

WARREN COUNTY

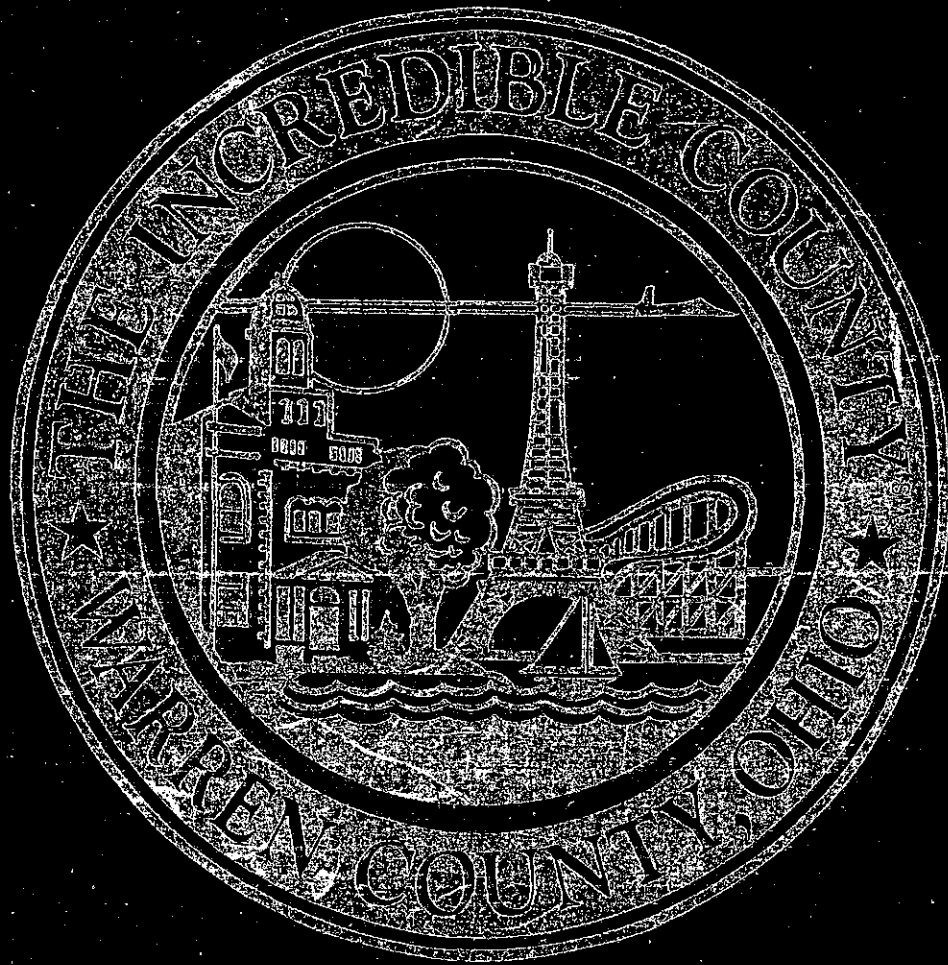
AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

1997

# Warren County Ohio



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 1997

*WARREN COUNTY, OHIO*

---

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 1997

Prepared by:  
Nick Nelson  
County Auditor

# TABLE OF CONTENTS

## WARREN COUNTY, OHIO

---

### **I** INTRODUCTORY SECTION

|          |                            |       |
|----------|----------------------------|-------|
| <b>A</b> | Letter of Transmittal      | v     |
| <b>B</b> | Elected Officials          | xxii  |
| <b>C</b> | Organizational Chart       | xxiii |
| <b>D</b> | Certificate of Achievement | xxiv  |

### **II** FINANCIAL SECTION

|          |  |    |
|----------|--|----|
| <b>A</b> | REPORT OF INDEPENDENT ACCOUNTANTS  | 1  |
| <b>B</b> | GENERAL PURPOSE FINANCIAL STATEMENTS   |    |
|          | Combined Balance Sheet All Fund Types, Account Groups and<br>Discretely Presented Component Unit   | 4  |
|          | Combined Statement of Revenues, Expenditures<br>and Changes in Fund Balances<br>All Governmental Fund Types and Expendable Trust Fund  | 8  |
|          | Combined Statement of Revenues, Expenditures<br>and Changes in Fund Balances<br>Budget and Actual (Non-GAAP Budgetary Basis)<br>All Governmental Fund Types                            | 10 |
|          | Combined Statement of Revenues, Expenses<br>and Changes in Retained Earnings/Fund Balance<br>All Proprietary Fund Types, Similar Trust Fund and<br>Discretely Presented Component Unit | 13 |
|          | Combined Statement of Cash Flows<br>All Proprietary Fund Types, Nonexpendable Trust Fund and<br>Discretely Presented Component Unit  | 14 |
|          | Notes to the General Purpose Financial Statements  | 16 |

|          |   |     |
|----------|---|-----|
| <b>C</b> | <b>COMBINING AND INDIVIDUAL FUND AND<br/>ACCOUNT GROUP STATEMENTS AND SCHEDULES</b>                             |     |
|          | <b>General Fund</b>   |     |
|          | Schedule of Revenues, Expenditures and Changes in Fund Balance<br>Budget and Actual (Non-GAAP Budgetary Basis)  | 55  |
|          | <b>Special Revenue Funds</b>  |     |
|          | Combining Balance Sheet   | 64  |
|          | Combining Statement of Revenues, Expenditures<br>and Changes in Fund Balances                                   | 69  |
|          | Schedule of Revenues, Expenditures and Changes in Fund Balance<br>Budget and Actual (Non-GAAP Budgetary Basis): |     |
|          | <i>Motor Vehicle and Gasoline Tax Fund</i>  | 74  |
|          | Human Services Fund   | 75  |
|          | Board of Mental Retardation Fund  | 76  |
|          | Dog and Kennel Fund   | 77  |
|          | Permissive Tax Fund   | 78  |
|          | Domestic Shelter Fund   | 79  |
|          | Real Estate Assessment Fund   | 80  |
|          | Children's Trust Fund   | 81  |
|          | Crime Victim Grant Fund   | 82  |
|          | Youth Services Subsidy Fund   | 83  |
|          | Delinquent Real Estate Tax and Assessment Fund  | 84  |
|          | Certificate of Title Administration Fund  | 85  |
|          | Warren County Solid Waste District Fund   | 86  |
|          | Job Training Partnership Act Fund   | 87  |
|          | Pass Through Grants Fund  | 88  |
|          | Child Support Enforcement Fund  | 89  |
|          | Emergency Management Fund   | 90  |
|          | Community Development Fund  | 91  |
|          | Sheriff Grants Fund   | 92  |
|          | Indigent Driver Fund  | 93  |
|          | Drug Law Enforcement Fund   | 94  |
|          | Law Enforcement Fund  | 95  |
|          | Children's Services Board Fund  | 96  |
|          | Court Computerization Fund  | 97  |
|          | Myrtle Village Ditch Improvement Fund   | 98  |
|          | Hazardous Materials Emergency Fund  | 99  |
|          | Enforcement and Education Fund  | 100 |
|          | Rehabilitation Grants Fund  | 101 |
|          | County Transit Fund   | 102 |

|   |     |
|---|-----|
| <b>Debt Service Funds</b>   |     |
| Combining Balance Sheet   | 104 |
| Combining Statement of Revenues, Expenditures<br>and Changes in Fund Balances                                   | 105 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance<br>Budget and Actual (Non-GAAP Budgetary Basis): |     |
| East Street Building Fund   | 106 |
| Court Building Construction Fund  | 107 |
| Special Assessment Fund   | 108 |
| Tax Increment Financing Fund  | 109 |
| <b>Capital Projects Funds</b>   |     |
| Combining Balance Sheet   | 112 |
| Combining Statement of Revenues, Expenditures<br>and Changes in Fund Balances                                   | 114 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance<br>Budget and Actual (Non-GAAP Budgetary Basis): |     |
| County Road Projects Fund   | 116 |
| Water Extension Projects Fund   | 117 |
| Sewer Extension Projects Fund   | 118 |
| County Construction Projects Fund   | 119 |
| Airport Construction Fund   | 120 |
| Project 21 Road Construction Fund   | 121 |
| <b>Enterprise Funds</b>   |     |
| Combining Balance Sheet   | 124 |
| Combining Statement of Revenues, Expenses<br>and Changes in Retained Earnings                                   | 125 |
| Combining Statement of Cash Flows   | 126 |
| <b>Internal Service Funds</b>   |     |
| Combining Balance Sheet   | 130 |
| Combining Statement of Revenues, Expenses<br>and Changes in Retained Earnings                                   | 132 |
| Combining Statement of Cash Flows   | 134 |

|   |     |
|---|-----|
| <b>Fiduciary Funds</b>  |     |
| Combining Balance Sheet   | 139 |
| Combining Statement of Changes in Assets and Liabilities - Agency Funds | 140 |
| <b>General Fixed Assets Account Group</b>                               |     |
| Schedule of General Fixed Assets by Source                              | 155 |
| Schedule of General Fixed Assets by Category                            | 156 |
| Schedule of Changes in General Fixed Assets by Function and Activity    | 157 |

|     |
|-----|
| III |
|-----|

**STATISTICAL SECTION**

|   |     |
|---|-----|
| General Governmental Expenditures by Function - Last Ten Years  | 159 |
| General Governmental Revenues by Source - Last Ten Years  | 160 |
| Property Tax Levies and Collections - Last Ten Years  | 161 |
| Assessed Valuation and Estimated True Values of Taxable<br>Property - Last Ten Years                                | 162 |
| Property Tax Rates of all Direct and Overlapping<br>Governments - Last Ten Years                                    | 163 |
| Special Assessment Levies and Collections - Last Ten Years  | 166 |
| Computation of Legal Debt Margin  | 167 |
| Ratio of Net General Bonded Debt to Assessed Value<br>and Net Bonded Debt per Capita - Last Ten Years               | 168 |
| Ratio of Annual Debt Service for General Bonded Debt<br>to Total General Governmental Expenditures - Last Ten Years | 169 |
| Computation of Direct and Overlapping General Obligation Debt   | 170 |
| Revenue Bond Coverage - Water - Last Ten Years  | 171 |
| Revenue Bond Coverage - Sewer - Last Ten Years  | 172 |
| Demographic Statistics  | 173 |
| Property Value, Construction and Bank Deposits - Last Ten Years   | 174 |
| Principal Taxpayers (Property Tax)  | 175 |
| Miscellaneous Statistics  | 176 |

INTRODUCTORY SECTION





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

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

June 16, 1998

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, 1997. 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 Accountants.
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 \$38,256,255 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 \$21,399,000, \$5,060,000 in a loan payable, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,998,621, amounts due on capitalized leases of \$37,099 and estimated liability for claims and judgments in the amount of \$3,828,416. These obligations are further explained in Notes 1, 11, 13 and 17.

**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 1997 all accounting policies were applied consistently with those of 1996.

**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. A summary of Warren County's growth is demonstrated in the following table:

| Year | Number of County<br>Building Permits<br>Issued | Projected<br>Cost |
|------|--|-------------------|
| 1988 | 1,275  | \$94,819,197      |
| 1989 | 1,039  | 72,527,285        |
| 1990 | 1,037  | 71,816,751        |
| 1991 | 1,205  | 103,696,208       |
| 1992 | 1,394  | 121,265,578       |
| 1993 | 1,332  | 153,780,880       |
| 1994 | 1,533  | 178,798,323       |
| 1995 | 1,527  | 174,742,338       |
| 1996 | 1,542  | 153,790,226       |
| 1997 | 1,919  | 196,852,435       |

Source: Warren County Building Inspection Department

Along with the County's continued commercial/industrial growth are residential building permits totaling over 1,444 from January 1997 through December 1997. 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 3.0% unemployment rate as compared to a 4.9% national rate for 1997 and a state-wide annual rate of 4.6%.

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   |
| 1997            | 88,417,830         | 2,778,620         | 22,863,520        | 114,059,970  |

Source: Warren County Auditor's Office

According to statistics from the Ohio Department of Development in *September 1995*, Warren County was the second 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 3.0% 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 1997, our County saw a 17% increase over the previous year in documents recorded through the Recorders Office and a 17.12% increase in building permits for single family homes. The County's 1% sales tax revenues have increased 99% since 1992. Expected to generate \$7,000,000 when passed, the tax generated \$12,927,845 in 1997.

Tourism is our County's largest industry, employing 9,715 people. Tourism in 1997 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 32.77% in 1997 over 1996, generating \$536,869 in 1997.

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 \$11,003,634 unreserved and undesignated General Fund balance at December 31, 1997, represents approximately 36.77% 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 1997, the County opened the recently completed 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. From 1992 through 1997, the county contributed \$10.3 million from the proceeds of the sales tax to fund these buildings.

The old original courthouse which housed Probate and Juvenile Court was vacated and construction was begun to bring the building into compliance with the American Disabilities Act (ADA). Renovation costs including the ADA requirements, roof repairs, and other needed remodeling is anticipated to cost \$2.2 million. Upon completion of the improvements the building will house the Warren County One-Stop Business and Employment Center. One Stop is comprised of numerous agencies partnering together at one location to best serve the needs of job seekers and employers.

Over the last three decades the County Administration building at 320 E. Silver St. in Lebanon, has housed such county departments as the County Commissioners, Auditor, Treasurer, Recorder, Map Room, Data Processing, GIS, Planning, and Building Inspections. The tremendous growth within our county over this thirty year period has greatly impacted departmental space to a point where expansion has become an absolute necessity. The County began the design of a new 100,000 square foot County Administration building which will house not only the above county departments, but will also include offices for the County Coroner, Board of Elections, Grants, Solid Waste, Water and Sewer Department and the County's new Records Center. The new Administration building will be located on Justice Drive in Lebanon and is designed to accommodate a ten year anticipated growth for the above departments.

Once the new County Administration building is complete the former administration building on Silver St. will be used to house the County Agricultural Extension Office, Soil and Water Conservation Department and the 4-H Office. The County currently pays rent for office space for these agencies in excess of \$50,000 annually.

The County's Data Processing Department underwent several important changes. To align the department with the ever-changing technology, Data Processing restructured their organization incorporating a team concept which allows the best utilization of each employees areas of expertise. PC-based applications became the norm in 1997 with the majority of departments standardizing office applications to one suite - Microsoft Office. To accommodate the increase in PC-users Data Processing increased the number of support staff in 1997 which allowed for the implementation of a "Help Desk" to more quickly respond to user needs. The Data Processing Department also maintains the County's presence on the Internet ([www.co.warren.oh.us](http://www.co.warren.oh.us)).

Maintenance of the County's local area network (LAN) is handled by the data processing support group. In 1997 a decision was made to connect LANs into WAN (wide area network) which moves us closer to the County's "Year 2000" goal of implementing a dedicated e-mail server to permit electronic exchange among users. In preparation for the new millennium, Data Processing organized "Year 2000 Project

Teams" to ensure that all County data applications and hardware are "Year 2000" compliant. They are on schedule with this project and feel confident that December 31, 1999 will meet with a smooth transition.

With the implementation of OBSYDIAN (Object Based Oriented Development Tool) the Data Processing department programmers received additional training. With the programmers now fluent in this program all future applications will be developed using OBSYDIAN, which provides PC users with greater ease of operations. In addition, the use of IMAGEPLUS - a document management application that allows data imaging (documents, photographs, signatures, etc.) is now being used by the Board of Elections and will be made available to other county offices in 1998.

The GIS (Geographical Information Systems) project for Warren County is nearing completion of the base mapping stage. GIS is computerizing mapping that will allow for digital linkage of geographic data with property appraisal information and various other layers of data such as soil types, land use and zoning, road thoroughfares, etc. We hope to have GIS map data on the Internet in 1998.

#### DEPARTMENTAL FOCUS

The Warren County Board of Commissioners is the primary legislative and executive body of the county and only has those powers specifically conferred upon it by Ohio Statues. The Warren County Board of Commissioners is comprised of three members, elected at large, who serve for four-year overlapping terms. The current elected Board consists of C. Michael Killburn, President, Larry Crisenbery, Vice-President and Pat Arnold South. The County Commissioners' Administrative Office has two divisions; Executive (4 employees) and Office of Management and Budget (7 employees). The Board of Commissioners employs a County Administrator who is appointed by the Board and is responsible for enacting policies of the Board, supervising County affairs and keeping the Board fully advised on all financial and day to day operations of the county. There are twelve (12) departments (212 employees) that report directly to the Board of Commissioners, through the County Administrator: Building & Zoning (11 employees), County Building Services (28 employees), Communications/911 (27 employees), Department of Human Services (49 employees), Dog Warden (4 employees), Emergency Management (3 employees), Employment & Training (5 employees), Grants Administration (2 employees), Vehicle Maintenance (3 employees), Solid Waste Management District (4 employees), Telecommunications (9 employees), Water & Sewer (53 employees).

The Board of County Commissioners also sit on various service Boards throughout the county, representing the County's interest. These Boards include: Emergency Management, Regional Planning Commission, Convention & Visitor's Bureau, Ohio-Kentucky-Indiana Regional Council of Governments, County Budget Commission, One-Stop Governance Board, Solid Waste Management District Board and the Board of Revisions. The Board of Commissioners are also responsible for the appointment of individuals to several independent Service Boards throughout the county, including: Mental Retardation/Developments Disabilities Board, Recovery Services Board, Children Services Board, Children & Family First Council, Metropolitan Housing Authority, Rural Zoning Commissioner and the Zoning Board of Appeals.

The Board of Commissioners is responsible for annual appropriations and authorization of expenditures based on the County's Procurement Policy, for the other thirteen administrative officials of the county that include the Auditor, Treasurer, two Common Pleas Court Judges, Domestic Court Judge, Juvenile Court Judge, 2 County Court Judges, Clerk of Courts, Coroner, Sheriff, Recorder and Prosecutor.



The Warren County Board of Commissioners, collectively, hold very fiscally conservative philosophies and enjoy excellent working relationships with the other county elected officials. Warren County is the second fastest growing county in the State of Ohio, with a 23% population growth rate since 1990. This growth has impacted county operations in every conceivable manner, with all offices realizing increased activity and service numbers by an average of 27%.

The number of resolutions adopted annually by the Board of Commissioners increased by 25% (1443 resolutions in 1990 and 1914 resolutions in 1997). The Commissioners have authorized over \$33M in water improvements and \$26M in sewer improvements over the past 6 years, \$13.1M in renovation & new construction to the County Jail and Juvenile-Probate Court; \$2.2M renovation to Old Courthouse, circa 1836; \$1.2M in improvements and security for Common Pleas Courts; and current construction plans for a new County Administration Building, estimated at \$15M, to be completed in the spring of 2000. All county facility construction/renovation projects are paid for with a half percent sales tax with all projects being paid in full upon completion. The balance of the half percent sales tax money is primarily used for expansions, up-grades and improvements to the emergency dispatch, telecommunications and jail facilities.

The County Commissioners initiated self insured health care coverage in 1987 for all county employees, netting substantial annual savings over private providers. The County also has its own telecommunications department which is blessed by the PUCO as an independent telephone company, thereby saving the County \$1M annually in telephone bills. Other cost saving measures include Workers' Compensation & Liability Insurance Group Insurance Pools that are designed to save tax payers money.

The Warren County Board of Commissioners feel that tax abatement is nothing more than a necessary evil when trying to remain competitive in the recruitment and retention of industry and jobs to its county. Using the tax incentives allowed by Ohio law as sparingly as possible, Warren County is proud to be ranked #1 in the State for the number of new jobs created between 1974-1994. Since 1995, over 3,200 new jobs have been created of which 400 have been secured since January 1998. Warren County's strategic location in southwest Ohio, between Cincinnati and Dayton with two major interstates (I-71 & I-75) running through its boundaries is a natural magnet to new residents and businesses.

The County Board of Commissioners hold a firm belief that; (1) new development pays its own way; (2) that a pro-active approach to controlling growth is done through advanced planning that will direct growth in the areas desired; (3) that conservative spending must be practiced locally in order to expect conservative spending at the national level; and (4) elected officials and their employees must always remember that their jobs only exist because of the residents who provide the tax dollars to pay for the salaries and services demanded or mandated by law.

To that end, the Commissioners rebate over \$3.5M annually in real property taxes (from the inside millage) back to the residents of Warren County. They have been historically known for turning down some federal and state grants that were targeted for unnecessary programs and the average tenure of the county's elected officials is a little over ten (10) years, lending stability to the county operations and demonstrating a sound approval rating by constituents.

## 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    | * Materials and Supplies                 |
| * Contractual Services | * Capital Outlay                         |
| * Other Financing Uses | * Debt Service:<br>Principal<br>Interest |
| * Transfers            |  |

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 1997 was \$28,779,823, with additional appropriations from carryover encumbrances of \$720,079. The total appropriation was supplemented during 1997 resulting in final General Fund appropriations of \$34,230,688, an increase of \$4,730,786. Special revenue funds appropriations increased by \$2,065,016 from initial appropriations of \$41,700,675 and carryover encumbrances of \$1,897,904 to year end appropriations of \$45,663,595. Debt service funds original appropriations were \$2,554,941 with no carryover encumbrances. There were no appropriation increases in Debt Service funds during 1997. An increase of \$10,190,634 was the result of various supplemental appropriations throughout the year for capital project funds, which initially included appropriations of \$8,364,951 and carryover encumbrances of \$2,139,730, and ended with final appropriations of \$20,670,954.

#### 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.

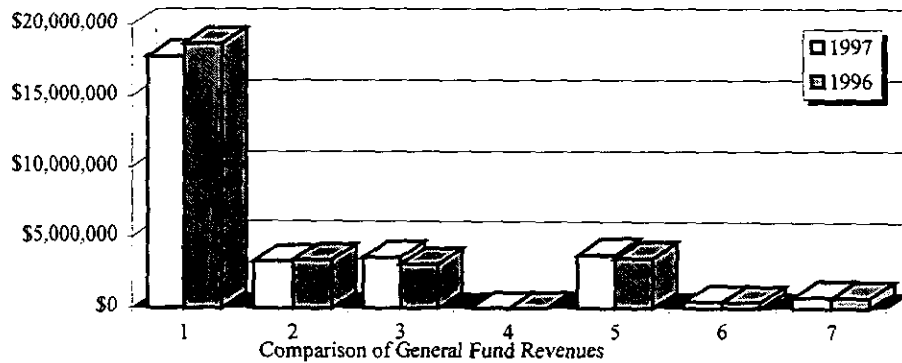
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must 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, 1997, and the amount of increases and decreases in relation to 1996 revenues.

| Revenue Source                | Total<br>1997<br>Revenues | Percent<br>of Total | Increase<br>(Decrease)<br>over 1996 |
|-------------------------------|---------------------------|---------------------|-------------------------------------|
| 1. Taxes                      | \$17,792,748              | 59.71%              | (\$900,476)                         |
| 2. Intergovernmental Revenues | 3,349,246                 | 11.24%              | (84,277)                            |
| 3. Charges for Services       | 3,595,070                 | 12.07%              | 482,485                             |
| 4. Licenses and Permits       | 23,729                    | 0.08%               | 1,950                               |
| 5. Investment Earnings        | 3,744,323                 | 12.57%              | 231,277                             |
| 6. Fines and Forfeitures      | 489,153                   | 1.64%               | 40,775                              |
| 7. All Other Revenues         | 802,530                   | 2.69%               | 56,109                              |
| <b>Total</b>                  | <b>\$29,796,799</b>       | <b>100.00%</b>      | <b>(\$172,157)</b>                  |



General Fund revenues and other financing sources totaled \$29,796,799 in 1997. The three largest individual sources to the General Fund, accounting for over 83% of this total, were as follows:

|                                     |                     |
|-------------------------------------|---------------------|
| Taxes:                              |                     |
| Real Estate Taxes                   | \$1,778,218         |
| Sales and Use Taxes                 | 6,567,231           |
| Additional 1/2% Sales Tax           | 6,549,782           |
| Property Transfer Tax               | 2,646,238           |
| All Other Taxes                     | 251,279             |
| Intergovernmental Revenues:         |                     |
| Local Government                    | 2,330,360           |
| 10% Rollback                        | 182,734             |
| Local Government Revenue Assistance | 430,186             |
| All Other Intergovernmental Revenue | 405,966             |
| Investment Income                   | 3,744,323           |
| <b>Total</b>                        | <b>\$24,886,317</b> |

Although Sales Tax revenue and Property Transfer Tax revenue continued to increase during 1997, tax revenue overall decreased due to a 1.57 mill reduction in the rate of property tax levied by the County from 2.57 mills for the 1995 tax year to 1.00 mills for the 1996 tax year.

Local government and local government revenue assistance continued to increase in 1997; however, due to the reduction in the rate of property tax levied, the State's share of reimbursement for tax dollars decreased resulting in an overall decrease in Intergovernmental revenue for 1997.

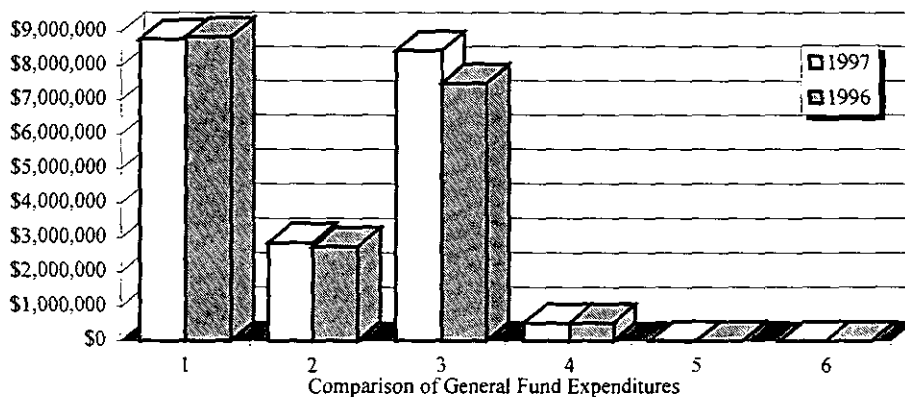
During 1997 Charges for Services continued to increase significantly. This is in large part due to the increase in the number of building permits issued during 1997 by the Warren County Building Inspection Department. The number of permits issued increased from 1,542 with estimated valuations of \$153,790,226 in 1996 to 1,919 permits issued in 1997 with estimated valuations of \$196,852,435. The number of recordings made by the Warren County Recorder's Office increased by 17%, from 37,582 recordings in 1996 to 43,817 recordings in 1997.

The average weighted yield for investments increased slightly from 5.68% in 1996 to 5.74% in 1997. This increase resulted in higher investment earnings for the County during 1997.

As the population in the County continues to grow, so does the 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, 1997, the percentages of total expenditures for the current year and increases and decreases in relation to 1996 expenditures.

| Expenditures                   | Total<br>1997<br>Expenditures | Percent<br>of Total | Increase<br>(Decrease)<br>over 1996 |
|--------------------------------|-------------------------------|---------------------|-------------------------------------|
| <b>General Government:</b>     |                               |                     |                                     |
| 1. Legislative and Executive   | \$8,789,864                   | 42.61%              | (\$66,430)                          |
| 2. Judicial                    | 2,856,781                     | 13.85%              | 83,096                              |
| 3. Public Safety               | 8,452,697                     | 40.97%              | 971,793                             |
| 4. Human Services              | 517,065                       | 2.51%               | (1,597)                             |
| <b>Debt Service:</b>           |                               |                     |                                     |
| 5. Principal                   | 10,735                        | 0.05%               | 2,562                               |
| 6. Interest and Fiscal Charges | 2,917                         | 0.01%               | 788                                 |
| <b>Total</b>                   | <b>\$20,630,059</b>           | <b>100.00%</b>      | <b>\$990,212</b>                    |



Although the Data Processing department continues to grow and had increases in support and programming staff as well as increases in purchases of computer equipment, and although the Building Services department had staff increases in 1997, overall General Government expenditures in the legislative and executive departments were down in part due to no new land acquisitions during 1997. Judicial expenditures remained relatively steady with a 2.9% increase more than 1996 expenditures. County Court's addition of an assistant bailiff midway through the year in 1997 served as a portion of this Judicial increase. Public safety has the largest increase in expenditures in 1997 compared to 1996. This 13% increase in expenditures was primarily due to the staff increases in the Sheriff's department required for the Justice Center, increased purchases of radio equipment for telecommunications and increased staff for the communications dispatch center. Human service expenditures remained steady during 1997 with a slight 0.3% decrease in expenditures.

General government functions accounted for 38.9% 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 28.3% and 1.7% respectively of General Fund expenditures and other financing uses.

#### Highlights - Governmental Fund Operations:

- General Fund Balance

General Fund expenditures and other uses exceeded revenues and other sources by \$122,191 on a GAAP basis. This included transfers to other funds amounting to \$9,288,931. Due to transfers, most notably the \$3,529,548 to the County Administration Building Fund, \$2,855,183 to the County Construction Projects Fund, and \$1,000,000 to the Children's Services Fund, the fund balance decreased from \$12,075,816 at the beginning of the year to \$11,952,193 at December 31, 1997.

- 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 \$30,412,141. The intergovernmental revenues, which account for 57.3% of this total, consist primarily of shared license and gas tax revenues from the State of Ohio received into the Motor Vehicle Fund. Intergovernmental revenues for the Motor Vehicle and Gas Tax Fund in 1997 totaled \$3,830,714. Also, State and Federal assistance for human services (welfare) programs totaling \$3,841,202 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 20.29% 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 \$1,301,001 at December 31, 1997, available to pay future principal and interest obligations. The fund balance increased by \$77,759 during 1997.

- Capital Projects Funds

In terms of the capital projects funds, the major highlights in 1997 were as follows:

- Lower Little Miami Wastewater Treatment Plant Upgrade - Phase II
- South Water Projects
- Fairgrounds Cattle Barn
- Turtlecreek Union Watermain Extension
- Old Courthouse Renovation

The fund balance in the capital projects funds increased by \$6,889,621. The increase is primarily due to operating transfers for future funding of Old Courthouse renovations and County Administration Building costs.

#### 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 1997 were \$9,374,493. 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 \$3,186,297 and \$2,473,356 respectively for total tap-in fees during 1997.

- 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.

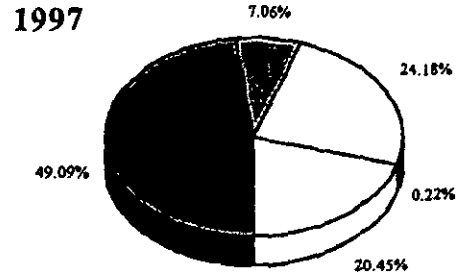
#### Highlights - Fiduciary Funds

At December 31, 1997, assets held in fiduciary funds totaled \$100,757,187. Liabilities related to agency funds amounted to \$100,490,336.

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 1997 totaled \$4,003,551.

| Cash Resources            | 1997                | %             |
|---------------------------|---------------------|---------------|
| Cash and Cash Equivalents | \$40,806,507        | 48.09         |
| U. S. Treasury Notes      | 5,989,332           | 7.06          |
| Government Securities     | 20,516,522          | 24.18         |
| Money Market Mutal Fund   | 186,707             | 0.22          |
| STAR Ohio                 | 17,350,677          | 20.45         |
|                           | <u>\$84,849,745</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 \$2,000,000 and a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$500,000 with the additional \$1,500,000 available from excess coverage purchased by the pool from Northfield Insurance. Any additional liability incurred in excess of \$2,000,000 per occurrence is the responsibility of the County.

