6,394)	991,846	2,695
<b><u>Non-Operating Revenues (Expenses):</u></b>					
Contributions	0	0	0	0	18,860
Investment Earnings	756,023	0	0	756,023	4,001
Interest and Fiscal Charges	(2,235,625)	0	0	(2,235,625)	(120)
Loss on Disposal of Fixed Assets	(44,831)	0	0	(44,831)	(4,118)
Total Non-Operating Revenues (Expenses)	(1,524,433)	0	0	(1,524,433)	18,623
Net Income (Loss)	(229,777)	(296,416)	(6,394)	(532,587)	21,318
Add: Depreciation on Contributed Capital	698,207	0	0	698,207	0
Retained Earnings/Fund Balance at Beginning of Year	8,817,483	1,970,187	59,696	10,847,366	154,428
Retained Earnings/Fund Balance at End of Year	\$9,285,913	\$1,673,771	\$53,302	\$11,012,986	\$175,746

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, 1996**  
**ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND**  
**AND DISCRETELY PRESENTED COMPONENT UNIT**

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise	Internal	Nonexpendable	Government	Production
	Funds	Service	Trust	(Memorandum	Services
		Funds	Fund	Only)	Unlimited
<b><u>Cash Flows from Operating Activities:</u></b>					
Cash Received from Customers	\$8,335,338	\$5,595,241	\$0	\$13,930,579	\$177,214
Cash Payments for Goods and Services	(3,260,551)	(4,942,072)	(9,139)	(8,211,762)	(20,494)
Cash Payments to Employees	(1,725,169)	(671,567)	0	(2,396,736)	(116,427)
Other Operating Revenues	0	0	0	0	20,477
Net Cash Provided (Used) by Operating Activities	3,349,618	(18,398)	(9,139)	3,322,081	60,770
<b><u>Cash Flows from Noncapital Financing Activities:</u></b>					
Advances In	644,798	30,834	0	675,632	0
Advances Out	(176,219)	0	0	(176,219)	0
Net Cash Provided by Noncapital Financing Activities	468,579	30,834	0	499,413	0
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>					
Cash Received from Tap-in Fees in Excess of Cost	3,348,647	0	0	3,348,647	0
Acquisition and Construction of Assets	(8,277,713)	0	0	(8,277,713)	(22,265)
Principal Paid on General Obligation Bonds	(35,000)	0	0	(35,000)	0
Principal Paid on Revenue Bonds	(945,000)	0	0	(945,000)	0
Principal Paid on Ohio Water Development Authority Bonds	(235,011)	0	0	(235,011)	0
Interest Paid on All Debt	(2,337,306)	0	0	(2,337,306)	(120)
Net Cash Used by Capital and Related Financing Activities	(8,481,383)	0	0	(8,481,383)	(22,385)
<b><u>Cash Flows from Investing Activities:</u></b>					
Receipts of Interest	758,444	0	2,442	760,886	4,001
Net Cash Provided from Investing Activities	758,444	0	2,442	760,886	4,001
Net Increase (Decrease) in Cash and Cash Equivalents	(3,904,742)	12,436	(6,697)	(3,899,003)	42,386
Cash and Cash Equivalents at Beginning of Year	22,879,814	2,635,467	59,273	25,574,554	99,568
Cash and Cash Equivalents at End of Year	\$18,975,072	\$2,647,903	\$52,576	\$21,675,551	\$141,954
<b><u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u></b>					
Cash and Cash Equivalents	\$17,945,540	\$2,647,903	\$10,608,020	\$31,201,463	\$141,954
Restricted Cash and Cash Equivalents	431,702	0	0	431,702	0
Restricted Cash with Fiscal Agent	597,830	0	0	597,830	0
Less: Cash and Cash Equivalents in Agency Funds	0	0	(9,931,617)	(9,931,617)	0
Less: Cash and Cash Equivalents in Expendable Trust Funds	0	0	(623,827)	(623,827)	0
Cash and Cash Equivalents at End of Year	\$18,975,072	\$2,647,903	\$52,576	\$21,675,551	\$141,954

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**  
**ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND**  
**AND DISCRETELY PRESENTED COMPONENT UNIT**

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise	Internal	Nonexpendable	Government	Production
	Funds	Service	Trust	(Memorandum	Services
		Funds	Fund	Only)	Unlimited
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>					
<b>Provided by Operating Activities:</b>					
Operating Income (Loss)	\$1,294,656	(\$296,416)	(\$6,394)	\$991,846	\$2,695
<b>Adjustments to Reconcile Operating Income (Loss) to</b>					
<b>Net Cash Provided (Used) by Operating Activities:</b>					
Interest on Investments	0	0	(2,745)	(2,745)	0
Depreciation Expense	1,782,034	1,084	0	1,783,118	12,696
Miscellaneous Nonoperating Revenue	0	0	0	0	18,860
<b>Changes in Assets and Liabilities:</b>					
Decrease in Accounts Receivable	35,764	15,081	0	50,845	910
Increase in Due from Other Funds	0	(12,878)	0	(12,878)	0
Decrease in Intergovernmental Receivables	0	8,271	0	8,271	0
Decrease in Inventory	159,989	6,087	0	166,076	4,118
Decrease in Prepaid Items	236	0	0	236	755
Increase (Decrease) in Accounts Payable	(9,413)	234,388	0	224,975	25,758
Decrease in Accrued Wages and Benefits	(8,046)	(2,773)	0	(10,819)	(5,022)
Increase (Decrease) in Due to Other Funds	(586)	311	0	(275)	0
Increase in Intergovernmental Payables	79,475	7,175	0	86,650	0
Increase in Compensated Absences	15,509	21,272	0	36,781	0
Total Adjustments	2,054,962	278,018	(2,745)	2,330,235	58,075
Net Cash Provided (Used) by Operating Activities	<u>\$3,349,618</u>	<u>(\$18,398)</u>	<u>(\$9,139)</u>	<u>\$3,322,081</u>	<u>\$60,770</u>

**Schedule of Noncash Investing, Capital and Financing Activities:**

At December 31, 1996, the Water and Sewer Funds had outstanding liabilities of \$679,082 and \$725,386 respectively for certain capital assets. The Water Funds received \$2,281,053 and the Sewer Funds received \$2,999,815 of contributed capital assets from special assessments.

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, 1996**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity", in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

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

Discretely Presented Component Unit - The component unit column in the combined financial statements includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the county. The workshops are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

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

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

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

- *Metropolitan Housing Authority* - The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five member board.
- *Park District* - The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine member board.

**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:

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**B. Basis of Presentation - Fund Accounting** (Continued)

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. The expendable trust fund is accounted for and reported similarly to governmental funds. The non-expendable trust fund is 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 Obligations 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, 1996, 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 fund types and nonexpendable trust 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.

Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.



NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported. The Pass Through Grants Fund (special revenue) is not budgeted because it is classified as an agency fund on a budgetary basis and as a special revenue fund on a GAAP basis. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget

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

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 1996.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**D. Budgetary Process** (Continued)

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 formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities and are reported as reservations of fund balances for governmental funds in the accompanying general purpose financial statements.

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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

6. Budgetary Basis of Accounting (Continued)

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 Projects Funds
GAAP Basis (as reported)	\$1,971,797	(\$608,150)	(\$9,638)	(\$1,259,555)
Increase (Decrease):				
Accrued Revenues at December 31, 1996 received during 1997	(2,761,862)	(1,040,924)	0	(36,447)
Accrued Revenues at December 31, 1995 received during 1996	2,502,351	630,602	2,406	218,685
Accrued Expenditures at December 31, 1996 paid during 1997	990,317	2,529,158	264	445,296
Accrued Expenditures at December 31, 1995 paid during 1996	(908,185)	(1,273,148)	(266)	(1,816,392)
1995 Prepays for 1996	161,775	22,061	0	0
1996 Prepays for 1997	(157,928)	(20,186)	0	0
Interfund Loans Receivable, 1995	57,072	53,634	0	0
Interfund Loans Receivable, 1996	(346,278)	(85,337)	0	0
Interfund Loans Payable, 1995	0	(21,110)	(107,269)	(653,070)
Interfund Loans Payable, 1996	0	6,000	170,675	351,596
Cash with Fiscal Agent, 1995	0	0	0	2,218,814
Cash with Fiscal Agent, 1996	0	0	0	(1,321,758)
Note Proceeds	0	0	0	3,553,000
Note Retirements	0	0	0	(3,532,500)
Outstanding Encumbrances	(720,079)	(1,897,902)	0	(2,139,730)
Budget Basis	<u>\$788,980</u>	<u>(\$1,705,302)</u>	<u>\$56,172</u>	<u>(\$3,972,061)</u>

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 original maturity dates of three months or less.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**H. Fixed Assets and Depreciation (Continued)**

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.

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

<u>Description</u>	<u>Estimated Lives (in Years)</u>
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 1996, interest capitalized for governmental funds construction-in-progress was \$21,817.

**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.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund Sewer Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	General Fund Child Support Enforcement Fund Children's Services Fund
Ohio Water Development Authority Loan	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 Children's Trust Fund Job Training Partnership Act Fund Youth Services Subsidy Fund Delinquent Real Estate Tax and Assessment Fund Warren County Solid Waste District Child Support Enforcement Agency Fund Emergency Management Fund Community Development Fund Sheriff Grants Fund Children's Services Fund Water Fund Sewer Fund Sheriff Revolving Fund Health Insurance Fund

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Bond Discounts/Issuance Costs**

In governmental fund types, bond discounts and issuance costs are recognized in the current period. Bond discounts and issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges.

**M. Compensated Absences**

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

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

For governmental funds, the 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.

Compensated absences are expensed in the water and sewer enterprise funds and the sheriff and health internal service funds when earned. The related liability is reported within the fund.

**N. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**O. 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.

**P. Self-Funded Insurance**

The County is self-funded for employee health care benefits. The program is administered by R. E. Harrington, Inc. 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 analysis of historical claims and expenses.

**Q. 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.

**R. 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.

**S. 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.

**T. Total Columns on Combined Financial Statements**

Total columns on the Combined Statements 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.



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 2 - EARLY IMPLEMENTATION OF ACCOUNTING PRINCIPLE**

The County elected in 1995 and in 1996 to early implement the provisions of GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers." The early implementation affects only footnote disclosures.

**NOTE 3 - PRIOR PERIOD ADJUSTMENTS**

The total accumulated depreciation balances at December 31, 1995 have been restated from the amounts previously reported for the Water and Sewer Funds (enterprise funds) due to an error in reporting depreciation in prior years. Implementation of GASB 24, reporting for certain grants, has eliminated the use of the agency fund Outside Entity Grants. A new special revenue fund, Pass Through Grants, is now being used to account for all grants falling under the scope and applicability of GASB 24. This change has resulted in a restatement from amounts previously reported at December 31, 1995 for Intergovernmental Receivables in the Pass Through Grant Fund. The balance of the General Fixed Asset Account Group at December 31, 1995 has been restated from amounts previously reported to correct an error in the amount reported for property, plant and equipment.

The restatement resulted in adjustments to December 31, 1995 account balances as follows:

Description	Water	Sewer	Pass Through Grants	General Fixed Assets Account Group
Accumulated Depreciation	\$65,066	(\$599)	\$0	\$0
Retained Earnings	65,066	(599)	0	0
Intergovernmental Receivables	0	0	16,631	0
Fund Equity	0	0	16,631	0
Fixed Assets	0	0	0	(46,000)
Investment in General Fixed Assets	0	0	0	(46,000)

**NOTE 4 - DEFICIT FUND EQUITIES**

At December 31, 1996 the following funds had a deficit in fund balance:

Fund	Deficit
Special Revenue:	
Human Services Fund	\$15,511
Job Training Partnership Act Fund	2,945
Emergency Management Fund	27,995
Debt Service:	
Tax Increment Financing Fund	170,675
Capital Projects:	
Water Extension Projects Fund	2,981,061

**NOTE 4 - 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 cash basis of accounting. The General Fund provides operating transfers when cash is required, not when accruals occur.

**NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS**

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash 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 an original 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).

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

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.

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. Based upon criteria described in GASB Statement No. 3 "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

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

At December 31, 1996 the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

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 \$35,856,214 and the bank balance was \$38,301,607. Federal depository insurance covered \$540,787 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3. The County had \$276,821 in undeposited cash on hand at December 31, 1996 which is included as Cash and Cash Equivalents on the balance sheet.

**B. Investments**

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

<u>Categorized Investments</u>	Category 1	Category 2	Category 3	Carrying Amount	Market Value
United States Treasury Notes	\$0	\$6,992,896	\$0	\$6,992,896	\$7,006,718
Local Government Securities	1,330	0	0	1,330	1,330
Government Securities	0	0	18,519,732	18,519,732	18,892,204
<b>Total Categorized</b>	<b>1,330</b>	<b>6,992,896</b>	<b>18,519,732</b>	<b>25,513,958</b>	<b>25,900,252</b>
<u>Non-Categorized Investments</u>					
Deferred Compensation	N/A	N/A	N/A	4,379,524	4,379,524
STAR Ohio	N/A	N/A	N/A	12,438,238	12,438,238
Money Market Mutual Funds	N/A	N/A	N/A	88,903	88,903
<b>Total Non-Categorized</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>16,906,665</b>	<b>16,906,665</b>
<b>Total Investments</b>	<b>\$1,330</b>	<b>\$6,992,896</b>	<b>\$18,519,732</b>	<b>\$42,420,623</b>	<b>\$42,806,917</b>

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

**C. Cash with Fiscal Agent**

The County had cash with fiscal agent in the amount of \$3,032,163 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:

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$77,206,297	\$0
Investments:		
STAR Ohio	(12,438,238)	12,438,238
U.S. Treasury Notes	(6,992,896)	6,992,896
Local Government Securities	(1,330)	1,330
Government Securities	(18,519,732)	18,519,732
Money Market Mutual Funds	(88,903)	88,903
Funds on Deposit with Deferred Compensation Administrators	0	4,379,524
Per GASB Statement No. 3	\$39,165,198	\$42,420,623

\* Includes Cash with Fiscal Agent and undeposited cash on hand.

**E. Component Unit**

Cash and cash equivalents in the amount of \$76,325 for the component unit, Production Services Unlimited, Inc. (PSU), are classified as Category 1, active funds for immediate use maintained either as cash or in depository accounts payable or withdrawable on demand. The non-categorized investment carrying amount of PSU is \$65,629. At year end the carrying amount of PSU deposits was \$141,741 and the bank balance was \$145,034. Federal depository insurance covered \$141,740 of the bank balance.

**NOTE 6 - TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected from real property (other than public utility) collected during 1996 were levied after October 1, 1995 on assessed values as of January 1, 1995, 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. Tangible personal property is assessed at 25% of its true value on December 31 of the preceding year or the last fiscal year end. Taxes are based on the assessed value of the property and the current tax rate for the taxing district where the property is located. 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.

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, 1996 was \$2.57 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1996 property tax receipts were based totaled \$2,090,395,603 which was comprised of \$1,698,827,910 in real property, and \$391,567,693 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 .257 percent (2.57 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.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 1996, consisted of taxes, accounts receivable, special assessments, interest, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 8- INTERFUND RECEIVABLES AND PAYABLES**

The following balances at December 31, 1996, represent interfund receivables and payables:

	Interfund	
	Due To	Due From
General Fund	\$40,344	\$22,970
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	1,041
Human Services	0	18,018
Board of Mental Retardation	0	8,403
Dog and Kennel	0	502
Youth Services Subsidy	0	188
Warren County Solid Waste	24	2,795
Job Training Partnership Act	0	688
Child Support Enforcement	0	13,912
Emergency Management	0	136
Community Development	0	1,090
Children Services Board	15,750	3,214
Total Special Revenue Funds	<u>15,774</u>	<u>49,987</u>
Enterprise Funds:		
Water	0	3,913
Sewer	0	688
Total Enterprise Funds	<u>0</u>	<u>4,601</u>
Internal Service Funds:		
Health Insurance	0	491
Vehicle Maintenance	7,628	0
Communications	727	0
Gasoline	13,576	0
Total Internal Service Funds	<u>21,931</u>	<u>491</u>
Total Interfund Receivables /Payables	<u>\$78,049</u>	<u>\$78,049</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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NOTE 8- INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1996 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
General Fund	\$346,278	\$0
Special Revenue Funds:		
Engineer	85,337	0
Sheriff Grants	0	6,000
Total Special Revenue Funds	85,337	6,000
Debt Service Fund:		
Tax Increment Financing	0	170,675
Capital Projects Funds:		
Water Extension Projects	0	106,490
Airport Construction	0	45,106
County Construction Projects	0	200,000
Total Capital Projects Funds	0	351,596
Enterprise Fund:		
Water	106,490	0
Internal Service Fund:		
Communications Rotary	0	9,834
Total Interfund Loans	\$538,105	\$538,105



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 9 - OPERATING TRANSFERS**

The following balances at December 31, 1996 represent operating transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$50,000	\$8,436,950
Special Revenue Funds:		
Human Services	321,133	0
Youth Services Subsidy	386,855	0
Certificate of Title Administration	0	50,000
Child Support Enforcement	50,200	0
Emergency Management	50,234	0
Children Services Board	952,000	0
Hazardous Material Emergency Plan	22,340	0
County Transit	57,742	0
Total Special Revenue Funds	<u>1,840,504</u>	<u>50,000</u>
Debt Service Funds:		
East Street Building Improvement	53,000	0
Court Building Construction	110,783	0
Total Debt Service Funds	<u>163,783</u>	<u>0</u>
Capital Projects Funds:		
County Construction Projects	6,413,289	0
Airport Construction	19,374	0
Total Capital Projects Funds	<u>6,432,663</u>	<u>0</u>
Totals	<u>\$8,486,950</u>	<u>\$8,486,950</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 10 - FIXED ASSETS

**A. General Fixed Assets**

A summary of changes for the year ended December 31, 1996, in the General Fixed Assets Account Group follows:

Category	December 31, 1995	Category Adjustments	Additions	Deletions	December 31, 1996
Land and Land Improvements	\$787,423	\$4,488	\$647,963	\$0	\$1,439,874
Buildings, Structures and Improvements	8,543,655	1,028,625	199,759	(46,450)	9,725,589
Furniture, Fixtures and Equipment	11,168,787	(1,033,113)	1,598,915	(319,517)	11,415,072
Construction in Progress	14,365,637	0	631,472	(395,852)	14,601,257
Totals	\$34,865,502	\$0	\$3,078,109	(\$761,819)	\$37,181,792

**Construction in Progress:**

County governmental construction projects in progress as of December 31, 1996 total \$14,601,257.

This amount is comprised of the following projects:

New Juvenile Justice Center	\$5,264,117
New Jail Construction	7,365,018
Waterstone Construction	1,634,641
MRDD American Disabilities Act Project	181,096
Fairgrounds Cattle Barn	155,840
Courts Building Construction	545
Total Construction in Progress	<u>\$14,601,257</u>

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 1996 follows:

Category	Enterprise	Internal Service	Total
Land	\$410,394	\$0	\$410,394
Land Improvements	59,036,008	0	59,036,008
Buildings, Structures and Improvements	16,262,829	0	16,262,829
Furniture, Fixtures and Equipment	4,774,141	10,834	4,784,975
Property, Plant and Equipment	80,483,372	10,834	80,494,206
Accumulated Depreciation	(21,199,628)	(6,511)	(21,206,139)
Construction in Progress	33,501,260	0	33,501,260
Property, Plant and Equipment	<u>\$92,785,004</u>	<u>\$4,323</u>	<u>\$92,789,327</u>

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 10 - FIXED ASSETS (Continued)**

**B. Proprietary Fund Type Fixed Assets (Continued)**

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 1996 total \$33,501,260. This amount is comprised of the following projects:

South Water System Improvements	\$12,945,853
North Water System Improvements	12,501,332
Lower Little Miami Upgrade Phase II	7,496,385
Various Other Water Projects	523,753
Various Other Sewer Projects	33,937
Total Construction in Progress	<u>\$33,501,260</u>

The South Water System Projects include wells, a raw water transmission main, a water treatment plant and interconnecting mains. The South Projects are expected to be completed in May 1997 at a total projected cost of \$13,748,396. The North Water Systems Expansion Projects include wells, water treatment plant, 5 MG ground storage and pump, a 1 MG elevated storage and miscellaneous water mains. The anticipated completion date is November 1997 with a total cost of \$13,333,919. Other sewer projects include the Lower Little Miami Wastewater Treatment Plant Upgrade - Phase II should be completed in October of 1997 at an estimated cost of \$9,985,640.

**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

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

**A. Public Employees Retirement System (the "PERS of Ohio")**

The PERS of Ohio adopted GASB Statement No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and GASB Statement No. 26, "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans" in 1994 and have applied the provisions of these statements retroactively to January 1, 1993. The following information was provided by the PERS of Ohio to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

**NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)**

**A. Public Employees Retirement System (the "PERS of Ohio") (Continued)**

**1. Pension Benefits**

All employees of the County, except teachers at the Board of Mental Retardation and Developmental Disabilities, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 9.0% of covered salary. The 1996 employer rate for local government employer units was 13.55% of covered payroll, 8.44% to fund the pension benefit obligation and 5.11% to fund health care. The law enforcement employer rate is 16.70% of covered payroll, 10.81% to fund the pension benefit obligation and 5.89% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the PERS of Ohio for the years ending December 31, 1996, 1995 and 1994 were \$2,849,414, \$2,566,436 and \$2,395,428, respectively, for employees of the County and \$283,369, \$284,628, and \$284,629, respectively, for law enforcement officers, which were equal to the required contributions for each year.

**2. Other Postemployment Benefits**

In addition to the pension benefit obligation described above, the PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 1996 employer contribution rate (identified above) that was used to fund health care for the year 1996 was \$1,071,516, (5.11% of covered payroll) for employees other than law enforcement and \$104,315 (5.89% of covered payroll) for law enforcement employees.