Debt Administration

At December 31, 1997, gross general obligation bonds outstanding excluding debt reported in the enterprise funds totaled \$8,275,000. Ratios related to the County's debt position are presented below:

|                                    |                    |
|------------------------------------|--------------------|
| Net General Obligation Bonded Debt | <u>\$8,275,000</u> |
| Net Debt Per Capita                | <u>\$72.65</u>     |
| Net Debt to Assessed Value         | <u>.369%</u>       |
| Net Debt to Estimated Actual Value | <u>.1300%</u>      |

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, 1997. 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, 1996. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 6 years (1991 - 1996). 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 1997.

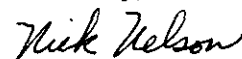
### Acknowledgments

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  
Belinda Hatfield, Auditor's Office  
Patti Taulbee, Auditor's Office  
Debbie Young, 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, 1997**

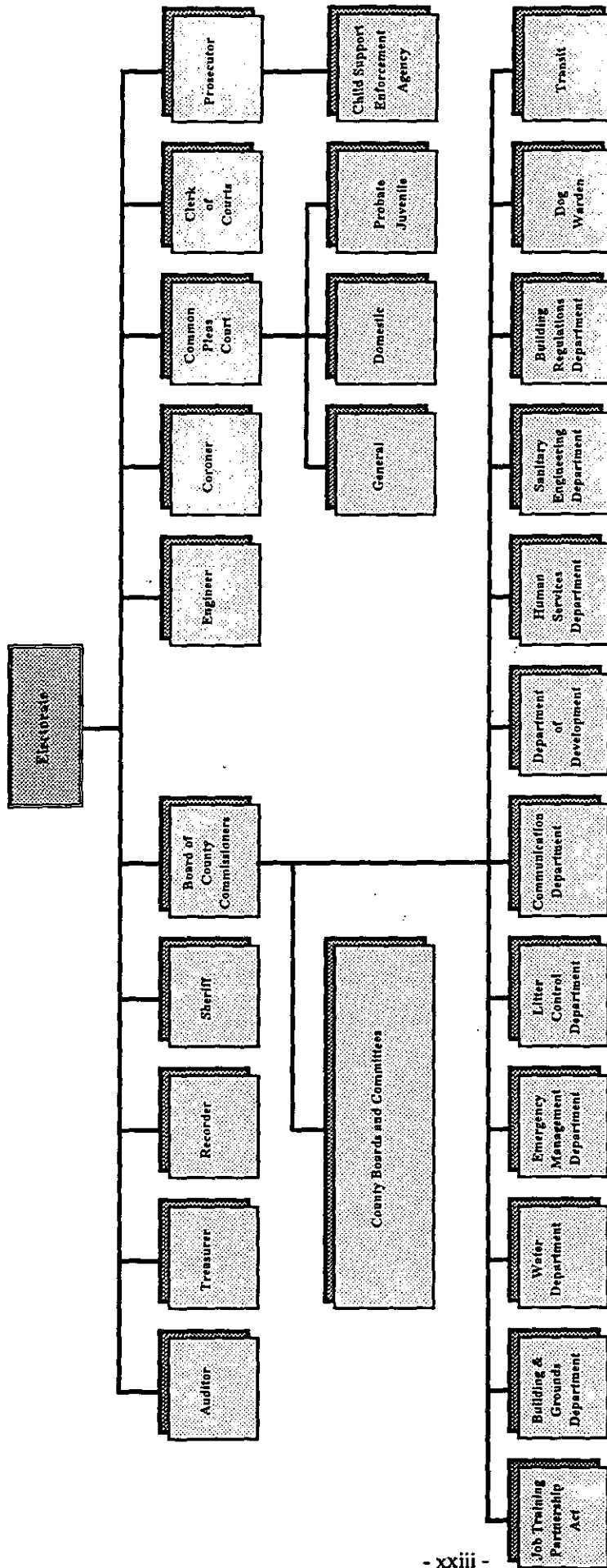
| <b>OFFICE HELD</b> | <b>NAME OF OFFICIAL</b>                                    |
|--------------------|--|
| Auditor            | Nick Nelson  |
| Clerk of Courts    | James L. Spaeth  |
| Commissioners      | Pat Arnold South<br>C. Michael Kilburn<br>Larry Crisenbery |
| Coroner            | Warren C. Young Jr.  |
| Engineer           | Neil Tunison   |
| Prosecutor         | Timothy Oliver   |
| Recorder           | Beth Deckard   |
| Sheriff            | William Thomas Ariss                                       |
| Treasurer          | Cicero Feltner   |

**JUDGES**

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

# Warren County, Ohio

## Organizational Chart



### County Boards and Committees

- County Budget Commission Board
- Record Commission
- Soldiers' Relief Commission
- Planning Commission
- Board of Revision
- 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, 1996

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.



*Lida M. Savitsky*  
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

## REPORT OF INDEPENDENT ACCOUNTANTS

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, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the 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 the standards applicable to financial audits contained in *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.


In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County, Ohio, as of December 31, 1997, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

As described in Note 11 to the accompanying general purpose financial statements, the County changed its method of accounting for the County Commissioner's Association Deferred Compensation Plan to conform with Government Accounting Standards Board Statement No. 32.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 1998 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Warren County, Ohio, 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. 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.

We did not audit the data included in the introductory and statistical section of this report and therefore express no opinion thereon.



JIM PETRO  
Auditor of State

June 16, 1998

## *GENERAL PURPOSE FINANCIAL STATEMENTS*

---

*THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 1997 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, 1997**

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

*Governmental  
Fund Types*

|  | General<br>Fund     | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds |
|--|---------------------|-----------------------------|--------------------------|------------------------------|
| <b><u>Assets and Other Debits:</u></b>                     |                     |                             |                          |                              |
| <i>Assets:</i>   |                     |                             |                          |                              |
| Cash and Cash Equivalents                                  | \$9,440,383         | \$22,661,758                | \$1,386,338              | \$17,662,502                 |
| Receivables (net of allowances<br>for doubtful accounts):  |                     |                             |                          |                              |
| Taxes  | 2,602,197           | 7,087,674                   | 0                        | 0                            |
| Accounts   | 157,729             | 119,672                     | 0                        | 0                            |
| Special Assessments  | 0                   | 0                           | 19,906,630               | 0                            |
| Interest   | 862,937             | 26,146                      | 0                        | 5,754                        |
| Due from Other Funds                                       | 77,825              | 11,918                      | 0                        | 0                            |
| Intergovernmental Receivables                              | 2,295,981           | 386,302                     | 0                        | 12,690                       |
| Interfund Loans Receivable                                 | 431,275             | 0                           | 0                        | 0                            |
| Inventory of Supplies at Cost                              | 3,189               | 536,426                     | 0                        | 0                            |
| Prepaid Items  | 136,373             | 18,328                      | 0                        | 0                            |
| Bond Issuance Costs  | 0                   | 0                           | 0                        | 0                            |
| Restricted Assets:   |                     |                             |                          |                              |
| Cash and Cash Equivalents                                  | 0                   | 0                           | 0                        | 0                            |
| Cash with Fiscal Agent                                     | 0                   | 0                           | 5,007                    | 1,216,093                    |
| Funds on Deposit with Deferred<br>Compensation Board       | 0                   | 0                           | 0                        | 0                            |
| Fixed Assets (Net of<br>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<br>General Long-Term Obligations | 0                   | 0                           | 0                        | 0                            |
| <b>Total Assets and Other Debits</b>                       | <b>\$16,007,889</b> | <b>\$30,848,224</b>         | <b>\$21,297,975</b>      | <b>\$18,897,039</b>          |

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 1997**

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

| <i>Proprietary<br/>Fund Types</i> |                              | <i>Fiduciary<br/>Fund Types</i> | <i>Account<br/>Groups</i>  |                                     | Totals<br>Primary                  | <i>Component<br/>Unit</i>                 |
|-----------------------------------|------------------------------|---------------------------------|----------------------------|-------------------------------------|------------------------------------|---|
| Enterprise<br>Funds               | Internal<br>Service<br>Funds | Trust and<br>Agency<br>Funds    | General<br>Fixed<br>Assets | General<br>Long-Term<br>Obligations | Government<br>(Memorandum<br>Only) | Production<br>Services<br>Unlimited, Inc. |
| \$17,266,978                      | \$3,428,535                  | \$9,601,324                     | \$0                        | \$0                                 | \$81,447,818                       | \$77,808                                  |
| 0                                 | 0                            | 87,124,889                      | 0                          | 0                                   | 96,814,760                         | 0   |
| 1,013,230                         | 8,083                        | 0                               | 0                          | 0                                   | 1,298,714                          | 18,093                                    |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 19,906,630                         | 0   |
| 7,853                             | 0                            | 232                             | 0                          | 0                                   | 902,922                            | 0   |
| 2,723                             | 17,294                       | 0                               | 0                          | 0                                   | 109,760                            | 0   |
| 686                               | 34,149                       | 0                               | 0                          | 0                                   | 2,729,808                          | 0   |
| 2,102,365                         | 0                            | 0                               | 0                          | 0                                   | 2,533,640                          | 0   |
| 180,095                           | 11,554                       | 0                               | 0                          | 0                                   | 731,264                            | 0   |
| 6,040                             | 0                            | 0                               | 0                          | 0                                   | 160,741                            | 2,279                                     |
| 742,547                           | 0                            | 0                               | 0                          | 0                                   | 742,547                            | 0   |
| 332,646                           | 0                            | 0                               | 0                          | 0                                   | 332,646                            | 0   |
| 648,320                           | 0                            | 1,199,861                       | 0                          | 0                                   | 3,069,281                          | 0   |
| 0                                 | 0                            | 2,830,881                       | 0                          | 0                                   | 2,830,881                          | 0   |
| 72,818,927                        | 3,239                        | 0                               | 31,768,909                 | 0                                   | 104,591,075                        | 89,708                                    |
| 26,593,156                        | 0                            | 0                               | 6,487,346                  | 0                                   | 33,080,502                         | 0   |
| 0                                 | 0                            | 0                               | 0                          | 1,301,001                           | 1,301,001                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 32,022,135                          | 32,022,135                         | 0   |
| <u>\$121,715,566</u>              | <u>\$3,502,854</u>           | <u>\$100,757,187</u>            | <u>\$38,256,255</u>        | <u>\$33,323,136</u>                 | <u>\$384,606,125</u>               | <u>\$187,888</u>                          |

(Continued)

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET**

DECEMBER 31, 1997

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

*Governmental  
Fund Types*

|  | General<br>Fund     | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds |
|--|---------------------|-----------------------------|--------------------------|------------------------------|
| <b>Liabilities, Equity and Other Credits:</b>                    |                     |                             |                          |                              |
| <i>Liabilities:</i>  |                     |                             |                          |                              |
| Accounts Payable   | \$356,779           | \$816,057                   | \$0                      | \$771,875                    |
| Accrued Wages and Benefits Payable                               | 327,028             | 363,466                     | 0                        | 0                            |
| Due to Other Funds   | 16,875              | 85,286                      | 0                        | 0                            |
| Intergovernmental Payables                                       | 358,446             | 548,692                     | 0                        | 0                            |
| Matured Bonds and Interest Payable                               | 0                   | 0                           | 5,007                    | 0                            |
| Accrued Interest Payable   | 0                   | 0                           | 0                        | 0                            |
| Unapportioned Monies   | 0                   | 0                           | 0                        | 0                            |
| Payroll Withholding  | 0                   | 0                           | 0                        | 0                            |
| Deposits Held Due to Others                                      | 0                   | 0                           | 0                        | 0                            |
| Deferred Revenue   | 2,995,330           | 7,099,586                   | 19,906,630               | 2,622                        |
| Interfund Loans Payable  | 0                   | 42,980                      | 85,337                   | 2,405,323                    |
| Compensated Absences Payable                                     | 1,238               | 8,317                       | 0                        | 0                            |
| Obligations Under Capital Leases                                 | 0                   | 0                           | 0                        | 0                            |
| Estimated Liability for Claims and Judgements                    | 0                   | 0                           | 0                        | 0                            |
| General Obligation Bonds Payable                                 | 0                   | 0                           | 0                        | 0                            |
| Special Assessment Bonds Payable<br>with Governmental Commitment | 0                   | 0                           | 0                        | 0                            |
| Ohio Water Development<br>Authority Loans Payable                | 0                   | 0                           | 0                        | 0                            |
| Revenue Bonds Payable  | 0                   | 0                           | 0                        | 0                            |
| State Loans Payable  | 0                   | 0                           | 0                        | 0                            |
| Deferred Compensation Payable                                    | 0                   | 0                           | 0                        | 0                            |
| <b>Total Liabilities</b>   | <b>4,055,696</b>    | <b>8,964,384</b>            | <b>19,996,974</b>        | <b>3,179,820</b>             |
| <i>Equity and Other Credits:</i>                                 |                     |                             |                          |                              |
| Investment in General Fixed Assets                               | 0                   | 0                           | 0                        | 0                            |
| Contributed Capital  | 0                   | 0                           | 0                        | 0                            |
| Retained Earnings:   |                     |                             |                          |                              |
| Reserved for Restricted Assets                                   | 0                   | 0                           | 0                        | 0                            |
| Unreserved   | 0                   | 0                           | 0                        | 0                            |
| <b>Total Retained Earnings</b>                                   | <b>0</b>            | <b>0</b>                    | <b>0</b>                 | <b>0</b>                     |
| <i>Fund Balances:</i>  |                     |                             |                          |                              |
| Reserved for Encumbrances  | 377,722             | 1,569,287                   | 0                        | 4,019,339                    |
| Reserved for Interfund Loans Receivable                          | 431,275             | 0                           | 0                        | 0                            |
| Reserved for Supplies Inventory                                  | 3,189               | 536,426                     | 0                        | 0                            |
| Reserved for Prepaid Items                                       | 136,373             | 18,328                      | 0                        | 0                            |
| Reserved for Debt Service  | 0                   | 0                           | 1,301,001                | 0                            |
| Reserved for Restricted Assets                                   | 0                   | 0                           | 0                        | 1,216,093                    |
| Unreserved   | 11,003,634          | 19,759,799                  | 0                        | 10,481,787                   |
| <b>Total Equity and Other Credits</b>                            | <b>11,952,193</b>   | <b>21,883,840</b>           | <b>1,301,001</b>         | <b>15,717,219</b>            |
| <b>Total Liabilities, Equity and Other Credits</b>               | <b>\$16,007,889</b> | <b>\$30,848,224</b>         | <b>\$21,297,975</b>      | <b>\$18,897,039</b>          |

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

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET**

DECEMBER 31, 1997

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

| <i>Proprietary<br/>Fund Types</i> |                              | <i>Fiduciary<br/>Fund Types</i> | <i>Account<br/>Groups</i>  |                                     | Totals<br>Primary                  | <i>Component<br/>Unit</i>                 |
|-----------------------------------|------------------------------|---------------------------------|----------------------------|-------------------------------------|------------------------------------|---|
| Enterprise<br>Funds               | Internal<br>Service<br>Funds | Trust and<br>Agency<br>Funds    | General<br>Fixed<br>Assets | General<br>Long-Term<br>Obligations | Government<br>(Memorandum<br>Only) | Production<br>Services<br>Unlimited, Inc. |
| \$574,328                         | \$521,967                    | \$0                             | \$0                        | \$0                                 | \$3,041,006                        | \$38,196                                  |
| 49,639                            | 19,789                       | 0                               | 0                          | 0                                   | 759,922                            | 9,726                                     |
| 7,416                             | 183                          | 0                               | 0                          | 0                                   | 109,760                            | 0   |
| 153,798                           | 13,757                       | 89,775,690                      | 0                          | 0                                   | 90,850,383                         | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 5,007                              | 0   |
| 165,781                           | 0                            | 0                               | 0                          | 0                                   | 165,781                            | 0   |
| 0                                 | 0                            | 5,900,917                       | 0                          | 0                                   | 5,900,917                          | 0   |
| 0                                 | 0                            | 565,886                         | 0                          | 0                                   | 565,886                            | 0   |
| 0                                 | 0                            | 1,416,962                       | 0                          | 0                                   | 1,416,962                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 30,004,168                         | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 2,533,640                          | 0   |
| 280,633                           | 84,947                       | 0                               | 0                          | 2,998,621                           | 3,373,756                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 37,099                              | 37,099                             | 0   |
| 0                                 | 0                            | 0                               | 0                          | 3,828,416                           | 3,828,416                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 8,275,000                           | 8,275,000                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 13,124,000                          | 13,124,000                         | 0   |
| 3,016,586                         | 0                            | 0                               | 0                          | 0                                   | 3,016,586                          | 0   |
| 33,464,723                        | 0                            | 0                               | 0                          | 0                                   | 33,464,723                         | 0   |
| 0                                 | 0                            | 0                               | 0                          | 5,060,000                           | 5,060,000                          | 0   |
| 0                                 | 0                            | 2,830,881                       | 0                          | 0                                   | 2,830,881                          | 0   |
| <u>37,712,904</u>                 | <u>640,643</u>               | <u>100,490,336</u>              | <u>0</u>                   | <u>33,323,136</u>                   | <u>208,363,893</u>                 | <u>47,922</u>                             |
| 0                                 | 0                            | 0                               | 38,256,255                 | 0                                   | 38,256,255                         | 0   |
| 74,207,048                        | 11,084                       | 0                               | 0                          | 0                                   | 74,218,132                         | 0   |
| 980,966                           | 0                            | 0                               | 0                          | 0                                   | 980,966                            | 0   |
| 8,814,648                         | 2,851,127                    | 0                               | 0                          | 0                                   | 11,665,775                         | 139,966                                   |
| <u>9,795,614</u>                  | <u>2,851,127</u>             | <u>0</u>                        | <u>0</u>                   | <u>0</u>                            | <u>12,646,741</u>                  | <u>139,966</u>                            |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 5,966,348                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 431,275                            | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 539,615                            | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 154,701                            | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 1,301,001                          | 0   |
| 0                                 | 0                            | 0                               | 0                          | 0                                   | 1,216,093                          | 0   |
| 0                                 | 0                            | 266,851                         | 0                          | 0                                   | 41,512,071                         | 0   |
| <u>84,002,662</u>                 | <u>2,862,211</u>             | <u>266,851</u>                  | <u>38,256,255</u>          | <u>0</u>                            | <u>176,242,232</u>                 | <u>139,966</u>                            |
| <u>\$121,715,566</u>              | <u>\$3,502,854</u>           | <u>\$100,757,187</u>            | <u>\$38,256,255</u>        | <u>\$33,323,136</u>                 | <u>\$384,606,125</u>               | <u>\$187,888</u>                          |

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND**

|  | <i>Governmental<br/>Fund Types</i> |                             |                          |                              |
|--|------------------------------------|-----------------------------|--------------------------|------------------------------|
|  | General<br>Fund                    | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds |
| <b>Revenues:</b>   |                                    |                             |                          |                              |
| Taxes  | \$17,792,748                       | \$7,081,323                 | \$61,364                 | \$0                          |
| Intergovernmental Revenues   | 3,349,246                          | 17,439,928                  | 552,269                  | 482,898                      |
| Charges for Services   | 3,595,070                          | 2,804,448                   | 0                        | 0                            |
| Licenses and Permits   | 23,729                             | 3,535                       | 0                        | 0                            |
| Investment Earnings  | 3,744,323                          | 190,939                     | 0                        | 68,289                       |
| Special Assessments  | 0                                  | 0                           | 1,383,654                | 0                            |
| Fines and Forfeitures  | 489,153                            | 229,072                     | 0                        | 0                            |
| All Other Revenues   | 802,530                            | 489,529                     | 0                        | 879,000                      |
| <b>Total Revenues</b>  | <b>29,796,799</b>                  | <b>28,238,774</b>           | <b>1,997,287</b>         | <b>1,430,187</b>             |
| <b>Expenditures:</b>   |                                    |                             |                          |                              |
| <i>Current:</i>  |                                    |                             |                          |                              |
| General Government:  |                                    |                             |                          |                              |
| Legislative and Executive  | 8,789,864                          | 599,137                     | 0                        | 0                            |
| Judicial   | 2,856,781                          | 1,296,227                   | 0                        | 0                            |
| Public Safety  | 8,452,697                          | 595,961                     | 0                        | 0                            |
| Public Works   | 0                                  | 5,013,316                   | 0                        | 0                            |
| Health   | 0                                  | 715,476                     | 0                        | 0                            |
| Human Services   | 517,065                            | 18,388,341                  | 0                        | 0                            |
| Community and Economic Development   | 0                                  | 594,568                     | 0                        | 0                            |
| Other Expenditures   | 0                                  | 0                           | 0                        | 0                            |
| Capital Outlay   | 0                                  | 0                           | 0                        | 4,853,592                    |
| <i>Debt Service:</i>   |                                    |                             |                          |                              |
| Principal Retirement   | 10,735                             | 3,167                       | 916,100                  | 0                            |
| Interest and Fiscal Charges  | 2,917                              | 1,882                       | 1,168,531                | 97,435                       |
| <b>Total Expenditures</b>  | <b>20,630,059</b>                  | <b>27,208,075</b>           | <b>2,084,631</b>         | <b>4,951,027</b>             |
| Excess (Deficiency) of Revenues<br>Over Expenditures   | 9,166,740                          | 1,030,699                   | (87,344)                 | (3,520,840)                  |
| <b>Other Financing Sources (Uses):</b>   |                                    |                             |                          |                              |
| Proceeds of General Obligation Bonds   | 0                                  | 0                           | 0                        | 3,460,000                    |
| Operating Transfers In   | 0                                  | 2,173,367                   | 165,103                  | 6,950,461                    |
| Operating Transfers Out  | (9,288,931)                        | 0                           | 0                        | 0                            |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(9,288,931)</b>                 | <b>2,173,367</b>            | <b>165,103</b>           | <b>10,410,461</b>            |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources Over<br>Expenditures and Other Uses | (122,191)                          | 3,204,066                   | 77,759                   | 6,889,621                    |
| Fund Balance at Beginning of Year  | 12,075,816                         | 18,673,483                  | 1,223,242                | 8,827,598                    |
| Increase (Decrease) in Inventory Reserve   | (1,432)                            | 6,291                       | 0                        | 0                            |
| <b>Fund Balance at End of Year</b>   | <b>\$11,952,193</b>                | <b>\$21,883,840</b>         | <b>\$1,301,001</b>       | <b>\$15,717,219</b>          |

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

| <i>Fiduciary<br/>Fund Type</i> | Totals<br>(Memorandum<br>Only) |
|--------------------------------|--------------------------------|
| Expendable                     |                                |
| Trust                          |                                |
| Fund                           |                                |
| \$0                            | \$24,935,435                   |
| 0                              | 21,824,341                     |
| 0                              | 6,399,518                      |
| 0                              | 27,264                         |
| 0                              | 4,003,551                      |
| 0                              | 1,383,654                      |
| 0                              | 718,225                        |
| 18,407                         | 2,189,466                      |
| 18,407                         | 61,481,454                     |
| 0                              | 9,389,001                      |
| 0                              | 4,153,008                      |
| 0                              | 9,048,658                      |
| 0                              | 5,013,316                      |
| 0                              | 715,476                        |
| 0                              | 18,905,406                     |
| 0                              | 594,568                        |
| 416,007                        | 416,007                        |
| 0                              | 4,853,592                      |
| 0                              | 930,002                        |
| 0                              | 1,270,765                      |
| 416,007                        | 55,289,799                     |
| (397,600)                      | 6,191,655                      |
| 0                              | 3,460,000                      |
| 0                              | 9,288,931                      |
| 0                              | (9,288,931)                    |
| 0                              | 3,460,000                      |
| (397,600)                      | 9,651,655                      |
| 623,827                        | 41,423,966                     |
| 0                              | 4,859                          |
| \$226,227                      | \$51,080,480                   |

**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, 1997**  
**ALL GOVERNMENTAL FUND TYPES**

|  | <i>General Fund</i> |                     |   | <i>Special Revenue Funds</i> |                     |   |
|--|---------------------|---------------------|---|------------------------------|---------------------|---|
|  | Revised<br>Budget   | Actual              | Variance:<br>Favorable<br>(Unfavorable) | Revised<br>Budget            | Actual              | Variance:<br>Favorable<br>(Unfavorable) |
| <b>Revenues:</b>   |                     |                     |   |                              |                     |   |
| Taxes  | \$16,150,000        | \$17,574,558        | \$1,424,558                             | \$6,758,945                  | \$6,920,838         | \$161,893                               |
| Intergovernmental Revenues   | 3,164,273           | 3,413,905           | 249,632                                 | 19,360,930                   | 18,514,728          | (846,202)                               |
| Charges for Services   | 2,951,214           | 3,579,330           | 628,116                                 | 2,455,702                    | 2,800,511           | 344,809                                 |
| Licenses and Permits   | 15,000              | 23,429              | 8,429                                   | 0                            | 0                   | 0                                       |
| Investment Earnings  | 4,212,570           | 4,405,943           | 193,373                                 | 111,500                      | 205,057             | 93,557                                  |
| Special Assessments  | 0                   | 0                   | 0                                       | 0                            | 0                   | 0                                       |
| Fines and Forfeitures  | 320,152             | 493,479             | 173,327                                 | 189,551                      | 240,776             | 51,225                                  |
| All Other Revenues   | 434,123             | 1,067,142           | 633,019                                 | 384,396                      | 579,149             | 194,753                                 |
| <b>Total Revenues</b>  | <b>27,247,332</b>   | <b>30,557,786</b>   | <b>3,310,454</b>                        | <b>29,261,024</b>            | <b>29,261,059</b>   | <b>35</b>                               |
| <b>Expenditures:</b>   |                     |                     |   |                              |                     |   |
| <i>Current:</i>  |                     |                     |   |                              |                     |   |
| General Government   |                     |                     |   |                              |                     |   |
| Legislative and Executive  | 11,299,097          | 9,468,566           | 1,830,531                               | 1,308,934                    | 656,627             | 652,307                                 |
| Judicial   | 3,318,525           | 3,057,277           | 261,248                                 | 1,473,783                    | 1,295,566           | 178,217                                 |
| Public Safety  | 9,055,412           | 8,524,752           | 530,660                                 | 1,792,159                    | 1,425,477           | 366,682                                 |
| Public Works   | 0                   | 0                   | 0                                       | 9,955,863                    | 6,137,105           | 3,818,758                               |
| Health   | 0                   | 0                   | 0                                       | 919,593                      | 747,848             | 171,745                                 |
| Human Services   | 569,959             | 518,391             | 51,568                                  | 28,405,851                   | 19,763,279          | 8,642,572                               |
| Community and Economic Development   | 0                   | 0                   | 0                                       | 1,334,766                    | 733,937             | 600,829                                 |
| 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                                       |
| <b>Total Expenditures</b>  | <b>24,242,993</b>   | <b>21,568,986</b>   | <b>2,674,007</b>                        | <b>45,190,949</b>            | <b>30,759,839</b>   | <b>14,431,110</b>                       |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 3,004,339           | 8,988,800           | 5,984,461                               | (15,929,925)                 | (1,498,780)         | 14,431,145                              |
| <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                   | 0                   | 0                                       | 2,267,182                    | 2,561,010           | 293,828                                 |
| Operating Transfers Out  | (9,987,695)         | (9,984,719)         | 2,976                                   | (472,643)                    | (387,643)           | 85,000                                  |
| Construction Advances In (Out)   | 0                   | 0                   | 0                                       | 0                            | 0                   | 0                                       |
| Advances In  | 0                   | 735,988             | 735,988                                 | 0                            | 231,421             | 231,421                                 |
| Advances Out   | 0                   | (820,986)           | (820,986)                               | 0                            | (109,104)           | (109,104)                               |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(9,987,695)</b>  | <b>(10,069,717)</b> | <b>(82,022)</b>                         | <b>1,794,539</b>             | <b>2,295,684</b>    | <b>501,145</b>                          |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (6,983,356)         | (1,080,917)         | 5,902,439                               | (14,135,386)                 | 796,904             | 14,932,290                              |
| Fund Balance at Beginning of Year  | 9,075,365           | 9,075,365           | 0                                       | 17,634,157                   | 17,634,157          | 0                                       |
| Prior Year Encumbrances  | 720,079             | 720,079             | 0                                       | 1,897,902                    | 1,897,902           | 0                                       |
| <b>Fund Balance at End of Year</b>   | <b>\$2,812,088</b>  | <b>\$8,714,527</b>  | <b>\$5,902,439</b>                      | <b>\$5,396,673</b>           | <b>\$20,328,963</b> | <b>\$14,932,290</b>                     |