The health inflation and significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1995. There were 369,467 active contributing participants in the PERS of Ohio as of December 31, 1995. Benefits are advanced funded using the entry age normal actuarial cost method of valuation. The difference between assumed and actual

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

**A. Public Employees Retirement System (the "PERS of Ohio")** (Continued)

**2. Other Postemployment Benefits** (Continued)

experience (actuarial gains and losses) became part of unfunded actuarial accrued liability. Short-term securities consisting of commercial paper and U.S. Treasury obligations were carried at cost, which approximates market value. Equity securities, fixed income investments and investments in real estate were carried at market. Using the smoothed market approach for actuarial valuation purposes, assets were adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1995 was 7.75%. An annual increase of 5.25% compounded annually was the base portion of the individual pay increase assumption, which assumed 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.

The "Other Postemployment Benefit Obligation" at December 31, 1995 for the PERS of Ohio as a whole determined through an actuarial valuation performed as of that date was \$8,597,000,000. The PERS of Ohio's net assets available for other postemployment benefits as of that date was \$7,226,000,000, leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,371,000,000.

**B. State Teachers Retirement System**

**1. Pension Benefits**

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the "STRS"), a cost-sharing multiple employer defined benefit pension plan. STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The STRS operates under the authority of Chapter 3307 of the Ohio Revised Code which provides statutory authority to establish and amend benefits. The State Teachers Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

Chapter 3307 of the Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 9.3%. The 1996 employer rate for local government employer units was 14.0% of covered payroll, 12.0% to fund the pension benefit obligation and 2.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board. The County's contributions to the STRS of Ohio for the years ending December 31, 1996, 1995 and 1994 were \$103,240, \$95,110 and \$91,452, respectively, for employees of the County.

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

**B. State Teachers Retirement System (Continued)**

2. Other Postemployment Benefits

The STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost is absorbed by the STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through the allocation of employer contributions equal to 2% of covered payroll to the Health Care Reserve Fund. The balance in the Health Care Reserve Fund was \$1,638,000 at June 30, 1996. As of July 1, 1996 \$652,000,000 was transferred from the Employers Trust Fund to the Health Care Reserve Fund to provide an additional reserve for future health care benefits. For the fiscal year ended June 30, 1996, net health care costs paid by the STRS were \$176,773,000. There were 86,132 eligible benefit recipients.

NOTE 12 - 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.

**NOTE 12 - OTHER EMPLOYEE BENEFITS (Continued)**

**A. Deferred Compensation (Continued)**

The County offers the following two plans:

Plan	Market Value of Amount on Deposit December 31, 1996
Ohio Public Employees Deferred Compensation	\$2,149,154
County Commissioners Association of Ohio	2,230,370
Total	<u>\$4,379,524</u>

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

**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 and accumulated sick leave for employees who are expected to become eligible in the future. The current portion of unpaid 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, 1996, the County's accumulated, unpaid compensated absences amounted to \$3,071,999 of which \$31,821 is a current liability in the Emergency Management Fund (special revenue fund), \$2,686,621 is recorded in the General Long-Term Obligations Account Group and \$353,557 is recorded in the proprietary funds.

At December 31, 1996 the liability recorded in the General Long-Term Obligations Account Group representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Amount
Vacation Time	65,841	\$966,843
Sick Time	105,402	1,719,778
Total	<u>171,243</u>	<u>\$2,686,621</u>

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 13 - 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.

	Balance January 1, 1996	Additions	Retirements	Balance December 31, 1996
<b>Special Assessment Notes:</b>				
Capital Projects Notes Payable:				
4.38% Water, Sewer and Road Improvement *	\$3,437,500	\$3,553,000	(\$3,437,500)	\$3,553,000
5.11% Water Projects	95,000	0	(95,000)	0
Total Notes Payable	<u>\$3,532,500</u>	<u>\$3,553,000</u>	<u>(\$3,532,500)</u>	<u>\$3,553,000</u>

\* Dated 9/5/96, Matures 6/3/97

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

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 1992. General long-term debt issued for waterline construction will be retired from revenues generated from the water system. Tax Increment Financing (TIF) Bonds have been issued as general obligation bonds to provide for additional security of the full faith and credit of the County. The TIF Bonds will be retired from the Debt Service Fund utilizing payments in lieu of taxes received from Proctor & Gamble. A service agreement with Proctor & Gamble provides for minimum annual payments sufficient to satisfy all TIF Bond debt service requirements. Revenue bonds issued for water and sewer improvements will be retired from the related revenues generated by the water or sewer fund. Special assessment bonds will be retired with proceeds of collections of special assessment receivables in the related debt service funds. Ohio Water Development Authority (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 debt service is financed by assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$63,989.



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 1996 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was 114% for the Water Fund and 149% for the Sewer Fund. These ratios increase to 211% for the Water Fund and 284% for the Sewer Fund when the calculation includes the tap-in fees collected from customers connecting to the existing water and sewer systems.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$12.41 million of additional unvoted general obligation debt.

Year Issued	Maturity Date	Interest Rate	Balance December 31, 1995	Issued (Retired)	Balance December 31, 1996	
<b>Enterprise Funds Long-Term Debt:</b>						
General Obligation Bond:						
1976	Waterline	1996	6.250%	\$35,000	(\$35,000)	\$0
Mortgage Revenue Bonds:						
1987	Sewer	2012	8.351%	1,480,000	(40,000)	1,440,000
1987	Sewer	2007	7.987%	1,220,000	(65,000)	1,155,000
1992	Sewer	2016	3.600% 6.700%	1,370,282	(34,535)	1,335,747
1992	Water	2016	3.400% 6.600%	6,843,082	(167,996)	6,675,086
1993	Sewer	2015	2.580% 5.450%	4,924,699	(148,228)	4,776,471
1993	Water	2015	2.550% 5.450%	6,160,801	(187,781)	5,973,020
1994	Water	2019	3.900% 5.750%	10,226,114	(221,493)	10,004,621
1995	Sewer	2020	3.800% 5.450%	3,161,739	(68,464)	3,093,275
Total Mortgage Revenue Bonds				35,386,717	(933,497)	34,453,220
OWDA Loan		2006	7.110% 11.350%	3,503,489	(235,011)	3,268,478
Total Enterprise Long-Term Debt				\$38,925,206	(\$1,203,508)	\$37,721,698

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

<u>Year Issued</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance December 31, 1995</u>	<u>Issued (Retired)</u>	<u>Balance December 31, 1996</u>
<b>General Long-Term Debt:</b>					
Unvoted General Obligation Bonds:					
1988 East Street Building Improvement	2008	7.500%	\$440,000	(\$20,000)	\$420,000
1991 General Obligation Building Project	2011	5.95 - 8.850%	1,105,000	(40,000)	1,065,000
1995 TIF Water		4.05 - 5.500%	4,245,000	(5,000)	4,240,000
1995 TIF Water		4.00 - 5.450%	2,770,000	0	2,770,000
Total Unvoted General Obligation Bonds			<u>8,560,000</u>	<u>(65,000)</u>	<u>8,495,000</u>
Special Assessment Bonds:					
1991 Columbia Road Improvement	2001	5.95 - 8.850%	1,325,000	(190,000)	1,135,000
1978 Waterline	1997	6.000%	1,350	(650)	700
1982 Waterline	2002	11.750%	7,000	(1,000)	6,000
1988 Waterline	2008	7.750%	109,000	(8,000)	101,000
1988 Waterline Plan	1997	7.500%	1,260	(630)	630
1980 Water and Sewer	2000	7.250%	50,000	(10,000)	40,000
1983 Water and Sewer	2003	9.750%	105,000	(15,000)	90,000
1981 Sewer	2001	12.375%	410,000	(65,000)	345,000
1982 Sewer Plan	2002	11.750%	28,000	(4,000)	24,000
1986 Sewer	2006	6.340%	840,000	(75,000)	765,000
1989 Water and Sewer	2010	7.35 - 7.450%	475,000	(20,000)	455,000
1990 Waterline	2001	5.95 - 8.850%	115,000	(5,000)	110,000
1991 Water System	2011	5.95 - 8.850%	665,000	(25,000)	640,000
1992 Morrow-Roachester Sewer	2012	6.100%	3,407,900	(118,600)	3,289,300
1992 Vivian Drive Sewer	2012	6.100%	21,500	(800)	20,700
1992 Shaker Road Water	2012	6.100%	116,500	(4,100)	112,400
1992 Routh Lane Water	2012	6.100%	51,000	(1,800)	49,200
1992 Sherman Terrace Water	2012	6.100%	240,700	(8,500)	232,200
1992 Hathaway Road Water	2012	6.100%	32,400	(1,200)	31,200
1993 Water and Sewer	2013	2.80 - 5.850%	985,000	(35,000)	950,000
1994 Water	2014	6.550%	1,670,000	(50,000)	1,620,000
1996 Sewer	0	6.125 - 6.200%	0	342,770	342,770
Total Special Assessment Bonds			<u>10,656,610</u>	<u>(296,510)</u>	<u>10,360,100</u>
1994 State 166 Loan	2018	4.000%	5,060,000	0	5,060,000
Total General Long-Term Debt			<u>24,276,610</u>	<u>(361,510)</u>	<u>23,915,100</u>
<b>Other Long-Term Obligations:</b>					
Compensated Absences			2,632,519	54,102	2,686,621
Capital Leases			16,626	46,799	63,425
				(11,625)	51,800
Total Other Long-Term Obligations			<u>2,649,145</u>	<u>89,276</u>	<u>2,738,421</u>
Total Other Long-Term Obligations			<u>26,925,755</u>	<u>(\$272,234)</u>	<u>\$26,653,521</u>

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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

A summary of the County's future debt service requirements including principal and interest at December 31, 1996 follows:

**A. Bonded Debt**

Years	General Obligation Bonds	Water Revenue Bonds	Sewer Revenue Bonds	Special Assessment Bonds	A Subtotals
1997	\$680,048	\$2,059,541	\$1,105,643	\$1,358,643	\$5,203,875
1998	704,787	2,060,264	1,105,542	1,331,853	5,202,446
1999	707,558	2,058,121	1,102,568	1,304,548	5,172,795
2000	714,371	1,947,245	1,092,757	1,297,105	5,051,478
2001	709,840	1,938,578	1,106,600	1,264,823	5,019,841
2002-2006	3,569,681	9,680,320	5,497,705	4,443,642	23,191,348
2007-2011	3,832,879	9,657,557	4,850,555	3,807,816	22,148,807
2012-2016	3,191,262	9,141,008	3,601,485	1,084,236	17,017,991
2017-Thereafter	0	2,424,000	950,627	0	3,374,627
Totals	<u>\$14,110,426</u>	<u>\$40,966,634</u>	<u>\$20,413,482</u>	<u>\$15,892,666</u>	<u>\$91,383,208</u>

**B. Long-Term Loans and Capital Leases**

Years	OWDA Loans	State 166 Loan	Capital Leases	B Subtotals	A & B Totals
1997	\$487,072	\$0	\$16,782	\$503,854	\$5,707,729
1998	487,072	0	16,763	503,835	5,706,281
1999	487,072	0	10,501	497,573	5,670,368
2000	487,072	0	9,877	496,949	5,548,427
2001	487,072	0	5,652	492,724	5,512,565
2002-2006	2,191,823	0	0	2,191,823	25,383,171
2007-2011	0	3,676,006	0	3,676,006	25,824,813
2012-2016	0	4,794,790	0	4,794,790	21,812,781
2017-Thereafter	0	1,139,740	0	1,139,740	4,514,367
Totals	<u>\$4,627,183</u>	<u>\$9,610,536</u>	<u>\$59,575</u>	<u>\$14,297,294</u>	<u>\$105,680,502</u>

**C. Defeased Debt**

In prior years, the County defeased certain Water Revenue Bonds (see Table). 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, 1996, the principal balance of these issues was \$405,000 and there was \$387,887 of principal and interest on deposit with the trustee. The maturity value of U.S. Treasury investments for these defeased issues is \$484,015.

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

**C. Defeased Debt (Continued)**

Water Revenue Issues	Date Defeased	Balance (at time of defeasance)	Balance Outstanding at December 31, 1996
Lebanon Area	October 1981	\$465,000	\$103,000
Franklin Area	October 1981	295,000	65,000
Pennyroyal Area	December 1988	108,000	61,000
Deerfield-Hamilton Area	June 1980	675,000	147,000
Deerfield-Hamilton, Kings Mills Area	June 1980	106,000	29,000

**D. Conduit Debt Obligations:**

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

As of December 31, 1996 there were twenty-nine (29) series of industrial revenue bonds outstanding. The aggregate principal amount payable for these series issued prior the January 1, 1996, could not be determined; however, their original issue amounts totaled \$95,380,092.

NOTE 15 - CAPITAL LEASES

The County has entered into agreements to lease office equipment. Lease acquisitions were obtained for the judicial function of the General Fund and the human services function of the Child Support Enforcement and Children's Services Funds. Certain agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

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**NOTE 15 - CAPITAL LEASES (Continued)**

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1996, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
1997	\$16,782
1998	16,763
1999	10,501
2000	9,877
2001 *	5,652
Minimum Lease Payments	59,575
Less amount representing interest at the County's incremental borrowing rate of interest	(7,775)
Present value of minimum lease payments	<u>\$51,800</u>

\* No payment required past 2001.

**NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

As of December 31, 1996, the County had the following significant construction projects that will be financed through a combination of resources such as county contributions, tax increment financing, water and sewer revenue bond issues and special assessment bond issues:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Waterstone Development (roads, water, sewer)	\$1,918,359	1997
Western Turtlecreek Union Water Main Extension	3,669,877	1997
North Wells and Water Treatment Plant	223,506	1997
North Miscellaneous Water Mains	454,089	1997
South Water Treatment Plant	498,857	1997
Lower Little Miami Wastewater Treatment Plant - Phase II	2,489,254	1997
Fair ground Cattle Barn	344,160	1997
Security Door Access System	182,529	1997
Total	<u>\$9,780,631</u>	

**NOTE 17- RELATED PARTY TRANSACTION**

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$88,501 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

**NOTE 18- CONTINGENCIES**

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

The County participates in a number of Federal and State assisted grant programs. The major programs are the Food Stamp Program, Social Service Block Grant, Assistance Payments/Maintenance Assistance - Aid to Dependent Children, and the Job Partnership Training Act. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 1996, 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.

The County is currently in the preliminary stages of litigation for which the plaintiff has yet to file a demand. A loss contingency is reasonably possible but cannot be estimated at this time.

**NOTE 19- RISK MANAGEMENT**

The County is exposed to a number of potential losses, including but not limited to: natural disasters such as wind damage, floods, fire, theft, etc.; alleging negligence in jails, auto, roads, premises; errors and omissions; plus many other operations.

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

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

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 19- RISK MANAGEMENT (Continued)**

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, R. E. Harrington, 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 total claims liability of \$847,239, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 1996 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 each of the fund's claims liability amount in 1996 were:

	Balance at December 31, 1995	Current Year Claims	Claim Payments	Balance at December 31, 1996
County:				
1995	\$409,491	\$2,754,717	(\$2,628,999)	\$535,209
1996	535,209	3,624,607	(3,359,360)	800,456
MRDD:				
1995	\$68,746	\$520,777	(\$502,044)	\$87,479
1996	87,479	404,746	(445,442)	46,783

**NOTE 20- JOINT VENTURE**

**Warren/Clinton Counties Recovery Services Board**

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

The Warren/Clinton Counties Recovery Services 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. Financial Statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 320 East Silver Street, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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NOTE 20- JOINT VENTURE (Continued)

Warren/Clinton Counties Recovery Services Board (Continued)

A summary of the unaudited cash basis financial information for the year ended December 31, 1996 is presented below:

	<u>Warren/Clinton Counties Recovery Services</u>
Assets	\$852,295
Fund Equity	852,295
Revenues	6,395,664
Expenses	6,552,583
Net Loss	(156,919)

NOTE 21- FOOD STAMP PROGRAM

During 1996 the County's Department of Human Services distributed Federal food stamps to entitled recipients within Warren County. The County does not consider this intermediary involvement in the Food Stamp Program to constitute the receipt and disbursement of Federal grants. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements since the economic interest related to these stamps rests with the ultimate recipients. The food stamp activity for 1996 in the Department of Human Services was as follows:

Balance at Beginning of Year	\$1,403,574
Amount Received for Distribution	3,218,528
Amount Distributed to Entitled Recipients	(3,439,564)
Balance at End of Year	<u>\$1,182,538</u>



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 22- 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, 1996, is summarized as follows:

	Water	Sewer	Total
Operating Revenues	\$4,211,595	\$3,952,204	\$8,163,799
Depreciation	565,971	1,216,063	1,782,034
Operating Income	1,241,974	52,682	1,294,656
Net Income (Loss)	391,619	(621,396)	(229,777)
Current Capital Contributions	4,643,965	4,485,550	9,129,515
Property, Plant and Equipment:			
Additions	433,837	9,406,172	9,840,009
Deletions	(84,625)	(40,190)	(124,815)
Net Working Capital	9,470,907	7,822,214	17,293,121
Total Assets	52,186,302	61,598,859	113,785,161
Bonds and Loans Payable	22,652,727	15,068,971	37,721,698
Total Equity	28,455,097	45,438,400	73,893,497

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1996:

	Water Fund	Sewer Fund	Total
Balance at Beginning of Year	\$18,622,253	\$37,554,023	\$56,176,276
Additions:			
Customer Tap in Fees	1,862,912	1,485,735	3,348,647
Contributions by Governmental Funds	2,781,053	2,999,815	5,780,868
Deductions:			
Depreciation on Contributed Capital	(101,600)	(596,607)	(698,207)
Balance at End of Year	<u>\$23,164,618</u>	<u>\$41,442,966</u>	<u>\$64,607,584</u>

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

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*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE THE  
GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS,  
CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, INTERNAL SERVICE  
FUNDS, FIDUCIARY FUNDS AND THE GENERAL FIXED ASSET ACCOUNT  
GROUP.*

*GENERAL FUND*

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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 purpose provided it is expended or transferred according to the general laws of the State 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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$16,800,000	\$18,541,873	\$1,741,873
Intergovernmental Revenues	3,148,950	3,370,707	221,757
Charges for Services	2,788,550	3,073,902	285,352
Licenses and Permits	16,400	22,229	5,829
Investment Earnings	3,508,700	3,854,853	346,153
Fines and Forfeitures	302,550	441,669	139,119
All Other Revenues	497,700	1,025,870	528,170
Total Revenue	27,062,850	30,331,103	3,268,253
<b>Expenditures:</b>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	981,455	441,461	539,994
Contractual Services	1,112,613	911,170	201,443
Materials and Supplies	79,000	68,521	10,479
Other Expenditures	1,583,780	1,366,474	217,306
Capital Outlay	709,427	699,832	9,595
Total Commissioners	4,466,275	3,487,458	978,817
Auditor:			
Personal Services	389,818	366,845	22,973
Contractual Services	33,128	23,043	10,085
Materials and Supplies	20,668	16,298	4,370
Other Expenditures	13,050	8,818	4,232
Capital Outlay	12,500	8,024	4,476
Total Auditor	469,164	423,028	46,136
Auditor - Personal Property:			
Personal Services	101,307	81,033	20,274
Materials and Supplies	2,270	2,270	0
Other Expenditures	230	24	206
Total Auditor - Personal Property	103,807	83,327	20,480
Auditor - Real Property Valuation:			
Personal Services	92,357	90,710	1,647
Materials and Supplies	500	0	500
Other Expenditures	500	0	500
Total Auditor - Real Property Valuation	93,357	90,710	2,647

(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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Treasurer:</b>			
Personal Services	222,616	216,483	6,133
Contractual Services	4,800	3,675	1,125
Materials and Supplies	11,800	11,589	211
Other Expenditures	3,800	2,513	1,287
Capital Outlay	9,600	9,303	297
<b>Total Treasurer</b>	<b>252,616</b>	<b>243,563</b>	<b>9,053</b>
<b>Prosecutor:</b>			
Personal Services	836,773	812,673	24,100
Contractual Services	14,835	10,829	4,006
Materials and Supplies	7,865	6,228	1,637
Other Expenditures	50,365	49,933	432
Capital Outlay	8,000	7,522	478
<b>Total Prosecutor</b>	<b>917,838</b>	<b>887,185</b>	<b>30,653</b>
<b>Recorder:</b>			
Personal Services	332,363	330,091	2,272
Contractual Services	26,000	22,667	3,333
Materials and Supplies	9,300	5,849	3,451
Other Expenditures	4,746	2,251	2,495
Capital Outlay	7,500	4,554	2,946
<b>Total Recorder</b>	<b>379,909</b>	<b>365,412</b>	<b>14,497</b>
<b>Board of Elections:</b>			
Personal Services	344,412	314,981	29,431
Contractual Services	22,335	17,546	4,789
Materials and Supplies	59,250	47,890	11,360
Other Expenditures	13,566	11,449	2,117
Capital Outlay	26,573	26,035	538
<b>Total Board of Elections</b>	<b>466,136</b>	<b>417,901</b>	<b>48,235</b>
<b>Data Processing:</b>			
Personal Services	817,632	810,424	7,208
Contractual Services	341,269	191,741	149,528
Materials and Supplies	39,110	21,017	18,093
Other Expenditures	21,359	10,082	11,277
Capital Outlay	664,700	581,272	83,428
<b>Total Data Processing</b>	<b>1,884,070</b>	<b>1,614,536</b>	<b>269,534</b>