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, 1997**  
**ALL GOVERNMENTAL FUND TYPES**

| <i>Debt Service Funds</i> |             |   | <i>Capital Projects Funds</i> |              |   | <i>Totals (Memorandum Only)</i> |              |   |
|---------------------------|-------------|---|-------------------------------|--------------|---|---------------------------------|--------------|---|
| Revised Budget            | Actual      | Variance:<br>Favorable<br>(Unfavorable) | Revised Budget                | Actual       | Variance:<br>Favorable<br>(Unfavorable) | Revised Budget                  | Actual       | Variance:<br>Favorable<br>(Unfavorable) |
| \$45,000                  | \$61,364    | \$16,364                                | \$0                           | \$0          | \$0                                     | \$22,953,945                    | \$24,556,760 | \$1,602,815                             |
| 640,619                   | 552,269     | (88,350)                                | 1,147,483                     | 505,830      | (641,653)                               | 24,313,305                      | 22,986,732   | (1,326,573)                             |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 5,406,916                       | 6,379,841    | 972,925                                 |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 15,000                          | 23,429       | 8,429                                   |
| 0                         | 0           | 0                                       | 0                             | 5,235        | 5,235                                   | 4,324,070                       | 4,616,235    | 292,165                                 |
| 1,300,000                 | 1,383,654   | 83,654                                  | 1,729,225                     | 0            | (1,729,225)                             | 3,029,225                       | 1,383,654    | (1,645,571)                             |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 509,703                         | 734,255      | 224,552                                 |
| 0                         | 0           | 0                                       | 879,000                       | 879,163      | 163                                     | 1,697,519                       | 2,525,454    | 827,935                                 |
| 1,985,619                 | 1,997,287   | 11,668                                  | 3,755,708                     | 1,390,228    | (2,365,480)                             | 62,249,683                      | 63,206,360   | 956,677                                 |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 12,608,031                      | 10,125,193   | 2,482,838                               |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 4,792,308                       | 4,352,843    | 439,465                                 |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 10,847,571                      | 9,950,229    | 897,342                                 |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 9,955,863                       | 6,137,105    | 3,818,758                               |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 919,593                         | 747,848      | 171,745                                 |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 28,975,810                      | 20,281,670   | 8,694,140                               |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | 1,334,766                       | 733,937      | 600,829                                 |
| 0                         | 0           | 0                                       | 13,299,741                    | 9,930,199    | 3,369,542                               | 13,299,741                      | 9,930,199    | 3,369,542                               |
| 1,146,450                 | 916,100     | 230,350                                 | 7,223,000                     | 7,223,000    | 0                                       | 8,369,450                       | 8,139,100    | 230,350                                 |
| 1,408,491                 | 1,168,795   | 239,696                                 | 148,213                       | 147,745      | 468                                     | 1,556,704                       | 1,316,540    | 240,164                                 |
| 2,554,941                 | 2,084,895   | 470,046                                 | 20,670,954                    | 17,300,944   | 3,370,010                               | 92,659,837                      | 71,714,664   | 20,945,173                              |
| (569,322)                 | (87,608)    | 481,714                                 | (16,915,246)                  | (15,910,716) | 1,004,530                               | (30,410,154)                    | (8,508,304)  | 21,901,850                              |
| 0                         | 0           | 0                                       | 4,347,890                     | 3,670,000    | (677,890)                               | 4,347,890                       | 3,670,000    | (677,890)                               |
| 0                         | 0           | 0                                       | 3,460,000                     | 3,460,000    | 0                                       | 3,460,000                       | 3,460,000    | 0                                       |
| 0                         | 0           | 0                                       | 941,746                       | 166,412      | (775,334)                               | 941,746                         | 166,412      | (775,334)                               |
| 165,103                   | 165,103     | 0                                       | 1,066,259                     | 6,950,461    | 5,884,202                               | 3,498,544                       | 9,676,574    | 6,178,030                               |
| 0                         | 0           | 0                                       | 0                             | 0            | 0                                       | (10,460,338)                    | (10,372,362) | 87,976                                  |
| 0                         | 0           | 0                                       | 1,424,054                     | 1,020,000    | (404,054)                               | 1,424,054                       | 1,020,000    | (404,054)                               |
| 0                         | 0           | 0                                       | 0                             | 2,674,727    | 2,674,727                               | 0                               | 3,642,136    | 3,642,136                               |
| 0                         | (85,338)    | (85,338)                                | 0                             | (621,000)    | (621,000)                               | 0                               | (1,636,428)  | (1,636,428)                             |
| 165,103                   | 79,765      | (85,338)                                | 11,239,949                    | 17,320,600   | 6,080,651                               | 3,211,896                       | 9,626,332    | 6,414,436                               |
| (404,219)                 | (7,843)     | 396,376                                 | (5,675,297)                   | 1,409,884    | 7,085,181                               | (27,198,258)                    | 1,118,028    | 28,316,286                              |
| 1,394,181                 | 1,394,181   | 0                                       | 9,679,555                     | 9,679,555    | 0                                       | 37,783,258                      | 37,783,258   | 0                                       |
| 0                         | 0           | 0                                       | 2,139,730                     | 2,139,730    | 0                                       | 4,757,711                       | 4,757,711    | 0                                       |
| \$989,962                 | \$1,386,338 | \$396,376                               | \$6,143,988                   | \$13,229,169 | \$7,085,181                             | \$15,342,711                    | \$43,658,997 | \$28,316,286                            |





**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS/FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**  
**ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND**  
**AND DISCRETELY PRESENTED COMPONENT UNIT**

|   | <i>Proprietary<br/>Fund Types</i> |                              | <i>Fiduciary<br/>Fund Type</i> | Totals<br>Primary                  | <i>Component<br/>Unit</i>                 |
|---|-----------------------------------|------------------------------|--------------------------------|------------------------------------|---|
|   | Enterprise<br>Funds               | Internal<br>Service<br>Funds | Nonexpendable<br>Trust<br>Fund | Government<br>(Memorandum<br>Only) | Production<br>Services<br>Unlimited, Inc. |
| <u>Operating Revenues:</u>                |                                   |                              |                                |                                    |   |
| Charges for Services                      | \$8,420,575                       | \$5,752,454                  | \$0                            | \$14,173,029                       | \$142,794                                 |
| Tap in Fees                               | 95,174                            | 0                            | 0                              | 95,174                             | 0   |
| Investment Earnings                       | 0                                 | 0                            | 1,551                          | 1,551                              | 0   |
| Other Operating Revenues                  | 22,615                            | 2,505                        | 0                              | 25,120                             | 848                                       |
| Total Operating Revenues                  | 8,538,364                         | 5,754,959                    | 1,551                          | 14,294,874                         | 143,642                                   |
| <u>Operating Expenses:</u>                |                                   |                              |                                |                                    |   |
| Personal Services                         | 2,058,874                         | 767,886                      | 0                              | 2,826,760                          | 123,938                                   |
| Materials and Supplies                    | 797,849                           | 207,870                      | 0                              | 1,005,719                          | 23,657                                    |
| Contractual Services                      | 403,757                           | 702,201                      | 0                              | 1,105,958                          | 0   |
| Utilities                                 | 1,739,503                         | 0                            | 0                              | 1,739,503                          | 0   |
| Depreciation                              | 2,180,446                         | 1,084                        | 0                              | 2,181,530                          | 13,760                                    |
| Health Insurance Claims                   | 0                                 | 2,896,044                    | 0                              | 2,896,044                          | 0   |
| Other Operating Expenses                  | 82,517                            | 2,518                        | 14,229                         | 99,264                             | 29,684                                    |
| Total Operating Expenses                  | 7,262,946                         | 4,577,603                    | 14,229                         | 11,854,778                         | 191,039                                   |
| Operating Income (Loss)                   | 1,275,418                         | 1,177,356                    | (12,678)                       | 2,440,096                          | (47,397)                                  |
| <u>Non-Operating Revenues (Expenses):</u> |                                   |                              |                                |                                    |   |
| Contributions                             | 0                                 | 0                            | 0                              | 0                                  | 8,321                                     |
| Investment Earnings                       | 836,129                           | 0                            | 0                              | 836,129                            | 3,306                                     |
| Interest and Fiscal Charges               | (2,319,182)                       | 0                            | 0                              | (2,319,182)                        | (10)                                      |
| Loss on Disposal of Fixed Assets          | (35,842)                          | 0                            | 0                              | (35,842)                           | 0   |
| Total Non-Operating Revenues (Expenses)   | (1,518,895)                       | 0                            | 0                              | (1,518,895)                        | 11,617                                    |
| Net Income (Loss)                         | (243,477)                         | 1,177,356                    | (12,678)                       | 921,201                            | (35,780)                                  |
| Add: Depreciation on Contributed Capital  | 745,678                           | 0                            | 0                              | 745,678                            | 0   |
| Retained Earnings/                        |                                   |                              |                                |                                    |   |
| Fund Balance at Beginning of Year         | 9,293,413                         | 1,673,771                    | 53,302                         | 11,020,486                         | 175,746                                   |
| Retained Earnings/                        |                                   |                              |                                |                                    |   |
| Fund Balance at End of Year               | \$9,795,614                       | \$2,851,127                  | \$40,624                       | \$12,687,365                       | \$139,966                                 |

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, 1997**  
**ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND**  
**AND DISCRETELY PRESENTED COMPONENT UNIT**

|  | <i>Proprietary<br/>Fund Types</i> |                              | <i>Fiduciary<br/>Fund Type</i> | Totals<br>Primary                  | <i>Component<br/>Unit</i>           |
|--|-----------------------------------|------------------------------|--------------------------------|------------------------------------|-------------------------------------|
|  | Enterprise<br>Funds               | Internal<br>Service<br>Funds | Nonexpendable<br>Trust<br>Fund | Government<br>(Memorandum<br>Only) | Production<br>Services<br>Unlimited |
| <b><u>Cash Flows from Operating Activities:</u></b>                                  |                                   |                              |                                |                                    |                                     |
| Cash Received from Customers   | \$8,610,911                       | \$5,727,852                  | \$0                            | \$14,338,763                       | \$142,997                           |
| Cash Payments for Goods and Services   | (3,172,699)                       | (4,658,878)                  | (14,229)                       | (7,845,806)                        | (43,462)                            |
| Cash Payments to Employees   | (2,049,043)                       | (764,233)                    | 0                              | (2,813,276)                        | (123,484)                           |
| Other Operating Revenues   | 0                                 | 485,725                      | 0                              | 485,725                            | 9,229                               |
| Net Cash Provided (Used) by Operating Activities                                     | 3,389,169                         | 790,466                      | (14,229)                       | 4,165,406                          | (14,720)                            |
| <b><u>Cash Flows from Noncapital Financing Activities:</u></b>                       |                                   |                              |                                |                                    |                                     |
| Advances Out   | (3,015,875)                       | (9,834)                      | 0                              | (3,025,709)                        | 0                                   |
| Net Cash Used for Noncapital<br>Financing Activities                                 | (3,015,875)                       | (9,834)                      | 0                              | (3,025,709)                        | 0                                   |
| <b><u>Cash Flows from Capital and Related Financing Activities:</u></b>              |                                   |                              |                                |                                    |                                     |
| Cash Received from Tap-in Fees in Excess of Cost                                     | 5,659,653                         | 0                            | 0                              | 5,659,653                          | 0                                   |
| Acquisition and Construction of Assets   | (4,099,614)                       | 0                            | 0                              | (4,099,614)                        | (52,722)                            |
| Principal Paid on Revenue Bonds  | (1,000,000)                       | 0                            | 0                              | (1,000,000)                        | 0                                   |
| Principal Paid on Ohio<br>Water Development Authority Bonds                          | (251,892)                         | 0                            | 0                              | (251,892)                          | 0                                   |
| Interest Paid on All Debt  | (2,272,592)                       | 0                            | 0                              | (2,272,592)                        | (10)                                |
| Net Cash Used by Capital<br>and Related Financing Activities                         | (1,964,445)                       | 0                            | 0                              | (1,964,445)                        | (52,732)                            |
| <b><u>Cash Flows from Investing Activities:</u></b>                                  |                                   |                              |                                |                                    |                                     |
| Receipts of Interest   | 856,523                           | 0                            | 2,045                          | 858,568                            | 3,306                               |
| Net Cash Provided from Investing Activities  | 856,523                           | 0                            | 2,045                          | 858,568                            | 3,306                               |
| Net Increase (Decrease) in Cash and Cash Equivalents                                 | (734,628)                         | 780,632                      | (12,184)                       | 33,820                             | (64,146)                            |
| Cash and Cash Equivalents at Beginning of Year                                       | 18,982,572                        | 2,647,903                    | 52,576                         | 21,683,051                         | 141,954                             |
| Cash and Cash Equivalents at End of Year   | \$18,247,944                      | \$3,428,535                  | \$40,392                       | \$21,716,871                       | \$77,808                            |
| <b><u>Reconciliation of Cash and<br/>Cash Equivalents per the Balance Sheet:</u></b> |                                   |                              |                                |                                    |                                     |
| Cash and Cash Equivalents  | \$17,266,978                      | \$3,428,535                  | \$9,601,324                    | \$30,296,837                       | \$77,808                            |
| Restricted Cash and Cash Equivalents   | 332,646                           | 0                            | 0                              | 332,646                            | 0                                   |
| Restricted Cash with Fiscal Agent  | 648,320                           | 0                            | 0                              | 648,320                            | 0                                   |
| Less: Cash and Cash Equivalents in Agency Funds                                      | 0                                 | 0                            | (9,334,705)                    | (9,334,705)                        | 0                                   |
| Less: Cash and Cash Equivalents<br>in Expendable Trust Funds                         | 0                                 | 0                            | (226,227)                      | (226,227)                          | 0                                   |
| Cash and Cash Equivalents at End of Year   | \$18,247,944                      | \$3,428,535                  | \$40,392                       | \$21,716,871                       | \$77,808                            |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**  
**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 (Used) by Operating Activities:</b>              |                    |             |                  |             |                  |
| Operating Income (Loss)                                      | \$1,275,418        | \$1,177,356 | (\$12,678)       | \$2,440,096 | (\$47,397)       |
| Adjustments to Reconcile Operating Income (Loss) to          |                    |             |                  |             |                  |
| Net Cash Provided (Used) by Operating Activities:            |                    |             |                  |             |                  |
| Interest on Investments                                      | 0                  | 0           | (1,551)          | (1,551)     | 0                |
| Depreciation Expense   | 2,180,446          | 1,084       | 0                | 2,181,530   | 13,760           |
| Miscellaneous Nonoperating Revenue                           | 0                  | 0           | 0                | 0           | 8,321            |
| Changes in Assets and Liabilities:                           |                    |             |                  |             |                  |
| Increase in Accounts Receivable                              | (49,011)           | (7,725)     | 0                | (56,736)    | 263              |
| Increase (Decrease) in Due from Other Funds                  | (2,723)            | 4,637       | 0                | 1,914       | 0                |
| Increase in Intergovernmental Receivables                    | (686)              | (23,661)    | 0                | (24,347)    | 0                |
| Increase in Inventory  | (41,435)           | (5,855)     | 0                | (47,290)    | 0                |
| Increase in Prepaid Items                                    | (208)              | 0           | 0                | (208)       | (372)            |
| Increase (Decrease) in Accounts Payable                      | 36,548             | (358,715)   | 0                | (322,167)   | 10,251           |
| Increase in Accrued Wages and Benefits                       | 13,402             | 3,346       | 0                | 16,748      | 454              |
| Increase (Decrease) in Due to Other Funds                    | 2,815              | (308)       | 0                | 2,507       | 0                |
| Decrease in Intergovernmental Payables                       | (31,931)           | (5,182)     | 0                | (37,113)    | 0                |
| Increase in Compensated Absences                             | 6,534              | 5,489       | 0                | 12,023      | 0                |
| Total Adjustments  | 2,113,751          | (386,890)   | (1,551)          | 1,725,310   | 32,677           |
| Net Cash Provided (Used) by Operating Activities             | \$3,389,169        | \$790,466   | (\$14,229)       | \$4,165,406 | (\$14,720)       |

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

At December 31, 1997, the Water and Sewer Funds had outstanding liabilities of \$135,973 and \$306,759 respectively for certain capital assets. The Water Funds received \$3,090,645 and the Sewer Funds received \$1,594,844 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, 1997**

---

---

**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**

---

**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.

Joint Venture without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 19 "Joint Venture."

**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 nonexpendable trust fund and agency funds. The expendable trust fund is accounted for and reported similarly to governmental funds. The nonexpendable 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, 1997, 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 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 1997.

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 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. 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. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures which appear 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.

## 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<br>Over Expenditures and Other Uses |                             |                          |                              |
|--|---|-----------------------------|--------------------------|------------------------------|
|  | General<br>Fund   | Special<br>Revenue<br>Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds |
| GAAP Basis (as reported)   | (\$122,191)   | \$3,204,066                 | \$77,759                 | \$6,889,621                  |
| Increase (Decrease):   |   |                             |                          |                              |
| Accrued Revenues at<br>December 31, 1997<br>received during 1998 | (3,001,339)   | (532,126)                   | 0                        | (15,822)                     |
| Accrued Revenues at<br>December 31, 1996<br>received during 1997 | 2,761,862   | 1,040,924                   | 0                        | 36,447                       |
| Accrued Expenditures at<br>December 31, 1997<br>paid during 1998 | 1,060,366   | 1,821,818                   | 0                        | 771,875                      |
| Accrued Expenditures at<br>December 31, 1996<br>paid during 1997 | (990,317)   | (2,529,158)                 | (264)                    | (445,296)                    |
| 1996 Prepays for 1997  | 157,928   | 20,186                      | 0                        | 0                            |
| 1997 Prepays for 1998  | (136,373)   | (18,328)                    | 0                        | 0                            |
| Interfund Loans Receivable, 1996                                 | 346,278   | 85,337                      | 0                        | 0                            |
| Interfund Loans Receivable, 1997                                 | (431,275)   | 0                           | 0                        | 0                            |
| Cash with Fiscal Agent, 1996                                     | 0   | 0                           | 0                        | 1,321,758                    |
| Cash with Fiscal Agent, 1997                                     | 0   | 0                           | 0                        | (1,216,093)                  |
| Interfund Loans Payable, 1996                                    | 0   | (6,000)                     | (170,675)                | (351,596)                    |
| Interfund Loans Payable, 1997                                    | 0   | 42,980                      | 85,337                   | 2,405,323                    |
| Note Proceeds  | 0   | 0                           | 0                        | 3,670,000                    |
| Note Retirements   | 0   | 0                           | 0                        | (7,223,000)                  |
| Outstanding Encumbrances   | (725,856)   | (2,332,795)                 | 0                        | (4,433,333)                  |
| Budget Basis   | <u>(\$1,080,917)</u>  | <u>\$796,904</u>            | <u>(\$7,843)</u>         | <u>\$1,409,884</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 or have original maturity dates of three months or less.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 4 "Cash, Cash Equivalents and Investments."

**F. Investments**

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

**G. Inventory of Supplies**

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental 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. There was no interest capitalized for governmental funds during 1997.

**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.

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              | 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                          |
|                                       | Crime Victim Grant Fund                        |
|                                       | Youth Services Subsidy Fund                    |
|                                       | Delinquent Real Estate Tax and Assessment Fund |
|                                       | Warren County Solid Waste District             |
|                                       | Job Training Partnership Act Fund              |
|                                       | 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 which have not established trust agreements to set aside assets for the benefit of participants and their beneficiaries are 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, interfund loans, debt service 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.



**NOTE 2 - PRIOR PERIOD ADJUSTMENTS AND CHANGE IN ACCOUNTING PRINCIPLE**

The restricted cash and cash equivalents balance at December 31, 1996 has been restated from the amount previously reported for the Water Fund (enterprise fund) due to duplicate reporting of contractual service expenses in previous years. The December 31, 1996 balances for the General Fixed Asset Account Group fixed assets and construction in progress are being restated as an increase and decrease respectively due to errors in reporting property, plant and equipment. The Clerk of Courts agency fund cash with fiscal agent balance at December 31, 1996 has been restated due to previous errors in reconciling the outstanding cash balances.

The Internal Revenue Code previously required that Section 457 deferred compensation plan assets remain the property of the employer government until available to the employee or beneficiary. Under these regulations, plan assets are recorded in the County's Deferred Compensation agency fund.

Recent changes to the Internal Revenue Code require Section 457 plan assets to be held in trust for the exclusive benefit of employees. These plans must establish trust agreements prior to January 1, 1999. GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans," requires that such assets held in trust not be reflected on the employee government's financial statements.

During 1997, the County Commissioner's Association Deferred Compensation Plan adopted a trust agreement. Accordingly, agency fund assets as of December 31, 1996 have been reduced in the amount of \$2,230,370. County employees may also participate in the Ohio Public Employees Deferred Compensation Plan. As of December 31, 1997 this plan has not yet established a trust agreement, and accordingly the assets of this plan are recorded in the County's Deferred Compensation agency fund. Funds on deposit with the Ohio Public Employees Deferred Compensation Plan increased from the amount previously reported at December 31, 1996 in the amount of \$144,836 due to the omission of the balances on hand for employees of the Board of Mental Retardation Fund. The net result of these two adjustments is a decrease to the Deferred Compensation agency fund for funds on deposit with the deferred compensation board in the amount of \$2,085,534.

The restatement resulted in adjustments to December 31, 1996 account balances as follows:

| Description  | General |                               |                    |                          |
|--|---------|-------------------------------|--------------------|--------------------------|
|  | Water   | Fixed Assets<br>Account Group | Clerk of<br>Courts | Deferred<br>Compensation |
| Cash with Fiscal Agent                               | \$0     | N/A                           | (\$131,088)        | \$0                      |
| Funds on Deposit with<br>Deferred Compensation Board | 0       | N/A                           | 0                  | (2,085,534)              |
| Restricted Assets:                                   |         |                               |                    |                          |
| Cash and Cash Equivalents                            | 7,500   | N/A                           | 0                  | 0                        |
| Fixed Assets   | 0       | \$14,203                      | 0                  | 0                        |
| Construction in Progress                             | 0       | (273,637)                     | 0                  | 0                        |
| Investment in General Fixed Assets                   | 0       | (259,434)                     | 0                  | 0                        |
| Deferred Compensation Payable                        | 0       | N/A                           | 0                  | (2,085,534)              |
| Deposits Held Due to Others                          | 0       | N/A                           | (131,088)          | 0                        |
| Retained Earnings                                    | 7,500   | N/A                           | 0                  | 0                        |

**NOTE 3 - DEFICIT FUND EQUITIES**

At December 31, 1997 the following funds had a deficit in fund balance:

| Fund                              | Deficit   |
|-----------------------------------|-----------|
| Special Revenue:                  |           |
| Crime Victim Grant Fund           | \$1,164   |
| Job Training Partnership Act Fund | 8,355     |
| Debt Service:                     |           |
| Tax Increment Financing Fund      | 71,987    |
| Capital Projects:                 |           |
| Water Extension Projects Fund     | 1,900,970 |
| Sewer Extension Projects Fund     | 110,128   |
| Airport Construction Fund         | 4,042     |

The fund deficits arise from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. The budgetary deficit in the Job Training Partnership Act Fund (special revenue fund) results from recording \$79,450 in encumbrances as expenditures. Deficits do not exist for any of the above noted funds under the cash basis of accounting. The General Fund provides operating transfers when cash is required, not when accruals occur.

**NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with 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.

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

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:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

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

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

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

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

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, 1997 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.

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.

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

**A. Deposits**

At year end the carrying amount of the County's deposits was \$37,507,286 and the bank balance was \$39,898,800. Federal depository insurance covered \$630,383 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3. The County had \$229,940 in undeposited cash on hand at December 31, 1997 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>         | <u>Category 2</u>  | <u>Category 3</u>   | <u>Carrying Amount</u> | <u>Market Value</u> |
|--|--------------------|---------------------|------------------------|---------------------|
| United States Treasury Notes           | \$5,989,332        | \$0                 | \$5,989,332            | \$6,017,187         |
| Government Securities                  | 0                  | 20,516,522          | 20,516,522             | 20,613,882          |
| <b>Total Categorized</b>               | <b>5,989,332</b>   | <b>20,516,522</b>   | <b>26,505,854</b>      | <b>26,631,069</b>   |
| <br><u>Non-Categorized Investments</u> |                    |                     |                        |                     |
| Deferred Compensation                  | N/A                | N/A                 | 2,830,881              | 2,830,881           |
| STAR Ohio                              | N/A                | N/A                 | 17,350,677             | 17,350,677          |
| Money Market Mutual Funds              | N/A                | N/A                 | 186,707                | 186,707             |
| <b>Total Non-Categorized</b>           | <b>N/A</b>         | <b>N/A</b>          | <b>20,368,265</b>      | <b>20,368,265</b>   |
| <b>Total Investments</b>               | <b>\$5,989,332</b> | <b>\$20,516,522</b> | <b>\$46,874,119</b>    | <b>\$46,999,334</b> |

**C. Cash with Fiscal Agent**

The County had cash with fiscal agent in the amount of \$3,069,281 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.

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

**D. Reconciliation of Cash, Cash Equivalents and Investments (Continued)**

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<br>Equivalents * | Investments         |
|---|--------------------------------|---------------------|
| Per Combined Balance Sheet                                    | \$84,849,745                   | \$0                 |
| Investments:  |                                |                     |
| STAR Ohio   | (17,350,677)                   | 17,350,677          |
| U.S. Treasury Notes   | (5,989,332)                    | 5,989,332           |
| Government Securities   | (20,516,522)                   | 20,516,522          |
| Money Market Mutual Funds                                     | (186,707)                      | 186,707             |
| Funds on Deposit with Deferred<br>Compensation Administrators | 0                              | 2,830,881           |
| Per GASB Statement No. 3                                      | <u>\$40,806,507</u>            | <u>\$46,874,119</u> |

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

**E. Component Unit**

Cash and cash equivalents in the amount of \$76,475 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. At year end the carrying amount of PSU deposits was \$77,808 and the bank balance was \$80,799. Federal depository insurance covered \$80,799 of the bank balance. The non-categorized investment carrying amount and market value of PSU is \$1,333 which is a money market mutual fund.

NOTE 5- TAXES

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 1997 were levied after October 1, 1996 on assessed values as of January 1, 1996, 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.

NOTE 5- TAXES (Continued)

**A. Property Taxes** (Continued)

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, 1997 was \$1.00 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 1997 property tax levy was based totaled \$2,241,404,811 which was comprised of \$1,817,904,590 in real property, and \$423,500,221 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. However, because sales tax revenues have been significant, the County, at this time, has levied only .100 percent (1.00 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

NOTE 6 - RECEIVABLES

Receivables at December 31, 1997, consisted of taxes, accounts receivable, special assessments, interest, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 1997, represent interfund receivables and payables:

|  | Interfund |           |
|--|-----------|-----------|
|  | Due To    | Due From  |
| General Fund                             | \$77,825  | \$16,875  |
| Special Revenue Funds:                   |           |           |
| Motor Vehicle and Gas Tax                | 0         | 1,704     |
| Human Services                           | 0         | 10,095    |
| Board of Mental Retardation              | 0         | 2,230     |
| Dog and Kennel                           | 0         | 613       |
| Children's Trust                         | 3,600     | 0         |
| Youth Services Subsidy                   | 0         | 35,270    |
| Solid Waste                              | 24        | 2,930     |
| Job Training Partnership Act             | 0         | 4,810     |
| Child Support Enforcement                | 0         | 16,213    |
| Emergency Management                     | 0         | 196       |
| Community Development                    | 0         | 218       |
| Drug Law Enforcement                     | 419       | 0         |
| Law Enforcement Trust                    | 0         | 419       |
| Children Services Board                  | 7,875     | 7,037     |
| Court Computer                           | 0         | 3,551     |
| Total Special Revenue Funds              | 11,918    | 85,286    |
| Enterprise Funds:                        |           |           |
| Water                                    | 2,723     | 5,643     |
| Sewer                                    | 0         | 1,773     |
| Total Enterprise Funds                   | 2,723     | 7,416     |
| Internal Service Funds:                  |           |           |
| Health Insurance                         | 0         | 183       |
| Vehicle Maintenance                      | 8,525     | 0         |
| Communications                           | 428       | 0         |
| Gasoline                                 | 8,341     | 0         |
| Total Internal Service Funds             | 17,294    | 183       |
| Total Interfund Receivables and Payables | \$109,760 | \$109,760 |



WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

---

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1997 represent interfund loans receivable and payable:

|                              | Interfund Loans |             |
|------------------------------|-----------------|-------------|
|                              | Receivables     | Payables    |
| General Fund                 | \$431,275       | \$0         |
| Special Revenue Funds:       |                 |             |
| Dog and Kennel               | 0               | 25,000      |
| Sheriff Grants               | 0               | 17,980      |
| Total Special Revenue Funds  | 0               | 42,980      |
| Debt Service Fund:           |                 |             |
| Tax Increment Financing      | 0               | 85,337      |
| Capital Projects Funds:      |                 |             |
| Water Extension Projects     | 0               | 1,952,365   |
| Sewer Extension Projects     | 0               | 150,000     |
| Airport Construction         | 0               | 45,106      |
| Project 21 Road Construction | 0               | 257,852     |
| Total Capital Projects Funds | 0               | 2,405,323   |
| Enterprise Funds:            |                 |             |
| Water                        | 1,952,365       | 0           |
| Sewer                        | 150,000         | 0           |
| Total Enterprise Funds       | 2,102,365       | 0           |
| Total Interfund Loans        | \$2,533,640     | \$2,533,640 |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

---

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 1997 represent operating transfers in and transfers out:

| <u>Fund</u>                       | <u>Transfer In</u> | <u>Transfer Out</u> |
|-----------------------------------|--------------------|---------------------|
| General Fund                      | \$0                | \$9,288,931         |
| Special Revenue Funds:            |                    |                     |
| Human Services                    | 455,390            | 0                   |
| Dog and Kennel                    | 33,200             | 0                   |
| Youth Services Subsidy            | 421,246            | 0                   |
| Crime Victim Grant                | 9,326              | 0                   |
| Child Support Enforcement         | 50,300             | 0                   |
| Emergency Management              | 94,914             | 0                   |
| Community Development             | 18,600             | 0                   |
| Children Services Board           | 1,000,000          | 0                   |
| Hazardous Material Emergency Plan | 11,241             | 0                   |
| County Transit                    | 79,150             | 0                   |
| Total Special Revenue Funds       | <u>2,173,367</u>   | <u>0</u>            |
| Debt Service Funds:               |                    |                     |
| East Street Building Improvement  | 51,500             | 0                   |
| Court Building Construction       | 113,603            | 0                   |
| Total Debt Service Funds          | <u>165,103</u>     | <u>0</u>            |
| Capital Projects Funds:           |                    |                     |
| County Construction Projects      | 6,949,827          | 0                   |
| Airport Construction              | 634                | 0                   |
| Total Capital Projects Funds      | <u>6,950,461</u>   | <u>0</u>            |
| Totals                            | <u>\$9,288,931</u> | <u>\$9,288,931</u>  |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9 - FIXED ASSETS

**A. General Fixed Assets**

A summary of changes for the year ended December 31, 1997, in the General Fixed Assets Account Group follows:

| Category                               | Restated             |              |               | December 31,<br>1997 |
|--|----------------------|--------------|---------------|----------------------|
|  | December 31,<br>1996 | Additions    | Deletions     |                      |
| Land and Land Improvements             | \$1,439,874          | \$22,622     | (\$6,313)     | \$1,456,183          |
| Buildings, Structures and Improvements | 9,865,927            | 7,805,397    | (21,013)      | 17,650,311           |
| Furniture, Fixtures and Equipment      | 11,288,937           | 2,166,130    | (792,652)     | 12,662,415           |
| Construction in Progress               | 14,327,620           | 964,365      | (8,804,639)   | 6,487,346            |
| Totals                                 | \$36,922,358         | \$10,958,514 | (\$9,624,617) | \$38,256,255         |

**Construction in Progress:**

County governmental construction projects in progress as of December 31, 1997 total \$6,487,346.

This amount is comprised of the following projects:

|                                    |                    |
|------------------------------------|--------------------|
| New Juvenile Justice Center        | \$5,274,440        |
| Fairgrounds Cattle Barn            | 497,115            |
| Old Courthouse Renovation          | 492,264            |
| New County Administration Building | 219,819            |
| East Street Restroom Upgrade       | 3,708              |
| Total Construction in Progress     | <u>\$6,487,346</u> |

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 1997 follows:

| Category                               | Enterprise   | Internal | Total        |
|--|--------------|----------|--------------|
|  |              | Service  |              |
| Land                                   | \$410,394    | \$0      | \$410,394    |
| Land Improvements                      | 67,425,609   | 0        | 67,425,609   |
| Buildings, Structures and Improvements | 23,207,847   | 0        | 23,207,847   |
| Furniture, Fixtures and Equipment      | 4,979,834    | 10,834   | 4,990,668    |
| Property, Plant and Equipment          | 96,023,684   | 10,834   | 96,034,518   |
| Accumulated Depreciation               | (23,204,757) | (7,595)  | (23,212,352) |
| Construction in Progress               | 26,593,156   | 0        | 26,593,156   |
| Property, Plant and Equipment          | \$99,412,083 | \$3,239  | \$99,415,322 |

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

---

**NOTE 9 - 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, 1997 total \$26,593,156. This amount is comprised of the following projects:

|   |                     |
|---|---------------------|
| South Water System Improvements             | \$13,158,145        |
| Lower Little Miami Upgrade Phase II         | 9,882,761           |
| Turtlecreek Union Road Water Main Extension | 3,168,636           |
| Various Other Water Projects                | 230,528             |
| Various Other Sewer Projects                | 153,086             |
| Total Construction in Progress              | <u>\$26,593,156</u> |

The South Water System Improvements include three new wells, a raw water transmission main, a two million gallon clear well and a water treatment plant which increases the water treatment capacity from three million to six million gallons per day (mgd). The South Projects will be completed in July of 1998 at a total projected cost of \$13,323,857. The Lower Little Miami Wastewater Treatment Plant Upgrade - Phase II increases the wastewater treatment capacity from 3.6 mgd to 7.2 mgd. The upgrade will be completed in June of 1998 at a total cost of \$10,015,640. The Turtlecreek Union Road Water Main Extension includes water mains which will initially expand the capacity of the existing water service to approximately 320 new customers and has the capacity to serve 4,000 new customers. The anticipated completion date is November 1998 with a total cost of \$4,063,025.