(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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Microfilming Process:			
Personal Services	41,165	41,159	6
Contractual Services	5,636	4,713	923
Materials and Supplies	3,369	2,611	758
Capital Outlay	9,359	9,359	0
Total Microfilming Process	<u>59,529</u>	<u>57,842</u>	<u>1,687</u>
Building and Grounds:			
Personal Services	777,545	762,089	15,456
Contractual Services	638,328	529,920	108,408
Materials and Supplies	137,589	109,500	28,089
Other Expenditures	10,148	3,471	6,677
Capital Outlay	82,953	76,635	6,318
Total Building and Grounds	<u>1,646,563</u>	<u>1,481,615</u>	<u>164,948</u>
Rural Zoning:			
Personal Services	84,506	82,156	2,350
Contractual Services	4,300	2,951	1,349
Materials and Supplies	4,700	4,350	350
Other Expenditures	1,800	1,386	414
Capital Outlay	2,000	1,890	110
Total Rural Zoning	<u>97,306</u>	<u>92,733</u>	<u>4,573</u>
Tax Maps:			
Personal Services	176,966	175,953	1,013
Materials and Supplies	5,300	4,071	1,229
Other Expenditures	900	288	612
Capital Outlay	3,630	3,484	146
Total Tax Maps	<u>186,796</u>	<u>183,796</u>	<u>3,000</u>
Total Legislative and Executive	<u>11,023,366</u>	<u>9,429,106</u>	<u>1,594,260</u>
Governmental - Judicial			
Common Pleas Court:			
Personal Services	374,592	336,586	38,006
Contractual Services	140,814	94,735	46,079
Materials and Supplies	11,820	6,533	5,287
Other Expenditures	13,400	8,648	4,752
Capital Outlay	9,600	3,605	5,995
Total Common Pleas Court	<u>550,226</u>	<u>450,107</u>	<u>100,119</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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Domestic Relations Court:</b>			
Personal Services	232,361	222,351	10,010
Contractual Services	14,425	14,228	197
Materials and Supplies	2,750	2,528	222
Other Expenditures	5,850	5,018	832
Capital Outlay	3,500	2,415	1,085
Total Domestic Relations Court	<u>258,886</u>	<u>246,540</u>	<u>12,346</u>
<b>Juvenile Court:</b>			
Personal Services	561,018	549,462	11,556
Contractual Services	102,861	99,329	3,532
Materials and Supplies	12,700	11,929	771
Other Expenditures	4,000	3,765	235
Capital Outlay	16,644	15,551	1,093
Total Juvenile Court	<u>697,223</u>	<u>680,036</u>	<u>17,187</u>
<b>Probate Court:</b>			
Personal Services	260,721	254,569	6,152
Contractual Services	16,954	11,029	5,925
Materials and Supplies	32,800	32,373	427
Other Expenditures	27,345	9,986	17,359
Capital Outlay	3,000	2,725	275
Total Probate Court	<u>340,820</u>	<u>310,682</u>	<u>30,138</u>
<b>Clerk of Courts:</b>			
Personal Services	496,772	460,979	35,793
Contractual Services	31,500	18,863	12,637
Materials and Supplies	61,685	47,717	13,968
Other Expenditures	7,240	3,987	3,253
Capital Outlay	13,800	2,297	11,503
Total Clerk of Courts	<u>610,997</u>	<u>533,843</u>	<u>77,154</u>
<b>Municipal Court:</b>			
Personal Services	182,776	155,921	26,855
Contractual Services	21,350	11,668	9,682
Other Expenditures	39,905	17,815	22,090
Total Municipal Court	<u>244,031</u>	<u>185,404</u>	<u>58,627</u>
<b>Criminal Prosecutors:</b>			
Personal Services	29,849	29,843	6
Total Criminal Prosecutors	<u>29,849</u>	<u>29,843</u>	<u>6</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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>County Court:</b>			
Personal Services	350,304	338,607	11,697
Contractual Services	30,850	23,211	7,639
Materials and Supplies	10,500	7,377	3,123
Other Expenditures	4,700	4,234	466
Capital Outlay	4,450	747	3,703
<b>Total County Court</b>	<b>400,804</b>	<b>374,176</b>	<b>26,628</b>
<b>Law Library:</b>			
Personal Services	42,320	39,677	2,643
<b>Total Law Library</b>	<b>42,320</b>	<b>39,677</b>	<b>2,643</b>
<b>Total Judicial</b>	<b>3,175,156</b>	<b>2,850,308</b>	<b>324,848</b>
<b>Public Safety:</b>			
<b>Coroner:</b>			
Personal Services	70,317	69,926	391
Contractual Services	45,045	34,975	10,070
Materials and Supplies	416	403	13
Other Expenditures	1,775	1,444	331
Capital Outlay	2,344	2,343	1
<b>Total Coroner</b>	<b>119,897</b>	<b>109,091</b>	<b>10,806</b>
<b>Sheriff:</b>			
Personal Services	3,760,275	3,444,038	316,237
Contractual Services	540,512	501,082	39,430
Materials and Supplies	189,290	163,809	25,481
Other Expenditures	57,583	43,812	13,771
Capital Outlay	391,154	363,406	27,748
<b>Total Sheriff</b>	<b>4,938,814</b>	<b>4,516,147</b>	<b>422,667</b>
<b>Building Regulation:</b>			
Personal Services	333,602	332,116	1,486
Contractual Services	32,587	19,417	13,170
Materials and Supplies	13,800	13,350	450
Other Expenditures	7,142	6,268	874
Capital Outlay	25,865	25,567	298
<b>Total Building Regulation</b>	<b>412,996</b>	<b>396,718</b>	<b>16,278</b>
<b>Juvenile Probation:</b>			
Personal Services	337,835	326,382	11,453
Contractual Services	2,295	2,162	133
Materials and Supplies	4,500	4,093	407
Other Expenditures	6,500	4,435	2,065
<b>Total Juvenile Probation</b>	<b>351,130</b>	<b>337,072</b>	<b>14,058</b>

(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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Juvenile Detention:			
Personal Services	423,543	411,091	12,452
Contractual Services	35,147	32,269	2,878
Materials and Supplies	96,580	63,694	32,886
Other Expenditures	4,000	1,915	2,085
Capital Outlay	1,467	467	1,000
Total Juvenile Detention	<u>560,737</u>	<u>509,436</u>	<u>51,301</u>
Communication Dispatch:			
Personal Services	816,126	796,475	19,651
Contractual Services	18,755	18,454	301
Materials and Supplies	9,495	7,694	1,801
Other Expenditures	2,480	1,860	620
Capital Outlay	50,278	47,319	2,959
Total Communication Dispatch	<u>897,134</u>	<u>871,802</u>	<u>25,332</u>
Telecommunications:			
Personal Services	285,542	272,899	12,643
Contractual Services	342,643	331,685	10,958
Materials and Supplies	41,259	34,918	6,341
Other Expenditures	7,255	7,009	246
Capital Outlay	343,909	289,376	54,533
Total Telecommunications	<u>1,020,608</u>	<u>935,887</u>	<u>84,721</u>
Total Public Safety	<u>8,301,316</u>	<u>7,676,153</u>	<u>625,163</u>
Human Services:			
Health:			
Other Expenditures	500	468	32
Total Health	<u>500</u>	<u>468</u>	<u>32</u>
Veterans' Services:			
Personal Services	165,156	164,401	755
Contractual Services	26,451	20,974	5,477
Materials and Supplies	8,903	8,270	633
Other Expenditures	349,249	312,884	36,365
Capital Outlay	27,477	26,940	537
Total Veterans' Services	<u>577,236</u>	<u>533,469</u>	<u>43,767</u>
Total Human Services	<u>577,736</u>	<u>533,937</u>	<u>43,799</u>
Total Expenditures	<u>23,077,574</u>	<u>20,489,504</u>	<u>2,588,070</u>
Excess (Deficiency) of Revenues over Expenditures	3,985,276	9,841,599	5,856,323

(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, 1996**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	50,000	50,000
Operating Transfers Out	(8,820,900)	(8,813,413)	7,487
Advances In	57,072	180,250	123,178
Advances Out	0	(469,456)	(469,456)
Total Other Financing Sources (Uses):	<u>(8,763,828)</u>	<u>(9,052,619)</u>	<u>(288,791)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(4,778,552)	788,980	5,567,532
Fund Balance at Beginning of Year	7,385,815	7,385,815	0
Prior Year Encumbrances	900,570	900,570	0
Fund Balance at End of Year	<u>\$3,507,833</u>	<u>\$9,075,365</u>	<u>\$5,567,532</u>



*SPECIAL REVENUE FUNDS*

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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 Fund**

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

**Human Services Fund**

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

**Board of Mental Retardation Fund**

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 Fund**

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

**Real Estate Assessment Fund**

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

**Crime Victim Grant Fund**

To account for State Victim Assistance Grant monies received from the Attorney General's office to provide assistance to victims and witnesses of crimes.

**Youth Services Subsidy Fund**

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

(Continued)

**Certificate of Title Administration Fund**

To account for revenues and expenditures of the Clerk of Courts vehicle title registration operations.

**Warren County Solid Waste District Fund**

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

**Job Training Partnership Act Fund**

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

**Child Support Enforcement Fund**

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

**Community Development Fund**

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

**Children's Services Board Fund**

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

**Court Computerization Fund**

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

**County Transit Fund**

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

(Continued)

*SPECIAL REVENUE FUNDS*

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**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 Fund**  
**Domestic Shelter Fund**  
**Children's Trust Fund**  
**Delinquent Real Estate Tax and Assessment Fund**  
**Pass Through Grants Fund**  
**Emergency Management Fund**  
**Sheriff Grants Fund**  
**Indigent Driver Fund**  
**Drug Law Enforcement Fund**  
**Law Enforcement Fund**  
**Myrtle Village Ditch Improvement Fund**  
**Hazardous Materials Emergency Fund**  
**Enforcement and Education Fund**  
**Rehabilitation Grants Fund**

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund	Domestic Shelter Fund
<b>Assets:</b>						
Cash and Cash Equivalents	\$4,069,979	\$263,390	\$8,146,426	\$48,723	\$652,286	\$16,133
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	6,726,104	0	0	0
Accounts	12,046	0	5,642	1,516	0	1,687
Interest	56,317	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Intergovernmental Receivables	183,560	0	0	0	23,071	0
Interfund Loans Receivable	85,337	0	0	0	0	0
Inventory of Supplies at Cost	530,135	0	0	0	0	0
Prepaid Items	10,939	281	7,791	445	0	0
<b>Total Assets</b>	<b>\$4,948,313</b>	<b>\$263,671</b>	<b>\$14,885,963</b>	<b>\$50,684</b>	<b>\$675,357</b>	<b>\$17,820</b>
<b>Liabilities and Fund Equity:</b>						
<i>Liabilities:</i>						
Accounts Payable	\$214,996	\$180,136	\$545,271	\$1,769	\$13,429	\$17,820
Accrued Wages and Benefits	44,786	37,154	120,429	2,813	0	0
Due to Other Funds	1,041	18,018	8,403	502	0	0
Intergovernmental Payables	44,149	43,874	183,228	2,830	0	0
Deferred Revenue	27,714	0	6,726,104	0	0	0
Interfund Loans Payable	0	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>332,686</b>	<b>279,182</b>	<b>7,583,435</b>	<b>7,914</b>	<b>13,429</b>	<b>17,820</b>
<i>Fund Equity:</i>						
<b>Fund Balance:</b>						
Reserved for Encumbrances	274,121	17,711	194,528	20	285,429	0
Reserved for Interfund Loans Receivable	85,337	0	0	0	0	0
Reserved for Supplies Inventory	530,135	0	0	0	0	0
Reserved for Prepaid Items	10,939	281	7,791	445	0	0
Unreserved	3,715,095	(33,503)	7,100,209	42,305	376,499	0
<b>Total Fund Equity</b>	<b>4,615,627</b>	<b>(15,511)</b>	<b>7,302,528</b>	<b>42,770</b>	<b>661,928</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,948,313</b>	<b>\$263,671</b>	<b>\$14,885,963</b>	<b>\$50,684</b>	<b>\$675,357</b>	<b>\$17,820</b>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

Real Estate Assessment Fund	Children's Trust Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund	Warren County Solid Waste District Fund
\$1,229,035	\$28,725	\$3,205	\$624,202	\$67,055	\$85,962	\$2,481,518
0	0	0	0	0	0	0
39	211	0	7,542	0	34,747	0
0	0	0	0	0	0	0
0	0	0	0	0	0	24
0	0	0	43,943	2,048	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	99	0	0	204
<u>\$1,229,074</u>	<u>\$28,936</u>	<u>\$3,205</u>	<u>\$675,786</u>	<u>\$69,103</u>	<u>\$120,709</u>	<u>\$2,481,746</u>
\$18,339	\$834	\$54	\$9,799	\$0	\$1,644	\$2,343
4,254	1,686	485	13,201	1,919	7,171	1,940
0	0	0	188	0	0	2,795
4,543	2,193	560	15,279	2,240	8,865	7,780
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>27,136</u>	<u>4,713</u>	<u>1,099</u>	<u>38,467</u>	<u>4,159</u>	<u>17,680</u>	<u>14,858</u>
99,868	0	0	8,605	0	450	43,109
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	99	0	0	204
<u>1,102,070</u>	<u>24,223</u>	<u>2,106</u>	<u>628,615</u>	<u>64,944</u>	<u>102,579</u>	<u>2,423,575</u>
<u>1,201,938</u>	<u>24,223</u>	<u>2,106</u>	<u>637,319</u>	<u>64,944</u>	<u>103,029</u>	<u>2,466,888</u>
<u>\$1,229,074</u>	<u>\$28,936</u>	<u>\$3,205</u>	<u>\$675,786</u>	<u>\$69,103</u>	<u>\$120,709</u>	<u>\$2,481,746</u>

(Continued)



**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Job Training Partnership Act Fund	Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund
<b>Assets:</b>						
Cash and Cash Equivalents	\$20,980	\$0	\$715,271	\$7,765	\$41,168	\$30,289
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	0	0	0	0
Accounts	0	0	4,946	0	0	822
Interest	285	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Intergovernmental Receivables	0	500,000	0	0	29,263	0
Interfund Loans Receivable	0	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0	0
Prepaid Items	140	0	0	218	0	0
Total Assets	<u>\$21,405</u>	<u>\$500,000</u>	<u>\$720,217</u>	<u>\$7,983</u>	<u>\$70,431</u>	<u>\$31,111</u>
<b>Liabilities and Fund Equity:</b>						
<i>Liabilities:</i>						
Accounts Payable	\$13,696	\$0	\$7,712	\$219	\$32,570	\$59
Accrued Wages and Benefits	4,035	0	31,438	1,765	1,267	596
Due to Other Funds	688	0	13,912	136	1,090	0
Intergovernmental Payables	5,791	500,000	35,885	2,037	1,516	501
Deferred Revenue	140	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0	6,000
Compensated Absences Payable	0	0	0	31,821	0	0
Total Liabilities	<u>24,350</u>	<u>500,000</u>	<u>88,947</u>	<u>35,978</u>	<u>36,443</u>	<u>7,156</u>
<i>Fund Equity:</i>						
Fund Balance:						
Reserved for Encumbrances	138,459	0	49,075	0	103,090	1,995
Reserved for Interfund						
Loans Receivable	0	0	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0	0	0
Reserved for Prepaid Items	140	0	0	218	0	0
Unreserved	(141,544)	0	582,195	(28,213)	(69,102)	21,960
Total Fund Equity	<u>(2,945)</u>	<u>0</u>	<u>631,270</u>	<u>(27,995)</u>	<u>33,988</u>	<u>23,955</u>
Total Liabilities and Fund Equity	<u>\$21,405</u>	<u>\$500,000</u>	<u>\$720,217</u>	<u>\$7,983</u>	<u>\$70,431</u>	<u>\$31,111</u>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund	Court Computerization Fund	Myrtle Village Ditch Improvement Fund
\$88,847	\$49,299	\$81,311	\$236,572	\$334,810	\$52
0	0	0	0	0	0
0	0	0	2,272	13,850	0
0	0	0	0	0	0
0	0	0	15,750	0	0
799	250	0	31,456	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	69	0	0
<u>\$89,646</u>	<u>\$49,549</u>	<u>\$81,311</u>	<u>\$286,119</u>	<u>\$348,660</u>	<u>\$52</u>
\$0	\$0	\$400	\$108,728	\$0	\$0
0	0	0	24,539	0	0
0	0	0	3,214	0	0
0	0	1,763	28,495	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>2,163</u>	<u>164,976</u>	<u>0</u>	<u>0</u>
0	0	0	0	1,829	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	69	0	0
89,646	49,549	79,148	121,074	346,831	52
<u>89,646</u>	<u>49,549</u>	<u>79,148</u>	<u>121,143</u>	<u>348,660</u>	<u>52</u>
<u>\$89,646</u>	<u>\$49,549</u>	<u>\$81,311</u>	<u>\$286,119</u>	<u>\$348,660</u>	<u>\$52</u>

(Continued)

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
<b>Assets:</b>					
Cash and Cash Equivalents	\$5,179	\$27,919	\$93,180	\$82,778	\$19,532,059
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	6,726,104
Accounts	0	0	0	0	85,320
Interest	0	0	0	0	56,602
Due from Other Funds	0	0	0	0	15,774
Intergovernmental Receivables	0	132	0	96,560	911,082
Interfund Loans Receivable	0	0	0	0	85,337
Inventory of Supplies at Cost	0	0	0	0	530,135
Prepaid Items	0	0	0	0	20,186
<b>Total Assets</b>	<b>\$5,179</b>	<b>\$28,051</b>	<b>\$93,180</b>	<b>\$179,338</b>	<b>\$27,962,599</b>
<b>Liabilities and Fund Equity:</b>					
<i>Liabilities:</i>					
Accounts Payable	\$0	\$0	\$0	\$84,813	\$1,254,631
Accrued Wages and Benefits	792	0	0	0	300,270
Due to Other Funds	0	0	0	0	49,987
Intergovernmental Payables	920	0	0	0	892,449
Deferred Revenue	0	0	0	0	6,753,958
Interfund Loans Payable	0	0	0	0	6,000
Compensated Absences Payable	0	0	0	0	31,821
<b>Total Liabilities</b>	<b>1,712</b>	<b>0</b>	<b>0</b>	<b>84,813</b>	<b>9,289,116</b>
<i>Fund Equity:</i>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	0	0	0	0	1,218,289
Reserved for Interfund					
Loans Receivable	0	0	0	0	85,337
Reserved for Supplies Inventory	0	0	0	0	530,135
Reserved for Prepaid Items	0	0	0	0	20,186
Unreserved	3,467	28,051	93,180	94,525	16,819,536
<b>Total Fund Equity</b>	<b>3,467</b>	<b>28,051</b>	<b>93,180</b>	<b>94,525</b>	<b>18,673,483</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$5,179</b>	<b>\$28,051</b>	<b>\$93,180</b>	<b>\$179,338</b>	<b>\$27,962,599</b>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
<b>Revenues:</b>					
Taxes	\$584,397	\$0	\$5,778,488	\$0	\$0
Intergovernmental Revenues	3,962,852	3,353,584	3,147,798	0	329,419
Charges for Services	8,680	0	0	183,213	0
Investment Earnings	206,334	0	0	0	0
Fines and Forfeitures	147,870	0	0	14,430	0
All Other Revenues	79,825	27	180,621	998	0
Total Revenues	4,989,958	3,353,611	9,106,907	198,641	329,419
<b>Expenditures:</b>					
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	5,351,500	0	0	0	252,455
Health	0	0	0	280,058	0
Human Services	0	3,953,070	8,962,447	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	5,351,500	3,953,070	8,962,447	280,058	252,455
Excess (Deficiency) of Revenues over Expenditures	(361,542)	(599,459)	144,460	(81,417)	76,964
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	321,133	0	0	0
Operating Transfers Out	0	0	0	0	0
Other Financing Sources-Capital Leases	0	0	0	0	0
Total Other Financing Sources (Uses)	0	321,133	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(361,542)	(278,326)	144,460	(81,417)	76,964
Fund Balance at Beginning of Year	5,502,077	262,815	7,158,068	124,187	584,964
Decrease in Inventory Reserve	(524,908)	0	0	0	0
Fund Balance at End of Year	\$4,615,627	(\$15,511)	\$7,302,528	\$42,770	\$661,928

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	77,656	21,379	940,575
Charges for Services	37,223	894,128	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	225
All Other Revenues	0	2	15,204	0	39,209
Total Revenues	37,223	894,130	92,860	21,379	980,009
<b>Expenditures:</b>					
General Government:					
Legislative and Executive	0	1,415,025	0	0	0
Judicial	0	0	0	0	648,517
Public Safety	0	0	0	23,863	462,682
Public Works	0	0	0	0	0
Health	37,750	0	0	0	0
Human Services	0	0	88,047	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	37,750	1,415,025	88,047	23,863	1,111,199
Excess (Deficiency) of Revenues over Expenditures	(527)	(520,895)	4,813	(2,484)	(131,190)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	0	0	386,855
Operating Transfers Out	0	0	0	0	0
Other Financing Sources-Capital Leases	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	386,855
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(527)	(520,895)	4,813	(2,484)	255,665
Fund Balance at Beginning of Year	527	1,722,833	19,410	4,590	381,654
Decrease in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$0	\$1,201,938	\$24,223	\$2,106	\$637,319

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund	Warren County Solid Waste District Fund	Job Training Partnership Act Fund	Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	65,936	500,860	520,583	1,484,137	53,998	400,984
107,370	483,087	379,654	0	0	313,170	0	3,399
0	0	0	827	0	10,905	0	0
0	0	0	0	0	0	0	0
0	0	1,123	0	0	23,360	0	0
<u>107,370</u>	<u>483,087</u>	<u>446,713</u>	<u>501,687</u>	<u>520,583</u>	<u>1,831,572</u>	<u>53,998</u>	<u>404,383</u>
100,933	0	0	0	0	0	0	0
0	443,440	0	0	0	0	0	0
0	0	0	0	537,214	0	131,402	0
0	0	0	0	0	0	0	0
0	0	425,982	0	0	0	0	0
0	0	0	558,163	0	1,994,153	0	0
0	0	0	0	0	0	0	396,466
0	0	0	0	0	1,801	0	0
0	0	0	0	0	772	0	0
<u>100,933</u>	<u>443,440</u>	<u>425,982</u>	<u>558,163</u>	<u>537,214</u>	<u>1,996,726</u>	<u>131,402</u>	<u>396,466</u>
6,437	39,647	20,731	(56,476)	(16,631)	(165,154)	(77,404)	7,917
0	0	0	0	0	50,200	50,234	0
0	(50,000)	0	0	0	0	0	0
0	0	0	0	0	10,163	0	0
<u>0</u>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,363</u>	<u>50,234</u>	<u>0</u>
6,437	(10,353)	20,731	(56,476)	(16,631)	(104,791)	(27,170)	7,917
58,507	113,382	2,446,157	53,531	16,631	736,061	(825)	26,071
0	0	0	0	0	0	0	0
<u>\$64,944</u>	<u>\$103,029</u>	<u>\$2,466,888</u>	<u>(\$2,945)</u>	<u>\$0</u>	<u>\$631,270</u>	<u>(\$27,995)</u>	<u>\$33,988</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