**NOTE 10 - 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 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."

**1. Pension Benefits**

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the Public Employees Retirement System of Ohio (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 or 1-800-222-7377.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

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

1. Pension Benefits (Continued)

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 1997 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 5.48% 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, 1997, 1996 and 1995 were \$3,130,954, \$2,849,414 and \$2,566,436, respectively, for employees of the County and \$312,864, \$283,369 and \$284,628, 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 and to primary survivor recipients of such retirants. 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 post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 1997 employer contribution rate (identified above) that was used to fund health care for the year 1997 was \$1,178,515, (5.11% of covered payroll) for employees other than law enforcement and \$107,235 (5.48% of covered payroll) for law enforcement employees.

Other Postemployment Benefits (OPEB) are financed through employer contributions and investment earnings thereon. Funding and accounting were on a pay-as-you-go basis. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. Expenditures for other postemployment benefits during 1997 were \$393,559,827. As of December 31, 1997, the unaudited estimated net assets available for future OPEB payments were \$8,292,570,002. The number of benefit recipients eligible for OPEB at December 31, 1997 was 113,906.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

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

The STRS of Ohio is not currently reporting pursuant to GASB Statements No. 25 and No. 26, but intends to do so in future reporting periods. The following information was provided by the STRS of Ohio to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

**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.

The 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 STRS 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.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 1997, 1996 and 1995 were \$100,486, \$103,240 and \$95,110, respectively, which were equal to the required contributions for each year.

**2. Other Postemployment Benefits**

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 Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions equal to 2% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$1,860 million at June 30, 1997. For the fiscal year ended June 30, 1997, the net health care costs paid by STRS were \$192,077,000. There were 88,718 eligible benefit recipients.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Deferred Compensation

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

The amended Internal Revenue Code Section 457 states that all new eligible deferred compensation plans are to be held in trust for the exclusive benefit of participants and their beneficiaries and that all existing plans are required to comply with this requirement by January 1, 1999. The existing plans available to County employees are Ohio Employees Deferred Compensation Plan and the County Commissioners Association of Ohio Deferred Compensation Program (CCAO). During 1997 CCAO did establish a trust fund to comply with the amended section of code. Early implementation of GASB 32 for the CCAO trust required a restatement of Agency fund beginning balance for Deferred Compensation. The CCAO deferred compensation trust which had a balance of \$2,230,370 at January 1, 1997 will no longer be reported on the County's balance sheet.

The amounts of compensation deferred under the existing Ohio Employees Deferred Compensation Plan, 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 plan), subject to the claims of the County's general creditors until such time as a trust is formed.

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

The County offers the following plan:

| Plan  | Market Value<br>of Amount on Deposit<br>December 31, 1997 |
|---|---|
| Ohio Public Employees Deferred Compensation | \$2,830,881   |

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

NOTE 11 - OTHER EMPLOYEE BENEFITS (Continued)

**B. Compensated Absences**

For governmental funds, the County records a liability for accumulated unused vacation time when earned, for all employees with more than one year service. The county records a liability for accumulated unused sick leave owed to eligible employees in the period the employee becomes eligible to receive payment 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, 1997, the County's accumulated, unpaid compensated absences amounted to \$3,373,756. Of this amount \$2,998,621 is recorded in the General Long-Term Obligations Account Group, \$365,580 is recorded in the proprietary funds and the following are current liabilities recorded in each fund: \$1,238 for the General Fund, \$1,046 for the Board of Mental Retardation Fund, \$6,519 for the Dog and Kennel Fund, and \$752 for the Youth Service Subsidy Fund.

At December 31, 1997 the liability recorded in the General Long-Term Obligations Account Group representing unpaid vacation time, sick leave and compensatory time was as follows:

|               | <u>Hours</u>   | <u>Amount</u>      |
|---------------|----------------|--------------------|
| Vacation Time | 70,155         | \$1,115,890        |
| Sick Time     | 109,158        | 1,882,731          |
| Total         | <u>179,313</u> | <u>\$2,998,621</u> |



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 12 - NOTES PAYABLE**

The County has pledged its full faith and credit as collateral for the general obligation notes. All notes have been issued in anticipation of long-term bond financing. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

|   | <u>Balance<br/>January 1,<br/>1997</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance<br/>December 31,<br/>1997</u> |
|---|--|------------------|--------------------|--|
| <b>Special Assessment Notes:</b>          |  |                  |                    |  |
| Capital Projects Notes Payable:           |  |                  |                    |  |
| 4.60% Water, Sewer and Road Improvement * | \$3,553,000                            | \$3,670,000      | (\$7,223,000)      | \$0                                      |

\* Dated 6/2/97, Matures 9/15/97

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 13 - 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. 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 \$75,164.

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 1997 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was 1.35% for the Water Fund and 1.54% for the Sewer Fund. These ratios increase to 3.00% for the Water Fund and 3.79% 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 \$14.14 million of additional unvoted general obligation debt.

| Year Issued                             | Maturity Date | Interest Rate |                | Balance December 31, 1996 | Issued (Retired) | Balance December 31, 1997 |
|---|---------------|---------------|----------------|---------------------------|------------------|---------------------------|
| <b>Enterprise Funds Long-Term Debt:</b> |               |               |                |                           |                  |                           |
| Mortgage Revenue Bonds:                 |               |               |                |                           |                  |                           |
| 1987                                    | Sewer         | 2012          | 8.351%         | \$1,440,000               | (\$50,000)       | \$1,390,000               |
| 1987                                    | Sewer         | 2007          | 7.987%         | 1,155,000                 | (70,000)         | 1,085,000                 |
| 1992                                    | Sewer         | 2016          | 3.600% 6.700%  | 1,335,747                 | (34,535)         | 1,301,212                 |
| 1992                                    | Water         | 2016          | 3.400% 6.600%  | 6,675,086                 | (177,996)        | 6,497,090                 |
| 1993                                    | Sewer         | 2015          | 2.580% 5.450%  | 4,776,471                 | (158,228)        | 4,618,243                 |
| 1993                                    | Water         | 2015          | 2.550% 5.450%  | 5,973,020                 | (197,781)        | 5,775,239                 |
| 1994                                    | Water         | 2019          | 3.900% 5.750%  | 10,004,621                | (231,493)        | 9,773,128                 |
| 1995                                    | Sewer         | 2020          | 3.800% 5.450%  | 3,093,275                 | (68,464)         | 3,024,811                 |
| Total Mortgage Revenue Bonds            |               |               |                | 34,453,220                | (988,497)        | 33,464,723                |
| OWDA Loan                               |               | 2006          | 7.110% 11.350% | 3,268,478                 | (251,892)        | 3,016,586                 |
| Total Enterprise Long-Term Debt         |               |               |                | \$37,721,698              | (\$1,240,389)    | \$36,481,309              |

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

| Year Issued  | Maturity Date | Interest Rate  | Balance December 31, 1996 | Issued (Retired) | Balance December 31, 1997 |
|--|---------------|----------------|---------------------------|------------------|---------------------------|
| <b>General Long-Term Debt:</b>                                   |               |                |                           |                  |                           |
| Unvoted General Obligation Bonds:                                |               |                |                           |                  |                           |
| 1988 East Street Building Improvement                            | 2008          | 7.500%         | \$420,000                 | (\$20,000)       | \$400,000                 |
| 1991 General Obligation Building Project                         | 2011          | 5.95 - 8.850%  | 1,065,000                 | (45,000)         | 1,020,000                 |
| 1995 TIF Water   |               | 4.05 - 5.500%  | 4,240,000                 | (125,000)        | 4,115,000                 |
| 1995 TIF Water   |               | 4.00 - 5.450%  | 2,770,000                 | (30,000)         | 2,740,000                 |
| Total Unvoted General Obligation Bonds                           |               |                | 8,495,000                 | (220,000)        | 8,275,000                 |
| Special Assessment Bonds:  |               |                |                           |                  |                           |
| 1991 Columbia Road Improvement                                   | 2001          | 5.95 - 8.850%  | 1,135,000                 | (200,000)        | 935,000                   |
| 1978 Waterline   | 1997          | 6.000%         | 700                       | (700)            | 0                         |
| 1982 Waterline   | 2002          | 11.750%        | 6,000                     | (1,000)          | 5,000                     |
| 1988 Waterline   | 2008          | 7.750%         | 101,000                   | (9,000)          | 92,000                    |
| 1988 Waterline Plan  | 1997          | 7.500%         | 630                       | (630)            | 0                         |
| 1980 Water and Sewer   | 2000          | 7.250%         | 40,000                    | (10,000)         | 30,000                    |
| 1983 Water and Sewer   | 2003          | 9.750%         | 90,000                    | (15,000)         | 75,000                    |
| 1981 Sewer   | 2001          | 12.375%        | 345,000                   | (70,000)         | 275,000                   |
| 1982 Sewer Plan  | 2002          | 11.750%        | 24,000                    | (4,000)          | 20,000                    |
| 1986 Sewer   | 2006          | 6.340%         | 765,000                   | (75,000)         | 690,000                   |
| 1989 Water and Sewer   | 2010          | 7.35 - 7.450%  | 455,000                   | (20,000)         | 435,000                   |
| 1990 Waterline   | 2001          | 5.95 - 8.850%  | 110,000                   | (5,000)          | 105,000                   |
| 1991 Water System  | 2011          | 5.95 - 8.850%  | 640,000                   | (25,000)         | 615,000                   |
| 1992 Morrow-Rochester Sewer                                      | 2012          | 6.100%         | 3,289,300                 | (132,600)        | 3,156,700                 |
| 1992 Vivian Drive Sewer  | 2012          | 6.100%         | 20,700                    | (800)            | 19,900                    |
| 1992 Shaker Road Water   | 2012          | 6.100%         | 112,400                   | (4,400)          | 108,000                   |
| 1992 Routt Lane Water  | 2012          | 6.100%         | 49,200                    | (1,900)          | 47,300                    |
| 1992 Sherman Terrace Water                                       | 2012          | 6.100%         | 232,200                   | (9,100)          | 223,100                   |
| 1992 Hathaway Road Water   | 2012          | 6.100%         | 31,200                    | (1,200)          | 30,000                    |
| 1993 Water and Sewer   | 2013          | 2.80 - 5.850%  | 950,000                   | (40,000)         | 910,000                   |
| 1994 Water   | 2014          | 6.550%         | 1,620,000                 | (50,000)         | 1,570,000                 |
| 1996 Sewer   | 2016          | 6.125 - 6.200% | 342,770                   | (20,770)         | 322,000                   |
| 1997 Waterstone  | 2016          | 6.125 - 6.200% | 0                         | 3,460,000        | 3,460,000                 |
| Total Special Assessment Bonds<br>(with governmental commitment) |               |                | 10,360,100                | 2,763,900        | 13,124,000                |
| 1994 State 166 Loan  | 2018          | 4.000%         | 5,060,000                 | 0                | 5,060,000                 |
| Total General Long-Term Debt                                     |               |                | 23,915,100                | 2,543,900        | 26,459,000                |
| <b>Other Long-Term Obligations:</b>                              |               |                |                           |                  |                           |
| Compensated Absences   |               |                | 2,686,621                 | 312,000          | 2,998,621                 |
| Estimated Liability for Claims and Judgements                    |               |                | 0                         | 3,828,416        | 3,828,416                 |
| Capital Leases   |               |                | 51,800                    | (14,701)         | 37,099                    |
| Total Other Long-Term Obligations                                |               |                | 2,738,421                 | 4,125,715        | 6,864,136                 |
| Total General Long-Term Debt and Other Long-Term Obligations     |               |                | \$26,653,521              | \$6,669,615      | \$33,323,136              |

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

The principal amount of the County's special assessment debt outstanding at December 31, 1997, \$13,124,000, is general obligation debt (backed by the full faith and credit of the County) that is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$1,372,988 in the Special Assessment Debt Service Fund at December 31, 1997 is reserved for the retirement of outstanding special assessment bonds.

A summary of the County's future debt service requirements including principal and interest at December 31, 1997 follows:

**A. Bonded Debt**

| Years           | General<br>Obligation<br>Bonds | Water<br>Revenue<br>Bonds | Sewer<br>Revenue<br>Bonds | Special<br>Assessment<br>Bonds | A<br>Subtotals      |
|-----------------|--------------------------------|---------------------------|---------------------------|--------------------------------|---------------------|
| 1998            | \$704,787                      | \$2,060,264               | \$1,105,543               | \$1,622,413                    | \$5,493,007         |
| 1999            | 707,558                        | 2,058,121                 | 1,102,567                 | 1,594,608                      | 5,462,854           |
| 2000            | 714,370                        | 1,947,245                 | 1,092,758                 | 1,587,392                      | 5,341,765           |
| 2001            | 709,840                        | 1,938,578                 | 1,106,600                 | 1,555,011                      | 5,310,029           |
| 2002            | 714,595                        | 1,939,438                 | 1,097,545                 | 1,202,125                      | 4,953,703           |
| 2003-2007       | 3,656,297                      | 9,668,997                 | 5,496,717                 | 5,761,870                      | 24,583,881          |
| 2008-2012       | 3,668,381                      | 9,660,537                 | 4,686,470                 | 5,052,743                      | 23,068,131          |
| 2013-2017       | 2,554,550                      | 8,019,513                 | 2,905,907                 | 1,855,876                      | 15,335,846          |
| 2018-Thereafter | 0                              | 1,614,400                 | 713,732                   | 0                              | 2,328,132           |
| <b>Totals</b>   | <b>\$13,430,378</b>            | <b>\$38,907,093</b>       | <b>\$19,307,839</b>       | <b>\$20,232,038</b>            | <b>\$91,877,348</b> |

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

| Years           | OWDA<br>Loans      | State 166<br>Loan  | Capital<br>Leases | B<br>Subtotals      | A & B<br>Totals      |
|-----------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| 1998            | \$487,072          | \$0                | \$16,862          | \$503,934           | \$5,996,941          |
| 1999            | 487,072            | 0                  | 10,506            | 497,578             | 5,960,432            |
| 2000            | 487,072            | 0                  | 9,877             | 496,949             | 5,838,714            |
| 2001            | 487,072            | 0                  | 5,652             | 492,724             | 5,802,753            |
| 2002            | 487,072            | 0                  | 0                 | 487,072             | 5,440,775            |
| 2003-2007       | 1,704,751          | 0                  | 0                 | 1,704,751           | 26,288,632           |
| 2008-2012       | 0                  | 4,634,965          | 0                 | 4,634,965           | 27,703,096           |
| 2013-2017       | 0                  | 4,794,790          | 0                 | 4,794,790           | 20,130,636           |
| 2018-Thereafter | 0                  | 180,781            | 0                 | 180,781             | 2,508,913            |
| <b>Totals</b>   | <b>\$4,140,111</b> | <b>\$9,610,536</b> | <b>\$42,897</b>   | <b>\$13,793,544</b> | <b>\$105,670,892</b> |

**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, 1997, the principal balance of these issues was \$295,000 and there was \$282,547 of principal and interest on deposit with the trustee. The maturity value of U.S. Treasury investments for these defeased issues is \$349,384.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

C. Defeased Debt (Continued)

| Water Revenue Issues                 | Date<br>Defeased | Balance<br>(at time of<br>defeasance) | Balance<br>Outstanding at<br>December 31, 1997 |
|--------------------------------------|------------------|---------------------------------------|--|
| Lebanon Area                         | October 1981     | \$465,000                             | \$70,000                                       |
| Franklin Area                        | October 1981     | 295,000                               | 44,000   |
| Pennyroyal Area                      | December 1988    | 108,000                               | 59,000   |
| Deerfield-Hamilton Area              | June 1980        | 675,000                               | 100,000  |
| Deerfield-Hamilton, Kings Mills Area | June 1980        | 106,000                               | 22,000   |

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, 1997 there were twenty-eight (28) series of industrial revenue bonds outstanding. The aggregate principal amount payable for these series issued prior the January 1, 1997, could not be determined; however, their original issue amounts totaled \$86,180,092.

NOTE 14 - CAPITAL LEASES

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1997, are as follows:

| Year Ending December 31,   | Capital Leases  |
|--|-----------------|
| 1998   | \$16,862        |
| 1999   | 10,506          |
| 2000   | 9,877           |
| 2001 *   | 5,652           |
| Minimum Lease Payments   | 42,897          |
| Less amount representing interest<br>at the County's incremental<br>borrowing rate of interest | (5,798)         |
| Present value of minimum lease payments  | <u>\$37,099</u> |

\* No payment required past 2001

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

---

**NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

As of December 31, 1997, 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:

| Projects   | Remaining<br>Construction<br>Commitment | Expected<br>Date of<br>Completion |
|--|---|-----------------------------------|
| Old Courthouse Renovation                                | \$1,781,182                             | 1998                              |
| Fair ground Cattle Barn                                  | 20,906                                  | 1998                              |
| Turtlecreek Union Water Main Extension                   | 902,115                                 | 1998                              |
| Drake Road Water Improvement                             | 105,549                                 | 1998                              |
| South Water Treatment Plant                              | 118,153                                 | 1998                              |
| South Wells and Raw Water Mains                          | 47,559                                  | 1998                              |
| Lower Little Miami Wastewater Treatment Plant - Phase II | 60,205                                  | 1998                              |
| Corwin Booster Station Improvement                       | 299,216                                 | 1998                              |
| Total  | <u>\$3,334,885</u>                      |                                   |

**NOTE 16- 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 \$130,390 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

**NOTE 17- 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 is currently in the preliminary stages of litigation for which the plaintiff has filed a complaint. Based upon the preliminary and incomplete information received at this time a loss contingency is possible but cannot be estimated.

The County has lost a lawsuit in which damages were awarded in the amount of \$3,828,416. The County is vigorously appealing this case. Should our appeal be unsuccessful, in accordance with FASB Statement No. 5, the estimated liability for claims and judgments has been recorded in the General Long-Term Obligation Account Group. If after our appeal an award is granted, insurance will cover approximately \$950,000 of the liability.

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, 1997, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

**NOTE 18- RISK MANAGEMENT**

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

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of forty-eight 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.

Insurance coverages were increased 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. In the event that the County's appeal of the lawsuit discussed in Note 17 is denied, liability insurance will cover approximately \$950,000 of the liability while the County will have to pay \$2,878,416.

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 \$511,880, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 1997 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.

**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 18- RISK MANAGEMENT (Continued)**

Changes in each of the fund's claims liability amount in 1997 were:

|         | Balance at<br>December 31, 1996 | Current Year<br>Claims | Claim<br>Payments | Balance at<br>December 31, 1997 |
|---------|---------------------------------|------------------------|-------------------|---------------------------------|
| County: |                                 |                        |                   |                                 |
| 1996    | \$535,209                       | \$3,624,607            | (\$3,359,360)     | \$800,456                       |
| 1997    | 800,456                         | 2,483,286              | (2,845,831)       | 437,911                         |
| MRDD:   |                                 |                        |                   |                                 |
| 1996    | \$87,479                        | \$404,746              | (\$445,442)       | \$46,783                        |
| 1997    | 46,783                          | 412,758                | (385,572)         | 73,969                          |

**NOTE 19- 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.

A summary of the unaudited cash basis financial information for the year ended December 31, 1997 is presented below:

|             | Warren/Clinton Counties<br>Recovery Services |
|-------------|--|
| Assets      | \$1,317,019                                  |
| Fund Equity | 1,317,019                                    |
| Revenues    | 8,357,642                                    |
| Expenses    | 7,892,918                                    |
| Net Income  | 464,724                                      |



**WARREN COUNTY, OHIO**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

**NOTE 20- FOOD STAMP PROGRAM**

During 1997 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 1997 in the Department of Human Services was as follows:

|   |                  |
|---|------------------|
| Balance at Beginning of Year              | \$1,182,538      |
| Amount Received for Distribution          | 2,322,948        |
| Amount Distributed to Entitled Recipients | (2,618,163)      |
| Balance at End of Year                    | <u>\$887,323</u> |

**NOTE 21- 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, 1997, is summarized as follows:

|                                | Water       | Sewer       | Total       |
|--------------------------------|-------------|-------------|-------------|
| Operating Revenues             | \$4,715,849 | \$3,822,515 | \$8,538,364 |
| Depreciation                   | 890,497     | 1,289,949   | 2,180,446   |
| Operating Income               | 1,248,936   | 26,482      | 1,275,418   |
| Net Income (Loss)              | 364,905     | (608,382)   | (243,477)   |
| Current Capital Contributions  | 6,276,942   | 4,068,200   | 10,345,142  |
| Property, Plant and Equipment: |             |             |             |
| Additions                      | 13,972,043  | 1,779,428   | 15,751,471  |
| Deletions                      | (33,238)    | (177,921)   | (211,159)   |
| Net Working Capital            | 11,958,014  | 7,670,994   | 19,629,008  |
| Total Assets                   | 57,703,688  | 64,011,878  | 121,715,566 |
| Bonds and Loans Payable        | 22,045,457  | 14,435,852  | 36,481,309  |
| Total Equity                   | 35,104,444  | 48,898,218  | 84,002,662  |

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1997:

|                                     | Water Fund          | Sewer Fund          | Total               |
|-------------------------------------|---------------------|---------------------|---------------------|
| Balance at Beginning of Year        | \$23,164,618        | \$41,442,966        | \$64,607,584        |
| Additions:                          |                     |                     |                     |
| Customer Tap in Fees                | 3,186,297           | 2,473,356           | 5,659,653           |
| Contributions by Governmental Funds | 3,090,645           | 1,594,844           | 4,685,489           |
| Deductions:                         |                     |                     |                     |
| Depreciation on Contributed Capital | (119,496)           | (626,182)           | (745,678)           |
| Balance at End of Year              | <u>\$29,322,064</u> | <u>\$44,884,984</u> | <u>\$74,207,048</u> |

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

---

*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 ASSETS ACCOUNT  
GROUP.*

*GENERAL FUND*

---

---

The *General Fund* is used to account for government resources which are not accounted for in any other fund. The *General Fund* balance is available to the County for any 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, 1997**

**GENERAL FUND**

|   | Revised<br>Budget | Actual       | Variance:<br>Favorable<br>(Unfavorable) |
|---|-------------------|--------------|---|
| <u>Revenues:</u>                        |                   |              |   |
| Taxes                                   | \$16,150,000      | \$17,574,558 | \$1,424,558                             |
| Intergovernmental Revenues              | 3,164,273         | 3,413,905    | 249,632                                 |
| Charges for Services                    | 2,951,214         | 3,579,330    | 628,116                                 |
| Licenses and Permits                    | 15,000            | 23,429       | 8,429                                   |
| Investment Earnings                     | 4,212,570         | 4,405,943    | 193,373                                 |
| Fines and Forfeitures                   | 320,152           | 493,479      | 173,327                                 |
| All Other Revenues                      | 434,123           | 1,067,142    | 633,019                                 |
| Total Revenue                           | 27,247,332        | 30,557,786   | 3,310,454                               |
| <u>Expenditures:</u>                    |                   |              |   |
| General Government -                    |                   |              |   |
| Legislative and Executive:              |                   |              |   |
| Commissioners:                          |                   |              |   |
| Personal Services                       | 937,192           | 432,059      | 505,133                                 |
| Contractual Services                    | 997,291           | 678,637      | 318,654                                 |
| Materials and Supplies                  | 77,100            | 71,840       | 5,260                                   |
| Other Expenditures                      | 1,602,544         | 1,518,943    | 83,601                                  |
| Capital Outlay                          | 73,279            | 64,268       | 9,011                                   |
| Total Commissioners                     | 3,687,406         | 2,765,747    | 921,659                                 |
| Auditor:                                |                   |              |   |
| Personal Services                       | 423,015           | 386,664      | 36,351                                  |
| Contractual Services                    | 33,689            | 23,023       | 10,666                                  |
| Materials and Supplies                  | 17,532            | 14,665       | 2,867                                   |
| Other Expenditures                      | 14,430            | 7,830        | 6,600                                   |
| Capital Outlay                          | 21,400            | 19,697       | 1,703                                   |
| Total Auditor                           | 510,066           | 451,879      | 58,187                                  |
| Auditor - Personal Property:            |                   |              |   |
| Personal Services                       | 105,604           | 82,623       | 22,981                                  |
| Materials and Supplies                  | 4,300             | 3,519        | 781                                     |
| Other Expenditures                      | 200               | 0            | 200                                     |
| Total Auditor - Personal Property       | 110,104           | 86,142       | 23,962                                  |
| Auditor - Real Property Valuation:      |                   |              |   |
| Personal Services                       | 92,971            | 92,420       | 551                                     |
| Materials and Supplies                  | 500               | 0            | 500                                     |
| Other Expenditures                      | 500               | 0            | 500                                     |
| Total Auditor - Real Property Valuation | 93,971            | 92,420       | 1,551                                   |
| Treasurer:                              |                   |              |   |
| Personal Services                       | 229,285           | 221,374      | 7,911                                   |
| Contractual Services                    | 5,600             | 2,902        | 2,698                                   |
| Materials and Supplies                  | 14,500            | 9,988        | 4,512                                   |
| Other Expenditures                      | 5,500             | 3,653        | 1,847                                   |
| Capital Outlay                          | 17,500            | 5,248        | 12,252                                  |
| Total Treasurer                         | 272,385           | 243,165      | 29,220                                  |

**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, 1997**

**GENERAL FUND**

|                              | Revised<br>Budget | Actual           | Variance:<br>Favorable<br>(Unfavorable) |
|------------------------------|-------------------|------------------|---|
| <b>Prosecutor:</b>           |                   |                  |   |
| Personal Services            | 894,070           | 868,611          | 25,459                                  |
| Contractual Services         | 24,141            | 20,342           | 3,799                                   |
| Materials and Supplies       | 6,359             | 5,987            | 372                                     |
| Other Expenditures           | 52,342            | 52,117           | 225                                     |
| Capital Outlay               | 11,000            | 8,457            | 2,543                                   |
| Total Prosecutor             | <u>987,912</u>    | <u>955,514</u>   | <u>32,398</u>                           |
| <b>Recorder:</b>             |                   |                  |   |
| Personal Services            | 357,314           | 342,641          | 14,673                                  |
| Contractual Services         | 26,729            | 26,425           | 304                                     |
| Materials and Supplies       | 9,223             | 9,158            | 65                                      |
| Other Expenditures           | 5,000             | 4,996            | 4                                       |
| Capital Outlay               | 14,860            | 13,855           | 1,005                                   |
| Total Recorder               | <u>413,126</u>    | <u>397,075</u>   | <u>16,051</u>                           |
| <b>Board of Elections:</b>   |                   |                  |   |
| Personal Services            | 337,271           | 303,879          | 33,392                                  |
| Contractual Services         | 22,650            | 20,569           | 2,081                                   |
| Materials and Supplies       | 75,290            | 47,100           | 28,190                                  |
| Other Expenditures           | 16,692            | 12,059           | 4,633                                   |
| Capital Outlay               | 21,629            | 14,329           | 7,300                                   |
| Total Board of Elections     | <u>473,532</u>    | <u>397,936</u>   | <u>75,596</u>                           |
| <b>Data Processing:</b>      |                   |                  |   |
| Personal Services            | 971,391           | 885,287          | 86,104                                  |
| Contractual Services         | 355,929           | 253,961          | 101,968                                 |
| Materials and Supplies       | 41,490            | 20,787           | 20,703                                  |
| Other Expenditures           | 21,503            | 7,496            | 14,007                                  |
| Capital Outlay               | 1,125,984         | 943,966          | 182,018                                 |
| Total Data Processing        | <u>2,516,297</u>  | <u>2,111,497</u> | <u>404,800</u>                          |
| <b>Microfilming Process:</b> |                   |                  |   |
| Personal Services            | 44,114            | 40,972           | 3,142                                   |
| Contractual Services         | 7,127             | 5,997            | 1,130                                   |
| Materials and Supplies       | 3,185             | 3,078            | 107                                     |
| Capital Outlay               | 13,174            | 9,892            | 3,282                                   |
| Total Microfilming Process   | <u>67,600</u>     | <u>59,939</u>    | <u>7,661</u>                            |
| <b>Building and Grounds:</b> |                   |                  |   |
| Personal Services            | 898,915           | 874,377          | 24,538                                  |
| Contractual Services         | 684,355           | 575,810          | 108,545                                 |
| Materials and Supplies       | 168,600           | 125,270          | 43,330                                  |
| Other Expenditures           | 11,237            | 5,198            | 6,039                                   |
| Capital Outlay               | 95,634            | 41,315           | 54,319                                  |
| Total Building and Grounds   | <u>1,858,741</u>  | <u>1,621,970</u> | <u>236,771</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, 1997**

**GENERAL FUND**

|                                 | Revised<br>Budget | Actual           | Variance:<br>Favorable<br>(Unfavorable) |
|---------------------------------|-------------------|------------------|---|
| Rural Zoning:                   |                   |                  |   |
| Personal Services               | 92,046            | 89,991           | 2,055                                   |
| Contractual Services            | 4,500             | 2,302            | 2,198                                   |
| Materials and Supplies          | 6,800             | 3,551            | 3,249                                   |
| Other Expenditures              | 2,000             | 1,097            | 903                                     |
| Capital Outlay                  | 1,675             | 1,395            | 280                                     |
| Total Rural Zoning              | <u>107,021</u>    | <u>98,336</u>    | <u>8,685</u>                            |
| Tax Maps:                       |                   |                  |   |
| Personal Services               | 189,666           | 181,174          | 8,492                                   |
| Materials and Supplies          | 9,000             | 5,168            | 3,832                                   |
| Other Expenditures              | 1,000             | 604              | 396                                     |
| Capital Outlay                  | 1,270             | 0                | 1,270                                   |
| Total Tax Maps                  | <u>200,936</u>    | <u>186,946</u>   | <u>13,990</u>                           |
| Total Legislative and Executive | <u>11,299,097</u> | <u>9,468,566</u> | <u>1,830,531</u>                        |
| Governmental - Judicial         |                   |                  |   |
| Common Pleas Court:             |                   |                  |   |
| Personal Services               | 374,740           | 361,752          | 12,988                                  |
| Contractual Services            | 149,755           | 121,993          | 27,762                                  |
| Materials and Supplies          | 10,575            | 5,560            | 5,015                                   |
| Other Expenditures              | 14,100            | 7,151            | 6,949                                   |
| Capital Outlay                  | 10,401            | 8,963            | 1,438                                   |
| Total Common Pleas Court        | <u>559,571</u>    | <u>505,419</u>   | <u>54,152</u>                           |
| Domestic Relations Court:       |                   |                  |   |
| Personal Services               | 254,006           | 244,358          | 9,648                                   |
| Contractual Services            | 13,900            | 11,438           | 2,462                                   |
| Materials and Supplies          | 2,620             | 2,372            | 248                                     |
| Other Expenditures              | 6,650             | 6,595            | 55                                      |
| Capital Outlay                  | 6,821             | 2,421            | 4,400                                   |
| Total Domestic Relations Court  | <u>283,997</u>    | <u>267,184</u>   | <u>16,813</u>                           |
| Juvenile Court:                 |                   |                  |   |
| Personal Services               | 590,713           | 586,756          | 3,957                                   |
| Contractual Services            | 81,280            | 76,018           | 5,262                                   |
| Materials and Supplies          | 13,074            | 9,123            | 3,951                                   |
| Other Expenditures              | 4,500             | 3,695            | 805                                     |
| Capital Outlay                  | 5,000             | 3,424            | 1,576                                   |
| Total Juvenile Court            | <u>694,567</u>    | <u>679,016</u>   | <u>15,551</u>                           |
| Probate Court:                  |                   |                  |   |
| Personal Services               | 284,801           | 270,837          | 13,964                                  |
| Contractual Services            | 15,500            | 11,405           | 4,095                                   |
| Materials and Supplies          | 40,000            | 35,381           | 4,619                                   |
| Other Expenditures              | 29,700            | 10,101           | 19,599                                  |
| Capital Outlay                  | 8,500             | 6,170            | 2,330                                   |
| Total Probate Court             | <u>378,501</u>    | <u>333,894</u>   | <u>44,607</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, 1997**