	Sheriff Grants Fund	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	72,511	0	0	0	1,156,751
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	16,486	28,867	19,505	0
All Other Revenues	87,298	0	0	617	6,983
Total Revenues	159,809	16,486	28,867	20,122	1,163,734
<b>Expenditures:</b>					
<i>General Government:</i>					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	130,772	0	15,750	10,696	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	2,003,227
Community and Economic Development	0	0	0	0	0
<i>Debt Service:</i>					
Principal Retirement	0	0	0	0	1,651
Interest and Fiscal Charges	0	0	0	0	238
Total Expenditures	130,772	0	15,750	10,696	2,005,116
Excess (Deficiency) of Revenues over Expenditures	29,037	16,486	13,117	9,426	(841,382)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	0	0	952,000
Operating Transfers Out	0	0	0	0	0
Other Financing Sources-Capital Leases	0	0	0	0	6,998
Total Other Financing Sources (Uses)	0	0	0	0	958,998
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	29,037	16,486	13,117	9,426	117,616
Fund Balance at Beginning of Year	(5,082)	73,160	36,432	69,722	3,527
Decrease in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$23,955	\$89,646	\$49,549	\$79,148	\$121,143

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**SPECIAL REVENUE FUNDS**

Court Computerization Fund	Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$6,362,885
0	0	17,277	0	20,250	462,416	16,588,966
196,121	0	0	0	0	0	2,606,045
0	0	0	0	0	0	218,066
0	0	0	7,377	0	0	234,760
0	0	0	0	19,318	4,081	458,666
196,121	0	17,277	7,377	39,568	466,497	26,469,388
0	0	0	0	0	0	1,515,958
105,250	0	0	0	0	0	1,197,207
0	0	40,447	0	0	0	1,352,826
0	0	0	0	0	0	5,603,955
0	0	0	0	0	0	743,790
0	0	0	0	14	511,418	18,070,539
0	0	0	0	0	0	396,466
0	0	0	0	0	0	3,452
0	0	0	0	0	0	1,010
105,250	0	40,447	0	14	511,418	28,885,203
90,871	0	(23,170)	7,377	39,554	(44,921)	(2,415,815)
0	0	22,340	0	0	57,742	1,840,504
0	0	0	0	0	0	(50,000)
0	0	0	0	0	0	17,161
0	0	22,340	0	0	57,742	1,807,665
90,871	0	(830)	7,377	39,554	12,821	(608,150)
257,789	52	4,297	20,674	53,626	81,704	19,806,541
0	0	0	0	0	0	(524,908)
\$348,660	\$52	\$3,467	\$28,051	\$93,180	\$94,525	\$18,673,483



**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, 1996**

**SPECIAL REVENUE FUNDS**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$737,423	\$714,234	(\$23,189)
Intergovernmental Revenues	3,847,238	3,828,453	(18,785)
Charges for Services	12,200	8,653	(3,547)
Investment Earnings	160,578	200,446	39,868
Fines and Forfeitures	171,281	148,669	(22,612)
All Other Revenues	16,688	99,666	82,978
Total Revenues	<u>4,945,408</u>	<u>5,000,121</u>	<u>54,713</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	2,032,332	1,921,788	110,544
Contractual Services	2,773,003	2,615,536	157,467
Materials and Supplies	871,080	695,820	175,260
Other Expenditures	13,804	6,675	7,129
Capital Outlay	3,376,698	425,093	2,951,605
Total Expenditures	<u>9,066,917</u>	<u>5,664,912</u>	<u>3,402,005</u>
Excess (Deficiency) of Revenues over Expenditures	(4,121,509)	(664,791)	3,456,718
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(70,000)	0	70,000
Advances In	53,634	0	(53,634)
Advances Out	0	(31,703)	(31,703)
Total Other Financing Sources (Uses)	<u>(16,366)</u>	<u>(31,703)</u>	<u>(15,337)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,137,875)	(696,494)	3,441,381
Fund Balance at Beginning of Year	4,039,333	4,039,333	0
Prior Year Encumbrances	253,397	253,397	0
Fund Balance at End of Year	<u>\$154,855</u>	<u>\$3,596,236</u>	<u>\$3,441,381</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, 1996**

**SPECIAL REVENUE FUNDS**

**HUMAN SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$3,353,846	\$3,354,147	\$301
All Other Revenues	0	27	27
Total Revenues	3,353,846	3,354,174	328
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,873,325	1,868,807	4,518
Contractual Services	2,020,820	1,846,515	174,305
Materials and Supplies	70,700	57,448	13,252
Other Expenditures	180,632	152,428	28,204
Capital Outlay	36,892	35,981	911
Total Expenditures	4,182,369	3,961,179	221,190
Excess (Deficiency) of Revenues over Expenditures	(828,523)	(607,005)	221,518
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	321,133	321,133	0
Total Other Financing Sources (Uses)	321,133	321,133	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(507,390)	(285,872)	221,518
Fund Balance at Beginning of Year	506,852	506,852	0
Prior Year Encumbrances	538	538	0
Fund Balance at End of Year	\$0	\$221,518	\$221,518

**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, 1996**

**SPECIAL REVENUE FUNDS**

**BOARD OF MENTAL RETARDATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$5,693,000	\$5,777,706	\$84,706
Intergovernmental Revenues	2,671,069	3,195,948	524,879
All Other Revenues	125,600	233,148	107,548
Total Revenues	8,489,669	9,206,802	717,133
<u>Expenditures:</u>			
Human Services:			
Personal Services	6,348,709	5,634,938	713,771
Contractual Services	3,016,720	2,553,717	463,003
Materials and Supplies	289,778	211,457	78,321
Other Expenditures	4,881,074	132,722	4,748,352
Capital Outlay	1,445,355	672,960	772,395
Total Expenditures	15,981,636	9,205,794	6,775,842
Excess (Deficiency) of Revenues over Expenditures	(7,491,967)	1,008	7,492,975
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	85,000	85,000	0
Operating Transfers Out	(170,000)	(85,000)	85,000
Total Other Financing Sources (Uses)	(85,000)	0	85,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(7,576,967)	1,008	7,577,975
Fund Balance at Beginning of Year	7,170,617	7,170,617	0
Prior Year Encumbrances	406,350	406,350	0
Fund Balance at End of Year	\$0	\$7,577,975	\$7,577,975

**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, 1996**

**SPECIAL REVENUE FUNDS**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$177,000	\$185,453	\$8,453
Fines and Forfeitures	21,498	14,737	(6,761)
All Other Revenues	500	992	492
Total Revenues	198,998	201,182	2,184
<b>Expenditures:</b>			
<b>Health:</b>			
Personal Services	133,494	123,380	10,114
Contractual Services	111,560	108,519	3,041
Materials and Supplies	26,084	23,052	3,032
Other Expenditures	5,629	3,609	2,020
Capital Outlay	36,988	20,510	16,478
Total Expenditures	313,755	279,070	34,685
Excess (Deficiency) of Revenues over Expenditures	(114,757)	(77,888)	36,869
Fund Balance at Beginning of Year	112,578	112,578	0
Prior Year Encumbrances	14,013	14,013	0
Fund Balance at End of Year	\$11,834	\$48,703	\$36,869

**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, 1996**

**SPECIAL REVENUE FUNDS**

**PERMISSIVE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$250,000	\$328,475	\$78,475
Total Revenues	<u>250,000</u>	<u>328,475</u>	<u>78,475</u>
<b>Expenditures:</b>			
<b>Public Works:</b>			
Other Expenditures	12,000	12,000	0
Capital Outlay	<u>612,455</u>	<u>512,455</u>	<u>100,000</u>
Total Expenditures	<u>624,455</u>	<u>524,455</u>	<u>100,000</u>
Excess (Deficiency) of Revenues over Expenditures	(374,455)	(195,980)	178,475
Fund Balance at Beginning of Year	353,383	353,383	0
Prior Year Encumbrances	<u>209,454</u>	<u>209,454</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$188,382</u></u>	<u><u>\$366,857</u></u>	<u><u>\$178,475</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, 1996**

**SPECIAL REVENUE FUNDS**

**DOMESTIC SHELTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$30,000	\$37,032	\$7,032
Total Revenues	30,000	37,032	7,032
<u>Expenditures:</u>			
Health:			
Contractual Services	47,486	38,385	9,101
Total Expenditures	47,486	38,385	9,101
Excess (Deficiency) of Revenues over Expenditures	(17,486)	(1,353)	16,133
Fund Balance at Beginning of Year	17,486	17,486	0
Fund Balance at End of Year	\$0	\$16,133	\$16,133

**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, 1996**

**SPECIAL REVENUE FUNDS**

**REAL ESTATE ASSESSMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$703,000	\$894,317	\$191,317
All Other Revenues	0	397	397
Total Revenues	<u>703,000</u>	<u>894,714</u>	<u>191,714</u>
<b>Expenditures:</b>			
<i>Legislative and Executive:</i>			
Personal Services	375,218	190,295	184,923
Contractual Services	653,694	328,985	324,709
Materials and Supplies	12,800	8,158	4,642
Other Expenditures	1,016,329	988,801	27,528
Capital Outlay	<u>120,841</u>	<u>19,153</u>	<u>101,688</u>
Total Expenditures	<u>2,178,882</u>	<u>1,535,392</u>	<u>643,490</u>
Excess (Deficiency) of Revenues over Expenditures	(1,475,882)	(640,678)	835,204
Fund Balance at Beginning of Year	1,571,177	1,571,177	0
Prior Year Encumbrances	180,623	180,623	0
Fund Balance at End of Year	<u>\$275,918</u>	<u>\$1,111,122</u>	<u>\$835,204</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, 1996**

**SPECIAL REVENUE FUNDS**

**CHILDREN'S TRUST FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$78,073	\$77,656	(\$417)
All Other Revenues	13,410	16,335	2,925
Total Revenues	91,483	93,991	2,508
<b>Expenditures:</b>			
<b>Human Services:</b>			
Personal Services	81,710	80,846	864
Contractual Services	340	0	340
Materials and Supplies	1,123	275	848
Other Expenditures	5,090	3,394	1,696
Capital Outlay	2,398	2,398	0
Total Expenditures	90,661	86,913	3,748
Excess (Deficiency) of Revenues over Expenditures	822	7,078	6,256
Fund Balance at Beginning of Year	21,647	21,647	0
Fund Balance at End of Year	\$22,469	\$28,725	\$6,256



**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, 1996**

**SPECIAL REVENUE FUNDS**

**CRIME VICTIM GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$21,379	\$21,379	\$0
Total Revenues	<u>21,379</u>	<u>21,379</u>	<u>0</u>
<b>Expenditures:</b>			
<b>Public Safety:</b>			
Personal Services	24,268	23,310	958
Contractual Services	228	218	10
Materials and Supplies	500	44	456
Other Expenditures	1,054	248	806
Total Expenditures	<u>26,050</u>	<u>23,820</u>	<u>2,230</u>
Excess (Deficiency) of Revenues over Expenditures	(4,671)	(2,441)	2,230
Fund Balance at Beginning of Year	<u>5,646</u>	<u>5,646</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$975</u></u>	<u><u>\$3,205</u></u>	<u><u>\$2,230</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, 1996**

**SPECIAL REVENUE FUNDS**

**YOUTH SERVICES SUBSIDY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$424,318	\$918,963	\$494,645
Fines and Forfeitures	0	225	225
All Other Revenues	46,000	32,946	(13,054)
Total Revenues	470,318	952,134	481,816
<u>Expenditures:</u>			
Judicial:			
Personal Services	632,531	579,403	53,128
Contractual Services	10,800	4,496	6,304
Materials and Supplies	109,800	58,416	51,384
Other Expenditures	3,580	1,330	2,250
Capital Outlay	1,720	1,554	166
Total Judicial	758,431	645,199	113,232
Public Safety:			
Personal Services	352,963	345,290	7,673
Contractual Services	105,822	89,823	15,999
Materials and Supplies	2,718	2,163	555
Other Expenditures	2,600	1,340	1,260
Capital Outlay	30,291	28,753	1,538
Total Public Safety	494,394	467,369	27,025
Total Expenditures	1,252,825	1,112,568	140,257
Excess (Deficiency) of Revenues over Expenditures	(782,507)	(160,434)	622,073
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	484,982	396,403	(88,579)
Operating Transfers Out	(9,548)	(9,548)	0
Total Other Financing Sources (Uses)	475,434	386,855	(88,579)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(307,073)	226,421	533,494
Fund Balance at Beginning of Year	382,355	382,355	0
Prior Year Encumbrances	121	121	0
Fund Balance at End of Year	\$75,403	\$608,897	\$533,494

**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, 1996**

**SPECIAL REVENUE FUNDS**

**DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$80,000	\$107,233	\$27,233
All Other Revenues	0	2,246	2,246
Total Revenues	<u>80,000</u>	<u>109,479</u>	<u>29,479</u>
<u>Expenditures:</u>			
<i>Legislative and Executive:</i>			
Personal Services	100,500	89,272	11,228
Contractual Services	26,000	12,590	13,410
Materials and Supplies	6,800	1,767	5,033
Other Expenditures	2,200	0	2,200
Capital Outlay	200	0	200
Total Expenditures	<u>135,700</u>	<u>103,629</u>	<u>32,071</u>
Excess (Deficiency) of Revenues over Expenditures	(55,700)	5,850	61,550
Fund Balance at Beginning of Year	<u>61,205</u>	<u>61,205</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,505</u></u>	<u><u>\$67,055</u></u>	<u><u>\$61,550</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, 1996**

**SPECIAL REVENUE FUNDS**

**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Charges for Services	\$481,899	\$481,899	\$0
All Other Revenues	0	222	222
Total Revenues	<u>481,899</u>	<u>482,121</u>	<u>222</u>
<b><u>Expenditures:</u></b>			
<b>Judicial:</b>			
Personal Services	444,416	425,656	18,760
Contractual Services	12,240	8,670	3,570
Materials and Supplies	17,851	9,083	8,768
Other Expenditures	3,001	2,434	567
Capital Outlay	2,910	0	2,910
Total Expenditures	<u>480,418</u>	<u>445,843</u>	<u>34,575</u>
Excess (Deficiency) of Revenues over Expenditures	1,481	36,278	34,797
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(48,519)	(13,722)	34,797
Fund Balance at Beginning of Year	95,749	95,749	0
Prior Year Encumbrances	<u>3,485</u>	<u>3,485</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,715</u></u>	<u><u>\$85,512</u></u>	<u><u>\$34,797</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, 1996**

**SPECIAL REVENUE FUNDS**

**WARREN COUNTY SOLID WASTE DISTRICT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$0	\$65,936	\$65,936
Charges for Services	560,000	492,343	(67,657)
All Other Revenues	0	1,787	1,787
Total Revenues	560,000	560,066	66
<b>Expenditures:</b>			
<b>Health:</b>			
Personal Services	127,941	122,209	5,732
Contractual Services	828,964	295,364	533,600
Materials and Supplies	11,500	4,151	7,349
Other Expenditures	9,500	2,403	7,097
Capital Outlay	86,214	65,398	20,816
Total Expenditures	1,064,119	489,525	574,594
Excess (Deficiency) of Revenues over Expenditures	(504,119)	70,541	574,660
Fund Balance at Beginning of Year	2,105,411	2,105,411	0
Prior Year Encumbrances	252,591	252,591	0
Fund Balance at End of Year	\$1,853,883	\$2,428,543	\$574,660

**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, 1996**

**SPECIAL REVENUE FUNDS**

**JOB TRAINING PARTNERSHIP ACT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$773,779	\$501,564	(\$272,215)
Investment Earnings	700	722	22
All Other Revenue	0	933	933
Total Revenues	<u>774,479</u>	<u>503,219</u>	<u>(271,260)</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	293,695	274,526	19,169
Contractual Services	484,819	415,225	69,594
Materials and Supplies	17,573	4,646	12,927
Other Expenditures	9,247	5,096	4,151
Capital Outlay	44,952	8,984	35,968
Total Expenditures	<u>850,286</u>	<u>708,477</u>	<u>141,809</u>
Excess (Deficiency) of Revenues over Expenditures	(75,807)	(205,258)	(129,451)
Fund Balance at Beginning of Year	(49,867)	(49,867)	0
Prior Year Encumbrances	125,674	125,674	0
Fund Balance at End of Year	<u>\$0</u>	<u>(\$129,451)</u>	<u>(\$129,451)</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, 1996**

**SPECIAL REVENUE FUNDS**

**CHILD SUPPORT ENFORCEMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,525,423	\$1,501,299	(\$24,124)
Charges for Services	300,156	308,224	8,068
Investment Earnings	10,500	10,905	405
All Other Revenues	<u>8,000</u>	<u>24,184</u>	<u>16,184</u>
Total Revenues	<u>1,844,079</u>	<u>1,844,612</u>	<u>533</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,772,247	1,524,215	248,032
Contractual Services	367,665	239,612	128,053
Materials and Supplies	133,533	99,676	33,857
Other Expenditures	155,102	64,270	90,832
Capital Outlay	<u>116,318</u>	<u>104,324</u>	<u>11,994</u>
Total Expenditures	<u>2,544,865</u>	<u>2,032,097</u>	<u>512,768</u>
Excess (Deficiency) of Revenues over Expenditures	(700,786)	(187,485)	513,301
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	<u>50,200</u>	<u>50,200</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>50,200</u>	<u>50,200</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(650,586)	(137,285)	513,301
Fund Balance at Beginning of Year	796,065	796,065	0
Prior Year Encumbrances	<u>4,662</u>	<u>4,662</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150,141</u></u>	<u><u>\$663,442</u></u>	<u><u>\$513,301</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, 1996**

**SPECIAL REVENUE FUNDS**

**EMERGENCY MANAGEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$59,354	\$57,813	(\$1,541)
Total Revenues	<u>59,354</u>	<u>57,813</u>	<u>(1,541)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	89,420	87,343	2,077
Contractual Services	5,050	3,055	1,995
Materials and Supplies	5,700	3,380	2,320
Other Expenditures	2,250	621	1,629
Capital Outlay	<u>6,876</u>	<u>5,591</u>	<u>1,285</u>
Total Expenditures	<u>109,296</u>	<u>99,990</u>	<u>9,306</u>
Excess (Deficiency) of Revenues over Expenditures	(49,942)	(42,177)	7,765
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	50,234	50,234	0
Advances In	0	1,600	1,600
Advances Out	<u>0</u>	<u>(6,600)</u>	<u>(6,600)</u>
Total Other Financing Sources (Uses)	<u>50,234</u>	<u>45,234</u>	<u>(5,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	292	3,057	2,765
Fund Balance at Beginning of Year	<u>4,708</u>	<u>4,708</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,000</u></u>	<u><u>\$7,765</u></u>	<u><u>\$2,765</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, 1996**

**SPECIAL REVENUE FUNDS**

**COMMUNITY DEVELOPMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$669,028	\$371,721	(\$297,307)
Charges for Services	3,399	3,399	0
Total Revenues	<u>672,427</u>	<u>375,120</u>	<u>(297,307)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	70,270	68,005	2,265
Contractual Services	87,659	86,817	842
Materials and Supplies	1,085	648	437
Other Expenditures	3,399	3,306	93
Capital Outlay	<u>535,940</u>	<u>340,891</u>	<u>195,049</u>
Total Expenditures	<u>698,353</u>	<u>499,667</u>	<u>198,686</u>
Excess (Deficiency) of Revenues over Expenditures	(25,926)	(124,547)	(98,621)
Fund Balance at Beginning of Year	(205,940)	(205,940)	0
Prior Year Encumbrances	<u>235,995</u>	<u>235,995</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,129</u></u>	<u><u>(\$94,492)</u></u>	<u><u>(\$98,621)</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, 1996**

**SPECIAL REVENUE FUNDS**

**SHERIFF GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$96,444	\$72,511	(\$23,933)
All Other Revenues - Donations	84,773	86,476	1,703
Total Revenues	181,217	158,987	(22,230)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	43,820	17,094	26,726
Contractual Services	37,000	37,000	0
Materials and Supplies	2,500	437	2,063
Other Expenditures	3,500	0	3,500
Capital Outlay	85,221	78,614	6,607
Total Expenditures	172,041	133,145	38,896
Excess (Deficiency) of Revenues over Expenditures	9,176	25,842	16,666
<u>Other Financing Sources (Uses):</u>			
Advances In	0	59,800	59,800
Advances Out	0	(69,910)	(69,910)
Total Other Financing Sources (Uses)	0	(10,110)	(10,110)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	9,176	15,732	6,556
Fund Balance at Beginning of Year	(59,489)	(59,489)	0
Prior Year Encumbrances	72,051	72,051	0
Fund Balance at End of Year	\$21,738	\$28,294	\$6,556

**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, 1996**

**SPECIAL REVENUE FUNDS**

**INDIGENT DRIVER FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$7,254	\$16,373	\$9,119
Total Revenues	<u>7,254</u>	<u>16,373</u>	<u>9,119</u>
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	7,500	0	7,500
Total Expenditures	<u>7,500</u>	<u>0</u>	<u>7,500</u>
Excess (Deficiency) of Revenues over Expenditures	(246)	16,373	16,619
Fund Balance at Beginning of Year	<u>72,474</u>	<u>72,474</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$72,228</u></u>	<u><u>\$88,847</u></u>	<u><u>\$16,619</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, 1996**