**GENERAL FUND**

|                                   | Revised<br>Budget | Actual           | Variance:<br>Favorable<br>(Unfavorable) |
|-----------------------------------|-------------------|------------------|---|
| <b>Clerk of Courts:</b>           |                   |                  |   |
| Personal Services                 | 516,563           | 465,407          | 51,156                                  |
| Contractual Services              | 32,950            | 24,237           | 8,713                                   |
| Materials and Supplies            | 71,850            | 58,690           | 13,160                                  |
| Other Expenditures                | 8,464             | 6,568            | 1,896                                   |
| Capital Outlay                    | 11,274            | 1,249            | 10,025                                  |
| <b>Total Clerk of Courts</b>      | <b>641,101</b>    | <b>556,151</b>   | <b>84,950</b>                           |
| <b>Municipal Court:</b>           |                   |                  |   |
| Personal Services                 | 169,191           | 159,838          | 9,353                                   |
| Contractual Services              | 18,535            | 13,649           | 4,886                                   |
| Other Expenditures                | 52,400            | 44,970           | 7,430                                   |
| <b>Total Municipal Court</b>      | <b>240,126</b>    | <b>218,457</b>   | <b>21,669</b>                           |
| <b>Criminal Prosecutors:</b>      |                   |                  |   |
| Personal Services                 | 31,372            | 31,291           | 81                                      |
| <b>Total Criminal Prosecutors</b> | <b>31,372</b>     | <b>31,291</b>    | <b>81</b>                               |
| <b>County Court:</b>              |                   |                  |   |
| Personal Services                 | 377,462           | 370,404          | 7,058                                   |
| Contractual Services              | 46,350            | 38,044           | 8,306                                   |
| Materials and Supplies            | 10,500            | 7,841            | 2,659                                   |
| Other Expenditures                | 5,700             | 4,820            | 880                                     |
| Capital Outlay                    | 8,000             | 4,317            | 3,683                                   |
| <b>Total County Court</b>         | <b>448,012</b>    | <b>425,426</b>   | <b>22,586</b>                           |
| <b>Law Library:</b>               |                   |                  |   |
| Personal Services                 | 41,278            | 40,439           | 839                                     |
| <b>Total Law Library</b>          | <b>41,278</b>     | <b>40,439</b>    | <b>839</b>                              |
| <b>Total Judicial</b>             | <b>3,318,525</b>  | <b>3,057,277</b> | <b>261,248</b>                          |
| <b>Public Safety:</b>             |                   |                  |   |
| <b>Coroner:</b>                   |                   |                  |   |
| Personal Services                 | 81,609            | 81,372           | 237                                     |
| Contractual Services              | 48,542            | 36,626           | 11,916                                  |
| Materials and Supplies            | 540               | 532              | 8                                       |
| Other Expenditures                | 2,400             | 1,665            | 735                                     |
| Capital Outlay                    | 668               | 668              | 0                                       |
| <b>Total Coroner</b>              | <b>133,759</b>    | <b>120,863</b>   | <b>12,896</b>                           |
| <b>Sheriff:</b>                   |                   |                  |   |
| Personal Services                 | 4,026,407         | 3,823,532        | 202,875                                 |
| Contractual Services              | 602,066           | 587,909          | 14,157                                  |
| Materials and Supplies            | 201,259           | 188,239          | 13,020                                  |
| Other Expenditures                | 60,051            | 52,495           | 7,556                                   |
| Capital Outlay                    | 126,637           | 114,456          | 12,181                                  |
| <b>Total Sheriff</b>              | <b>5,016,420</b>  | <b>4,766,631</b> | <b>249,789</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, 1997**

**GENERAL FUND**

|                              | Revised<br>Budget | Actual           | Variance:<br>Favorable<br>(Unfavorable) |
|------------------------------|-------------------|------------------|---|
| Building Regulation:         |                   |                  |   |
| Personal Services            | 392,163           | 380,014          | 12,149                                  |
| Contractual Services         | 13,253            | 5,931            | 7,322                                   |
| Materials and Supplies       | 16,400            | 14,698           | 1,702                                   |
| Other Expenditures           | 7,700             | 3,013            | 4,687                                   |
| Capital Outlay               | 55,600            | 54,288           | 1,312                                   |
| Total Building Regulation    | <u>485,116</u>    | <u>457,944</u>   | <u>27,172</u>                           |
| Juvenile Probation:          |                   |                  |   |
| Personal Services            | 422,568           | 412,017          | 10,551                                  |
| Contractual Services         | 919               | 919              | 0                                       |
| Materials and Supplies       | 6,000             | 5,246            | 754                                     |
| Other Expenditures           | 6,490             | 5,184            | 1,306                                   |
| Capital Outlay               | 710               | 710              | 0                                       |
| Total Juvenile Probation     | <u>436,687</u>    | <u>424,076</u>   | <u>12,611</u>                           |
| Juvenile Detention:          |                   |                  |   |
| Personal Services            | 459,238           | 445,566          | 13,672                                  |
| Contractual Services         | 75,959            | 68,563           | 7,396                                   |
| Materials and Supplies       | 16,756            | 14,861           | 1,895                                   |
| Other Expenditures           | 4,000             | 1,587            | 2,413                                   |
| Capital Outlay               | 53,618            | 52,967           | 651                                     |
| Total Juvenile Detention     | <u>609,571</u>    | <u>583,544</u>   | <u>26,027</u>                           |
| Communication Dispatch:      |                   |                  |   |
| Personal Services            | 896,828           | 864,828          | 32,000                                  |
| Contractual Services         | 22,164            | 20,840           | 1,324                                   |
| Materials and Supplies       | 7,127             | 5,623            | 1,504                                   |
| Other Expenditures           | 4,900             | 3,699            | 1,201                                   |
| Capital Outlay               | 28,899            | 25,771           | 3,128                                   |
| Total Communication Dispatch | <u>959,918</u>    | <u>920,761</u>   | <u>39,157</u>                           |
| Telecommunications:          |                   |                  |   |
| Personal Services            | 329,547           | 323,679          | 5,868                                   |
| Contractual Services         | 378,500           | 356,852          | 21,648                                  |
| Materials and Supplies       | 36,300            | 33,698           | 2,602                                   |
| Other Expenditures           | 6,620             | 5,703            | 917                                     |
| Capital Outlay               | 662,974           | 531,001          | 131,973                                 |
| Total Telecommunications     | <u>1,413,941</u>  | <u>1,250,933</u> | <u>163,008</u>                          |
| Total Public Safety          | <u>9,055,412</u>  | <u>8,524,752</u> | <u>530,660</u>                          |
| Human Services:              |                   |                  |   |
| Health:                      |                   |                  |   |
| Other Expenditures           | 700               | 472              | 228                                     |
| Total Health                 | <u>700</u>        | <u>472</u>       | <u>228</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, 1997**

**GENERAL FUND**

|  | Revised<br>Budget         | Actual                    | Variance:<br>Favorable<br>(Unfavorable) |
|--|---------------------------|---------------------------|---|
| Veterans' Services:  |                           |                           |   |
| Personal Services  | 175,332                   | 173,893                   | 1,439                                   |
| Contractual Services   | 26,900                    | 14,384                    | 12,516                                  |
| Materials and Supplies   | 12,475                    | 8,626                     | 3,849                                   |
| Other Expenditures   | 345,552                   | 315,398                   | 30,154                                  |
| Capital Outlay   | 9,000                     | 5,618                     | 3,382                                   |
| Total Veterans' Services   | <u>569,259</u>            | <u>517,919</u>            | <u>51,340</u>                           |
| Total Human Services   | <u>569,959</u>            | <u>518,391</u>            | <u>51,568</u>                           |
| Total Expenditures   | <u>24,242,993</u>         | <u>21,568,986</u>         | <u>2,674,007</u>                        |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 3,004,339                 | 8,988,800                 | 5,984,461                               |
| <u>Other Financing Sources (Uses):</u>   |                           |                           |   |
| Operating Transfers Out  | (9,987,695)               | (9,984,719)               | 2,976                                   |
| Advances In  | 0                         | 735,988                   | 735,988                                 |
| Advances Out   | 0                         | (820,986)                 | (820,986)                               |
| Total Other Financing Sources (Uses):  | <u>(9,987,695)</u>        | <u>(10,069,717)</u>       | <u>(82,022)</u>                         |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources Over<br>Expenditures and Other Uses | (6,983,356)               | (1,080,917)               | 5,902,439                               |
| Fund Balance at Beginning of Year  | 9,075,365                 | 9,075,365                 | 0                                       |
| Prior Year Encumbrances  | 720,079                   | 720,079                   | 0                                       |
| Fund Balance at End of Year  | <u><u>\$2,812,088</u></u> | <u><u>\$8,714,527</u></u> | <u><u>\$5,902,439</u></u>               |

*SPECIAL REVENUE FUNDS*

---

---

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

**Motor Vehicle and Gasoline Tax 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)

*SPECIAL REVENUE FUNDS*

---

---

**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*

---

---

**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, 1997**

**SPECIAL REVENUE FUNDS**

|   | Motor Vehicle<br>and<br>Gasoline Tax<br>Fund | Human<br>Services<br>Fund | Board of<br>Mental<br>Retardation<br>Fund | Dog and<br>Kennel<br>Fund | Permissive<br>Tax<br>Fund | Domestic<br>Shelter<br>Fund |
|---|--|---------------------------|---|---------------------------|---------------------------|-----------------------------|
| <b>Assets:</b>  |  |                           |   |                           |                           |                             |
| Cash and Cash Equivalents                                 | \$4,620,913                                  | \$680,030                 | \$9,046,860                               | \$37,974                  | \$821,832                 | \$17,306                    |
| Receivables (net of allowances<br>for doubtful accounts): |  |                           |   |                           |                           |                             |
| Taxes   | 0  | 0                         | 7,087,674                                 | 0                         | 0                         | 0                           |
| Accounts  | 5,938  | 0                         | 1,452                                     | 3,694                     | 0                         | 1,628                       |
| Interest  | 26,057                                       | 0                         | 0   | 0                         | 0                         | 0                           |
| Due from Other Funds                                      | 0  | 0                         | 0   | 0                         | 0                         | 0                           |
| Intergovernmental Receivables                             | 219,846                                      | 0                         | 25,201                                    | 0                         | 29,007                    | 0                           |
| Inventory of Supplies at Cost                             | 536,426                                      | 0                         | 0   | 0                         | 0                         | 0                           |
| Prepaid Items   | 9,881  | 240                       | 6,893                                     | 490                       | 0                         | 0                           |
| <b>Total Assets</b>                                       | <b>\$5,419,061</b>                           | <b>\$680,270</b>          | <b>\$16,168,080</b>                       | <b>\$42,158</b>           | <b>\$850,839</b>          | <b>\$18,934</b>             |
| <b>Liabilities and Fund Equity:</b>                       |  |                           |   |                           |                           |                             |
| <i>Liabilities:</i>                                       |  |                           |   |                           |                           |                             |
| Accounts Payable  | \$117,428                                    | \$149,173                 | \$331,220                                 | \$2,133                   | \$0                       | \$17,306                    |
| Accrued Wages and Benefits                                | 46,190                                       | 42,188                    | 160,119                                   | 2,698                     | 0                         | 0                           |
| Due to Other Funds  | 1,704  | 10,095                    | 2,230                                     | 613                       | 0                         | 0                           |
| Intergovernmental Payables                                | 31,186                                       | 37,789                    | 105,458                                   | 1,691                     | 246,031                   | 0                           |
| Deferred Revenue  | 11,871                                       | 0                         | 7,087,674                                 | 0                         | 0                         | 0                           |
| Interfund Loans Payable                                   | 0  | 0                         | 0   | 25,000                    | 0                         | 0                           |
| Compensated Absences Payable                              | 0  | 0                         | 1,046                                     | 6,519                     | 0                         | 0                           |
| <b>Total Liabilities</b>                                  | <b>208,379</b>                               | <b>239,245</b>            | <b>7,687,747</b>                          | <b>38,654</b>             | <b>246,031</b>            | <b>17,306</b>               |
| <i>Fund Equity:</i>                                       |  |                           |   |                           |                           |                             |
| <i>Fund Balance:</i>                                      |  |                           |   |                           |                           |                             |
| Reserved for Encumbrances                                 | 485,242                                      | 0                         | 384,773                                   | 0                         | 350,664                   | 0                           |
| Reserved for Supplies Inventory                           | 536,426                                      | 0                         | 0   | 0                         | 0                         | 0                           |
| Reserved for Prepaid Items                                | 9,881  | 240                       | 6,893                                     | 490                       | 0                         | 0                           |
| Unreserved  | 4,179,133                                    | 440,785                   | 8,088,667                                 | 3,014                     | 254,144                   | 1,628                       |
| <b>Total Fund Equity</b>                                  | <b>5,210,682</b>                             | <b>441,025</b>            | <b>8,480,333</b>                          | <b>3,504</b>              | <b>604,808</b>            | <b>1,628</b>                |
| <b>Total Liabilities and Fund Equity</b>                  | <b>\$5,419,061</b>                           | <b>\$680,270</b>          | <b>\$16,168,080</b>                       | <b>\$42,158</b>           | <b>\$850,839</b>          | <b>\$18,934</b>             |

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

| Real Estate<br>Assessment<br>Fund | Children's<br>Trust<br>Fund | Crime<br>Victim<br>Grant<br>Fund | Youth<br>Services<br>Subsidy<br>Fund | Delinquent<br>Real Estate Tax<br>and Assessment<br>Fund | Certificate<br>of Title<br>Administration<br>Fund | Warren County<br>Solid Waste<br>District<br>Fund |
|-----------------------------------|-----------------------------|----------------------------------|--------------------------------------|---|---|--|
| \$1,677,638                       | \$49,756                    | \$46                             | \$972,658                            | \$96,946  | \$133,587   | \$2,632,400                                      |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 278                               | 0                           | 0                                | 5,254                                | 0   | 40,837  | 49,866   |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 0                                 | 3,600                       | 0                                | 0                                    | 0   | 0   | 24   |
| 0                                 | 0                           | 0                                | 8,682                                | 0   | 0   | 0  |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 0                                 | 0                           | 0                                | 85                                   | 0   | 0   | 452  |
| <u>\$1,677,916</u>                | <u>\$53,356</u>             | <u>\$46</u>                      | <u>\$986,679</u>                     | <u>\$96,946</u>   | <u>\$174,424</u>                                  | <u>\$2,682,742</u>                               |
| \$48                              | \$0                         | \$0                              | \$10,420                             | \$73  | \$2,485   | \$9,619  |
| 4,197                             | 734                         | 738                              | 16,863                               | 2,296   | 9,154   | 2,852  |
| 0                                 | 0                           | 0                                | 35,270                               | 0   | 0   | 2,930  |
| 3,068                             | 20,183                      | 472                              | 10,591                               | 1,445   | 5,634   | 7,358  |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 0                                 | 0                           | 0                                | 752                                  | 0   | 0   | 0  |
| <u>7,313</u>                      | <u>20,917</u>               | <u>1,210</u>                     | <u>73,896</u>                        | <u>3,814</u>  | <u>17,273</u>                                     | <u>22,759</u>                                    |
| 35,252                            | 0                           | 0                                | 0                                    | 0   | 13  | 29,463   |
| 0                                 | 0                           | 0                                | 0                                    | 0   | 0   | 0  |
| 0                                 | 0                           | 0                                | 85                                   | 0   | 0   | 452  |
| <u>1,635,351</u>                  | <u>32,439</u>               | <u>(1,164)</u>                   | <u>912,698</u>                       | <u>93,132</u>   | <u>157,138</u>                                    | <u>2,630,068</u>                                 |
| <u>1,670,603</u>                  | <u>32,439</u>               | <u>(1,164)</u>                   | <u>912,783</u>                       | <u>93,132</u>   | <u>157,151</u>                                    | <u>2,659,983</u>                                 |
| <u>\$1,677,916</u>                | <u>\$53,356</u>             | <u>\$46</u>                      | <u>\$986,679</u>                     | <u>\$96,946</u>   | <u>\$174,424</u>                                  | <u>\$2,682,742</u>                               |

(Continued)

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

|   | Job Training<br>Partnership<br>Act<br>Fund | Pass<br>Through<br>Grants<br>Fund | Child<br>Support<br>Enforcement<br>Fund | Emergency<br>Management<br>Fund | Community<br>Development<br>Fund | Sheriff<br>Grants<br>Fund |
|---|--|-----------------------------------|---|---------------------------------|----------------------------------|---------------------------|
| <b>Assets:</b>  |  |                                   |   |                                 |                                  |                           |
| Cash and Cash Equivalents                                 | \$5,994                                    | \$0                               | \$301,752                               | \$30,602                        | \$67,839                         | \$32,140                  |
| Receivables (net of allowances<br>for doubtful accounts): |  |                                   |   |                                 |                                  |                           |
| Taxes   | 0  | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Accounts  | 0  | 0                                 | 6,473                                   | 0                               | 0                                | 165                       |
| Interest  | 89   | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Due from Other Funds                                      | 0  | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Intergovernmental Receivables                             | 11,600                                     | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Inventory of Supplies at Cost                             | 0  | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Prepaid Items   | 0  | 0                                 | 0                                       | 186                             | 0                                | 0                         |
| Total Assets  | <u>\$17,683</u>                            | <u>\$0</u>                        | <u>\$308,225</u>                        | <u>\$30,788</u>                 | <u>\$67,839</u>                  | <u>\$32,305</u>           |
| <b>Liabilities and Fund Equity:</b>                       |  |                                   |   |                                 |                                  |                           |
| <i>Liabilities:</i>                                       |  |                                   |   |                                 |                                  |                           |
| Accounts Payable  | \$7,424                                    | \$0                               | \$7,805                                 | \$194                           | \$8,652                          | \$193                     |
| Accrued Wages and Benefits                                | 4,958                                      | 0                                 | 35,426                                  | 1,118                           | 1,247                            | 958                       |
| Due to Other Funds  | 4,810                                      | 0                                 | 16,213                                  | 196                             | 218                              | 0                         |
| Intergovernmental Payables                                | 8,805                                      | 0                                 | 24,270                                  | 960                             | 811                              | 607                       |
| Deferred Revenue  | 41   | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Interfund Loans Payable                                   | 0  | 0                                 | 0                                       | 0                               | 0                                | 17,980                    |
| Compensated Absences Payable                              | 0  | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Total Liabilities   | <u>26,038</u>                              | <u>0</u>                          | <u>83,714</u>                           | <u>2,468</u>                    | <u>10,928</u>                    | <u>19,738</u>             |
| <i>Fund Equity:</i>                                       |  |                                   |   |                                 |                                  |                           |
| Fund Balance:   |  |                                   |   |                                 |                                  |                           |
| Reserved for Encumbrances                                 | 67,678                                     | 0                                 | 117,816                                 | 0                               | 95,833                           | 241                       |
| Reserved for Supplies Inventory                           | 0  | 0                                 | 0                                       | 0                               | 0                                | 0                         |
| Reserved for Prepaid Items                                | 0  | 0                                 | 0                                       | 186                             | 0                                | 0                         |
| Unreserved  | (76,033)                                   | 0                                 | 106,695                                 | 28,134                          | (38,922)                         | 12,326                    |
| Total Fund Equity   | <u>(8,355)</u>                             | <u>0</u>                          | <u>224,511</u>                          | <u>28,320</u>                   | <u>56,911</u>                    | <u>12,567</u>             |
| Total Liabilities and Fund Equity                         | <u>\$17,683</u>                            | <u>\$0</u>                        | <u>\$308,225</u>                        | <u>\$30,788</u>                 | <u>\$67,839</u>                  | <u>\$32,305</u>           |

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

| Indigent<br>Driver<br>Fund | Drug Law<br>Enforcement<br>Fund | Law<br>Enforcement<br>Fund | Children's<br>Services<br>Board<br>Fund | Court<br>Computerization<br>Fund | Myrtle Village<br>Ditch<br>Improvement<br>Fund |
|----------------------------|---------------------------------|----------------------------|---|----------------------------------|--|
| \$79,546                   | \$55,906                        | \$79,003                   | \$506,890                               | \$453,192                        | \$52   |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 0                               | 0                          | 372                                     | 3,068                            | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 419                             | 0                          | 7,875                                   | 0                                | 0  |
| 0                          | 640                             | 0                          | 57,215                                  | 0                                | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 0                               | 0                          | 101                                     | 0                                | 0  |
| <u>\$79,546</u>            | <u>\$56,965</u>                 | <u>\$79,003</u>            | <u>\$572,453</u>                        | <u>\$456,260</u>                 | <u>\$52</u>                                    |
| \$0                        | \$0                             | \$0                        | \$106,840                               | \$0                              | \$0  |
| 0                          | 0                               | 0                          | 31,205                                  | 0                                | 0  |
| 0                          | 0                               | 419                        | 7,037                                   | 3,551                            | 0  |
| 17,065                     | 0                               | 0                          | 24,945                                  | 0                                | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| <u>17,065</u>              | <u>0</u>                        | <u>419</u>                 | <u>170,027</u>                          | <u>3,551</u>                     | <u>0</u>                                       |
| 0                          | 0                               | 0                          | 0                                       | 1,454                            | 0  |
| 0                          | 0                               | 0                          | 0                                       | 0                                | 0  |
| 0                          | 0                               | 0                          | 101                                     | 0                                | 0  |
| 62,481                     | 56,965                          | 78,584                     | 402,325                                 | 451,255                          | 52   |
| <u>62,481</u>              | <u>56,965</u>                   | <u>78,584</u>              | <u>402,426</u>                          | <u>452,709</u>                   | <u>52</u>                                      |
| <u>\$79,546</u>            | <u>\$56,965</u>                 | <u>\$79,003</u>            | <u>\$572,453</u>                        | <u>\$456,260</u>                 | <u>\$52</u>                                    |

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

|   | Hazardous<br>Materials<br>Emergency<br>Fund | Enforcement<br>and<br>Education<br>Fund | Rehabilitation<br>Grants<br>Fund | County<br>Transit<br>Fund | Totals              |
|---|---|---|----------------------------------|---------------------------|---------------------|
| <b>Assets:</b>  |   |   |                                  |                           |                     |
| Cash and Cash Equivalents                                 | \$11,621                                    | \$37,893                                | \$133,318                        | \$78,064                  | \$22,661,758        |
| Receivables (net of allowances<br>for doubtful accounts): |   |   |                                  |                           |                     |
| Taxes   | 0   | 0                                       | 0                                | 0                         | 7,087,674           |
| Accounts  | 0   | 0                                       | 647                              | 0                         | 119,672             |
| Interest  | 0   | 0                                       | 0                                | 0                         | 26,146              |
| Due from Other Funds                                      | 0   | 0                                       | 0                                | 0                         | 11,918              |
| Intergovernmental Receivables                             | 0   | 767                                     | 0                                | 33,344                    | 386,302             |
| Inventory of Supplies at Cost                             | 0   | 0                                       | 0                                | 0                         | 536,426             |
| Prepaid Items   | 0   | 0                                       | 0                                | 0                         | 18,328              |
| <b>Total Assets</b>                                       | <b>\$11,621</b>                             | <b>\$38,660</b>                         | <b>\$133,965</b>                 | <b>\$111,408</b>          | <b>\$30,848,224</b> |
| <b>Liabilities and Fund Equity:</b>                       |   |   |                                  |                           |                     |
| <i>Liabilities:</i>                                       |   |   |                                  |                           |                     |
| Accounts Payable  | \$274                                       | \$0                                     | \$0                              | \$44,770                  | \$816,057           |
| Accrued Wages and Benefits                                | 525   | 0                                       | 0                                | 0                         | 363,466             |
| Due to Other Funds  | 0   | 0                                       | 0                                | 0                         | 85,286              |
| Intergovernmental Payables                                | 323   | 0                                       | 0                                | 0                         | 548,692             |
| Deferred Revenue  | 0   | 0                                       | 0                                | 0                         | 7,099,586           |
| Interfund Loans Payable                                   | 0   | 0                                       | 0                                | 0                         | 42,980              |
| Compensated Absences Payable                              | 0   | 0                                       | 0                                | 0                         | 8,317               |
| <b>Total Liabilities</b>                                  | <b>1,122</b>                                | <b>0</b>                                | <b>0</b>                         | <b>44,770</b>             | <b>8,964,384</b>    |
| <i>Fund Equity:</i>                                       |   |   |                                  |                           |                     |
| <i>Fund Balance:</i>                                      |   |   |                                  |                           |                     |
| Reserved for Encumbrances                                 | 0   | 0                                       | 858                              | 0                         | 1,569,287           |
| Reserved for Supplies Inventory                           | 0   | 0                                       | 0                                | 0                         | 536,426             |
| Reserved for Prepaid Items                                | 0   | 0                                       | 0                                | 0                         | 18,328              |
| Unreserved  | 10,499                                      | 38,660                                  | 133,107                          | 66,638                    | 19,759,799          |
| <b>Total Fund Equity</b>                                  | <b>10,499</b>                               | <b>38,660</b>                           | <b>133,965</b>                   | <b>66,638</b>             | <b>21,883,840</b>   |
| <b>Total Liabilities and Fund Equity</b>                  | <b>\$11,621</b>                             | <b>\$38,660</b>                         | <b>\$133,965</b>                 | <b>\$111,408</b>          | <b>\$30,848,224</b> |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

|  | Motor Vehicle<br>and<br>Gasoline Tax<br>Fund | Human<br>Services<br>Fund | Board of<br>Mental<br>Retardation<br>Fund | Dog and<br>Kennel<br>Fund | Permissive<br>Tax<br>Fund |
|--|--|---------------------------|---|---------------------------|---------------------------|
| <b>Revenues:</b>   |  |                           |   |                           |                           |
| Taxes  | \$908,374                                    | \$0                       | \$6,172,949                               | \$0                       | \$0                       |
| Intergovernmental Revenues   | 3,830,714                                    | 3,841,202                 | 3,648,602                                 | 0                         | 360,879                   |
| Charges for Services   | 14,457                                       | 0                         | 0   | 200,161                   | 0                         |
| Licenses and Permits   | 0  | 0                         | 0   | 3,535                     | 0                         |
| Investment Earnings  | 178,759                                      | 0                         | 0   | 0                         | 0                         |
| Fines and Forfeitures  | 162,382                                      | 0                         | 0   | 14,685                    | 0                         |
| All Other Revenues   | 89,395                                       | 0                         | 177,639                                   | 1,925                     | 0                         |
| Total Revenues   | 5,184,081                                    | 3,841,202                 | 9,999,190                                 | 220,306                   | 360,879                   |
| <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   | 4,595,317                                    | 0                         | 0   | 0                         | 417,999                   |
| Health   | 0  | 0                         | 0   | 292,772                   | 0                         |
| Human Services   | 0  | 3,840,056                 | 8,821,385                                 | 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   | 4,595,317                                    | 3,840,056                 | 8,821,385                                 | 292,772                   | 417,999                   |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 588,764                                      | 1,146                     | 1,177,805                                 | (72,466)                  | (57,120)                  |
| <b>Other Financing Sources (Uses):</b>   |  |                           |   |                           |                           |
| Operating Transfers In   | 0  | 455,390                   | 0   | 33,200                    | 0                         |
| Total Other Financing Sources (Uses)   | 0  | 455,390                   | 0   | 33,200                    | 0                         |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 588,764                                      | 456,536                   | 1,177,805                                 | (39,266)                  | (57,120)                  |
| Fund Balance (Deficit) at Beginning of Year  | 4,615,627                                    | (15,511)                  | 7,302,528                                 | 42,770                    | 661,928                   |
| Increase in Inventory Reserve  | 6,291  | 0                         | 0   | 0                         | 0                         |
| Fund Balance (Deficit) at End of Year  | \$5,210,682                                  | \$441,025                 | \$8,480,333                               | \$3,504                   | \$604,808                 |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

|  | Domestic<br>Shelter<br>Fund | Real Estate<br>Assessment<br>Fund | Children's<br>Trust<br>Fund | Crime<br>Victim<br>Grant<br>Fund | Youth<br>Services<br>Subsidy<br>Fund |
|--|-----------------------------|-----------------------------------|-----------------------------|----------------------------------|--------------------------------------|
| <b>Revenues:</b>   |                             |                                   |                             |                                  |                                      |
| Taxes  | \$0                         | \$0                               | \$0                         | \$0                              | \$0                                  |
| Intergovernmental Revenues   | 0                           | 0                                 | 72,938                      | 23,119                           | 837,431                              |
| Charges for Services   | 39,373                      | 964,278                           | 0                           | 0                                | 0                                    |
| Licenses and Permits   | 0                           | 0                                 | 0                           | 0                                | 0                                    |
| Investment Earnings  | 0                           | 0                                 | 0                           | 0                                | 0                                    |
| Fines and Forfeitures  | 0                           | 0                                 | 0                           | 0                                | 475                                  |
| All Other Revenues   | 0                           | 6                                 | 25,226                      | 0                                | 76,343                               |
| Total Revenues   | 39,373                      | 964,284                           | 98,164                      | 23,119                           | 914,249                              |
| <b>Expenditures:</b>   |                             |                                   |                             |                                  |                                      |
| General Government:  |                             |                                   |                             |                                  |                                      |
| Legislative and Executive  | 0                           | 495,619                           | 0                           | 0                                | 0                                    |
| Judicial   | 0                           | 0                                 | 0                           | 0                                | 774,211                              |
| Public Safety  | 0                           | 0                                 | 0                           | 35,715                           | 285,820                              |
| Public Works   | 0                           | 0                                 | 0                           | 0                                | 0                                    |
| Health   | 37,745                      | 0                                 | 0                           | 0                                | 0                                    |
| Human Services   | 0                           | 0                                 | 89,948                      | 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   | 37,745                      | 495,619                           | 89,948                      | 35,715                           | 1,060,031                            |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 1,628                       | 468,665                           | 8,216                       | (12,596)                         | (145,782)                            |
| <b>Other Financing Sources (Uses):</b>   |                             |                                   |                             |                                  |                                      |
| Operating Transfers In   | 0                           | 0                                 | 0                           | 9,326                            | 421,246                              |
| Total Other Financing Sources (Uses)   | 0                           | 0                                 | 0                           | 9,326                            | 421,246                              |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 1,628                       | 468,665                           | 8,216                       | (3,270)                          | 275,464                              |
| Fund Balance (Deficit) at Beginning of Year  | 0                           | 1,201,938                         | 24,223                      | 2,106                            | 637,319                              |
| Increase in Inventory Reserve  | 0                           | 0                                 | 0                           | 0                                | 0                                    |
| Fund Balance (Deficit) at End of Year  | \$1,628                     | \$1,670,603                       | \$32,439                    | (\$1,164)                        | \$912,783                            |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

| Delinquent<br>Real Estate Tax<br>and Assessment<br>Fund | Certificate<br>of Title<br>Administration<br>Fund | Warren County<br>Solid Waste<br>District<br>Fund | Job Training<br>Partnership<br>Act<br>Fund | Pass<br>Through<br>Grants<br>Fund | Child<br>Support<br>Enforcement<br>Fund | Emergency<br>Management<br>Fund | Community<br>Development<br>Fund |
|---|---|--|--|-----------------------------------|---|---------------------------------|----------------------------------|
| \$0   | \$0   | \$0  | \$0  | \$0                               | \$0                                     | \$0                             | \$0                              |
| 0   | 0   | 76,586   | 657,499                                    | 21,589                            | 1,293,484                               | 58,856                          | 508,480                          |
| 131,706   | 493,563   | 450,787  | 0  | 0                                 | 316,240                                 | 0                               | 6,399                            |
| 0   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 0   | 0  | 792  | 0                                 | 11,388                                  | 0                               | 0                                |
| 0   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 0   | 50,681   | 0  | 0                                 | 18,096                                  | 333                             | 0                                |
| 131,706   | 493,563   | 578,054  | 658,291                                    | 21,589                            | 1,639,208                               | 59,189                          | 514,879                          |
| 103,518   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 439,441   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 0   | 0  | 0  | 21,589                            | 0                                       | 97,788                          | 0                                |
| 0   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 0   | 384,959  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| 0   | 0   | 0  | 663,701                                    | 0                                 | 2,093,737                               | 0                               | 0                                |
| 0   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 510,556                          |
| 0   | 0   | 0  | 0  | 0                                 | 866                                     | 0                               | 0                                |
| 0   | 0   | 0  | 0  | 0                                 | 1,664                                   | 0                               | 0                                |
| 103,518   | 439,441   | 384,959  | 663,701                                    | 21,589                            | 2,096,267                               | 97,788                          | 510,556                          |
| 28,188  | 54,122  | 193,095  | (5,410)                                    | 0                                 | (457,059)                               | (38,599)                        | 4,323                            |
| 0   | 0   | 0  | 0  | 0                                 | 50,300                                  | 94,914                          | 18,600                           |
| 0   | 0   | 0  | 0  | 0                                 | 50,300                                  | 94,914                          | 18,600                           |
| 28,188  | 54,122  | 193,095  | (5,410)                                    | 0                                 | (406,759)                               | 56,315                          | 22,923                           |
| 64,944  | 103,029   | 2,466,888  | (2,945)                                    | 0                                 | 631,270                                 | (27,995)                        | 33,988                           |
| 0   | 0   | 0  | 0  | 0                                 | 0                                       | 0                               | 0                                |
| \$93,132  | \$157,151   | \$2,659,983                                      | (\$8,355)                                  | \$0                               | \$224,511                               | \$28,320                        | \$56,911                         |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

|  | Sheriff<br>Grants<br>Fund | Indigent<br>Driver<br>Fund | Drug Law<br>Enforcement<br>Fund | Law<br>Enforcement<br>Fund | Children's<br>Services<br>Board<br>Fund |
|--|---------------------------|----------------------------|---------------------------------|----------------------------|---|
| <u>Revenues:</u>   |                           |                            |                                 |                            |   |
| Taxes  | \$0                       | \$0                        | \$0                             | \$0                        | \$0                                     |
| Intergovernmental Revenues   | 54,254                    | 0                          | 0                               | 0                          | 1,495,963                               |
| Charges for Services   | 860                       | 0                          | 0                               | 0                          | 0                                       |
| Licenses and Permits   | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Investment Earnings  | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Fines and Forfeitures  | 0                         | 19,050                     | 20,416                          | 0                          | 0                                       |
| All Other Revenues   | 1,925                     | 0                          | 419                             | 285                        | 22,249                                  |
| Total Revenues   | 57,039                    | 19,050                     | 20,835                          | 285                        | 1,518,212                               |
| <u>Expenditures:</u>   |                           |                            |                                 |                            |   |
| General Government:  |                           |                            |                                 |                            |   |
| Legislative and Executive  | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Judicial   | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Public Safety  | 68,427                    | 46,215                     | 13,419                          | 849                        | 0                                       |
| Public Works   | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Health   | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Human Services   | 0                         | 0                          | 0                               | 0                          | 2,234,410                               |
| Community and Economic Development   | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Debt Service:  |                           |                            |                                 |                            |   |
| Principal Retirement   | 0                         | 0                          | 0                               | 0                          | 2,301                                   |
| Interest and Fiscal Charges  | 0                         | 0                          | 0                               | 0                          | 218                                     |
| Total Expenditures   | 68,427                    | 46,215                     | 13,419                          | 849                        | 2,236,929                               |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (11,388)                  | (27,165)                   | 7,416                           | (564)                      | (718,717)                               |
| <u>Other Financing Sources (Uses):</u>   |                           |                            |                                 |                            |   |
| Operating Transfers In   | 0                         | 0                          | 0                               | 0                          | 1,000,000                               |
| Total Other Financing Sources (Uses)   | 0                         | 0                          | 0                               | 0                          | 1,000,000                               |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (11,388)                  | (27,165)                   | 7,416                           | (564)                      | 281,283                                 |
| Fund Balance (Deficit) at Beginning of Year  | 23,955                    | 89,646                     | 49,549                          | 79,148                     | 121,143                                 |
| Increase in Inventory Reserve  | 0                         | 0                          | 0                               | 0                          | 0                                       |
| Fund Balance (Deficit) at End of Year  | \$12,567                  | \$62,481                   | \$56,965                        | \$78,584                   | \$402,426                               |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

| Court<br>Computerization<br>Fund | Myrtle Village<br>Ditch<br>Improvement<br>Fund | Hazardous<br>Materials<br>Emergency<br>Fund | Enforcement<br>and<br>Education<br>Fund | Rehabilitation<br>Grants<br>Fund | County<br>Transit<br>Fund | Totals       |
|----------------------------------|--|---|---|----------------------------------|---------------------------|--------------|
| \$0                              | \$0  | \$0   | \$0                                     | \$0                              | \$0                       | \$7,081,323  |
| 0                                | 0  | 20,475                                      | 0                                       | 114,750                          | 523,107                   | 17,439,928   |
| 186,624                          | 0  | 0   | 0                                       | 0                                | 0                         | 2,804,448    |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 3,535        |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 190,939      |
| 0                                | 0  | 0   | 12,064                                  | 0                                | 0                         | 229,072      |
| 0                                | 0  | 0   | 0                                       | 22,647                           | 2,360                     | 489,529      |
| 186,624                          | 0  | 20,475                                      | 12,064                                  | 137,397                          | 525,467                   | 28,238,774   |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 599,137      |
| 82,575                           | 0  | 0   | 0                                       | 0                                | 0                         | 1,296,227    |
| 0                                | 0  | 24,684                                      | 1,455                                   | 0                                | 0                         | 595,961      |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 5,013,316    |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 715,476      |
| 0                                | 0  | 0   | 0                                       | 12,600                           | 632,504                   | 18,388,341   |
| 0                                | 0  | 0   | 0                                       | 84,012                           | 0                         | 594,568      |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 3,167        |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 1,882        |
| 82,575                           | 0  | 24,684                                      | 1,455                                   | 96,612                           | 632,504                   | 27,208,075   |
| 104,049                          | 0  | (4,209)                                     | 10,609                                  | 40,785                           | (107,037)                 | 1,030,699    |
| 0                                | 0  | 11,241                                      | 0                                       | 0                                | 79,150                    | 2,173,367    |
| 0                                | 0  | 11,241                                      | 0                                       | 0                                | 79,150                    | 2,173,367    |
| 104,049                          | 0  | 7,032                                       | 10,609                                  | 40,785                           | (27,887)                  | 3,204,066    |
| 348,660                          | 52   | 3,467                                       | 28,051                                  | 93,180                           | 94,525                    | 18,673,483   |
| 0                                | 0  | 0   | 0                                       | 0                                | 0                         | 6,291        |
| \$452,709                        | \$52   | \$10,499                                    | \$38,660                                | \$133,965                        | \$66,638                  | \$21,883,840 |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Taxes  | \$749,945         | \$742,247   | (\$7,698)                               |
| Intergovernmental Revenues   | 4,090,350         | 4,025,980   | (64,370)                                |
| Charges for Services   | 7,000             | 4,108       | (2,892)                                 |
| Investment Earnings  | 100,000           | 193,176     | 93,176                                  |
| Fines and Forfeitures  | 112,428           | 174,052     | 61,624                                  |
| All Other Revenues   | 42,000            | 89,624      | 47,624                                  |
| Total Revenues   | 5,101,723         | 5,229,187   | 127,464                                 |
| <u>Expenditures:</u>   |                   |             |   |
| Public Works:  |                   |             |   |
| Personal Services  | 2,132,788         | 1,968,476   | 164,312                                 |
| Contractual Services   | 1,920,885         | 1,609,041   | 311,844                                 |
| Materials and Supplies   | 748,992           | 506,047     | 242,945                                 |
| Other Expenditures   | 14,500            | 8,904       | 5,596                                   |
| Capital Outlay   | 4,186,412         | 1,262,545   | 2,923,867                               |
| Total Expenditures   | 9,003,577         | 5,355,013   | 3,648,564                               |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (3,901,854)       | (125,826)   | 3,776,028                               |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Transfers Out  | (85,000)          | 0           | 85,000                                  |
| Advances In  | 0                 | 85,337      | 85,337                                  |
| Total Other Financing Sources (Uses)   | (85,000)          | 85,337      | 170,337                                 |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (3,986,854)       | (40,489)    | 3,946,365                               |
| Fund Balance at Beginning of Year  | 3,596,236         | 3,596,236   | 0                                       |
| Prior Year Encumbrances  | 473,743           | 473,743     | 0                                       |
| Fund Balance at End of Year  | \$83,125          | \$4,029,490 | \$3,946,365                             |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**HUMAN SERVICES FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Intergovernmental Revenues   | \$3,970,100       | \$3,841,202 | (\$128,898)                             |
| Total Revenues   | 3,970,100         | 3,841,202   | (128,898)                               |
| <u>Expenditures:</u>   |                   |             |   |
| Human Services:  |                   |             |   |
| Personal Services  | 1,913,227         | 1,880,574   | 32,653                                  |
| Contractual Services   | 2,123,879         | 1,833,261   | 290,618                                 |
| Materials and Supplies   | 61,950            | 55,083      | 6,867                                   |
| Other Expenditures   | 170,717           | 104,408     | 66,309                                  |
| Capital Outlay   | 38,691            | 35,093      | 3,598                                   |
| Total Expenditures   | 4,308,464         | 3,908,419   | 400,045                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (338,364)         | (67,217)    | 271,147                                 |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Operating Transfers In   | 306,300           | 455,390     | 149,090                                 |
| Total Other Financing Sources (Uses)   | 306,300           | 455,390     | 149,090                                 |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (32,064)          | 388,173     | 420,237                                 |
| Fund Balance at Beginning of Year  | 221,518           | 221,518     | 0                                       |
| Prior Year Encumbrances  | 41,872            | 41,872      | 0                                       |
| Fund Balance at End of Year  | \$231,326         | \$651,563   | \$420,237                               |



**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, 1997**

**SPECIAL REVENUE FUNDS**

**BOARD OF MENTAL RETARDATION FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Taxes  | \$6,009,000       | \$6,178,591 | \$169,591                               |
| Intergovernmental Revenues   | 3,605,247         | 3,623,401   | 18,154                                  |
| All Other Revenues   | 189,757           | 235,047     | 45,290                                  |
| Total Revenues   | 9,804,004         | 10,037,039  | 233,035                                 |
| <u>Expenditures:</u>   |                   |             |   |
| Human Services:  |                   |             |   |
| Personal Services  | 7,910,153         | 6,387,924   | 1,522,229                               |
| Contractual Services   | 3,442,512         | 2,499,821   | 942,691                                 |
| Materials and Supplies   | 339,487           | 237,160     | 102,327                                 |
| Other Expenditures   | 380,501           | 131,255     | 249,246                                 |
| Capital Outlay   | 5,433,963         | 598,838     | 4,835,125                               |
| Total Expenditures   | 17,506,616        | 9,854,998   | 7,651,618                               |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (7,702,612)       | 182,041     | 7,884,653                               |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Operating Transfers In   | 387,500           | 387,643     | 143                                     |
| Operating Transfers Out  | (387,643)         | (387,643)   | 0                                       |
| Total Other Financing Sources (Uses)   | (143)             | 0           | 143                                     |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (7,702,755)       | 182,041     | 7,884,796                               |
| Fund Balance at Beginning of Year  | 7,577,975         | 7,577,975   | 0                                       |
| Prior Year Encumbrances  | 568,451           | 568,451     | 0                                       |
| Fund Balance at End of Year  | \$443,671         | \$8,328,467 | \$7,884,796                             |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**DOG AND KENNEL FUND**

|  | Revised<br>Budget | Actual          | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------------|---|
| <u>Revenues:</u>   |                   |                 |   |
| Charges for Services   | \$187,000         | \$201,254       | \$14,254                                |
| Fines and Forfeitures  | 24,500            | 14,945          | (9,555)                                 |
| All Other Revenues   | 500               | 1,929           | 1,429                                   |
| Total Revenues   | <u>212,000</u>    | <u>218,128</u>  | <u>6,128</u>                            |
| <u>Expenditures:</u>   |                   |                 |   |
| Health:  |                   |                 |   |
| Personal Services  | 135,045           | 132,849         | 2,196                                   |
| Contractual Services   | 110,576           | 109,703         | 873                                     |
| Materials and Supplies   | 27,339            | 23,855          | 3,484                                   |
| Other Expenditures   | 3,540             | 3,371           | 169                                     |
| Capital Outlay   | 17,367            | 17,324          | 43                                      |
| Total Expenditures   | <u>293,867</u>    | <u>287,102</u>  | <u>6,765</u>                            |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (81,867)          | (68,974)        | 12,893                                  |
| <u>Other Financing Sources (Uses):</u>   |                   |                 |   |
| Operating Transfers In   | 33,200            | 33,200          | 0                                       |
| Advances In  | 0                 | 25,000          | 25,000                                  |
| Total Other Financing Sources (Uses)   | <u>33,200</u>     | <u>58,200</u>   | <u>25,000</u>                           |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (48,667)          | (10,774)        | 37,893                                  |
| Fund Balance at Beginning of Year  | 48,703            | 48,703          | 0                                       |
| Prior Year Encumbrances  | 20                | 20              | 0                                       |
| Fund Balance at End of Year  | <u>\$56</u>       | <u>\$37,949</u> | <u>\$37,893</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, 1997**

**SPECIAL REVENUE FUNDS**

**PERMISSIVE TAX FUND**

|  | Revised<br>Budget | Actual           | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------------|---|
| <u>Revenues:</u>                                     |                   |                  |   |
| Intergovernmental Revenues                           | \$300,000         | \$354,943        | \$54,943                                |
| Total Revenues                                       | 300,000           | 354,943          | 54,943                                  |
| <u>Expenditures:</u>                                 |                   |                  |   |
| Public Works:  |                   |                  |   |
| Other Expenditures                                   | 12,000            | 0                | 12,000                                  |
| Capital Outlay                                       | 940,286           | 782,092          | 158,194                                 |
| Total Expenditures                                   | 952,286           | 782,092          | 170,194                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures | (652,286)         | (427,149)        | 225,137                                 |
| Fund Balance at Beginning of Year                    | 366,857           | 366,857          | 0                                       |
| Prior Year Encumbrances                              | 285,429           | 285,429          | 0                                       |
| Fund Balance at End of Year                          | <u>\$0</u>        | <u>\$225,137</u> | <u>\$225,137</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, 1997**

**SPECIAL REVENUE FUNDS**

**DOMESTIC SHELTER FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Charges for Services                                 | \$30,000          | \$39,432 | \$9,432                                 |
| Total Revenues                                       | 30,000            | 39,432   | 9,432                                   |
| <u>Expenditures:</u>                                 |                   |          |   |
| Health:  |                   |          |   |
| Contractual Services                                 | 46,133            | 38,259   | 7,874                                   |
| Total Expenditures                                   | 46,133            | 38,259   | 7,874                                   |
| Excess (Deficiency) of<br>Revenues over Expenditures | (16,133)          | 1,173    | 17,306                                  |
| Fund Balance at Beginning of Year                    | 16,133            | 16,133   | 0                                       |
| Fund Balance at End of Year                          | \$0               | \$17,306 | \$17,306                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**REAL ESTATE ASSESSMENT FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>                                     |                   |             |   |
| Charges for Services                                 | \$805,000         | \$964,039   | \$159,039                               |
| All Other Revenues                                   | 0                 | 6           | 6                                       |
| Total Revenues                                       | 805,000           | 964,045     | 159,045                                 |
| <u>Expenditures:</u>                                 |                   |             |   |
| Legislative and Executive:                           |                   |             |   |
| Personal Services                                    | 384,443           | 223,732     | 160,711                                 |
| Contractual Services                                 | 648,745           | 304,945     | 343,800                                 |
| Materials and Supplies                               | 16,500            | 11,555      | 4,945                                   |
| Other Expenditures                                   | 22,500            | 5,779       | 16,721                                  |
| Capital Outlay                                       | 102,968           | 4,683       | 98,285                                  |
| Total Expenditures                                   | 1,175,156         | 550,694     | 624,462                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures | (370,156)         | 413,351     | 783,507                                 |
| Fund Balance at Beginning of Year                    | 1,111,122         | 1,111,122   | 0                                       |
| Prior Year Encumbrances                              | 117,913           | 117,913     | 0                                       |
| Fund Balance at End of Year                          | \$858,879         | \$1,642,386 | \$783,507                               |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**CHILDREN'S TRUST FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Intergovernmental Revenues                           | \$77,983          | \$72,938 | (\$5,045)                               |
| All Other Revenues                                   | 13,810            | 28,257   | 14,447                                  |
| Total Revenues                                       | 91,793            | 101,195  | 9,402                                   |
| <u>Expenditures:</u>                                 |                   |          |   |
| Human Services:                                      |                   |          |   |
| Personal Services                                    | 84,488            | 71,971   | 12,517                                  |
| Contractual Services                                 | 842               | 842      | 0                                       |
| Materials and Supplies                               | 16,250            | 3,028    | 13,222                                  |
| Other Expenditures                                   | 6,050             | 4,323    | 1,727                                   |
| Capital Outlay                                       | 5,967             | 0        | 5,967                                   |
| Total Expenditures                                   | 113,597           | 80,164   | 33,433                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (21,804)          | 21,031   | 42,835                                  |
| Fund Balance at Beginning of Year                    | 28,725            | 28,725   | 0                                       |
| Fund Balance at End of Year                          | \$6,921           | \$49,756 | \$42,835                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**CRIME VICTIM GRANT FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>   |                   |          |   |
| Intergovernmental Revenues   | \$23,119          | \$23,119 | \$0                                     |
| Total Revenues   | 23,119            | 23,119   | 0                                       |
| <u>Expenditures:</u>   |                   |          |   |
| Public Safety:   |                   |          |   |
| Personal Services  | 35,240            | 35,205   | 35                                      |
| Contractual Services   | 271               | 262      | 9                                       |
| Other Expenditures   | 137               | 137      | 0                                       |
| Total Expenditures   | 35,648            | 35,604   | 44                                      |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (12,529)          | (12,485) | 44                                      |
| <u>Other Financing Sources (Uses):</u>   |                   |          |   |
| Operating Transfers In   | 9,326             | 9,326    | 0                                       |
| Advances In  | 0                 | 6,250    | 6,250                                   |
| Advances Out   | 0                 | (6,250)  | (6,250)                                 |
| Total Other Financing Sources (Uses)   | 9,326             | 9,326    | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (3,203)           | (3,159)  | 44                                      |
| Fund Balance at Beginning of Year  | 3,205             | 3,205    | 0                                       |
| Fund Balance at End of Year  | \$2               | \$46     | \$44                                    |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**YOUTH SERVICES SUBSIDY FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <b>Revenues:</b>   |                   |             |   |
| Intergovernmental Revenues   | \$839,034         | \$1,210,727 | \$371,693                               |
| Fines and Forfeitures  | 0                 | 475         | 475                                     |
| All Other Revenues   | 51,000            | 78,840      | 27,840                                  |
| Total Revenues   | 890,034           | 1,290,042   | 400,008                                 |
| <b>Expenditures:</b>   |                   |             |   |
| <b>Judicial:</b>   |                   |             |   |
| Personal Services  | 680,339           | 669,686     | 10,653                                  |
| Contractual Services   | 96,805            | 80,668      | 16,137                                  |
| Materials and Supplies   | 22,933            | 16,754      | 6,179                                   |
| Other Expenditures   | 3,880             | 1,481       | 2,399                                   |
| Capital Outlay   | 8,400             | 5,358       | 3,042                                   |
| Total Judicial   | 812,357           | 773,947     | 38,410                                  |
| <b>Public Safety:</b>  |                   |             |   |
| Personal Services  | 547,525           | 470,702     | 76,823                                  |
| Contractual Services   | 181,933           | 112,442     | 69,491                                  |
| Materials and Supplies   | 3,475             | 1,677       | 1,798                                   |
| Other Expenditures   | 2,041             | 1,225       | 816                                     |
| Capital Outlay   | 9,299             | 9,020       | 279                                     |
| Total Public Safety  | 744,273           | 595,066     | 149,207                                 |
| Total Expenditures   | 1,556,630         | 1,369,013   | 187,617                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (666,596)         | (78,971)    | 587,625                                 |
| <b>Other Financing Sources (Uses):</b>   |                   |             |   |
| Operating Transfers In   | 421,182           | 421,246     | 64                                      |
| Total Other Financing Sources (Uses)   | 421,182           | 421,246     | 64                                      |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (245,414)         | 342,275     | 587,689                                 |
| Fund Balance at Beginning of Year  | 608,897           | 608,897     | 0                                       |
| Prior Year Encumbrances  | 15,305            | 15,305      | 0                                       |
| Fund Balance at End of Year  | \$378,788         | \$966,477   | \$587,689                               |



**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, 1997**

**SPECIAL REVENUE FUNDS**

**DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>                                     |                   |           |   |
| Charges for Services                                 | \$80,000          | \$133,754 | \$53,754                                |
| All Other Revenues                                   | 0                 | 2,070     | 2,070                                   |
| Total Revenues                                       | 80,000            | 135,824   | 55,824                                  |
| <u>Expenditures:</u>                                 |                   |           |   |
| Legislative and Executive:                           |                   |           |   |
| Personal Services                                    | 93,578            | 91,526    | 2,052                                   |
| Contractual Services                                 | 26,000            | 13,416    | 12,584                                  |
| Materials and Supplies                               | 3,000             | 811       | 2,189                                   |
| Other Expenditures                                   | 2,200             | 100       | 2,100                                   |
| Capital Outlay                                       | 9,000             | 80        | 8,920                                   |
| Total Expenditures                                   | 133,778           | 105,933   | 27,845                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (53,778)          | 29,891    | 83,669                                  |
| Fund Balance at Beginning of Year                    | 67,055            | 67,055    | 0                                       |
| Fund Balance at End of Year                          | \$13,277          | \$96,946  | \$83,669                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**CERTIFICATE OF TITLE ADMINISTRATION FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <b>Revenues:</b>                                     |                   |           |   |
| Charges for Services                                 | \$499,602         | \$487,473 | (\$12,129)                              |
| Total Revenues                                       | 499,602           | 487,473   | (12,129)                                |
| <b>Expenditures:</b>                                 |                   |           |   |
| <b>Judicial:</b>                                     |                   |           |   |
| Personal Services                                    | 464,872           | 403,833   | 61,039                                  |
| Contractual Services                                 | 18,624            | 13,445    | 5,179                                   |
| Materials and Supplies                               | 18,773            | 9,963     | 8,810                                   |
| Other Expenditures                                   | 7,462             | 6,096     | 1,366                                   |
| Capital Outlay                                       | 13,666            | 7,804     | 5,862                                   |
| Total Expenditures                                   | 523,397           | 441,141   | 82,256                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (23,795)          | 46,332    | 70,127                                  |
| Fund Balance at Beginning of Year                    | 85,512            | 85,512    | 0                                       |
| Prior Year Encumbrances                              | 450               | 450       | 0                                       |
| Fund Balance at End of Year                          | \$62,167          | \$132,294 | \$70,127                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**WARREN COUNTY SOLID WASTE DISTRICT FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>                                     |                   |             |   |
| Intergovernmental Revenues                           | \$72,000          | \$76,586    | \$4,586                                 |
| Charges for Services                                 | 400,000           | 450,787     | 50,787                                  |
| All Other Revenues                                   | 0                 | 1,441       | 1,441                                   |
| Total Revenues                                       | 472,000           | 528,814     | 56,814                                  |
| <u>Expenditures:</u>                                 |                   |             |   |
| Health:  |                   |             |   |
| Personal Services                                    | 161,182           | 140,443     | 20,739                                  |
| Contractual Services                                 | 353,386           | 235,159     | 118,227                                 |
| Materials and Supplies                               | 17,500            | 8,488       | 9,012                                   |
| Other Expenditures                                   | 8,256             | 5,747       | 2,509                                   |
| Capital Outlay                                       | 39,269            | 32,650      | 6,619                                   |
| Total Expenditures                                   | 579,593           | 422,487     | 157,106                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures | (107,593)         | 106,327     | 213,920                                 |
| Fund Balance at Beginning of Year                    | 2,428,543         | 2,428,543   | 0                                       |
| Prior Year Encumbrances                              | 52,975            | 52,975      | 0                                       |
| Fund Balance at End of Year                          | \$2,373,925       | \$2,587,845 | \$213,920                               |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**JOB TRAINING PARTNERSHIP ACT FUND**

|  | Revised<br>Budget | Actual     | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------|---|
| <u>Revenues:</u>                                     |                   |            |   |
| Intergovernmental Revenues                           | \$827,000         | \$645,899  | (\$181,101)                             |
| Investment Earnings                                  | 1,000             | 889        | (111)                                   |
| Total Revenues                                       | 828,000           | 646,788    | (181,212)                               |
| <u>Expenditures:</u>                                 |                   |            |   |
| Human Services:                                      |                   |            |   |
| Personal Services                                    | 339,839           | 325,388    | 14,451                                  |
| Contractual Services                                 | 439,012           | 354,916    | 84,096                                  |
| Materials and Supplies                               | 11,421            | 10,624     | 797                                     |
| Other Expenditures                                   | 4,907             | 4,729      | 178                                     |
| Capital Outlay                                       | 46,295            | 45,567     | 728                                     |
| Total Expenditures                                   | 841,474           | 741,224    | 100,250                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures | (13,474)          | (94,436)   | (80,962)                                |
| Fund Deficit at Beginning of Year                    | (129,451)         | (129,451)  | 0                                       |
| Prior Year Encumbrances                              | 150,431           | 150,431    | 0                                       |
| Fund Deficit at End of Year                          | \$7,506           | (\$73,456) | (\$80,962)                              |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**PASS THROUGH GRANTS FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>                                     |                   |           |   |
| Intergovernmental Revenues                           | \$521,589         | \$521,589 | \$0                                     |
| Total Revenues                                       | 521,589           | 521,589   | 0                                       |
| <u>Expenditures:</u>                                 |                   |           |   |
| Public Safety:                                       |                   |           |   |
| Other Expenditures                                   | 521,589           | 521,589   | 0                                       |
| Total Expenditures                                   | 521,589           | 521,589   | 0                                       |
| Excess (Deficiency) of<br>Revenues over Expenditures | 0                 | 0         | 0                                       |
| Fund Balance at Beginning of Year                    | 0                 | 0         | 0                                       |
| Fund Balance at End of Year                          | \$0               | \$0       | \$0                                     |

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**SPECIAL REVENUE FUNDS**

**CHILD SUPPORT ENFORCEMENT FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Intergovernmental Revenues   | \$1,701,175       | \$1,293,484 | (\$407,691)                             |
| Charges for Services   | 286,656           | 315,119     | 28,463                                  |
| Investment Earnings  | 10,500            | 10,992      | 492                                     |
| All Other Revenues   | 12,000            | 29,557      | 17,557                                  |
| Total Revenues   | 2,010,331         | 1,649,152   | (361,179)                               |
| <u>Expenditures:</u>   |                   |             |   |
| Human Services:  |                   |             |   |
| Personal Services  | 1,703,520         | 1,639,023   | 64,497                                  |
| Contractual Services   | 471,775           | 368,882     | 102,893                                 |
| Materials and Supplies   | 139,546           | 130,074     | 9,472                                   |
| Other Expenditures   | 260,395           | 84,286      | 176,109                                 |
| Capital Outlay   | 30,091            | 15,093      | 14,998                                  |
| Total Expenditures   | 2,605,327         | 2,237,358   | 367,969                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (594,996)         | (588,206)   | 6,790                                   |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Operating Transfers In   | 0                 | 50,300      | 50,300                                  |
| Total Other Financing Sources (Uses)   | 0                 | 50,300      | 50,300                                  |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (594,996)         | (537,906)   | 57,090                                  |
| Fund Balance at Beginning of Year  | 663,442           | 663,442     | 0                                       |
| Prior Year Encumbrances  | 51,829            | 51,829      | 0                                       |
| Fund Balance at End of Year  | \$120,275         | \$177,365   | \$57,090                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**EMERGENCY MANAGEMENT FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>   |                   |          |   |
| Intergovernmental Revenues   | \$59,249          | \$58,856 | (\$393)                                 |
| All Other Revenues   | 0                 | 333      | 333                                     |
| Total Revenues   | 59,249            | 59,189   | (60)                                    |
| <u>Expenditures:</u>   |                   |          |   |
| Public Safety:   |                   |          |   |
| Personal Services  | 125,888           | 114,325  | 11,563                                  |
| Contractual Services   | 4,970             | 3,464    | 1,506                                   |
| Materials and Supplies   | 10,300            | 5,464    | 4,836                                   |
| Other Expenditures   | 2,500             | 1,546    | 954                                     |
| Capital Outlay   | 9,548             | 6,467    | 3,081                                   |
| Total Expenditures   | 153,206           | 131,266  | 21,940                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (93,957)          | (72,077) | 21,880                                  |
| <u>Other Financing Sources (Uses):</u>   |                   |          |   |
| Operating Transfers In   | 98,433            | 94,914   | (3,519)                                 |
| Advances In  | 0                 | 2,000    | 2,000                                   |
| Advances Out   | 0                 | (2,000)  | (2,000)                                 |
| Total Other Financing Sources (Uses)   | 98,433            | 94,914   | (3,519)                                 |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 4,476             | 22,837   | 18,361                                  |
| Fund Balance at Beginning of Year  | 7,765             | 7,765    | 0                                       |
| Fund Balance at End of Year  | \$12,241          | \$30,602 | \$18,361                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**COMMUNITY DEVELOPMENT FUND**

|  | Revised<br>Budget | Actual     | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------|---|
| <u>Revenues:</u>   |                   |            |   |
| Intergovernmental Revenues   | \$1,236,600       | \$537,743  | (\$698,857)                             |
| Charges for Services   | 6,399             | 6,399      | 0                                       |
| Total Revenues   | 1,242,999         | 544,142    | (698,857)                               |
| <u>Expenditures:</u>   |                   |            |   |
| Community and Economic Development:  |                   |            |   |
| Personal Services  | 69,280            | 62,439     | 6,841                                   |
| Contractual Services   | 83,438            | 80,284     | 3,154                                   |
| Materials and Supplies   | 7,868             | 6,502      | 1,366                                   |
| Other Expenditures   | 6,431             | 1,875      | 4,556                                   |
| Capital Outlay   | 1,024,117         | 489,092    | 535,025                                 |
| Total Expenditures   | 1,191,134         | 640,192    | 550,942                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 51,865            | (96,050)   | (147,915)                               |
| <u>Other Financing Sources (Uses):</u>   |                   |            |   |
| Operating Transfers In   | 0                 | 18,600     | 18,600                                  |
| Advances In  | 0                 | 6,000      | 6,000                                   |
| Advances Out   | 0                 | (6,000)    | (6,000)                                 |
| Total Other Financing Sources (Uses)   | 0                 | 18,600     | 18,600                                  |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 51,865            | (77,450)   | (129,315)                               |
| Fund Deficit at Beginning of Year  | (94,492)          | (94,492)   | 0                                       |
| Prior Year Encumbrances  | 135,660           | 135,660    | 0                                       |
| Fund Deficit at End of Year  | \$93,033          | (\$36,282) | (\$129,315)                             |