**SPECIAL REVENUE FUNDS**

**DRUG LAW ENFORCEMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<b><u>Revenues:</u></b>			
Fines and Forfeitures	\$20,000	\$28,617	\$8,617
Total Revenues	<u>20,000</u>	<u>28,617</u>	<u>8,617</u>
<b><u>Expenditures:</u></b>			
Public Safety:			
Other Expenditures	30,000	15,750	14,250
Total Expenditures	<u>30,000</u>	<u>15,750</u>	<u>14,250</u>
Excess (Deficiency) of Revenues over Expenditures	(10,000)	12,867	22,867
Fund Balance at Beginning of Year	<u>36,432</u>	<u>36,432</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,432</u></u>	<u><u>\$49,299</u></u>	<u><u>\$22,867</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, 1996**

**SPECIAL REVENUE FUNDS**

**LAW ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$20,000	\$19,505	(\$495)
All Other Revenue	0	617	617
Total Revenues	<u>20,000</u>	<u>20,122</u>	<u>122</u>
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	56,351	7,005	49,346
Capital Outlay	1,599	1,599	0
Total Expenditures	<u>57,950</u>	<u>8,604</u>	<u>49,346</u>
Excess (Deficiency) of Revenues over Expenditures	(37,950)	11,518	49,468
Fund Balance at Beginning of Year	<u>69,793</u>	<u>69,793</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$31,843</u></u>	<u><u>\$81,311</u></u>	<u><u>\$49,468</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, 1996**

**SPECIAL REVENUE FUNDS**

**CHILDREN'S SERVICES BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,122,388	\$1,165,333	\$42,945
All Other Revenues	41,000	46,941	5,941
Total Revenues	<u>1,163,388</u>	<u>1,212,274</u>	<u>48,886</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,215,064	1,187,259	27,805
Contractual Services	738,710	698,889	39,821
Materials and Supplies	51,563	41,281	10,282
Other Expenditures	107,873	100,244	7,629
Capital Outlay	9,130	8,446	684
Total Expenditures	<u>2,122,340</u>	<u>2,036,119</u>	<u>86,221</u>
Excess (Deficiency) of Revenues over Expenditures	(958,952)	(823,845)	135,107
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	952,000	952,000	0
Total Other Financing Sources (Uses)	<u>952,000</u>	<u>952,000</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(6,952)	128,155	135,107
Fund Balance at Beginning of Year	<u>108,417</u>	<u>108,417</u>	<u>0</u>
Fund Balance at End of Year	<u>\$101,465</u>	<u>\$236,572</u>	<u>\$135,107</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, 1996**

**SPECIAL REVENUE FUNDS**

**COURT COMPUTERIZATION FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$148,048	\$192,508	\$44,460
Total Revenues	<u>148,048</u>	<u>192,508</u>	<u>44,460</u>
<u>Expenditures:</u>			
Judicial:			
Contractual Services	42,776	31,413	11,363
Capital Outlay	<u>108,915</u>	<u>85,386</u>	<u>23,529</u>
Total Judicial	<u>151,691</u>	<u>116,799</u>	<u>34,892</u>
Excess (Deficiency) of Revenues over Expenditures	(3,643)	75,709	79,352
Fund Balance at Beginning of Year	251,681	251,681	0
Prior Year Encumbrances	<u>5,591</u>	<u>5,591</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$253,629</u></u>	<u><u>\$332,981</u></u>	<u><u>\$79,352</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, 1996**

**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, 1996**

**SPECIAL REVENUE FUNDS**

**HAZARDOUS MATERIALS EMERGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$17,277	\$17,277	\$0
Total Revenues	17,277	17,277	0
<u>Expenditures:</u>			
Public Safety:			
Personal Services	39,788	38,576	1,212
Materials and Supplies	719	325	394
Other Expenditures	300	190	110
Capital Outlay	1,750	1,456	294
Total Expenditures	42,557	40,547	2,010
Excess (Deficiency) of Revenues over Expenditures	(25,280)	(23,270)	2,010
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	22,340	22,340	0
Advances In	0	1,600	1,600
Advances Out	0	(1,600)	(1,600)
Total Other Financing Sources (Uses)	22,340	22,340	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,940)	(930)	2,010
Fund Balance at Beginning of Year	6,109	6,109	0
Fund Balance at End of Year	\$3,169	\$5,179	\$2,010

**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, 1996**

**SPECIAL REVENUE FUNDS**

**ENFORCEMENT AND EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$1,779	\$7,309	\$5,530
Total Revenues	1,779	7,309	5,530
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	1,779	7,309	5,530
Fund Balance at Beginning of Year	20,610	20,610	0
Fund Balance at End of Year	\$22,389	\$27,919	\$5,530

**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, 1996**

**SPECIAL REVENUE FUNDS**

**REHABILITATION GRANTS FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$20,250	\$20,250
All Other Revenues	0	19,318	19,318
Total Revenues	<u>0</u>	<u>39,568</u>	<u>39,568</u>
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	50,000	14	49,986
Total Expenditures	<u>50,000</u>	<u>14</u>	<u>49,986</u>
Excess (Deficiency) of Revenues over Expenditures	(50,000)	39,554	89,554
Fund Balance at Beginning of Year	<u>53,626</u>	<u>53,626</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,626</u></u>	<u><u>\$93,180</u></u>	<u><u>\$89,554</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, 1996**

**SPECIAL REVENUE FUNDS**

**COUNTY TRANSIT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$441,958	\$420,756	(\$21,202)
All Other Revenues	0	21,217	21,217
Total Revenues	441,958	441,973	15
<u>Expenditures:</u>			
Human Services:			
Contractual Services	464,566	405,714	58,852
Other Expenditures	9,721	7,527	2,194
Capital Outlay	30,500	30,500	0
Total Expenditures	504,787	443,741	61,046
Excess (Deficiency) of Revenues over Expenditures	(62,829)	(1,768)	61,061
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	57,742	57,742	0
Total Other Financing Sources (Uses)	57,742	57,742	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(5,087)	55,974	61,061
Fund Balance at Beginning of Year	26,804	26,804	0
Fund Balance at End of Year	\$21,717	\$82,778	\$61,061

*DEBT SERVICE FUNDS*

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

**East Street Building Fund**

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 Fund**

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 Fund**

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.

**Tax Increment Financing Fund**

To account for revenue received from payments in lieu of taxes from Proctor & Gamble collected during 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, 1996**

**DEBT SERVICE FUNDS**

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
<b>Assets:</b>					
Cash and Cash Equivalents	\$0	\$0	\$1,394,181	\$0	\$1,394,181
Receivables (net of allowances for doubtful accounts):					
Special Assessments	0	0	15,484,996	0	15,484,996
<b>Restricted Assets:</b>					
Cash with Fiscal Agent	0	0	13,828	0	13,828
Total Assets	<u>\$0</u>	<u>\$0</u>	<u>\$16,893,005</u>	<u>\$0</u>	<u>\$16,893,005</u>
<b>Liabilities and Fund Equity:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$0	\$0	\$264	\$0	\$264
Matured Bonds and Interest Payable	0	0	13,828	0	13,828
Deferred Revenue	0	0	15,484,996	0	15,484,996
Interfund Loans Payable	0	0	0	170,675	170,675
Total Liabilities	<u>0</u>	<u>0</u>	<u>15,499,088</u>	<u>170,675</u>	<u>15,669,763</u>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Debt Service	0	0	1,393,917	(170,675)	1,223,242
Total Fund Equity	<u>0</u>	<u>0</u>	<u>1,393,917</u>	<u>(170,675)</u>	<u>1,223,242</u>
Total Liabilities and Fund Equity	<u>\$0</u>	<u>\$0</u>	<u>\$16,893,005</u>	<u>\$0</u>	<u>\$16,893,005</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**DEBT SERVICES FUNDS**

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$25,954	\$25,954
Intergovernmental Revenues	0	0	0	275,788	275,788
Investment Earnings	0	0	3,673	0	3,673
Special Assessments	0	0	1,371,616	0	1,371,616
Total Revenues	0	0	1,375,289	301,742	1,677,031
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	20,000	40,000	639,280	5,000	704,280
Interest and Fiscal Charges	33,000	70,783	682,241	360,148	1,146,172
Total Expenditures	53,000	110,783	1,321,521	365,148	1,850,452
Excess (Deficiency) of Revenues over Expenditures	(53,000)	(110,783)	53,768	(63,406)	(173,421)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	53,000	110,783	0	0	163,783
Total Other Financing Sources (Uses)	53,000	110,783	0	0	163,783
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	0	53,768	(63,406)	(9,638)
Fund Balance at Beginning of Year	0	0	793,428	(107,269)	686,159
Residual Equity Transfer In	0	0	546,721	0	546,721
Fund Balance at End of Year	\$0	\$0	\$1,393,917	(\$170,675)	\$1,223,242

**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, 1996**

**DEBT SERVICE FUNDS**

**EAST STREET BUILDING FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	20,000	20,000	0
Interest and Fiscal Charges	33,000	33,000	0
Total Expenditures	53,000	53,000	0
Excess (Deficiency) of Revenues over Expenditures	(53,000)	(53,000)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	53,000	53,000	0
Total Other Financing Sources (Uses)	53,000	53,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	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, 1996**

**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	40,000	40,000	0
Interest and Fiscal Charges	70,783	70,783	0
Total Expenditures	110,783	110,783	0
Excess (Deficiency) of Revenues over Expenditures	(110,783)	(110,783)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	110,783	110,783	0
Total Other Financing Sources (Uses)	110,783	110,783	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	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, 1996**

**DEBT SERVICE FUNDS**

**SPECIAL ASSESSMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$3,673	\$3,673
Special Assessments	1,000,000	1,371,616	371,616
Total Revenues	<u>1,000,000</u>	<u>1,375,289</u>	<u>375,289</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	644,030	639,280	4,750
Interest and Fiscal Charges	697,781	679,837	17,944
Total Expenditures	<u>1,341,811</u>	<u>1,319,117</u>	<u>22,694</u>
Excess (Deficiency) of Revenues over Expenditures	(341,811)	56,172	397,983
Fund Balance at Beginning of Year	791,288	791,288	0
Residual Equity Transfers In	0	546,721	546,721
Fund Balance at End of Year	<u>\$449,477</u>	<u>\$1,394,181</u>	<u>\$944,704</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, 1996**

**DEBT SERVICE FUNDS**

**TAX INCREMENT FINANCING FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$0	\$25,954	\$25,954
Intergovernmental Revenues	302,000	275,788	(26,212)
Total Revenues	302,000	301,742	(258)
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	5,000	5,000	0
Interest and Fiscal Charges	361,148	360,148	1,000
Total Expenditures	366,148	365,148	1,000
Excess (Deficiency) of Revenues over Expenditures	(64,148)	(63,406)	742
<u>Other Financing Sources (Uses):</u>			
Advances In	200,000	63,406	(136,594)
Total Other Financing Sources (Uses)	200,000	63,406	(136,594)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	135,852	0	(135,852)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$135,852	\$0	(\$135,852)

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*CAPITAL PROJECTS FUNDS*

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

**County Road Projects Fund**

To account for Ohio Public Works Commission Grants and the related County share of financing to repair and construct various County roads.

**Water Extension Projects Fund**

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.

**Sewer Extension Projects Fund**

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

**County Construction Projects Fund**

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.

**Airport Construction Fund**

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

**Project 21 Road Construction Fund**

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

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1996**

**CAPITAL PROJECTS FUNDS**

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
<u>Assets:</u>			
Cash and Cash Equivalents	\$126,335	\$998,732	\$4,819
Receivables (net of allowances for doubtful accounts):			
Interest	1,624	0	0
Intergovernmental Receivables	0	0	0
Restricted Assets:			
Cash with Fiscal Agent	0	0	0
Total Assets	<u>\$127,959</u>	<u>\$998,732</u>	<u>\$4,819</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$0	\$269,993	\$0
Accrued Interest Payable	0	50,310	0
Deferred Revenue	799	0	0
Interfund Loans Payable	0	106,490	0
General Obligation Notes Payable	0	3,553,000	0
Total Liabilities	<u>799</u>	<u>3,979,793</u>	<u>0</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	751	344,396	0
Reserved for Restricted Assets	0	0	0
Unreserved	126,409	(3,325,457)	4,819
Total Fund Equity	<u>127,160</u>	<u>(2,981,061)</u>	<u>4,819</u>
Total Liabilities and Fund Equity	<u>\$127,959</u>	<u>\$998,732</u>	<u>\$4,819</u>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1996**

**CAPITAL PROJECTS FUNDS**

County Construction Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	Totals
\$10,667,817	\$21,582	\$0	\$11,819,285
0	0	0	1,624
0	35,622	0	35,622
0	0	1,321,758	1,321,758
<u>\$10,667,817</u>	<u>\$57,204</u>	<u>\$1,321,758</u>	<u>\$13,178,289</u>
\$119,418	\$5,575	\$0	\$394,986
0	0	0	50,310
0	0	0	799
200,000	45,106	0	351,596
0	0	0	3,553,000
<u>319,418</u>	<u>50,681</u>	<u>0</u>	<u>4,350,691</u>
743,757	23,256	812,919	1,925,079
0	0	1,321,758	1,321,758
9,604,642	(16,733)	(812,919)	5,580,761
<u>10,348,399</u>	<u>6,523</u>	<u>1,321,758</u>	<u>8,827,598</u>
<u>\$10,667,817</u>	<u>\$57,204</u>	<u>\$1,321,758</u>	<u>\$13,178,289</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**CAPITAL PROJECTS FUNDS**

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
<u>Revenues:</u>			
Intergovernmental Revenues	\$139,622	\$0	\$0
Investment Earnings	5,184	0	29,733
Special Assessments	0	88,038	74,439
All Other Revenues	0	0	178,808
Total Revenues	<u>144,806</u>	<u>88,038</u>	<u>282,980</u>
<u>Expenditures:</u>			
Capital Outlay	157,522	4,002,602	2,871,912
Debt Service:			
Interest and Fiscal Charges	0	160,306	0
Total Expenditures	<u>157,522</u>	<u>4,162,908</u>	<u>2,871,912</u>
Excess (Deficiency) of Revenues over Expenditures	(12,716)	(4,074,870)	(2,588,932)
<u>Other Financing Sources (Uses):</u>			
Proceeds of General Obligation Bonds	0	251,270	91,500
Operating Transfers In	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>251,270</u>	<u>91,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(12,716)	(3,823,600)	(2,497,432)
Fund Balance at Beginning of Year	139,876	842,539	3,048,972
Residual Equity Transfer Out	0	0	(546,721)
Fund Balance at End of Year	<u>\$127,160</u>	<u>(\$2,981,061)</u>	<u>\$4,819</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**CAPITAL PROJECTS FUNDS**

County Construction Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	Totals
\$408,551	\$35,622	\$0	\$583,795
0	0	98,110	133,027
0	0	0	162,477
0	0	0	178,808
<u>408,551</u>	<u>35,622</u>	<u>98,110</u>	<u>1,058,107</u>
967,443	45,155	887,205	8,931,839
0	0	950	161,256
<u>967,443</u>	<u>45,155</u>	<u>888,155</u>	<u>9,093,095</u>
(558,892)	(9,533)	(790,045)	(8,034,988)
0	0	0	342,770
<u>6,413,289</u>	<u>19,374</u>	<u>0</u>	<u>6,432,663</u>
<u>6,413,289</u>	<u>19,374</u>	<u>0</u>	<u>6,775,433</u>
5,854,397	9,841	(790,045)	(1,259,555)
4,494,002	(3,318)	2,111,803	10,633,874
0	0	0	(546,721)
<u>\$10,348,399</u>	<u>\$6,523</u>	<u>\$1,321,758</u>	<u>\$8,827,598</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, 1996**

**CAPITAL PROJECTS FUNDS**

**COUNTY ROAD PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$158,971	\$139,622	(\$19,349)
Investment Earnings	0	4,971	4,971
Total Revenues	158,971	144,593	(14,378)
<u>Expenditures:</u>			
Capital Outlay	191,023	191,023	0
Total Expenditures	191,023	191,023	0
Excess (Deficiency) of Revenues over Expenditures	(32,052)	(46,430)	(14,378)
Fund Balance at Beginning of Year	(19,009)	(19,009)	0
Prior Year Encumbrances	191,023	191,023	0
Fund Balance at End of Year	<u>\$139,962</u>	<u>\$125,584</u>	<u>(\$14,378)</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, 1996**

**CAPITAL PROJECTS FUNDS**

**WATER EXTENSION PROJECTS FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$1,230,838	\$88,038	(\$1,142,800)
Total Revenues	<u>1,230,838</u>	<u>88,038</u>	<u>(1,142,800)</u>
<u>Expenditures:</u>			
Capital Outlay	5,168,290	5,097,459	70,831
Debt Service:			
Principal Retirement	3,532,500	3,532,500	0
Interest and Fiscal Charges	<u>128,208</u>	<u>119,037</u>	<u>9,171</u>
Total Expenditures	<u>8,828,998</u>	<u>8,748,996</u>	<u>80,002</u>
Excess (Deficiency) of Revenues over Expenditures	(7,598,160)	(8,660,958)	(1,062,798)
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	0	3,553,000	3,553,000
Proceeds of Bonds	3,804,270	251,270	(3,553,000)
Construction Advances In	2,031,015	69,729	(1,961,286)
Advances In	0	106,490	106,490
Advances Out	<u>0</u>	<u>(215,993)</u>	<u>(215,993)</u>
Total Other Financing Sources (Uses)	<u>5,835,285</u>	<u>3,764,496</u>	<u>(2,070,789)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(1,762,875)	(4,896,462)	(3,133,587)
Fund Balance at Beginning of Year	926,248	926,248	0
Prior Year Encumbrances	<u>4,461,332</u>	<u>4,461,332</u>	<u>0</u>
Fund Balance at End of Year	<u>\$3,624,705</u>	<u>\$491,118</u>	<u>(\$3,133,587)</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, 1996**

**CAPITAL PROJECTS FUNDS**

**SEWER EXTENSION PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$31,610	\$33,929	\$2,319
Special Assessments	71,439	74,439	3,000
All Other Revenue	178,808	329,221	150,413
Total Revenues	<u>281,857</u>	<u>437,589</u>	<u>155,732</u>
<u>Expenditures:</u>			
Capital Outlay	3,044,625	3,039,806	4,819
Total Expenditures	<u>3,044,625</u>	<u>3,039,806</u>	<u>4,819</u>
Excess (Deficiency) of Revenues over Expenditures	(2,762,768)	(2,602,217)	160,551
<u>Other Financing Sources (Uses):</u>			
Proceeds of Bonds	91,500	91,500	0
Construction Advances In	0	4,945	4,945
Advances Out	0	(433,750)	(433,750)
Total Other Financing Sources (Uses)	<u>91,500</u>	<u>(337,305)</u>	<u>(428,805)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,671,268)	(2,939,522)	(268,254)
Fund Balance at Beginning of Year	606,816	606,816	0
Residual Equity Transfers Out	(546,721)	(546,721)	0
Prior Year Encumbrances	2,884,246	2,884,246	0
Fund Balance at End of Year	<u>\$273,073</u>	<u>\$4,819</u>	<u>(\$268,254)</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, 1996**

**CAPITAL PROJECTS FUNDS**

**COUNTY CONSTRUCTION PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$953,589	\$622,428	(\$331,161)
Total Revenues	<u>953,589</u>	<u>622,428</u>	<u>(331,161)</u>
<u>Expenditures:</u>			
Capital Outlay	2,526,098	2,505,186	20,912
Total Expenditures	<u>2,526,098</u>	<u>2,505,186</u>	<u>20,912</u>
Excess (Deficiency) of Revenues over Expenditures	(1,572,509)	(1,882,758)	(310,249)
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In	715,789	6,413,289	5,697,500
Advances In	<u>0</u>	<u>200,000</u>	<u>200,000</u>
Total Other Financing Sources (Uses)	<u>715,789</u>	<u>6,613,289</u>	<u>5,897,500</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(856,720)	4,730,531	5,587,251
Fund Balance at Beginning of Year	3,886,508	3,886,508	0
Prior Year Encumbrances	<u>1,261,164</u>	<u>1,261,164</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,290,952</u></u>	<u><u>\$9,878,203</u></u>	<u><u>\$5,587,251</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, 1996**

**CAPITAL PROJECTS FUNDS**

**AIRPORT CONSTRUCTION FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental Revenues	\$56,439	\$0	(\$56,439)
Total Revenues	56,439	0	(56,439)
<u>Expenditures:</u>			
Capital Outlay	68,411	68,411	0
Total Expenditures	68,411	68,411	0
Excess (Deficiency) of Revenues over Expenditures	(11,972)	(68,411)	(56,439)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	20,375	19,374	(1,001)
Advances In	0	41,779	41,779
Total Other Financing Sources (Uses)	20,375	61,153	40,778
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	8,403	(7,258)	(15,661)
Fund Balance at Beginning of Year	9	9	0
Fund Balance at End of Year	\$8,412	(\$7,249)	(\$15,661)

**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, 1996**

**CAPITAL PROJECTS FUNDS**

**PROJECT 21 ROAD CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	\$0	\$0	\$0
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	2,111,093	1,807,136	303,957
Debt Service:			
Interest and Fiscal Charges	950	950	0
Total Expenditures	2,112,043	1,808,086	303,957
Excess (Deficiency) of Revenues over Expenditures	(2,112,043)	(1,808,086)	303,957
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	299,777	0	(299,777)
Proceeds of State Loan 166	1,936,912	995,166	(941,746)
Total Other Financing Sources (Uses)	2,236,689	995,166	(1,241,523)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	124,646	(812,920)	(937,566)
Fund Balance at Beginning of Year	(1,166,540)	(1,166,540)	0
Prior Year Encumbrances	1,166,540	1,166,540	0
Fund Balance at End of Year	<u>\$124,646</u>	<u>(\$812,920)</u>	<u>(\$937,566)</u>