**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, 1997**

**SPECIAL REVENUE FUNDS**

**SHERIFF GRANTS FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>   |                   |          |   |
| Intergovernmental Revenues   | \$79,086          | \$54,254 | (\$24,832)                              |
| Charges for Services   | 0                 | 740      | 740                                     |
| All Other Revenues - Donations   | 24,697            | 4,697    | (20,000)                                |
| Total Revenues   | 103,783           | 59,691   | (44,092)                                |
| <u>Expenditures:</u>   |                   |          |   |
| <u>Public Safety:</u>  |                   |          |   |
| Personal Services  | 78,294            | 41,171   | 37,123                                  |
| Contractual Services   | 3,108             | 1,506    | 1,602                                   |
| Materials and Supplies   | 5,373             | 1,785    | 3,588                                   |
| Other Expenditures   | 6,071             | 778      | 5,293                                   |
| Capital Outlay   | 32,119            | 24,821   | 7,298                                   |
| Total Expenditures   | 124,965           | 70,061   | 54,904                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (21,182)          | (10,370) | 10,812                                  |
| <u>Other Financing Sources (Uses):</u>   |                   |          |   |
| Advances In  | 0                 | 73,166   | 73,166                                  |
| Advances Out   | 0                 | (61,186) | (61,186)                                |
| Total Other Financing Sources (Uses)   | 0                 | 11,980   | 11,980                                  |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (21,182)          | 1,610    | 22,792                                  |
| Fund Balance at Beginning of Year  | 28,294            | 28,294   | 0                                       |
| Prior Year Encumbrances  | 1,995             | 1,995    | 0                                       |
| Fund Balance at End of Year  | \$9,107           | \$31,899 | \$22,792                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**INDIGENT DRIVER FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Fines and Forfeitures                                | \$7,326           | \$19,849 | \$12,523                                |
| Total Revenues                                       | 7,326             | 19,849   | 12,523                                  |
| <u>Expenditures:</u>                                 |                   |          |   |
| Public Safety:                                       |                   |          |   |
| Contractual Services                                 | 69,000            | 29,150   | 39,850                                  |
| Total Expenditures                                   | 69,000            | 29,150   | 39,850                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (61,674)          | (9,301)  | 52,373                                  |
| Fund Balance at Beginning of Year                    | 88,847            | 88,847   | 0                                       |
| Fund Balance at End of Year                          | \$27,173          | \$79,546 | \$52,373                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**DRUG LAW ENFORCEMENT FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Fines and Forfeitures                                | \$33,500          | \$20,026 | (\$13,474)                              |
| Total Revenues                                       | 33,500            | 20,026   | (13,474)                                |
| <u>Expenditures:</u>                                 |                   |          |   |
| Public Safety:                                       |                   |          |   |
| Other Expenditures                                   | 30,000            | 13,419   | 16,581                                  |
| Total Expenditures                                   | 30,000            | 13,419   | 16,581                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | 3,500             | 6,607    | 3,107                                   |
| Fund Balance at Beginning of Year                    | 49,299            | 49,299   | 0                                       |
| Fund Balance at End of Year                          | \$52,799          | \$55,906 | \$3,107                                 |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**LAW ENFORCEMENT FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Fines and Forfeitures                                | \$10,000          | \$0      | (\$10,000)                              |
| All Other Revenues                                   | 0                 | 285      | 285                                     |
| Total Revenues                                       | 10,000            | 285      | (9,715)                                 |
| <u>Expenditures:</u>                                 |                   |          |   |
| Public Safety:                                       |                   |          |   |
| Other Expenditures                                   | 60,122            | 2,593    | 57,529                                  |
| Total Expenditures                                   | 60,122            | 2,593    | 57,529                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (50,122)          | (2,308)  | 47,814                                  |
| Fund Balance at Beginning of Year                    | 81,311            | 81,311   | 0                                       |
| Fund Balance at End of Year                          | \$31,189          | \$79,003 | \$47,814                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**CHILDREN'S SERVICES BOARD FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Intergovernmental Revenues   | \$1,230,500       | \$1,452,459 | \$221,959                               |
| All Other Revenues   | 42,000            | 73,828      | 31,828                                  |
| Total Revenues   | 1,272,500         | 1,526,287   | 253,787                                 |
| <u>Expenditures:</u>   |                   |             |   |
| <u>Human Services:</u>   |                   |             |   |
| Personal Services  | 1,318,892         | 1,283,910   | 34,982                                  |
| Contractual Services   | 793,994           | 792,112     | 1,882                                   |
| Materials and Supplies   | 50,617            | 48,369      | 2,248                                   |
| Other Expenditures   | 108,400           | 106,913     | 1,487                                   |
| Capital Outlay   | 31,400            | 24,665      | 6,735                                   |
| Total Expenditures   | 2,303,303         | 2,255,969   | 47,334                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (1,030,803)       | (729,682)   | 301,121                                 |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Operating Transfers In   | 1,000,000         | 1,000,000   | 0                                       |
| Total Other Financing Sources (Uses)   | 1,000,000         | 1,000,000   | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (30,803)          | 270,318     | 301,121                                 |
| Fund Balance at Beginning of Year  | 236,572           | 236,572     | 0                                       |
| Fund Balance at End of Year  | \$205,769         | \$506,890   | \$301,121                               |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**COURT COMPUTERIZATION FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>                                     |                   |           |   |
| Charges for Services                                 | \$154,045         | \$197,406 | \$43,361                                |
| Total Revenues                                       | 154,045           | 197,406   | 43,361                                  |
| <u>Expenditures:</u>                                 |                   |           |   |
| Judicial:  |                   |           |   |
| Contractual Services                                 | 39,200            | 20,151    | 19,049                                  |
| Capital Outlay                                       | 98,829            | 60,327    | 38,502                                  |
| Total Expenditures                                   | 138,029           | 80,478    | 57,551                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | 16,016            | 116,928   | 100,912                                 |
| Fund Balance at Beginning of Year                    | 332,981           | 332,981   | 0                                       |
| Prior Year Encumbrances                              | 1,829             | 1,829     | 0                                       |
| Fund Balance at End of Year                          | \$350,826         | \$451,738 | \$100,912                               |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**MYRTLE VILLAGE DITCH IMPROVEMENT FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>                                     |                   |             |   |
| Total Revenues                                       | \$0               | \$0         | \$0                                     |
| <u>Expenditures:</u>                                 |                   |             |   |
| Total Expenditures                                   | 0                 | 0           | 0                                       |
| Excess (Deficiency) of<br>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, 1997**

**SPECIAL REVENUE FUNDS**

**HAZARDOUS MATERIALS EMERGENCY FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>   |                   |          |   |
| Intergovernmental Revenues   | \$18,856          | \$20,475 | \$1,619                                 |
| Total Revenues   | 18,856            | 20,475   | 1,619                                   |
| <u>Expenditures:</u>   |                   |          |   |
| Public Safety:   |                   |          |   |
| Personal Services  | 28,472            | 23,797   | 4,675                                   |
| Contractual Services   | 151               | 149      | 2                                       |
| Materials and Supplies   | 1,399             | 898      | 501                                     |
| Other Expenditures   | 450               | 14       | 436                                     |
| Capital Outlay   | 2,884             | 416      | 2,468                                   |
| Total Expenditures   | 33,356            | 25,274   | 8,082                                   |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (14,500)          | (4,799)  | 9,701                                   |
| <u>Other Financing Sources (Uses):</u>   |                   |          |   |
| Operating Transfers In   | 11,241            | 11,241   | 0                                       |
| Advances In  | 0                 | 2,000    | 2,000                                   |
| Advances Out   | 0                 | (2,000)  | (2,000)                                 |
| Total Other Financing Sources (Uses)   | 11,241            | 11,241   | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (3,259)           | 6,442    | 9,701                                   |
| Fund Balance at Beginning of Year  | 5,179             | 5,179    | 0                                       |
| Fund Balance at End of Year  | \$1,920           | \$11,621 | \$9,701                                 |



**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, 1997**

**SPECIAL REVENUE FUNDS**

**ENFORCEMENT AND EDUCATION FUND**

|  | Revised<br>Budget | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>                                     |                   |          |   |
| Fines and Forfeitures                                | \$1,797           | \$11,429 | \$9,632                                 |
| Total Revenues                                       | 1,797             | 11,429   | 9,632                                   |
| <u>Expenditures:</u>                                 |                   |          |   |
| Public Safety:                                       |                   |          |   |
| Personal Services                                    | 5,000             | 660      | 4,340                                   |
| Capital Outlay                                       | 15,000            | 795      | 14,205                                  |
| Total Expenditures                                   | 20,000            | 1,455    | 18,545                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures | (18,203)          | 9,974    | 28,177                                  |
| Fund Balance at Beginning of Year                    | 27,919            | 27,919   | 0                                       |
| Fund Balance at End of Year                          | \$9,716           | \$37,893 | \$28,177                                |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**REHABILITATION GRANTS FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>   |                   |           |   |
| Intergovernmental Revenues   | \$114,750         | \$114,750 | \$0                                     |
| All Other Revenues   | 8,632             | 30,875    | 22,243                                  |
| Total Revenues   | 123,382           | 145,625   | 22,243                                  |
| <u>Expenditures:</u>   |                   |           |   |
| Human Services:  |                   |           |   |
| Other Expenditures   | 50,000            | 12,600    | 37,400                                  |
| Total Human Services   | 50,000            | 12,600    | 37,400                                  |
| Community and Economic Development:  |                   |           |   |
| Other Expenditures   | 143,632           | 93,745    | 49,887                                  |
| Total Community and Economic Development   | 143,632           | 93,745    | 49,887                                  |
| Total Expenditures   | 193,632           | 106,345   | 87,287                                  |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (70,250)          | 39,280    | 109,530                                 |
| <u>Other Financing Sources (Uses):</u>   |                   |           |   |
| Advances In  | 0                 | 31,668    | 31,668                                  |
| Advances Out   | 0                 | (31,668)  | (31,668)                                |
| Total Other Financing Sources (Uses)   | 0                 | 0         | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (70,250)          | 39,280    | 109,530                                 |
| Fund Balance at Beginning of Year  | 93,180            | 93,180    | 0                                       |
| Fund Balance at End of Year  | \$22,930          | \$132,460 | \$109,530                               |

**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, 1997**

**SPECIAL REVENUE FUNDS**

**COUNTY TRANSIT FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>   |                   |           |   |
| Intergovernmental Revenues   | \$594,292         | \$586,323 | (\$7,969)                               |
| All Other Revenues   | 0                 | 2,360     | 2,360                                   |
| Total Revenues   | 594,292           | 588,683   | (5,609)                                 |
| <u>Expenditures:</u>   |                   |           |   |
| Human Services:  |                   |           |   |
| Contractual Services   | 541,971           | 541,971   | 0                                       |
| Other Expenditures   | 5,664             | 3,016     | 2,648                                   |
| Capital Outlay   | 129,435           | 127,560   | 1,875                                   |
| Total Expenditures   | 677,070           | 672,547   | 4,523                                   |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (82,778)          | (83,864)  | (1,086)                                 |
| <u>Other Financing Sources (Uses):</u>   |                   |           |   |
| Operating Transfers In   | 0                 | 79,150    | 79,150                                  |
| Total Other Financing Sources (Uses)   | 0                 | 79,150    | 79,150                                  |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (82,778)          | (4,714)   | 78,064                                  |
| Fund Balance at Beginning of Year  | 82,778            | 82,778    | 0                                       |
| Fund Balance at End of Year  | \$0               | \$78,064  | \$78,064                                |

*DEBT SERVICE FUNDS*

---

---

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

**East Street Building 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, 1997**

**DEBT SERVICE FUNDS**

|   | East Street<br>Building<br>Fund | Court<br>Building<br>Construction<br>Fund | Special<br>Assessment<br>Fund | Tax Increment<br>Financing<br>Fund | Totals              |
|---|---------------------------------|---|-------------------------------|------------------------------------|---------------------|
| <u>Assets:</u>  |                                 |   |                               |                                    |                     |
| Cash and Cash Equivalents                                 | \$0                             | \$0                                       | \$1,372,988                   | \$13,350                           | \$1,386,338         |
| Receivables (net of allowances<br>for doubtful accounts): |                                 |   |                               |                                    |                     |
| Special Assessments                                       | 0                               | 0   | 19,906,630                    | 0                                  | 19,906,630          |
| Restricted Assets:  |                                 |   |                               |                                    |                     |
| Cash with Fiscal Agent                                    | 0                               | 0   | 5,007                         | 0                                  | 5,007               |
| Total Assets  | <u>\$0</u>                      | <u>\$0</u>                                | <u>\$21,284,625</u>           | <u>\$13,350</u>                    | <u>\$21,297,975</u> |
| <u>Liabilities and Fund Equity:</u>                       |                                 |   |                               |                                    |                     |
| <u>Liabilities:</u>                                       |                                 |   |                               |                                    |                     |
| Matured Bonds and Interest Payable                        | \$0                             | \$0                                       | \$5,007                       | \$0                                | \$5,007             |
| Deferred Revenue  | 0                               | 0   | 19,906,630                    | 0                                  | 19,906,630          |
| Interfund Loans Payable                                   | 0                               | 0   | 0                             | 85,337                             | 85,337              |
| Total Liabilities   | <u>0</u>                        | <u>0</u>                                  | <u>19,911,637</u>             | <u>85,337</u>                      | <u>19,996,974</u>   |
| <u>Fund Equity:</u>                                       |                                 |   |                               |                                    |                     |
| <u>Fund Balance:</u>                                      |                                 |   |                               |                                    |                     |
| Reserved for Debt Service                                 | 0                               | 0   | 1,372,988                     | (71,987)                           | 1,301,001           |
| Total Fund Equity   | <u>0</u>                        | <u>0</u>                                  | <u>1,372,988</u>              | <u>(71,987)</u>                    | <u>1,301,001</u>    |
| Total Liabilities and Fund Equity                         | <u>\$0</u>                      | <u>\$0</u>                                | <u>\$21,284,625</u>           | <u>\$13,350</u>                    | <u>\$21,297,975</u> |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**DEBT SERVICES FUNDS**

|  | East Street<br>Building<br>Fund | Court<br>Building<br>Construction<br>Fund | Special<br>Assessment<br>Fund | Tax Increment<br>Financing<br>Fund | Totals      |
|--|---------------------------------|---|-------------------------------|------------------------------------|-------------|
| <b>Revenues:</b>   |                                 |   |                               |                                    |             |
| Taxes  | \$0                             | \$0                                       | \$0                           | \$61,364                           | \$61,364    |
| Intergovernmental Revenues   | 0                               | 0   | 0                             | 552,269                            | 552,269     |
| Special Assessments  | 0                               | 0   | 1,383,654                     | 0                                  | 1,383,654   |
| Total Revenues   | 0                               | 0   | 1,383,654                     | 613,633                            | 1,997,287   |
| <b>Expenditures:</b>   |                                 |   |                               |                                    |             |
| Debt Service:  |                                 |   |                               |                                    |             |
| Principal Retirement   | 20,000                          | 45,000                                    | 696,100                       | 155,000                            | 916,100     |
| Interest and Fiscal Charges  | 31,500                          | 68,603                                    | 708,483                       | 359,945                            | 1,168,531   |
| Total Expenditures   | 51,500                          | 113,603                                   | 1,404,583                     | 514,945                            | 2,084,631   |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (51,500)                        | (113,603)                                 | (20,929)                      | 98,688                             | (87,344)    |
| <b>Other Financing Sources (Uses):</b>   |                                 |   |                               |                                    |             |
| Operating Transfers In   | 51,500                          | 113,603                                   | 0                             | 0                                  | 165,103     |
| Total Other Financing Sources (Uses)   | 51,500                          | 113,603                                   | 0                             | 0                                  | 165,103     |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 0                               | 0   | (20,929)                      | 98,688                             | 77,759      |
| Fund Balance (Deficit) at Beginning of Year  | 0                               | 0   | 1,393,917                     | (170,675)                          | 1,223,242   |
| Fund Balance (Deficit) at End of Year  | \$0                             | \$0                                       | \$1,372,988                   | (\$71,987)                         | \$1,301,001 |

**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, 1997**

**DEBT SERVICE FUNDS**

**EAST STREET BUILDING FUND**

|  | Budget<br>Revised | Actual     | Variance:<br>Favorable<br>(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  | 31,500            | 31,500     | 0                                       |
| Total Expenditures   | 51,500            | 51,500     | 0                                       |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (51,500)          | (51,500)   | 0                                       |
| <u>Other Financing Sources (Uses):</u>   |                   |            |   |
| Operating Transfers In   | 51,500            | 51,500     | 0                                       |
| Total Other Financing Sources (Uses)   | 51,500            | 51,500     | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 0                 | 0          | 0                                       |
| Fund Balance at Beginning of Year  | 0                 | 0          | 0                                       |
| Fund Balance at End of Year  | <u>\$0</u>        | <u>\$0</u> | <u>\$0</u>                              |

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**DEBT SERVICE FUNDS**

**COURT BUILDING CONSTRUCTION FUND**

|  | Budget<br>Revised | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>   |                   |           |   |
| Total Revenues   | \$0               | \$0       | \$0                                     |
| <u>Expenditures:</u>   |                   |           |   |
| Debt Service:  |                   |           |   |
| Principal Retirement   | 45,000            | 45,000    | 0                                       |
| Interest and Fiscal Charges  | 68,603            | 68,603    | 0                                       |
| Total Expenditures   | 113,603           | 113,603   | 0                                       |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (113,603)         | (113,603) | 0                                       |
| <u>Other Financing Sources (Uses):</u>   |                   |           |   |
| Operating Transfers In   | 113,603           | 113,603   | 0                                       |
| Total Other Financing Sources (Uses)   | 113,603           | 113,603   | 0                                       |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>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, 1997**

**DEBT SERVICE FUNDS**

**SPECIAL ASSESSMENT FUND**

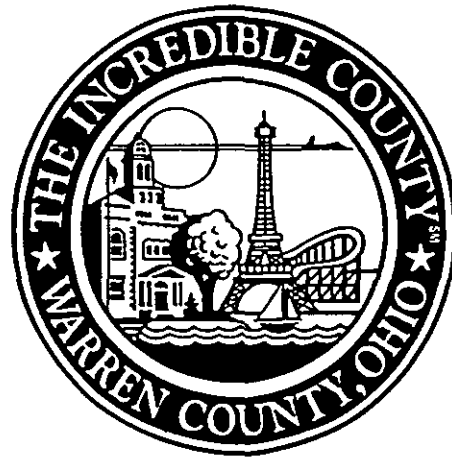
|  | Revised<br>Budget       | Actual                    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------------|---------------------------|---|
| <u>Revenues:</u>                                     |                         |                           |   |
| Special Assessments                                  | \$1,300,000             | \$1,383,654               | \$83,654                                |
| Total Revenues                                       | <u>1,300,000</u>        | <u>1,383,654</u>          | <u>83,654</u>                           |
| <u>Expenditures:</u>                                 |                         |                           |   |
| Debt Service:  |                         |                           |   |
| Principal Retirement                                 | 926,450                 | 696,100                   | 230,350                                 |
| Interest and Fiscal Charges                          | 948,443                 | 708,747                   | 239,696                                 |
| Total Expenditures                                   | <u>1,874,893</u>        | <u>1,404,847</u>          | <u>470,046</u>                          |
| Excess (Deficiency) of<br>Revenues over Expenditures | (574,893)               | (21,193)                  | 553,700                                 |
| Fund Balance at Beginning of Year                    | 1,394,181               | 1,394,181                 | 0                                       |
| Fund Balance at End of Year                          | <u><u>\$819,288</u></u> | <u><u>\$1,372,988</u></u> | <u><u>\$553,700</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, 1997**

**DEBT SERVICE FUNDS**

**TAX INCREMENT FINANCING FUND**

|  | Budget<br>Revised | Actual   | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u>   |                   |          |   |
| Taxes  | \$45,000          | \$61,364 | \$16,364                                |
| Intergovernmental Revenues   | 640,619           | 552,269  | (88,350)                                |
| Total Revenues   | 685,619           | 613,633  | (71,986)                                |
| <u>Expenditures:</u>   |                   |          |   |
| Debt Service:  |                   |          |   |
| Principal Retirement   | 155,000           | 155,000  | 0                                       |
| Interest and Fiscal Charges  | 359,945           | 359,945  | 0                                       |
| Total Expenditures   | 514,945           | 514,945  | 0                                       |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 170,674           | 98,688   | (71,986)                                |
| <u>Other Financing Sources (Uses):</u>   |                   |          |   |
| Advances Out   | 0                 | (85,338) | (85,338)                                |
| Total Other Financing Sources (Uses)   | 0                 | (85,338) | (85,338)                                |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 170,674           | 13,350   | (157,324)                               |
| Fund Balance at Beginning of Year  | 0                 | 0        | 0                                       |
| Fund Balance at End of Year  | \$170,674         | \$13,350 | (\$157,324)                             |



*CAPITAL PROJECTS FUNDS*

---

---

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, 1997**

**CAPITAL PROJECTS FUNDS**

|   | County<br>Road<br>Projects<br>Fund | Water<br>Extension<br>Projects<br>Fund | Sewer<br>Extension<br>Projects<br>Fund |
|---|------------------------------------|--|--|
| <u>Assets:</u>  |                                    |  |  |
| Cash and Cash Equivalents                                 | \$131,570                          | \$430,578                              | \$64,718                               |
| Receivables (net of allowances<br>for doubtful accounts): |                                    |  |  |
| Interest  | 706                                | 0                                      | 0                                      |
| Intergovernmental Receivables                             | 0                                  | 0                                      | 0                                      |
| Restricted Assets:  |                                    |  |  |
| Cash with Fiscal Agent                                    | 0                                  | 0                                      | 0                                      |
| Total Assets  | <u>\$132,276</u>                   | <u>\$430,578</u>                       | <u>\$64,718</u>                        |
| <u>Liabilities and Fund Equity:</u>                       |                                    |  |  |
| Liabilities:  |                                    |  |  |
| Accounts Payable  | \$0                                | \$379,183                              | \$24,846                               |
| Deferred Revenue  | 322                                | 0                                      | 0                                      |
| Interfund Loans Payable                                   | 0                                  | 1,952,365                              | 150,000                                |
| Total Liabilities   | <u>322</u>                         | <u>2,331,548</u>                       | <u>174,846</u>                         |
| Fund Equity:  |                                    |  |  |
| Fund Balance:   |                                    |  |  |
| Reserved for Encumbrances                                 | 751                                | 335,040                                | 173,759                                |
| Reserved for Restricted Assets                            | 0                                  | 0                                      | 0                                      |
| Unreserved  | 131,203                            | (2,236,010)                            | (283,887)                              |
| Total Fund Equity   | <u>131,954</u>                     | <u>(1,900,970)</u>                     | <u>(110,128)</u>                       |
| Total Liabilities and Fund Equity                         | <u>\$132,276</u>                   | <u>\$430,578</u>                       | <u>\$64,718</u>                        |

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**CAPITAL PROJECTS FUNDS**

| County<br>Construction<br>Projects<br>Fund | Airport<br>Construction<br>Fund | Project 21<br>Road<br>Construction<br>Fund | Totals              |
|--|---------------------------------|--|---------------------|
| \$16,255,199                               | \$28,374                        | \$752,063                                  | \$17,662,502        |
| 0  | 0                               | 5,048                                      | 5,754               |
| 0  | 12,690                          | 0  | 12,690              |
| 0  | 0                               | 1,216,093                                  | 1,216,093           |
| <u>\$16,255,199</u>                        | <u>\$41,064</u>                 | <u>\$1,973,204</u>                         | <u>\$18,897,039</u> |
| \$315,774                                  | \$0                             | \$52,072                                   | \$771,875           |
| 0  | 0                               | 2,300                                      | 2,622               |
| 0  | 45,106                          | 257,852                                    | 2,405,323           |
| <u>315,774</u>                             | <u>45,106</u>                   | <u>312,224</u>                             | <u>3,179,820</u>    |
| 2,341,741                                  | 0                               | 1,168,048                                  | 4,019,339           |
| 0  | 0                               | 1,216,093                                  | 1,216,093           |
| 13,597,684                                 | (4,042)                         | (723,161)                                  | 10,481,787          |
| <u>15,939,425</u>                          | <u>(4,042)</u>                  | <u>1,660,980</u>                           | <u>15,717,219</u>   |
| <u>\$16,255,199</u>                        | <u>\$41,064</u>                 | <u>\$1,973,204</u>                         | <u>\$18,897,039</u> |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**CAPITAL PROJECTS FUNDS**

|  | County<br>Road<br>Projects<br>Fund | Water<br>Extension<br>Projects<br>Fund | Sewer<br>Extension<br>Projects<br>Fund |
|--|------------------------------------|--|--|
| <u>Revenues:</u>   |                                    |  |  |
| Intergovernmental Revenues   | \$0                                | \$395,547                              | \$0                                    |
| Investment Earnings  | 4,794                              | 0                                      | 0                                      |
| All Other Revenues   | 0                                  | 0                                      | 0                                      |
| Total Revenues   | 4,794                              | 395,547                                | 0                                      |
| <u>Expenditures:</u>   |                                    |  |  |
| Capital Outlay   | 0                                  | 2,678,951                              | 114,947                                |
| Debt Service:  |                                    |  |  |
| Interest and Fiscal Charges  | 0                                  | 96,505                                 | 0                                      |
| Total Expenditures   | 0                                  | 2,775,456                              | 114,947                                |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 4,794                              | (2,379,909)                            | (114,947)                              |
| <u>Other Financing Sources (Uses):</u>   |                                    |  |  |
| Proceeds of Bonds  | 0                                  | 3,460,000                              | 0                                      |
| Operating Transfers In   | 0                                  | 0                                      | 0                                      |
| Total Other Financing Sources (Uses)   | 0                                  | 3,460,000                              | 0                                      |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 4,794                              | 1,080,091                              | (114,947)                              |
| Fund Balance (Deficit) at Beginning of Year  | 127,160                            | (2,981,061)                            | 4,819                                  |
| Fund Balance (Deficit) at End of Year  | \$131,954                          | (\$1,900,970)                          | (\$110,128)                            |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**CAPITAL PROJECTS FUNDS**

| County<br>Construction<br>Projects<br>Fund | Airport<br>Construction<br>Fund | Project 21<br>Road<br>Construction<br>Fund | Totals              |
|--|---------------------------------|--|---------------------|
| \$74,661                                   | \$12,690                        | \$0  | \$482,898           |
| 0  | 0                               | 63,495                                     | 68,289              |
| 0  | 0                               | 879,000                                    | 879,000             |
| <u>74,661</u>                              | <u>12,690</u>                   | <u>942,495</u>                             | <u>1,430,187</u>    |
| 1,433,462                                  | 23,889                          | 602,343                                    | 4,853,592           |
| 0  | 0                               | 930  | 97,435              |
| <u>1,433,462</u>                           | <u>23,889</u>                   | <u>603,273</u>                             | <u>4,951,027</u>    |
| (1,358,801)                                | (11,199)                        | 339,222                                    | (3,520,840)         |
| 0  | 0                               | 0  | 3,460,000           |
| 6,949,827                                  | 634                             | 0  | 6,950,461           |
| <u>6,949,827</u>                           | <u>634</u>                      | <u>0</u>                                   | <u>10,410,461</u>   |
| 5,591,026                                  | (10,565)                        | 339,222                                    | 6,889,621           |
| 10,348,399                                 | 6,523                           | 1,321,758                                  | 8,827,598           |
| <u>\$15,939,425</u>                        | <u>(\$4,042)</u>                | <u>\$1,660,980</u>                         | <u>\$15,717,219</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, 1997**

**CAPITAL PROJECTS FUNDS**

**COUNTY ROAD PROJECTS FUND**

|  | Revised<br>Budget | Actual    | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u>                                     |                   |           |   |
| Intergovernmental Revenues                           | \$19,350          | \$0       | (\$19,350)                              |
| Investment Earnings                                  | 0                 | 5,235     | 5,235                                   |
| Total Revenues                                       | 19,350            | 5,235     | (14,115)                                |
| <u>Expenditures:</u>                                 |                   |           |   |
| Capital Outlay                                       | 751               | 751       | 0                                       |
| Total Expenditures                                   | 751               | 751       | 0                                       |
| Excess (Deficiency) of<br>Revenues over Expenditures | 18,599            | 4,484     | (14,115)                                |
| Fund Balance at Beginning of Year                    | 125,584           | 125,584   | 0                                       |
| Prior Year Encumbrances                              | 751               | 751       | 0                                       |
| Fund Balance at End of Year                          | \$144,934         | \$130,819 | (\$14,115)                              |