*ENTERPRISE FUNDS*

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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, 1996**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$9,564,695	\$8,380,845	\$17,945,540
Receivables (net of allowances for doubtful accounts):			
Accounts	542,012	422,207	964,219
Interest	23,906	4,341	28,247
Interfund Loans Receivable	106,490	0	106,490
Inventory of Supplies at Cost	126,130	12,530	138,660
Prepaid Items	2,916	2,916	5,832
Bond Issuance Costs	543,991	237,646	781,637
Restricted Assets:			
Cash and Cash Equivalents	287,874	143,828	431,702
Cash with Fiscal Agent	129,959	467,871	597,830
Property, Plant and Equipment	24,245,724	56,237,648	80,483,372
Less: Accumulated Depreciation	(9,358,333)	(11,841,295)	(21,199,628)
Net Fixed Assets	14,887,391	44,396,353	59,283,744
Construction in Progress	25,970,938	7,530,322	33,501,260
Total Assets	<u>\$52,186,302</u>	<u>\$61,598,859</u>	<u>\$113,785,161</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$725,110	\$774,406	\$1,499,516
Accrued Wages and Benefits Payable	20,501	15,736	36,237
Due to Other Funds	3,913	688	4,601
Intergovernmental Payables	35,987	149,742	185,729
Accrued Interest Payable	109,731	60,053	169,784
Compensated Absences Payable	183,236	90,863	274,099
Ohio Water Development			
Authority Loans Payable	0	3,268,478	3,268,478
Revenue Bonds Payable	22,652,727	11,800,493	34,453,220
Total Liabilities	<u>23,731,205</u>	<u>16,160,459</u>	<u>39,891,664</u>
Fund Equity:			
Contributed Capital	23,164,618	41,442,966	64,607,584
Retained Earnings:			
Reserved for Restricted Assets	417,833	611,699	1,029,532
Unreserved	4,872,646	3,383,735	8,256,381
Total Retained Earnings	<u>5,290,479</u>	<u>3,995,434</u>	<u>9,285,913</u>
Total Fund Equity	<u>28,455,097</u>	<u>45,438,400</u>	<u>73,893,497</u>
Total Liabilities and Fund Equity	<u>\$52,186,302</u>	<u>\$61,598,859</u>	<u>\$113,785,161</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$4,075,798	\$3,747,786	\$7,823,584
Tap in Fees	87,742	0	87,742
Other Operating Revenues	48,055	204,418	252,473
Total Operating Revenues	<u>4,211,595</u>	<u>3,952,204</u>	<u>8,163,799</u>
<u>Operating Expenses:</u>			
Personal Services	1,002,794	740,240	1,743,034
Materials and Supplies	556,628	285,869	842,497
Contractual Services	197,239	596,099	793,338
Utilities	616,182	1,011,932	1,628,114
Depreciation	565,971	1,216,063	1,782,034
Other Operating Expenses	30,807	49,319	80,126
Total Operating Expenses	<u>2,969,621</u>	<u>3,899,522</u>	<u>6,869,143</u>
Operating Income	1,241,974	52,682	1,294,656
<u>Non-operating Revenues (Expenses):</u>			
Investment Earnings	393,509	362,514	756,023
Interest and Fiscal Charges	(1,227,154)	(1,008,471)	(2,235,625)
Loss on Disposal of Fixed Assets	(16,710)	(28,121)	(44,831)
Total Non-operating Revenues (Expenses)	<u>(850,355)</u>	<u>(674,078)</u>	<u>(1,524,433)</u>
Net Income (Loss)	391,619	(621,396)	(229,777)
Add: Depreciation on Contributed Capital	101,600	596,607	698,207
Retained Earnings at Beginning of Year	4,797,260	4,020,223	8,817,483
Retained Earnings at End of Year	<u>\$5,290,479</u>	<u>\$3,995,434</u>	<u>\$9,285,913</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$4,371,129	\$3,964,209	\$8,335,338
Cash Payments for Goods and Services	(1,383,407)	(1,877,144)	(3,260,551)
Cash Payments to Employees	(999,992)	(725,177)	(1,725,169)
Net Cash Provided by Operating Activities	<u>1,987,730</u>	<u>1,361,888</u>	<u>3,349,618</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	215,993	428,805	644,798
Advances Out	(176,219)	0	(176,219)
Net Cash Provided by Noncapital Financing Activities	<u>39,774</u>	<u>428,805</u>	<u>468,579</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	1,862,912	1,485,735	3,348,647
Acquisition and Construction of Assets	(4,730,240)	(3,547,473)	(8,277,713)
Principal Paid on General Obligation Bonds	(35,000)	0	(35,000)
Principal Paid on Revenue Bonds	(585,000)	(360,000)	(945,000)
Principal Paid on Ohio Water Development Authority Bonds	0	(235,011)	(235,011)
Interest Paid on All Debt	(1,344,092)	(993,214)	(2,337,306)
Net Cash Used for Capital and Related Financing Activities	<u>(4,831,420)</u>	<u>(3,649,963)</u>	<u>(8,481,383)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	396,311	362,133	758,444
Net Cash Provided from Investing Activities	<u>396,311</u>	<u>362,133</u>	<u>758,444</u>
Net Decrease in Cash and Cash Equivalents	(2,407,605)	(1,497,137)	(3,904,742)
Cash and Cash Equivalents at Beginning of Year	<u>12,390,133</u>	<u>10,489,681</u>	<u>22,879,814</u>
Cash and Cash Equivalents at End of Year	<u>\$9,982,528</u>	<u>\$8,992,544</u>	<u>\$18,975,072</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$1,241,974	\$52,682	\$1,294,656
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</u>			
Depreciation Expense	565,971	1,216,063	1,782,034
<u>Changes in Assets and Liabilities:</u>			
Decrease in Accounts Receivable	23,759	12,005	35,764
Decrease in Inventory	155,484	4,505	159,989
Decrease in Prepaid Items	118	118	236
Increase (Decrease) in Accounts Payable	(16,129)	6,716	(9,413)
Decrease in Accrued Wages and Benefits	(5,411)	(2,635)	(8,046)
Decrease in Due to Other Funds	(108)	(478)	(586)
Increase in Intergovernmental Payables	18,680	60,795	79,475
Increase in Compensated Absences	3,392	12,117	15,509
Total Adjustments	745,756	1,309,206	2,054,962
Net Cash Provided by Operating Activities	<u>\$1,987,730</u>	<u>\$1,361,888</u>	<u>\$3,349,618</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1996, the Water and Sewer Funds had outstanding liabilities of \$679,082 and \$725,386 respectively for certain capital assets. The Water Funds received \$2,281,053 and the Sewer Funds received \$2,999,815 of contributed capital assets from special assessments.



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*INTERNAL SERVICE FUNDS*

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The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

**Vehicle Maintenance Fund**

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

**Sheriff Fund**

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

**Communications Rotary Fund**

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

**Health Insurance Fund**

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

**MRDD Health Insurance Fund**

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

**Gasoline Fund**

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$67,789	\$122,297	\$20,405	\$1,731,014
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	358
Due from Other Funds	7,628	0	727	0
Intergovernmental Receivable	2,699	0	2,653	0
Inventory of Supplies at Cost	0	0	0	0
Property, Plant and Equipment	0	0	0	10,834
Less: Accumulated Depreciation	0	0	0	(6,511)
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,323</u>
Total Assets	<u>\$78,116</u>	<u>\$122,297</u>	<u>\$23,785</u>	<u>\$1,735,695</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$2,785	\$0	\$0	\$800,456
Accrued Wages and Benefits	0	15,033	0	1,410
Due to Other Funds	0	0	0	491
Intergovernmental Payables	0	17,314	0	1,625
Interfund Loans Payable	0	0	9,834	0
Compensated Absences	0	76,960	0	2,498
Total Liabilities	<u>2,785</u>	<u>109,307</u>	<u>9,834</u>	<u>806,480</u>
<b>Fund Equity</b>				
Contributed Capital	11,084	0	0	0
Retained Earnings	64,247	12,990	13,951	929,215
Total Fund Equity	<u>75,331</u>	<u>12,990</u>	<u>13,951</u>	<u>929,215</u>
Total Liabilities and Fund Equity	<u>\$78,116</u>	<u>\$122,297</u>	<u>\$23,785</u>	<u>\$1,735,695</u>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$665,346	\$41,052	\$2,647,903
0	0	358
0	13,576	21,931
0	5,136	10,488
0	5,699	5,699
0	0	10,834
0	0	(6,511)
<u>0</u>	<u>0</u>	<u>4,323</u>
<u>\$665,346</u>	<u>\$65,463</u>	<u>\$2,690,702</u>
\$46,783	\$30,658	\$880,682
0	0	16,443
0	0	491
0	0	18,939
0	0	9,834
0	0	79,458
<u>46,783</u>	<u>30,658</u>	<u>1,005,847</u>
0	0	11,084
<u>618,563</u>	<u>34,805</u>	<u>1,673,771</u>
<u>618,563</u>	<u>34,805</u>	<u>1,684,855</u>
<u>\$665,346</u>	<u>\$65,463</u>	<u>\$2,690,702</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<u>Operating Revenues:</u>				
Charges for Services	\$118,379	\$628,536	\$32,870	\$3,659,280
Total Operating Revenues	<u>118,379</u>	<u>628,536</u>	<u>32,870</u>	<u>3,659,280</u>
<u>Operating Expenses:</u>				
Personal Services	0	629,705	0	67,536
Materials and Supplies	0	0	23,423	2,074
Contractual Services	89,037	0	0	466,148
Depreciation	0	0	0	1,084
Health Insurance Claims	0	0	0	3,624,607
Other Operating Expenses	0	0	0	2,655
Total Operating Expenses	<u>89,037</u>	<u>629,705</u>	<u>23,423</u>	<u>4,164,104</u>
Net Income (Loss)	29,342	(1,169)	9,447	(504,824)
Retained Earnings at Beginning of Year	<u>34,905</u>	<u>14,159</u>	<u>4,504</u>	<u>1,434,039</u>
Retained Earnings at End of Year	<u><u>\$64,247</u></u>	<u><u>\$12,990</u></u>	<u><u>\$13,951</u></u>	<u><u>\$929,215</u></u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$724,386	\$153,958	\$5,317,409
<u>724,386</u>	<u>153,958</u>	<u>5,317,409</u>
0	0	697,241
0	173,233	198,730
129,577	0	684,762
0	0	1,084
404,746	0	4,029,353
<u>0</u>	<u>0</u>	<u>2,655</u>
<u>534,323</u>	<u>173,233</u>	<u>5,613,825</u>
190,063	(19,275)	(296,416)
<u>428,500</u>	<u>54,080</u>	<u>1,970,187</u>
<u>\$618,563</u>	<u>\$34,805</u>	<u>\$1,673,771</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$113,667	\$637,576	\$37,804
Cash Payments for Goods and Services	(93,232)	0	(27,292)
Cash Payments to Employees	0	(605,947)	0
Net Cash Provided (Used) by Operating Activities	<u>20,435</u>	<u>31,629</u>	<u>10,512</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	0	21,000	9,834
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>21,000</u>	<u>9,834</u>
Net Increase (Decrease) in Cash and Cash Equivalents	20,435	52,629	20,346
Cash and Cash Equivalents at Beginning of Year	47,354	69,668	59
Cash and Cash Equivalents at End of Year	<u>\$67,789</u>	<u>\$122,297</u>	<u>\$20,405</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income (Loss)	\$29,342	(\$1,169)	\$9,447
Adjustments to Reconcile Operating Income (Loss) to			
Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	0	0
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	0	9,040	0
Increase in Due from Other Funds	(4,390)	0	(542)
(Increase) Decrease in Intergovernmental Receivables	(562)	0	5,476
Decrease in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	(3,955)	0	(3,869)
Decrease in Accrued Wages and Benefits	0	(2,655)	0
Increase in Due to Other Funds	0	0	0
Increase in Intergovernmental Payables	0	6,629	0
Increase in Compensated Absences	0	19,784	0
Total Adjustments	<u>(8,907)</u>	<u>32,798</u>	<u>1,065</u>
Net Cash Provided (Used) by Operating Activities	<u>\$20,435</u>	<u>\$31,629</u>	<u>\$10,512</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 1996**

**INTERNAL SERVICE FUNDS**

	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Totals
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$3,893,025	\$763,800	\$149,369	\$5,595,241
Cash Payments for Goods and Services	(4,060,933)	(611,130)	(149,485)	(4,942,072)
Cash Payments to Employees	(65,620)	0	0	(671,567)
Net Cash Provided (Used) by Operating Activities	<u>(233,528)</u>	<u>152,670</u>	<u>(116)</u>	<u>(18,398)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Advances In	0	0	0	30,834
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,834</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(233,528)	152,670	(116)	12,436
Cash and Cash Equivalents at Beginning of Year	<u>1,964,542</u>	<u>512,676</u>	<u>41,168</u>	<u>2,635,467</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,731,014</u></u>	<u><u>\$665,346</u></u>	<u><u>\$41,052</u></u>	<u><u>\$2,647,903</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income (Loss)	(\$504,824)	\$190,063	(\$19,275)	(\$296,416)
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	1,084	0	0	1,084
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	2,738	3,303	0	15,081
Increase in Due from Other Funds	0	0	(7,946)	(12,878)
(Increase) Decrease in Intergovernmental Receivables	0	0	3,357	8,271
Decrease in Inventory	0	0	6,087	6,087
Increase (Decrease) in Accounts Payable	265,247	(40,696)	17,661	234,388
Decrease in Accrued Wages and Benefits	(118)	0	0	(2,773)
Increase in Due to Other Funds	311	0	0	311
Increase in Intergovernmental Payables	546	0	0	7,175
Increase in Compensated Absences	1,488	0	0	21,272
Total Adjustments	<u>271,296</u>	<u>(37,393)</u>	<u>19,159</u>	<u>278,018</u>
Net Cash Provided (Used) by Operating Activities	<u><u>(\$233,528)</u></u>	<u><u>\$152,670</u></u>	<u><u>(\$116)</u></u>	<u><u>(\$18,398)</u></u>

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*FIDUCIARY FUND TYPES*

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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.

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*EXPENDABLE TRUST FUND*

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

**Unclaimed Monies Fund**

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.

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*NONEXPENDABLE TRUST FUND*

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The Nonexpendable Trust Fund is used to account for principal balances from contributions and endowments where capital maintenance is of primary importance.

**Scheurer - Smith Trust Fund**

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

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*AGENCY FUNDS*

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The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

**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.

(Continued)

**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.

**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.

(Continued)

**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.

**Non-Entity Holdings Fund**

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only.

**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**  
**Law Library**  
**Life Insurance**  
**Board of Elections**  
**Building Inspection**  
**Escrow Rotary**  
**Zoning Board**  
**Tax Maps**  
**Microfilm**  
**Water Department**  
**Mary Haven**  
**Real Estate**  
**State (Escheated Estates)**  
**Miami Conservancy District**  
**Undivided Income Tax - Real Property**  
**Ohio Public Works - Township Projects**  
**Drug Task Force**  
**Refundable Deposits**  
**Outside Entity Grants**  
**Notary Public**  
**Treasurer**  
**Ohio Election Commission**

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1996**

**FIDUCIARY FUNDS**

	<u>Expendable Trust Fund</u>	<u>Non-expendable Trust Fund</u>	<u>Agency Funds</u>	
	Unclaimed Monies Fund	Scheurer- Smith Trust Fund	Total All	Totals
<b>Assets:</b>				
Cash and Cash Equivalents	\$623,827	\$52,576	\$9,931,617	\$10,608,020
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	78,288,433	78,288,433
Interest	0	726	0	726
<b>Restricted Assets:</b>				
Cash with Fiscal Agent	0	0	1,098,747	1,098,747
Funds on Deposit with Deferred Compensation Board	0	0	4,379,524	4,379,524
Total Assets	<u>\$623,827</u>	<u>\$53,302</u>	<u>\$93,698,321</u>	<u>\$94,375,450</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Intergovernmental Payables	\$0	\$0	\$80,151,831	\$80,151,831
Unapportioned Monies	0	0	7,357,127	7,357,127
Payroll Withholding	0	0	526,075	526,075
Deposits Held Due to Others	0	0	1,283,764	1,283,764
Deferred Compensation Payable	0	0	4,379,524	4,379,524
Total Liabilities	<u>0</u>	<u>0</u>	<u>93,698,321</u>	<u>93,698,321</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Unreserved	623,827	53,302	0	677,129
Total Fund Equity	<u>623,827</u>	<u>53,302</u>	<u>0</u>	<u>677,129</u>
Total Liabilities and Fund Equity	<u>\$623,827</u>	<u>\$53,302</u>	<u>\$93,698,321</u>	<u>\$94,375,450</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Employees Retirement</u></b>				
Assets				
Cash and Cash Equivalents	\$7,930	\$3,244,118	(\$2,990,882)	\$261,166
Total Assets	<u>\$7,930</u>	<u>\$3,244,118</u>	<u>(\$2,990,882)</u>	<u>\$261,166</u>
Liabilities				
Payroll Withholding	\$7,930	\$3,244,118	(\$2,990,882)	\$261,166
Total Liabilities	<u>\$7,930</u>	<u>\$3,244,118</u>	<u>(\$2,990,882)</u>	<u>\$261,166</u>
<b><u>Townships</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$10,205,955	(\$10,205,955)	\$0
Total Assets	<u>\$0</u>	<u>\$10,205,955</u>	<u>(\$10,205,955)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$10,205,955	(\$10,205,955)	\$0
Total Liabilities	<u>\$0</u>	<u>\$10,205,955</u>	<u>(\$10,205,955)</u>	<u>\$0</u>
<b><u>Corporations</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$6,720,713	(\$6,720,713)	\$0
Total Assets	<u>\$0</u>	<u>\$6,720,713</u>	<u>(\$6,720,713)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$6,720,713	(\$6,720,713)	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,720,713</u>	<u>(\$6,720,713)</u>	<u>\$0</u>
<b><u>Undivided Water and Sewer Revenue</u></b>				
Assets				
Cash and Cash Equivalents	\$36,539	\$11,590,355	(\$11,619,195)	\$7,699
Total Assets	<u>\$36,539</u>	<u>\$11,590,355</u>	<u>(\$11,619,195)</u>	<u>\$7,699</u>
Liabilities				
Unapportioned Monies	\$36,539	\$11,590,355	(\$11,619,195)	\$7,699
Total Liabilities	<u>\$36,539</u>	<u>\$11,590,355</u>	<u>(\$11,619,195)</u>	<u>\$7,699</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Payroll</u></b>				
Assets				
Cash and Cash Equivalents	\$53,525	\$24,600,405	(\$24,395,169)	\$258,761
Total Assets	<u>\$53,525</u>	<u>\$24,600,405</u>	<u>(\$24,395,169)</u>	<u>\$258,761</u>
Liabilities				
Payroll Withholding	\$53,525	\$24,600,405	(\$24,395,169)	\$258,761
Total Liabilities	<u>\$53,525</u>	<u>\$24,600,405</u>	<u>(\$24,395,169)</u>	<u>\$258,761</u>
<b><u>Schools</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$69,738,677	(\$69,738,677)	\$0
Total Assets	<u>\$0</u>	<u>\$69,738,677</u>	<u>(\$69,738,677)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$69,738,677	(\$69,738,677)	\$0
Total Liabilities	<u>\$0</u>	<u>\$69,738,677</u>	<u>(\$69,738,677)</u>	<u>\$0</u>
<b><u>Undivided General Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$1,035,092	\$82,852,444	(\$81,963,701)	\$1,923,835
Taxes Receivable	69,852,278	78,288,433	(69,852,278)	78,288,433
Total Assets	<u>\$70,887,370</u>	<u>\$161,140,877</u>	<u>(\$151,815,979)</u>	<u>\$80,212,268</u>
Liabilities				
Intergovernmental Payables	\$69,852,278	\$78,288,433	(\$69,852,278)	\$78,288,433
Unapportioned Monies	1,035,092	82,852,444	(81,963,701)	1,923,835
Total Liabilities	<u>\$70,887,370</u>	<u>\$161,140,877</u>	<u>(\$151,815,979)</u>	<u>\$80,212,268</u>
<b><u>Tangible Personal Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$77,775	\$16,711,814	(\$16,464,306)	\$325,283
Total Assets	<u>\$77,775</u>	<u>\$16,711,814</u>	<u>(\$16,464,306)</u>	<u>\$325,283</u>
Liabilities				
Unapportioned Monies	\$77,775	\$16,711,814	(\$16,464,306)	\$325,283
Total Liabilities	<u>\$77,775</u>	<u>\$16,711,814</u>	<u>(\$16,464,306)</u>	<u>\$325,283</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Local Government</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,756,736	(\$4,756,736)	\$0
Total Assets	\$0	\$4,756,736	(\$4,756,736)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,756,736	(\$4,756,736)	\$0
Total Liabilities	\$0	\$4,756,736	(\$4,756,736)	\$0
<b><u>Special Districts</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,277,693	(\$1,277,693)	\$0
Total Assets	\$0	\$1,277,693	(\$1,277,693)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,277,693	(\$1,277,693)	\$0
Total Liabilities	\$0	\$1,277,693	(\$1,277,693)	\$0
<b><u>Cigarette Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$103	\$5,717	(\$5,500)	\$320
Total Assets	\$103	\$5,717	(\$5,500)	\$320
Liabilities				
Unapportioned Monies	\$103	\$5,717	(\$5,500)	\$320
Total Liabilities	\$103	\$5,717	(\$5,500)	\$320
<b><u>Gasoline Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,792,929	(\$1,792,929)	\$0
Total Assets	\$0	\$1,792,929	(\$1,792,929)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,792,929	(\$1,792,929)	\$0
Total Liabilities	\$0	\$1,792,929	(\$1,792,929)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Local Government Revenue Assistance</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$887,386	(\$887,386)	\$0
Total Assets	\$0	\$887,386	(\$887,386)	\$0
Liabilities				
Unapportioned Monies	\$0	\$887,386	(\$887,386)	\$0
Total Liabilities	\$0	\$887,386	(\$887,386)	\$0
<b><u>Motor Vehicle License</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,590,831	(\$4,590,831)	\$0
Total Assets	\$0	\$4,590,831	(\$4,590,831)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,590,831	(\$4,590,831)	\$0
Total Liabilities	\$0	\$4,590,831	(\$4,590,831)	\$0
<b><u>County Lodging Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$5,372	\$434,507	(\$418,314)	\$21,565
Total Assets	\$5,372	\$434,507	(\$418,314)	\$21,565
Liabilities				
Unapportioned Monies	\$5,372	\$434,507	(\$418,314)	\$21,565
Total Liabilities	\$5,372	\$434,507	(\$418,314)	\$21,565
<b><u>Real Estate Advance</u></b>				
Assets				
Cash and Cash Equivalents	\$7,250	\$37,646	(\$7,250)	\$37,646
Total Assets	\$7,250	\$37,646	(\$7,250)	\$37,646
Liabilities				
Unapportioned Monies	\$7,250	\$37,646	(\$7,250)	\$37,646
Total Liabilities	\$7,250	\$37,646	(\$7,250)	\$37,646

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Law Library</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$248,571	(\$248,571)	\$0
Total Assets	\$0	\$248,571	(\$248,571)	\$0
Liabilities				
Unapportioned Monies	\$0	\$248,571	(\$248,571)	\$0
Total Liabilities	\$0	\$248,571	(\$248,571)	\$0
<b><u>Trailer Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$32,988	\$162,138	(\$158,194)	\$36,932
Total Assets	\$32,988	\$162,138	(\$158,194)	\$36,932
Liabilities				
Unapportioned Monies	\$32,988	\$162,138	(\$158,194)	\$36,932
Total Liabilities	\$32,988	\$162,138	(\$158,194)	\$36,932
<b><u>Life Insurance</u></b>				
Assets				
Cash and Cash Equivalents	\$10,167	\$52,423	(\$56,442)	\$6,148
Total Assets	\$10,167	\$52,423	(\$56,442)	\$6,148
Liabilities				
Payroll Withholding	\$10,167	\$52,423	(\$56,442)	\$6,148
Total Liabilities	\$10,167	\$52,423	(\$56,442)	\$6,148
<b><u>Libraries</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$2,830,832	(\$2,830,832)	\$0
Total Assets	\$0	\$2,830,832	(\$2,830,832)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,830,832	(\$2,830,832)	\$0
Total Liabilities	\$0	\$2,830,832	(\$2,830,832)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>State</u></b>				
Assets				
Cash and Cash Equivalents	\$192,877	\$681,516	(\$871,949)	\$2,444
Total Assets	\$192,877	\$681,516	(\$871,949)	\$2,444
Liabilities				
Unapportioned Monies	\$192,877	\$681,516	(\$871,949)	\$2,444
Total Liabilities	\$192,877	\$681,516	(\$871,949)	\$2,444
<b><u>Miami Conservancy District</u></b>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	\$18,051	\$0	\$0	\$18,051
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	\$18,051	\$0	\$0	\$18,051
<b><u>Advance Estate Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$801,310	\$5,877,251	(\$2,011,988)	\$4,666,573
Total Assets	\$801,310	\$5,877,251	(\$2,011,988)	\$4,666,573
Liabilities				
Unapportioned Monies	\$801,310	\$5,877,251	(\$2,011,988)	\$4,666,573
Total Liabilities	\$801,310	\$5,877,251	(\$2,011,988)	\$4,666,573
<b><u>Undivided Interest</u></b>				
Assets				
Cash and Cash Equivalents	\$325,465	\$4,262,710	(\$4,340,032)	\$248,143
Total Assets	\$325,465	\$4,262,710	(\$4,340,032)	\$248,143
Liabilities				
Unapportioned Monies	\$325,465	\$4,262,710	(\$4,340,032)	\$248,143
Total Liabilities	\$325,465	\$4,262,710	(\$4,340,032)	\$248,143

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Ohio Elections Commission</u></b>				
Assets				
Cash and Cash Equivalents	\$205	\$793	(\$998)	\$0
Total Assets	\$205	\$793	(\$998)	\$0
Liabilities				
Deposits Held Due to Others	\$205	\$793	(\$998)	\$0
Total Liabilities	\$205	\$793	(\$998)	\$0
<b><u>Escrow Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$86,688	\$30,553	(\$48,605)	\$68,636
Total Assets	\$86,688	\$30,553	(\$48,605)	\$68,636
Liabilities				
Unapportioned Monies	\$86,688	\$30,553	(\$48,605)	\$68,636
Total Liabilities	\$86,688	\$30,553	(\$48,605)	\$68,636
<b><u>Undivided Income Tax - Real Property</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,224,008	(\$1,224,008)	\$0
Total Assets	\$0	\$1,224,008	(\$1,224,008)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,224,008	(\$1,224,008)	\$0
Total Liabilities	\$0	\$1,224,008	(\$1,224,008)	\$0
<b><u>Ohio Public Works - Township Projects</u></b>				
Assets				
Cash and Cash Equivalents	\$6,824	\$0	(\$4,448)	\$2,376
Total Assets	\$6,824	\$0	(\$4,448)	\$2,376
Liabilities				
Deposits Held Due to Others	\$6,824	\$0	(\$4,448)	\$2,376
Total Liabilities	\$6,824	\$0	(\$4,448)	\$2,376

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Notary Public</u></b>				
Assets				
Cash and Cash Equivalents	\$6,556	\$8,620	(\$10,616)	\$4,560
Total Assets	\$6,556	\$8,620	(\$10,616)	\$4,560
Liabilities				
Deposits Held Due to Others	\$6,556	\$8,620	(\$10,616)	\$4,560
Total Liabilities	\$6,556	\$8,620	(\$10,616)	\$4,560
<b><u>Zoning Board</u></b>				
Assets				
Cash and Cash Equivalents	\$111,569	\$81,314	(\$64,830)	\$128,053
Total Assets	\$111,569	\$81,314	(\$64,830)	\$128,053
Liabilities				
Deposits Held Due to Others	\$111,569	\$81,314	(\$64,830)	\$128,053
Total Liabilities	\$111,569	\$81,314	(\$64,830)	\$128,053
<b><u>Deferred Compensation</u></b>				
Assets				
Funds on Deposit with Deferred Compensation Board	\$3,804,034	\$927,418	(\$351,928)	\$4,379,524
Total Assets	\$3,804,034	\$927,418	(\$351,928)	\$4,379,524
Liabilities				
Deferred Compensation Payable	\$3,804,034	\$927,418	(\$351,928)	\$4,379,524
Total Liabilities	\$3,804,034	\$927,418	(\$351,928)	\$4,379,524
<b><u>Clerk of Courts</u></b>				
Assets				
Cash with Fiscal Agent	\$1,115,854	\$14,982,083	(\$15,219,215)	\$878,722
Total Assets	\$1,115,854	\$14,982,083	(\$15,219,215)	\$878,722
Liabilities				
Deposits Held Due to Others	\$1,115,854	\$14,982,083	(\$15,219,215)	\$878,722
Total Liabilities	\$1,115,854	\$14,982,083	(\$15,219,215)	\$878,722

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Common Pleas Court - Probate Court</u></b>				
Assets				
Cash with Fiscal Agent	\$9,013	\$128,407	(\$128,975)	\$8,445
Total Assets	<u>\$9,013</u>	<u>\$128,407</u>	<u>(\$128,975)</u>	<u>\$8,445</u>
Liabilities				
Deposits Held Due to Others	\$9,013	\$128,407	(\$128,975)	\$8,445
Total Liabilities	<u>\$9,013</u>	<u>\$128,407</u>	<u>(\$128,975)</u>	<u>\$8,445</u>
<b><u>Child Support Enforcement Agency</u></b>				
Assets				
Cash with Fiscal Agent	\$77,765	\$19,340,681	(\$19,370,839)	\$47,607
Total Assets	<u>\$77,765</u>	<u>\$19,340,681</u>	<u>(\$19,370,839)</u>	<u>\$47,607</u>
Liabilities				
Deposits Held Due to Others	\$77,765	\$19,340,681	(\$19,370,839)	\$47,607
Total Liabilities	<u>\$77,765</u>	<u>\$19,340,681</u>	<u>(\$19,370,839)</u>	<u>\$47,607</u>
<b><u>County Court</u></b>				
Assets				
Cash with Fiscal Agent	\$156,315	\$1,014,911	(\$1,048,199)	\$123,027
Total Assets	<u>\$156,315</u>	<u>\$1,014,911</u>	<u>(\$1,048,199)</u>	<u>\$123,027</u>
Liabilities				
Deposits Held Due to Others	\$156,315	\$1,014,911	(\$1,048,199)	\$123,027
Total Liabilities	<u>\$156,315</u>	<u>\$1,014,911</u>	<u>(\$1,048,199)</u>	<u>\$123,027</u>
<b><u>Water Department</u></b>				
Assets				
Cash with Fiscal Agent	\$0	\$800	\$0	\$800
Total Assets	<u>\$0</u>	<u>\$800</u>	<u>\$0</u>	<u>\$800</u>
Liabilities				
Deposits Held Due to Others	\$0	\$800	\$0	\$800
Total Liabilities	<u>\$0</u>	<u>\$800</u>	<u>\$0</u>	<u>\$800</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Juvenile Court</u></b>				
Assets				
Cash with Fiscal Agent	\$325	\$190,377	(\$185,152)	\$5,550
Total Assets	\$325	\$190,377	(\$185,152)	\$5,550
Liabilities				
Deposits Held Due to Others	\$325	\$190,377	(\$185,152)	\$5,550
Total Liabilities	\$325	\$190,377	(\$185,152)	\$5,550
<b><u>Prosecuting Attorney</u></b>				
Assets				
Cash with Fiscal Agent	\$0	\$42,910	(\$42,910)	\$0
Total Assets	\$0	\$42,910	(\$42,910)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$42,910	(\$42,910)	\$0
Total Liabilities	\$0	\$42,910	(\$42,910)	\$0
<b><u>Sheriff</u></b>				
Assets				
Cash with Fiscal Agent	\$38,017	\$796,116	(\$805,102)	\$29,031
Total Assets	\$38,017	\$796,116	(\$805,102)	\$29,031
Liabilities				
Deposits Held Due to Others	\$38,017	\$796,116	(\$805,102)	\$29,031
Total Liabilities	\$38,017	\$796,116	(\$805,102)	\$29,031
<b><u>Children's Services</u></b>				
Assets				
Cash with Fiscal Agent	\$493	\$10,144	(\$6,442)	\$4,195
Total Assets	\$493	\$10,144	(\$6,442)	\$4,195
Liabilities				
Deposits Held Due to Others	\$493	\$10,144	(\$6,442)	\$4,195
Total Liabilities	\$493	\$10,144	(\$6,442)	\$4,195

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Engineer</u></b>				
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>
<b><u>Mary Haven</u></b>				
Assets				
Cash with Fiscal Agent	\$1,005	\$1,592	(\$1,442)	\$1,155
Total Assets	<u>\$1,005</u>	<u>\$1,592</u>	<u>(\$1,442)</u>	<u>\$1,155</u>
Liabilities				
Deposits Held Due to Others	\$1,005	\$1,592	(\$1,442)	\$1,155
Total Liabilities	<u>\$1,005</u>	<u>\$1,592</u>	<u>(\$1,442)</u>	<u>\$1,155</u>
<b><u>Building Inspection</u></b>				
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>
<b><u>Tax Maps</u></b>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Microfilm</u></b>				
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
<b><u>Board of Elections</u></b>				
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
<b><u>Drug Task Force</u></b>				
Assets				
Cash and Cash Equivalents	\$76,281	\$68,569	(\$91,755)	\$53,095
Total Assets	\$76,281	\$68,569	(\$91,755)	\$53,095
Liabilities				
Intergovernmental Payables	\$76,281	\$68,569	(\$91,755)	\$53,095
Total Liabilities	\$76,281	\$68,569	(\$91,755)	\$53,095
<b><u>Refundable Deposits</u></b>				
Assets				
Cash and Cash Equivalents	\$52,479	\$29,731	(\$32,182)	\$50,028
Total Assets	\$52,479	\$29,731	(\$32,182)	\$50,028
Liabilities				
Deposits Held Due to Others	\$52,479	\$29,731	(\$32,182)	\$50,028
Total Liabilities	\$52,479	\$29,731	(\$32,182)	\$50,028

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b><u>Non-Entity Holdings</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$1,786,241	\$10,060,354	(\$10,036,292)	\$1,810,303
Total Assets	<u>\$1,786,241</u>	<u>\$10,060,354</u>	<u>(\$10,036,292)</u>	<u>\$1,810,303</u>
<b>Liabilities</b>				
Intergovernmental Payables	\$1,786,241	\$10,060,354	(\$10,036,292)	\$1,810,303
Total Liabilities	<u>\$1,786,241</u>	<u>\$10,060,354</u>	<u>(\$10,036,292)</u>	<u>\$1,810,303</u>
<b><u>Treasurer</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$0	\$70,514	(\$70,514)	\$0
Total Assets	<u>\$0</u>	<u>\$70,514</u>	<u>(\$70,514)</u>	<u>\$0</u>
<b>Liabilities</b>				
Deposits Held Due to Others	\$0	\$70,514	(\$70,514)	\$0
Total Liabilities	<u>\$0</u>	<u>\$70,514</u>	<u>(\$70,514)</u>	<u>\$0</u>
<b><u>Real Estate</u></b>				
<b>Assets</b>				
Cash with Fiscal Agent	\$20	\$0	\$0	\$20
Total Assets	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
<b>Liabilities</b>				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
<b><u>Total - All Agency Funds</u></b>				
<b>Assets</b>				
Cash and Cash Equivalents	\$4,731,287	\$265,137,823	(\$259,937,493)	\$9,931,617
Taxes Receivable	69,852,278	78,288,433	(69,852,278)	78,288,433
Restricted Assets:				
Cash with Fiscal Agent	1,399,002	36,508,021	(36,808,276)	1,098,747
Funds on Deposit with Deferred Compensation Board	3,804,034	927,418	(351,928)	4,379,524
Total Assets	<u>\$79,786,601</u>	<u>\$380,861,695</u>	<u>(\$366,949,975)</u>	<u>\$93,698,321</u>
<b>Liabilities</b>				
Intergovernmental Payables	\$71,714,800	\$88,417,356	(\$79,980,325)	\$80,151,831
Unapportioned Monies	2,619,510	226,920,982	(222,183,365)	7,357,127
Payroll Withholding	71,622	27,896,946	(27,442,493)	526,075
Deposits Held Due to Others	1,576,635	36,698,993	(36,991,864)	1,283,764
Deferred Compensation Payable	3,804,034	927,418	(351,928)	4,379,524
Total Liabilities	<u>\$79,786,601</u>	<u>\$380,861,695</u>	<u>(\$366,949,975)</u>	<u>\$93,698,321</u>



*GENERAL FIXED ASSETS ACCOUNT GROUP*

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The General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the proprietary funds.

*WARREN COUNTY, OHIO*  
*SCHEDULE OF GENERAL FIXED ASSETS*  
*BY SOURCE*  
*DECEMBER 31, 1996*

General Fixed Assets:

Land and Land Improvements	\$1,439,874
Buildings, Structures and Improvements	9,725,589
Furniture, Fixtures and Equipment	11,415,072
Construction in Progress	<u>14,601,257</u>
Total General Fixed Assets	<u><u>\$37,181,792</u></u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$6,857,364
General Fund	7,135,586
Special Revenue Funds	4,042,996
Capital Project Funds	<u>19,145,846</u>
Total Investment	<u><u>\$37,181,792</u></u>



**WARREN COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 1996**

Function and Activity	Land and Land Improvements	Buildings Structures and Improvements	Furniture Fixtures and Equipment	Total
<b>General Government:</b>				
<i>Legislative and Executive</i>				
Commissioners	\$1,379,874	\$8,000,484	\$167,026	\$9,547,384
Auditor	0	0	101,661	101,661
Treasurer	0	0	26,366	26,366
Prosecutor	0	0	86,336	86,336
Recorder	0	0	176,089	176,089
Board of Elections	0	0	46,433	46,433
Data Processing	0	0	1,771,278	1,771,278
Building and Grounds	0	855	186,634	187,489
Tax Maps	0	0	13,400	13,400
Real Estate	0	0	81,585	81,585
Total Legislative and Executive	1,379,874	8,001,339	2,656,808	12,038,021
<i>Judicial</i>				
Common Pleas Court	0	0	82,390	82,390
Juvenile Court	0	0	95,208	95,208
Probate Court	0	0	60,264	60,264
Clerk of Court	0	0	44,682	44,682
County Court	0	0	67,313	67,313
Total Judicial	0	0	349,857	349,857
<b>Public Safety</b>				
Coroner	0	0	1,396	1,396
Sheriff	0	0	831,105	831,105
Building Regulations	0	0	87,906	87,906
Juvenile Detention	0	0	67,896	67,896
Communications	60,000	1,724,250	2,407,958	4,192,208
Emergency Management	0	0	62,585	62,585
Communications Center	0	0	79,094	79,094
Total Public Safety	60,000	1,724,250	3,537,940	5,322,190
<b>Public Works</b>				
Engineer	0	0	2,350,117	2,350,117

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 1996**

Function and Activity	Land and Land Improvements	Buildings Structures and Improvements	Furniture Fixtures and Equipment	Total
<b>Community Development</b>	0	0	2,570	2,570
<b>Health</b>				
Dog and Kennel	0	0	66,342	66,342
Solid Waste	0	0	53,788	53,788
Total Health	0	0	120,130	120,130
<b>Human Services</b>				
Veterans Services	0	0	32,477	32,477
Human Services	0	0	207,626	207,626
MRDD Board	0	0	1,369,797	1,369,797
Youth Services Subsidy	0	0	73,024	73,024
Job Training Partnership	0	0	30,309	30,309
Children's Services	0	0	43,499	43,499
Child Support Enforcement Agency	0	0	252,695	252,695
Transit	0	0	388,223	388,223
Total Human Services	0	0	2,397,650	2,397,650
Subtotal General Fixed Assets	<u>\$1,439,874</u>	<u>\$9,725,589</u>	<u>\$11,415,072</u>	<u>\$22,580,535</u>
Construction in Progress				14,601,257
Total General Fixed Assets				<u>\$37,181,792</u>

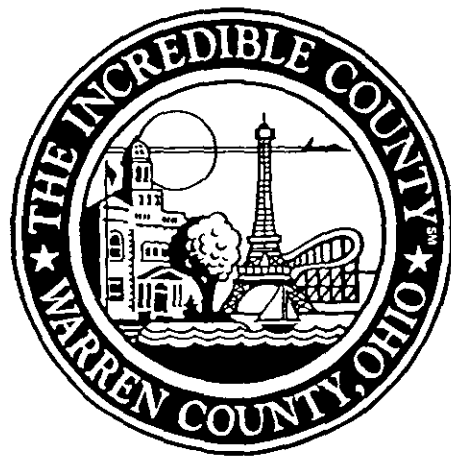
**WARREN COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

Function and Activity	December 31, 1995	Transfers	Additions	Deletions	December 31, 1996
<b>General Government:</b>					
<i>Legislative and Executive</i>					
Commissioners	\$8,883,424	\$16,903	\$656,757	(\$9,700)	\$9,547,384
Auditor	102,057	(1,628)	5,207	(3,975)	101,661
Treasurer	17,063	0	9,303	0	26,366
Prosecutor	81,991	0	4,345	0	86,336
Recorder	163,005	1,628	11,456	0	176,089
Board of Elections	44,125	0	6,694	(4,386)	46,433
Data Processing	1,609,082	0	177,383	(15,187)	1,771,278
Building and Grounds	106,975	26,202	65,979	(11,667)	187,489
Tax Maps	9,940	0	3,460	0	13,400
Real Estate	76,659	0	4,926	0	81,585
Total Legislative and Executive	11,094,321	43,105	945,510	(44,915)	12,038,021
 <i>Judicial</i>					
Common Pleas Court	42,800	0	41,589	(1,999)	82,390
Juvenile Court	0	19,708	75,500	0	95,208
Probate Court	26,279	(2,805)	36,790	0	60,264
Clerk of Court	40,935	0	28,943	(25,196)	44,682
County Court	40,232	(1,585)	31,525	(2,859)	67,313
Total Judicial	150,246	15,318	214,347	(30,054)	349,857
 <b>Public Safety</b>					
Coroner	0	0	1,396	0	1,396
Sheriff	627,549	(49,698)	304,440	(51,186)	831,105
Building Regulations	72,980	(7,200)	22,126	0	87,906
Juvenile Detention	29,796	574	41,438	(3,912)	67,896
Communications	3,942,567	0	302,362	(52,721)	4,192,208
Emergency Management	57,319	0	5,266	0	62,585
Communications Center	65,552	0	13,542	0	79,094
Total Public Safety	4,795,763	(56,324)	690,570	(107,819)	5,322,190
 <b>Public Works</b>					
Engineer	2,199,927	0	158,486	(8,296)	2,350,117

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 1996**

Function and Activity	December 31, 1995	Transfers	Additions	Deletions	December 31, 1996
<b>Community Development</b>	2,099	(2,099)	2,570	0	2,570
<b>Health</b>					
Dog and Kennel	48,414	0	17,928	0	66,342
Solid Waste	15,483	0	39,345	(1,040)	53,788
Total Health	63,897	0	57,273	(1,040)	120,130
<b>Human Services</b>					
Veterans Services	29,750	0	6,222	(3,495)	32,477
Human Services	197,131	0	21,845	(11,350)	207,626
MRDD Board	1,222,212	0	147,585	0	1,369,797
Youth Services Subsidy	13,178	0	59,846	0	73,024
Job Training Partnership	23,678	0	6,631	0	30,309
Children's Services	41,971	0	7,528	(6,000)	43,499
Child Support Enforcement Agency	166,035	0	97,724	(11,064)	252,695
Transit	499,657	0	30,500	(141,934)	388,223
Total Human Services	2,193,612	0	377,881	(173,843)	2,397,650
Subtotal General Fixed Assets	20,499,865	0	2,446,637	(365,967)	22,580,535
Construction in Progress	14,365,637	0	631,472	(395,852)	14,601,257
Total General Fixed Assets	\$34,865,502	\$0	\$3,078,109	(\$761,819)	\$37,181,792



**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
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
1993 b	9,916,161	5,773,109	4,852,171	237,042	14,352,342	317,426	0	2,196,698	1,560,626	39,205,575
1994 b	10,629,478	6,168,627	4,074,172	626,128	16,260,651	505,955	0	10,639,965	1,453,026	50,358,002
1995 b	11,687,555	6,747,627	4,472,435	781,936	17,491,284	474,675	0	11,731,374	1,910,388	55,297,274
1996 b	14,343,144	8,833,730	5,603,955	743,790	18,589,201	396,466	0	8,931,839	2,026,472	59,468,597

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	Licenses and Permits		Fines and Forfeitures		Inter-Governmental Revenue		Special Assessments	Earnings on Investments	Other Revenue	Total
	Charges for Services	and Permits	Forfeitures	Revenue	Governmental Revenue	Assessments				
1987 a	\$7,812,054	\$16,896	\$261,715	\$9,630,237	\$0	\$1,091,935	\$738,815	\$22,658,122		
1988 b	7,933,340	17,065	304,869	12,806,757	0	1,482,850	637,569	25,835,415		
1989 b	10,827,199	18,153	331,361	12,686,037	629,948	2,361,222	945,321	30,471,965		
1990 b	10,456,887	19,656	293,627	14,348,549	505,275	2,227,246	802,980	31,428,650		
1991 b	12,511,790	22,359	238,405	15,382,337	925,841	2,068,296	1,629,438	35,785,663		
1992 b	15,985,344	23,959	315,077	17,268,432	1,955,414	1,956,497	917,154	41,960,435		
1993 b	20,211,494	21,550	594,778	17,950,921	1,506,130	1,705,741	1,093,533	47,423,660		
1994 b	21,314,665	22,320	669,973	19,628,735	1,291,085	2,376,261	868,240	52,013,440		
1995 b	23,349,157	21,709	591,975	22,550,206	1,466,991	3,349,382	1,109,669	57,218,023		
1996 b	25,082,063	21,779	683,138	20,882,072	1,534,093	3,867,812	1,383,895	59,173,482		

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 Taxes Collected as a		Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Taxes Levied
		Current Tax Collections	Percent of Current Taxes Levied			
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%
1993 (2)	9,653,065	9,379,015	97.16%	366,507	9,745,522	100.96%
1994 (2)	10,176,649	9,934,445	97.62%	434,620	10,369,065	101.89%
1995 (2)	11,064,709	10,945,448	98.92%	304,974	11,250,422	101.68%
1996 (2)	11,687,957	11,400,274	97.54%	331,107	11,731,381	100.37%

(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		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	
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%
1993	1,243,701,100	3,553,431,714	173,547,198	197,212,725	175,360,672	701,442,688	1,592,608,970	4,452,087,127	35.77%
1994	1,313,743,870	3,753,553,914	192,134,340	218,334,477	182,759,871	731,039,484	1,688,638,081	4,702,927,875	35.91%
1995	1,595,178,370	4,557,652,485	185,048,730	210,282,647	190,785,422	763,141,688	1,971,012,522	5,531,076,820	35.64%
1996	1,698,827,910	4,853,794,028	180,306,020	204,893,204	211,261,673	845,046,692	2,090,395,603	5,903,733,924	35.41%

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	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Collection Year	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1996
<b>COUNTY ENTITY:</b>											
General Fund	2.90	2.90	2.90	2.60	2.60	2.60	2.60	2.60	2.57	2.57	
Board of Mental Retardation	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00	
Total County Entity	4.90	4.90	4.90	4.60	6.60	6.60	6.60	6.60	6.57	6.57	
<b>OTHER ENTITIES:</b>											
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	
Total County Levy	5.40	5.40	5.40	5.10	7.10	7.10	7.10	7.10	7.07	7.07	
<b>SPECIAL DISTRICTS:</b>											
Warren/Clinton Community	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Mental Health											
Franklin Carlisle Joint											
Emergency Medical Service	0.80	0.80	0.80	0.80	1.80	1.80	1.80	1.80	1.80	1.80	
<b>SCHOOL DISTRICTS:</b>											
Springboro	42.00	41.60	44.60	45.20	46.55	46.20	45.70	45.20	44.71	44.71	53.10
Lebanon	41.50	40.50	40.30	40.60	40.90	40.90	45.12	44.62	51.13	51.13	51.13
Wayne	44.30	43.60	46.70	43.65	43.35	44.70	44.26	44.15	47.90	47.90	53.50
Miamisburg	38.88	38.88	38.88	38.95	38.95	38.95	0.00	0.00	0.00	0.00	0.00
Mason	42.20	42.20	48.20	48.50	48.20	48.40	51.07	51.00	50.78	50.78	53.26
Kings	40.25	40.25	41.00	40.80	41.30	45.45	45.20	50.30	53.48	53.48	53.48
Princeton	34.41	34.41	34.41	34.74	34.74	34.74	42.24	42.24	42.24	42.24	42.24
Franklin	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.28	44.28	50.08
Middletown	28.60	29.47	29.37	35.33	33.43	33.43	33.23	32.88	32.88	32.88	38.20
Carlisle	36.00	41.80	41.80	42.70	42.70	42.70	42.70	42.70	42.71	42.71	42.71
Little Miami	34.26	38.58	38.06	38.49	38.54	38.54	45.44	44.99	43.65	43.65	43.40
Loveland	45.98	45.80	52.00	52.06	51.46	57.54	57.46	56.69	56.13	56.13	55.44
Goshen	30.00	30.00	30.00	30.00	30.00	30.40	30.40	30.40	30.40	30.40	30.40
Blanchester	34.60	34.10	34.10	35.20	35.20	35.00	34.40	34.15	33.90	33.90	33.80
Clinton Massie	29.50	29.50	35.50	35.80	35.50	34.60	34.50	32.70	32.55	32.55	32.50
Sugarcreek	43.00	43.10	51.40	51.20	50.80	50.60	58.50	63.20	63.50	63.50	64.30
Xenia	37.90	37.80	37.70	37.7	36.30	36.40	41.10	41.10	40.80	40.80	40.40

(Continued)

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

Levy Year Collection Year	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
<b>JOINT VOCATIONAL SCHOOL DISTRICTS:</b>											
Warren County	3.50	3.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Great Oaks	1.70	1.70	1.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Montgomery County	1.98	1.98	1.98	1.98	1.98	1.98	1.98	2.58	2.58	2.58	2.58
Greene County	2.70	3.70	3.70	3.70	3.70	3.70	3.45	3.45	3.45	3.45	3.45
<b>TOWNSHIPS:</b>											
Clearecreek	8.00	10.50	10.30	11.60	11.60	11.60	11.60	11.60	11.60	11.62	11.62
Deerfield	7.05	7.05	8.30	8.30	8.05	8.05	8.05	7.05	7.05	7.05	5.80
Franklin	4.20	4.20	4.00	3.60	3.60	3.60	3.60	3.60	3.60	3.62	3.62
Hamilton	8.40	8.40	8.30	7.80	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Hartian	7.70	7.70	7.70	7.60	7.60	7.60	9.20	8.20	8.20	8.22	8.22
Massie	6.90	6.90	6.90	7.00	9.00	9.00	8.00	8.00	8.00	8.03	8.03
Salem	6.20	5.00	5.00	5.80	5.70	5.70	5.70	4.72	4.72	5.62	5.62
Turtlecreek	6.00	7.00	6.50	5.60	5.60	5.60	5.60	5.60	5.60	5.62	5.62
Union	5.80	5.80	5.80	5.70	5.20	5.20	6.20	6.20	6.20	5.20	5.20
Washington	2.80	2.80	3.86	3.86	3.76	3.76	3.76	3.76	3.76	4.78	4.78
Wayne	6.80	4.85	4.60	5.45	5.25	7.95	5.25	7.05	7.05	7.07	7.07
<b>MUNICIPALITIES:</b>											
Springboro	5.40	5.40	2.60	1.10	1.10	1.10	1.10	1.10	1.10	1.11	1.11
Mason	2.10	2.10	2.10	2.10	1.90	1.90	1.90	1.90	1.90	1.89	1.89
Carlisle	3.80	1.80	3.80	3.80	3.80	3.80	2.90	2.90	2.90	2.92	2.92
Franklin	2.73	2.73	2.86	2.86	2.86	2.85	2.85	2.85	2.85	2.82	2.82
Middletown	6.73	6.41	6.41	5.40	5.28	5.28	5.18	5.18	5.18	5.16	5.03
Loveland	7.93	7.91	9.55	7.61	8.61	9.41	9.41	9.69	9.72	9.72	9.72
Maineville	5.30	5.30	5.30	4.80	4.70	6.70	6.70	6.70	6.70	6.72	6.72
Butler	2.00	2.00	2.00	1.80	1.70	1.70	1.70	1.70	1.70	1.71	1.71
Pleasant Plain	1.90	1.90	1.90	1.90	1.90	1.80	1.80	1.80	1.80	1.82	1.82
Blanchester	5.10	5.10	5.10	5.10	5.40	5.40	5.40	5.40	5.40	6.30	6.30
Harveysburg	7.50	7.50	8.50	7.30	7.30	9.30	9.30	9.30	9.30	8.32	8.32
Morrow	7.80	7.80	9.80	9.60	9.50	9.50	9.50	9.50	9.50	9.51	7.51
Monroe	7.12	7.12	5.92	10.24	9.05	9.05	9.05	8.49	8.49	8.51	8.51
Lebanon	7.46	7.46	7.35	7.35	7.05	6.95	6.80	6.70	6.62	6.62	6.62
South Lebanon	4.90	4.90	4.90	1.40	1.20	1.20	1.20	1.20	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	2.32	2.32
Waynesville	17.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	9.82	9.82

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		Delinquent Assessments		Delinquent Assessments		Total Collections	
	Assessments Levied	Current Assessments Collected	Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Collected as a Percent of Total Assessments Collected	Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	as a Percent of Current Assessment Levied	Accumulated Delinquencies
1986/1987	\$520,740	\$490,855	94.26%	\$37,240	\$528,095	7.05%	94.26%	\$37,240	101.41%	\$51,815
1987/1988	480,585	454,037	94.48%	30,838	484,875	6.36%	94.48%	30,838	100.89%	52,683
1988/1989	495,385	472,827	95.45%	23,429	496,256	4.72%	95.45%	23,429	100.18%	55,317
1989/1990	510,947	463,635	90.74%	41,399	505,034	8.20%	90.74%	41,399	98.84%	69,226
1990/1991	536,238	458,524	85.51%	48,135	506,659	9.50%	85.51%	48,135	94.48%	109,822
1991/1992	823,056	777,230	94.43%	92,013	869,243	10.59%	94.43%	92,013	105.61%	71,672
1992/1993	1,187,778	1,122,127	94.47%	53,170	1,175,297	4.52%	94.47%	53,170	98.95%	92,149
1993/1994	1,203,695	1,152,913	95.78%	48,464	1,201,377	4.03%	95.78%	48,464	99.81%	107,824
1994/1995	1,330,836	1,279,381	96.13%	58,146	1,337,527	4.35%	96.13%	58,146	100.50%	118,153
1995/1996	1,304,512	1,262,075	96.75%	101,982	1,364,057	7.48%	96.75%	101,982	104.56%	70,798

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 1996**

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		<u>44,759,890</u>
2.5% on the amount in excess of \$300,000,000		<u>50,759,890</u>
Total Direct Legal Debt Limitation	65,189,798	
Total of all County Debt Outstanding		
Less:		
Special Assessment Bonds	10,360,100	
Special Assessment Notes	3,553,000	
State Loan Payable	5,060,000	
Enterprise Fund Revenue Bonds	34,453,220	
OWDA Loans	<u>3,268,478</u>	
Total Exempt Debt	<u>(56,694,798)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 1996	<u>0</u>	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		
Direct Legal Debt Margin		<u>8,495,000</u>
Unvoted Debt Limitation		<u>\$42,264,890</u>
Total Net Indebtedness	20,903,956	
Total Unvoted Legal Debt Margin	<u>(8,495,000)</u>	
		<u>\$12,408,956</u>

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED**  
**VALUE AND NET BONDED DEBT PER CAPITA**  
**LAST TEN YEARS**

Year	Population (1)	Assessed Values	Gross Bonded Debt (2)	Debt Service Fund Balance (2)	Net General Bonded Debt	Ratio of	
						Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1987	109,423	\$944,519,470	\$0	\$0	\$0	0.000%	\$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
1993	113,909	1,592,608,970	1,660,000	3,224	1,656,776	0.104%	14.54
1994	113,909	1,688,638,081	1,605,000	3,223	1,601,777	0.095%	14.06
1995	113,909	1,971,012,522	8,560,000	0	8,560,000	0.434%	75.15
1996	113,909	2,090,395,603	8,495,000	0	8,495,000	0.406%	74.58

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

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the enterprise funds. Excludes the following debt service funds: Special Assessment Fund and Tax Increment Financing Fund. 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**  
**LAST TEN YEARS**

Year	General Obligation		Total		Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
	Principal	Interest	General Bonded Debt Service	General Governmental Expenditures (2)	
1987	\$0	\$0	\$0	\$24,618,640	0.00%
1988	0	0	0	24,089,249	0.00%
1989	10,000	51,562	61,562	27,507,797	0.22%
1990	15,000	40,500	55,500	34,976,381	0.16%
1991	15,000	39,375	54,375	39,249,783	0.14%
1992	50,000	139,469	189,469	38,243,520	0.50%
1993	50,000	117,603	167,603	39,205,575	0.43%
1994	55,000	113,380	168,380	50,358,002	0.33%
1995	60,000	216,052	276,052	55,149,750	0.50%
1996	65,000	463,931	528,931	59,468,597	0.89%

(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**  
**COMPUTATION OF DIRECT AND OVERLAPPING**  
**GENERAL OBLIGATION DEBT**  
**DECEMBER 31, 1996**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$8,495,000	100.00%	\$8,495,000
Overlapping Debt: School Districts			
Springboro CSD	\$0	0.00%	\$0
Lebanon CSD	0	0.00%	0
Wayne LSD	79,726	97.76%	77,940
Kings LSD	700,000	100.00%	700,000
Franklin CSD	615,402	100.00%	615,402
Goshen LSD	551,296	8.35%	46,033
Warren County JVS	358,839	99.86%	358,337
Townships:			
Deerfield	135,000	100.00%	135,000
Harlan	227,561	100.00%	227,561
Union	100,000	100.00%	100,000
Municipalities:			
Mason	5,845,000	100.00%	5,845,000
Springboro	5,640,000	99.76%	5,626,464
Franklin	5,552,246	100.00%	5,552,246
Lebanon	8,474,200	100.00%	8,474,200
Waynesville	205,420	100.00%	205,420
Carlisle	508,000	93.84%	476,707
Middletown	18,344,708	6.27%	1,150,213
Loveland	4,470,000	2.47%	110,409
Monroe	1,200,000	6.87%	82,440
South Lebanon	235,000	100.00%	235,000
Harveysburg	26,057	100.00%	26,057
Overlapping Debt	<u>53,268,455</u>	<u>56.40%</u>	<u>30,044,429</u>
Total Direct and Overlapping General Obligation Debt	<u>\$61,763,455</u>	<u>62.40%</u>	<u>\$38,539,429</u>

(1) Includes general obligation bonds.  
Source: Warren County Auditor's Office.

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

Year	Revenues (1)	Operating Expenses Excluding Depreciation	Net Revenue Available for Debt Service	Maximum Annual Revenue Bond Debt Service Requirement	Coverage Excluding Tap-in Fees (3)	Tap-in Fees (2)	Coverage Including Tap-in Fees (3)
1987	\$3,086,408	\$1,710,461	\$1,375,947	\$173,254	7.94	\$1,952,247	19.21
1988	4,001,114	3,494,413	506,701	327,725	1.55	1,917,766	7.40
1989	3,101,375	2,915,067	186,308	329,475	0.57	1,002,130	3.61

Water and Sewer funds combined, individual fund data unavailable prior to 1990.

- (1) Including Investment Income
- (2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as contributed capital.
- (3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

Source: Warren County Auditor's Office.

(Continued)

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

Year	Revenues (1)	Operating Expenses Excluding Depreciation	Net Revenue Available for Debt Service	Maximum Annual		Coverage Excluding Tap-in Fees (3)	Coverage Including Tap-in Fees (3)
				Revenue Bond Debt Service Requirement	Tap-in Fees (2)		
Water:							
1990	\$2,098,674	\$1,547,836	\$550,838	\$342,339	\$624,127	1.61	3.43
1991	2,353,158	1,739,682	613,476	566,453	961,540	1.08	2.78
1992	2,604,930	1,858,986	745,944	1,058,172	1,684,259	0.70	2.30
1993	4,368,847	1,967,679	2,401,168	902,069	1,398,082	2.66	4.21
1994	4,294,355	1,942,215	2,352,140	1,121,055	1,775,683	2.10	3.68
1995	4,517,949	1,772,304	2,745,645	2,077,169	2,007,881	1.32	2.29
1996	4,605,104	2,403,650	2,201,454	1,926,905	1,862,912	1.14	2.11
Sewer:							
1990	\$2,327,939	\$1,051,586	\$1,276,353	\$603,718	\$475,911	2.11	2.90
1991	2,559,629	1,549,223	1,010,406	780,565	838,832	1.29	2.37
1992	2,627,458	1,353,492	1,273,966	877,631	1,294,581	1.45	2.93
1993	2,780,780	1,736,108	1,044,672	690,879	670,667	1.51	2.48
1994	3,323,714	2,038,521	1,285,193	860,545	1,197,056	1.49	2.88
1995	4,769,719	2,938,734	1,830,985	869,183	1,444,006	2.11	3.77
1996	4,314,718	2,683,459	1,631,259	1,098,375	1,485,735	1.49	2.84

(1) Including Investment Income.

(2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as contributed capital.

(3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO  
DEMOGRAPHIC STATISTICS**

Population (1)	
Year	Population
1950	38,505
1960	65,711
1970	85,505
1980	99,276
1990	113,909
1992	113,909
1993	113,909
1994	113,909
1995	113,909
1996	113,909

Income and Purchasing Power (3)	
Population 12/31/96 (thousands)	
128.5	
Median Age of Population	
33.8	
Households (thousands)	
43.9	
Total Effective Buying Income (thousands)	
\$2,414,811	
Median Household EBI*	
48,946	
Percent of Households by EBI Groups	
\$10,000 - \$19,999	
9.2	
\$20,000 - \$34,999	
17.6	
\$35,000 - \$49,999	
19.2	
\$50,000 and Over	
48.6	

Total Retail Sales (thousands)	
Food Stores	
\$880,469	
Eating and Drinking Places	
175,076	
General Merchandise	
103,283	
Furniture, Home Furnishings, Appliance	
173,793	
Automotive Dealers	
26,679	
Drug Stores	
118,033	
32,908	

(1) Source: U.S. Bureau of Census.  
(2) Source: Ohio Bureau of Employment Services.

Unemployment (2)			
Year	County	State	U.S.
1986	7.70%	7.90%	6.70%
1987	6.30%	7.00%	6.20%
1988	5.40%	6.00%	5.50%
1989	6.00%	6.40%	5.90%
1990	5.00%	5.70%	5.50%
1992	6.50%	7.20%	7.40%
1993	5.70%	6.10%	6.00%
1994	5.30%	5.50%	6.10%
1995	4.20%	4.80%	5.60%
1996	3.80%	4.90%	5.40%

**Warren County**

128.5
33.8
43.9
\$2,414,811
48,946
9.2
17.6
19.2
48.6
\$880,469
175,076
103,283
173,793
26,679
118,033
32,908

\*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.

(3) Source: 1995 Sales and Marketing Management, Survey of Buying Power.

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

Year	Building Permits (2)		Assessed Value	Bank Deposits (1)
	Number of Permits Issued	Estimated Value		
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
1993	1,332	153,780,880	1,592,608,970	411,164,000
1994	1,533	178,798,323	1,688,638,081	422,581,000
1995	1,527	174,742,338	1,971,012,522	460,950,000
1996	1,542	153,790,226	2,090,395,603	465,584,000

(1) Source: Federal Reserve Bank

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

**WARREN COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 1996**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1995 Assessed Valuation (Tax Duplicate)</u>	<u>Percentage of Total Assessed Valuation</u>
1. Cincinnati Gas & Electric Company	Utility	\$91,893,650	4.40%
2. Kings Entertainment	Commercial	23,686,730	1.13%
3. Texas Eastern Transmission	Utility	21,805,520	1.04%
4. United Telephone Company	Utility	19,920,730	0.95%
5. Duke Realty Ltd.	Commercial	14,316,260	0.69%
6. Ohio Bell	Utility	10,739,140	0.52%
7. Mitsubishi Electric Mfg.	Manufacturing	10,694,270	0.51%
8. Dayton Power & Light	Utility	9,753,150	0.47%
9. Cincinnati Microwave	Manufacturing	9,020,230	0.43%
10. OTC Semiconductor	Manufacturing	7,361,270	0.35%
	Subtotal	219,190,950	10.49%
	All Other	1,871,204,653	89.51%
	Total	<u>\$2,090,395,603</u>	<u>100.00%</u>

Source: Warren County Auditor

**WARREN COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 1996**

Date Established	1803
County Seat	Lebanon, Ohio
Area (square miles)	408
Number of Political Subdivisions Within the County	
Municipalities	17
Townships	11
School Districts	21
Special Districts	4
Number of County Employees	972

Source: Warren County Auditor's Office.

<u>Ten Largest Private Employers</u>	<u>Number of Employees</u>
Financial & Credit Services Group	2,155
Proctor & Gamble Health Care Research Center	1,400
Cintas Corporation	935
Entex Information Services	759
Anthem Blue Cross and Blue Shield	675
G.E. Capital Consumer Card Company	600
Worthington Custom Plastics	600
Sumitomo Sitix Silicon, Inc.	600
Vickers Electronic Systems	570
Macy's Credit Services	510
<u>Five Largest Public and Health Employers</u>	
Warren County Administration	972
Lebanon Correctional Facility	540
Mason Schools	465
Otterbein Home	463
Lebanon City Schools	414

Source: Warren County Office of Economic Development