**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, 1997**

**CAPITAL PROJECTS FUNDS**

**WATER EXTENSION PROJECTS FUND**

|  | Revised<br>Budget | Actual                 | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------------------|---|
| <u>Revenues:</u>   |                   |                        |   |
| Intergovernmental Revenues   | \$480,533         | \$395,547              | (\$84,986)                              |
| Special Assessments  | 1,729,225         | 0                      | (1,729,225)                             |
| All Other Revenues   | 0                 | 163                    | 163                                     |
| Total Revenues   | 2,209,758         | 395,710                | (1,814,048)                             |
| <u>Expenditures:</u>   |                   |                        |   |
| Capital Outlay   | 4,285,771         | 4,139,347              | 146,424                                 |
| Debt Service:  |                   |                        |   |
| Principal Retirement   | 7,223,000         | 7,223,000              | 0                                       |
| Interest and Fiscal Charges  | 147,283           | 146,815                | 468                                     |
| Total Expenditures   | 11,656,054        | 11,509,162             | 146,892                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (9,446,296)       | (11,113,452)           | (1,667,156)                             |
| <u>Other Financing Sources (Uses):</u>   |                   |                        |   |
| Proceeds of Notes  | 3,670,000         | 3,670,000              | 0                                       |
| Proceeds of Bonds  | 3,460,000         | 3,460,000              | 0                                       |
| Construction Advances In<br>Advances In  | 1,424,054<br>0    | 1,020,000<br>1,845,875 | (404,054)<br>1,845,875                  |
| Total Other Financing Sources (Uses)   | 8,554,054         | 9,995,875              | 1,441,821                               |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (892,242)         | (1,117,577)            | (225,335)                               |
| Fund Balance at Beginning of Year  | 491,118           | 491,118                | 0                                       |
| Prior Year Encumbrances  | 507,614           | 507,614                | 0                                       |
| Fund Deficit at End of Year  | \$106,490         | (\$118,845)            | (\$225,335)                             |

**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, 1997**

**CAPITAL PROJECTS FUNDS**

**SEWER EXTENSION PROJECTS FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| Intergovernmental Revenues   | \$260,000         | \$0         | (\$260,000)                             |
| Total Revenues   | 260,000           | 0           | (260,000)                               |
| <u>Expenditures:</u>   |                   |             |   |
| Capital Outlay   | 264,819           | 263,860     | 959                                     |
| Total Expenditures   | 264,819           | 263,860     | 959                                     |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (4,819)           | (263,860)   | (259,041)                               |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Advances In  | 0                 | 150,000     | 150,000                                 |
| Total Other Financing Sources (Uses)   | 0                 | 150,000     | 150,000                                 |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (4,819)           | (113,860)   | (109,041)                               |
| Fund Balance at Beginning of Year  | 4,819             | 4,819       | 0                                       |
| Fund Deficit at End of Year  | \$0               | (\$109,041) | (\$109,041)                             |

**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, 1997**

**CAPITAL PROJECTS FUNDS**

**COUNTY CONSTRUCTION PROJECTS FUND**

|  | Revised<br>Budget | Actual       | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|--------------|---|
| <u>Revenues:</u>   |                   |              |   |
| Intergovernmental Revenues   | \$331,161         | \$74,661     | (\$256,500)                             |
| Total Revenues   | 331,161           | 74,661       | (256,500)                               |
| <u>Expenditures:</u>   |                   |              |   |
| Capital Outlay   | 6,646,517         | 3,778,458    | 2,868,059                               |
| Total Expenditures   | 6,646,517         | 3,778,458    | 2,868,059                               |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (6,315,356)       | (3,703,797)  | 2,611,559                               |
| <u>Other Financing Sources (Uses):</u>   |                   |              |   |
| Proceeds of Notes  | 400,000           | 0            | (400,000)                               |
| Operating Transfer In  | 1,066,259         | 6,949,827    | 5,883,568                               |
| Advances In  | 0                 | 421,000      | 421,000                                 |
| Advances Out   | 0                 | (621,000)    | (621,000)                               |
| Total Other Financing Sources (Uses)   | 1,466,259         | 6,749,827    | 5,283,568                               |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | (4,849,097)       | 3,046,030    | 7,895,127                               |
| Fund Balance at Beginning of Year  | 9,878,203         | 9,878,203    | 0                                       |
| Prior Year Encumbrances  | 789,614           | 789,614      | 0                                       |
| Fund Balance at End of Year  | \$5,818,720       | \$13,713,847 | \$7,895,127                             |

**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, 1997**

**CAPITAL PROJECTS FUNDS**

**AIRPORT CONSTRUCTION FUND**

|  | Revised<br>Budget | Actual          | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-----------------|---|
| <b>Revenues:</b>   |                   |                 |   |
| Intergovernmental Revenues   | \$56,439          | \$35,622        | (\$20,817)                              |
| <b>Total Revenues</b>  | <b>56,439</b>     | <b>35,622</b>   | <b>(20,817)</b>                         |
| <b>Expenditures:</b>   |                   |                 |   |
| Capital Outlay   | 29,464            | 29,464          | 0                                       |
| <b>Total Expenditures</b>  | <b>29,464</b>     | <b>29,464</b>   | <b>0</b>                                |
| Excess (Deficiency) of<br>Revenues over Expenditures   | 26,975            | 6,158           | (20,817)                                |
| <b>Other Financing Sources (Uses):</b>   |                   |                 |   |
| Operating Transfers In   | 0                 | 634             | 634                                     |
| <b>Total Other Financing Sources (Uses)</b>  | <b>0</b>          | <b>634</b>      | <b>634</b>                              |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 26,975            | 6,792           | (20,183)                                |
| Fund Deficit at Beginning of Year  | (7,249)           | (7,249)         | 0                                       |
| Prior Year Encumbrances  | 28,831            | 28,831          | 0                                       |
| Fund Balance at End of Year  | <u>\$48,557</u>   | <u>\$28,374</u> | <u>(\$20,183)</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, 1997**

**CAPITAL PROJECTS FUNDS**

**PROJECT 21 ROAD CONSTRUCTION FUND**

|  | Revised<br>Budget | Actual      | Variance:<br>Favorable<br>(Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u>   |                   |             |   |
| All Other Revenues   | \$879,000         | \$879,000   | \$0                                     |
| Total Revenues   | 879,000           | 879,000     | 0                                       |
| <u>Expenditures:</u>   |                   |             |   |
| Capital Outlay   | 2,072,419         | 1,718,319   | 354,100                                 |
| <u>Debt Service:</u>   |                   |             |   |
| Interest and Fiscal Charges  | 930               | 930         | 0                                       |
| Total Expenditures   | 2,073,349         | 1,719,249   | 354,100                                 |
| Excess (Deficiency) of<br>Revenues over Expenditures   | (1,194,349)       | (840,249)   | 354,100                                 |
| <u>Other Financing Sources (Uses):</u>   |                   |             |   |
| Proceeds of Notes  | 277,890           | 0           | (277,890)                               |
| Proceeds of State Loan 166   | 941,746           | 166,412     | (775,334)                               |
| Advances In  | 0                 | 257,852     | 257,852                                 |
| Total Other Financing Sources (Uses)   | 1,219,636         | 424,264     | (795,372)                               |
| Excess (Deficiency) of Revenues<br>and Other Financing Sources over<br>Expenditures and Other Uses | 25,287            | (415,985)   | (441,272)                               |
| Fund Deficit at Beginning of Year  | (812,920)         | (812,920)   | 0                                       |
| Prior Year Encumbrances  | 812,920           | 812,920     | 0                                       |
| Fund Deficit at End of Year  | \$25,287          | (\$415,985) | (\$441,272)                             |



*ENTERPRISE FUNDS*

---

---

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

**Water Fund**

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

**Sewer Fund**

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



**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**ENTERPRISE FUNDS**

|   | Water<br>Fund       | Sewer<br>Fund       | Totals               |
|---|---------------------|---------------------|----------------------|
| <b>Assets:</b>  |                     |                     |                      |
| Cash and Cash Equivalents                                 | \$9,621,690         | \$7,645,288         | \$17,266,978         |
| Receivables (net of allowances<br>for doubtful accounts): |                     |                     |                      |
| Accounts  | 572,842             | 440,388             | 1,013,230            |
| Interest  | 6,352               | 1,501               | 7,853                |
| Due from Other Funds                                      | 2,723               | 0                   | 2,723                |
| Intergovernmental Receivable                              | 0                   | 686                 | 686                  |
| Interfund Loans Receivable                                | 1,952,365           | 150,000             | 2,102,365            |
| Inventory of Supplies at Cost                             | 171,600             | 8,495               | 180,095              |
| Prepaid Items   | 3,020               | 3,020               | 6,040                |
| Bond Issuance Costs                                       | 517,862             | 224,685             | 742,547              |
| <b>Restricted Assets:</b>                                 |                     |                     |                      |
| Cash and Cash Equivalents                                 | 180,931             | 151,715             | 332,646              |
| Cash with Fiscal Agent                                    | 148,574             | 499,746             | 648,320              |
| Property, Plant and Equipment                             | 38,184,529          | 57,839,155          | 96,023,684           |
| Less: Accumulated Depreciation                            | (10,216,109)        | (12,988,648)        | (23,204,757)         |
| Net Fixed Assets  | 27,968,420          | 44,850,507          | 72,818,927           |
| Construction in Progress                                  | 16,557,309          | 10,035,847          | 26,593,156           |
| <b>Total Assets</b>                                       | <b>\$57,703,688</b> | <b>\$64,011,878</b> | <b>\$121,715,566</b> |
| <b>Liabilities and Fund Equity:</b>                       |                     |                     |                      |
| <b>Liabilities:</b>                                       |                     |                     |                      |
| Accounts Payable  | \$206,840           | \$367,488           | \$574,328            |
| Accrued Wages and Benefits Payable                        | 27,495              | 22,144              | 49,639               |
| Due to Other Funds  | 5,643               | 1,773               | 7,416                |
| Intergovernmental Payables                                | 25,198              | 128,600             | 153,798              |
| Accrued Interest Payable                                  | 107,402             | 58,379              | 165,781              |
| Compensated Absences Payable                              | 181,209             | 99,424              | 280,633              |
| Ohio Water Development                                    |                     |                     |                      |
| Authority Loans Payable                                   | 0                   | 3,016,586           | 3,016,586            |
| Revenue Bonds Payable                                     | 22,045,457          | 11,419,266          | 33,464,723           |
| <b>Total Liabilities</b>                                  | <b>22,599,244</b>   | <b>15,113,660</b>   | <b>37,712,904</b>    |
| <b>Fund Equity:</b>                                       |                     |                     |                      |
| Contributed Capital                                       | 29,322,064          | 44,884,984          | 74,207,048           |
| <b>Retained Earnings:</b>                                 |                     |                     |                      |
| Reserved for Restricted Assets                            | 329,505             | 651,461             | 980,966              |
| Unreserved  | 5,452,875           | 3,361,773           | 8,814,648            |
| <b>Total Retained Earnings</b>                            | <b>5,782,380</b>    | <b>4,013,234</b>    | <b>9,795,614</b>     |
| <b>Total Fund Equity</b>                                  | <b>35,104,444</b>   | <b>48,898,218</b>   | <b>84,002,662</b>    |
| <b>Total Liabilities and Fund Equity</b>                  | <b>\$57,703,688</b> | <b>\$64,011,878</b> | <b>\$121,715,566</b> |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**ENTERPRISE FUNDS**

|   | Water<br>Fund | Sewer<br>Fund | Totals      |
|---|---------------|---------------|-------------|
| <u>Operating Revenues:</u>                |               |               |             |
| Charges for Services                      | \$4,612,950   | \$3,807,625   | \$8,420,575 |
| Tap in Fees                               | 95,174        | 0             | 95,174      |
| Other Operating Revenues                  | 7,725         | 14,890        | 22,615      |
| Total Operating Revenues                  | 4,715,849     | 3,822,515     | 8,538,364   |
| <u>Operating Expenses:</u>                |               |               |             |
| Personal Services                         | 1,178,111     | 880,763       | 2,058,874   |
| Materials and Supplies                    | 562,040       | 235,809       | 797,849     |
| Contractual Services                      | 136,899       | 266,858       | 403,757     |
| Utilities                                 | 662,314       | 1,077,189     | 1,739,503   |
| Depreciation                              | 890,497       | 1,289,949     | 2,180,446   |
| Other Operating Expenses                  | 37,052        | 45,465        | 82,517      |
| Total Operating Expenses                  | 3,466,913     | 3,796,033     | 7,262,946   |
| Operating Income                          | 1,248,936     | 26,482        | 1,275,418   |
| <u>Non-operating Revenues (Expenses):</u> |               |               |             |
| Investment Earnings                       | 464,786       | 371,343       | 836,129     |
| Interest and Fiscal Charges               | (1,348,300)   | (970,882)     | (2,319,182) |
| Loss on Disposal of Fixed Assets          | (517)         | (35,325)      | (35,842)    |
| Total Non-operating Revenues (Expenses)   | (884,031)     | (634,864)     | (1,518,895) |
| Net Income (Loss)                         | 364,905       | (608,382)     | (243,477)   |
| Add: Depreciation on Contributed Capital  | 119,496       | 626,182       | 745,678     |
| Retained Earnings at Beginning of Year    | 5,297,979     | 3,995,434     | 9,293,413   |
| Retained Earnings at End of Year          | \$5,782,380   | \$4,013,234   | \$9,795,614 |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**ENTERPRISE FUNDS**

|  | Water<br>Fund | Sewer<br>Fund | Totals       |
|--|---------------|---------------|--------------|
| <u>Cash Flows from Operating Activities:</u>                     |               |               |              |
| Cash Received from Customers                                     | \$4,774,547   | \$3,836,364   | \$8,610,911  |
| Cash Payments for Goods and Services                             | (1,514,256)   | (1,658,443)   | (3,172,699)  |
| Cash Payments to Employees                                       | (1,179,238)   | (869,805)     | (2,049,043)  |
| Net Cash Provided by Operating Activities                        | 2,081,053     | 1,308,116     | 3,389,169    |
| <u>Cash Flows from Noncapital Financing Activities:</u>          |               |               |              |
| Advances Out   | (2,865,875)   | (150,000)     | (3,015,875)  |
| Net Cash Used for Noncapital Financing Activities                | (2,865,875)   | (150,000)     | (3,015,875)  |
| <u>Cash Flows from Capital and Related Financing Activities:</u> |               |               |              |
| Cash Received from Tap-in Fees in Excess of Cost                 | 3,186,297     | 2,473,356     | 5,659,653    |
| Acquisition and Construction of Assets                           | (990,878)     | (3,108,736)   | (4,099,614)  |
| Principal Paid on Revenue Bonds                                  | (615,000)     | (385,000)     | (1,000,000)  |
| Principal Paid on Ohio   |               |               |              |
| Water Development Authority Bonds                                | 0             | (251,892)     | (251,892)    |
| Interest Paid on All Debt  | (1,316,770)   | (955,822)     | (2,272,592)  |
| Net Cash Provided (Used) for                                     |               |               |              |
| Capital and Related Financing Activities                         | 263,649       | (2,228,094)   | (1,964,445)  |
| <u>Cash Flows from Investing Activities:</u>                     |               |               |              |
| Receipts of Interest   | 482,340       | 374,183       | 856,523      |
| Net Cash Provided from Investing Activities                      | 482,340       | 374,183       | 856,523      |
| Net Decrease in Cash and Cash Equivalents                        | (38,833)      | (695,795)     | (734,628)    |
| Cash and Cash Equivalents at Beginning of Year                   | 9,990,028     | 8,992,544     | 18,982,572   |
| Cash and Cash Equivalents at End of Year                         | \$9,951,195   | \$8,296,749   | \$18,247,944 |
| <u>Reconciliation of Cash and</u>                                |               |               |              |
| <u>    Cash Equivalents per the Balance Sheet:</u>               |               |               |              |
| Cash and Cash Equivalents  | \$9,621,690   | \$7,645,288   | \$17,266,978 |
| Restricted Cash and Cash Equivalents                             | 180,931       | 151,715       | 332,646      |
| Restricted Cash with Fiscal Agent                                | 148,574       | 499,746       | 648,320      |
| Cash and Cash Equivalents at End of Year                         | \$9,951,195   | \$8,296,749   | \$18,247,944 |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**ENTERPRISE FUNDS**

|  | Water<br>Fund      | Sewer<br>Fund      | Totals             |
|--|--------------------|--------------------|--------------------|
| <u>Reconciliation of Operating Income to Net Cash</u>                                      |                    |                    |                    |
| <u>Provided by Operating Activities:</u>   |                    |                    |                    |
| Operating Income   | \$1,248,936        | \$26,482           | \$1,275,418        |
| Adjustments to Reconcile Operating Income to<br>Net Cash Provided by Operating Activities: |                    |                    |                    |
| Depreciation Expense   | 890,497            | 1,289,949          | 2,180,446          |
| Changes in Assets and Liabilities:   |                    |                    |                    |
| Increase in Accounts Receivable  | (30,830)           | (18,181)           | (49,011)           |
| Increase in Due from Other Funds   | (2,723)            | 0                  | (2,723)            |
| Increase in Intergovernmental Receivable   | 0                  | (686)              | (686)              |
| (increase) Decrease in Inventory   | (45,470)           | 4,035              | (41,435)           |
| Increase in Prepaid Items  | (104)              | (104)              | (208)              |
| Increase in Accounts Payable   | 24,839             | 11,709             | 36,548             |
| Increase in Accrued Wages and Benefits   | 6,994              | 6,408              | 13,402             |
| Increase in Due to Other Funds   | 1,730              | 1,085              | 2,815              |
| Decrease in Intergovernmental Payables   | (10,789)           | (21,142)           | (31,931)           |
| Increase (Decrease) in Compensated Absences  | (2,027)            | 8,561              | 6,534              |
| Total Adjustments  | 832,117            | 1,281,634          | 2,113,751          |
| Net Cash Provided by Operating Activities  | <u>\$2,081,053</u> | <u>\$1,308,116</u> | <u>\$3,389,169</u> |

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1997, the Water and Sewer Funds had outstanding liabilities of \$135,973 and \$306,759 respectively for certain capital assets. The Water Funds received \$3,090,645 and the Sewer Funds received \$1,594,844 of contributed capital assets from special assessments.



---

---

*INTERNAL SERVICE FUNDS*

---

---

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

**Vehicle Maintenance Fund**

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

**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, 1997**

**INTERNAL SERVICE FUNDS**

|   | Vehicle<br>Maintenance<br>Fund | Sheriff<br>Fund  | Communications<br>Rotary<br>Fund | Health<br>Insurance<br>Fund |
|---|--------------------------------|------------------|----------------------------------|-----------------------------|
| <b>Assets:</b>  |                                |                  |                                  |                             |
| Cash and Cash Equivalents                                 | \$101,724                      | \$212,195        | \$15,575                         | \$2,140,699                 |
| Receivables (net of allowances<br>for doubtful accounts): |                                |                  |                                  |                             |
| Accounts  | 0                              | 0                | 45                               | 2,290                       |
| Due from Other Funds                                      | 8,525                          | 0                | 428                              | 0                           |
| Intergovernmental Receivable                              | 9,011                          | 0                | 7,491                            | 16,816                      |
| Inventory of Supplies at Cost                             | 0                              | 0                | 0                                | 0                           |
| Property, Plant and Equipment                             | 0                              | 0                | 0                                | 10,834                      |
| Less: Accumulated Depreciation                            | 0                              | 0                | 0                                | (7,595)                     |
| Net Fixed Assets  | <u>0</u>                       | <u>0</u>         | <u>0</u>                         | <u>3,239</u>                |
| Total Assets  | <u>\$119,260</u>               | <u>\$212,195</u> | <u>\$23,539</u>                  | <u>\$2,163,044</u>          |
| <b>Liabilities and Fund Equity:</b>                       |                                |                  |                                  |                             |
| <b>Liabilities:</b>                                       |                                |                  |                                  |                             |
| Accounts Payable  | \$2,786                        | \$0              | \$757                            | \$437,911                   |
| Accrued Wages and Benefits                                | 0                              | 18,082           | 0                                | 1,707                       |
| Due to Other Funds  | 0                              | 0                | 0                                | 183                         |
| Intergovernmental Payables                                | 0                              | 12,683           | 0                                | 1,074                       |
| Compensated Absences                                      | 0                              | 82,518           | 0                                | 2,429                       |
| Total Liabilities   | <u>2,786</u>                   | <u>113,283</u>   | <u>757</u>                       | <u>443,304</u>              |
| <b>Fund Equity</b>  |                                |                  |                                  |                             |
| Contributed Capital                                       | 11,084                         | 0                | 0                                | 0                           |
| Retained Earnings   | 105,390                        | 98,912           | 22,782                           | 1,719,740                   |
| Total Fund Equity   | <u>116,474</u>                 | <u>98,912</u>    | <u>22,782</u>                    | <u>1,719,740</u>            |
| Total Liabilities and Fund Equity                         | <u>\$119,260</u>               | <u>\$212,195</u> | <u>\$23,539</u>                  | <u>\$2,163,044</u>          |

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**INTERNAL SERVICE FUNDS**

| MRDD<br>Health<br>Insurance<br>Fund | Gasoline<br>Fund | Totals             |
|-------------------------------------|------------------|--------------------|
| \$936,342                           | \$22,000         | \$3,428,535        |
| 5,748                               | 0                | 8,083              |
| 0                                   | 8,341            | 17,294             |
| 0                                   | 831              | 34,149             |
| 0                                   | 11,554           | 11,554             |
| 0                                   | 0                | 10,834             |
| 0                                   | 0                | (7,595)            |
| <u>0</u>                            | <u>0</u>         | <u>3,239</u>       |
| <u>\$942,090</u>                    | <u>\$42,726</u>  | <u>\$3,502,854</u> |
| \$73,969                            | \$6,544          | \$521,967          |
| 0                                   | 0                | 19,789             |
| 0                                   | 0                | 183                |
| 0                                   | 0                | 13,757             |
| 0                                   | 0                | 84,947             |
| <u>73,969</u>                       | <u>6,544</u>     | <u>640,643</u>     |
| 0                                   | 0                | 11,084             |
| <u>868,121</u>                      | <u>36,182</u>    | <u>2,851,127</u>   |
| <u>868,121</u>                      | <u>36,182</u>    | <u>2,862,211</u>   |
| <u>\$942,090</u>                    | <u>\$42,726</u>  | <u>\$3,502,854</u> |



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**INTERNAL SERVICE FUNDS**

|  | Vehicle<br>Maintenance<br>Fund | Sheriff<br>Fund | Communications<br>Rotary<br>Fund | Health<br>Insurance<br>Fund |
|--|--------------------------------|-----------------|----------------------------------|-----------------------------|
| <u>Operating Revenues:</u>             |                                |                 |                                  |                             |
| Charges for Services                   | \$159,922                      | \$787,124       | \$51,905                         | \$3,795,596                 |
| Other Operating Revenues               | 0                              | 0               | 0                                | 2,226                       |
| Total Operating Revenues               | <u>159,922</u>                 | <u>787,124</u>  | <u>51,905</u>                    | <u>3,797,822</u>            |
| <u>Operating Expenses:</u>             |                                |                 |                                  |                             |
| Personal Services                      | 0                              | 701,202         | 0                                | 66,684                      |
| Materials and Supplies                 | 0                              | 0               | 43,074                           | 342                         |
| Contractual Services                   | 118,779                        | 0               | 0                                | 453,383                     |
| Depreciation                           | 0                              | 0               | 0                                | 1,084                       |
| Health Insurance Claims                | 0                              | 0               | 0                                | 2,483,286                   |
| Other Operating Expenses               | 0                              | 0               | 0                                | 2,518                       |
| Total Operating Expenses               | <u>118,779</u>                 | <u>701,202</u>  | <u>43,074</u>                    | <u>3,007,297</u>            |
| Net Income                             | 41,143                         | 85,922          | 8,831                            | 790,525                     |
| Retained Earnings at Beginning of Year | 64,247                         | 12,990          | 13,951                           | 929,215                     |
| Retained Earnings at End of Year       | <u>\$105,390</u>               | <u>\$98,912</u> | <u>\$22,782</u>                  | <u>\$1,719,740</u>          |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

**INTERNAL SERVICE FUNDS**

| MRDD<br>Health<br>Insurance<br>Fund | Gasoline<br>Fund | Totals             |
|-------------------------------------|------------------|--------------------|
| \$792,076                           | \$165,831        | \$5,752,454        |
| 279                                 | 0                | 2,505              |
| <u>792,355</u>                      | <u>165,831</u>   | <u>5,754,959</u>   |
| 0                                   | 0                | 767,886            |
| 0                                   | 164,454          | 207,870            |
| 130,039                             | 0                | 702,201            |
| 0                                   | 0                | 1,084              |
| 412,758                             | 0                | 2,896,044          |
| 0                                   | 0                | 2,518              |
| <u>542,797</u>                      | <u>164,454</u>   | <u>4,577,603</u>   |
| 249,558                             | 1,377            | 1,177,356          |
| 618,563                             | 34,805           | 1,673,771          |
| <u>\$868,121</u>                    | <u>\$36,182</u>  | <u>\$2,851,127</u> |

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 1997**

**INTERNAL SERVICE FUNDS**

|   | Vehicle<br>Maintenance<br>Fund | Sheriff<br>Fund  | Communications<br>Rotary<br>Fund |
|---|--------------------------------|------------------|----------------------------------|
| <u>Cash Flows from Operating Activities:</u>            |                                |                  |                                  |
| Cash Received from Customers                            | \$152,713                      | \$787,124        | \$47,321                         |
| Cash Payments for Goods and Services                    | (120,273)                      | 0                | (42,317)                         |
| Cash Payments to Employees                              | 0                              | (697,226)        | 0                                |
| Other Operating Revenues                                | 1,495                          | 0                | 0                                |
| Net Cash Provided (Used) by Operating Activities        | <u>33,935</u>                  | <u>89,898</u>    | <u>5,004</u>                     |
| <u>Cash Flows from Noncapital Financing Activities:</u> |                                |                  |                                  |
| Advances Out  | 0                              | 0                | (9,834)                          |
| Net Cash Used by Noncapital Financing Activities        | <u>0</u>                       | <u>0</u>         | <u>(9,834)</u>                   |
| Net Increase (Decrease) in Cash and Cash Equivalents    | 33,935                         | 89,898           | (4,830)                          |
| Cash and Cash Equivalents at Beginning of Year          | 67,789                         | 122,297          | 20,405                           |
| Cash and Cash Equivalents at End of Year                | <u>\$101,724</u>               | <u>\$212,195</u> | <u>\$15,575</u>                  |
| <u>Reconciliation of Operating Income to Net Cash</u>   |                                |                  |                                  |
| <u>Provided (Used) by Operating Activities:</u>         |                                |                  |                                  |
| Operating Income  | \$41,143                       | \$85,922         | \$8,831                          |
| Adjustments to Reconcile Operating Income to            |                                |                  |                                  |
| Net Cash Provided (Used) by Operating Activities:       |                                |                  |                                  |
| Depreciation Expense                                    | 0                              | 0                | 0                                |
| Changes in Assets and Liabilities:                      |                                |                  |                                  |
| Increase in Accounts Receivable                         | 0                              | 0                | (45)                             |
| (Increase) Decrease in Due from Other Funds             | (897)                          | 0                | 299                              |
| (Increase) Decrease in Intergovernmental Receivables    | (6,312)                        | 0                | (4,838)                          |
| Increase in Inventory                                   | 0                              | 0                | 0                                |
| Increase (Decrease) in Accounts Payable                 | 1                              | 0                | 757                              |
| Increase in Accrued Wages and Benefits                  | 0                              | 3,049            | 0                                |
| Decrease in Due to Other Funds                          | 0                              | 0                | 0                                |
| Decrease in Intergovernmental Payables                  | 0                              | (4,631)          | 0                                |
| Increase (Decrease) in Compensated Absences             | 0                              | 5,558            | 0                                |
| Total Adjustments                                       | <u>(7,208)</u>                 | <u>3,976</u>     | <u>(3,827)</u>                   |
| Net Cash Provided (Used) by Operating Activities        | <u>\$33,935</u>                | <u>\$89,898</u>  | <u>\$5,004</u>                   |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 1997**

**INTERNAL SERVICE FUNDS**

|  | Health<br>Insurance<br>Fund | MRDD<br>Health<br>Insurance<br>Fund | Gasoline<br>Fund  | Totals             |
|--|-----------------------------|-------------------------------------|-------------------|--------------------|
| <u>Cash Flows from Operating Activities:</u>             |                             |                                     |                   |                    |
| Cash Received from Customers                             | \$3,778,716                 | \$786,607                           | \$175,371         | \$5,727,852        |
| Cash Payments for Goods and Services                     | (3,720,686)                 | (581,179)                           | (194,423)         | (4,658,878)        |
| Cash Payments to Employees                               | (67,007)                    | 0                                   | 0                 | (764,233)          |
| Other Operating Revenues                                 | 418,662                     | 65,568                              | 0                 | 485,725            |
| Net Cash Provided (Used) by Operating Activities         | <u>409,685</u>              | <u>270,996</u>                      | <u>(19,052)</u>   | <u>790,466</u>     |
| <u>Cash Flows from Noncapital Financing Activities:</u>  |                             |                                     |                   |                    |
| Advances Out   | 0                           | 0                                   | 0                 | (9,834)            |
| Net Cash Used by Noncapital Financing Activities         | <u>0</u>                    | <u>0</u>                            | <u>0</u>          | <u>(9,834)</u>     |
| Net Increase (Decrease) in Cash and Cash Equivalents     | 409,685                     | 270,996                             | (19,052)          | 780,632            |
| Cash and Cash Equivalents at Beginning of Year           | 1,731,014                   | 665,346                             | 41,052            | 2,647,903          |
| Cash and Cash Equivalents at End of Year                 | <u>\$2,140,699</u>          | <u>\$936,342</u>                    | <u>\$22,000</u>   | <u>\$3,428,535</u> |
| <u>Reconciliation of Operating Income to Net Cash</u>    |                             |                                     |                   |                    |
| <u>Provided (Used) by Operating Activities:</u>          |                             |                                     |                   |                    |
| Operating Income   | \$790,525                   | \$249,558                           | \$1,377           | \$1,177,356        |
| <u>Adjustments to Reconcile Operating Income to</u>      |                             |                                     |                   |                    |
| <u>Net Cash Provided (Used) by Operating Activities:</u> |                             |                                     |                   |                    |
| Depreciation Expense                                     | 1,084                       | 0                                   | 0                 | 1,084              |
| <u>Changes in Assets and Liabilities:</u>                |                             |                                     |                   |                    |
| Increase in Accounts Receivable                          | (1,932)                     | (5,748)                             | 0                 | (7,725)            |
| (Increase) Decrease in Due from Other Funds              | 0                           | 0                                   | 5,235             | 4,637              |
| (Increase) Decrease in Intergovernmental Receivables     | (16,816)                    | 0                                   | 4,305             | (23,661)           |
| Increase in Inventory                                    | 0                           | 0                                   | (5,855)           | (5,855)            |
| Increase (Decrease) in Accounts Payable                  | (362,545)                   | 27,186                              | (24,114)          | (358,715)          |
| Increase in Accrued Wages and Benefits                   | 297                         | 0                                   | 0                 | 3,346              |
| Decrease in Due to Other Funds                           | (308)                       | 0                                   | 0                 | (308)              |
| Decrease in Intergovernmental Payables                   | (551)                       | 0                                   | 0                 | (5,182)            |
| Increase (Decrease) in Compensated Absences              | (69)                        | 0                                   | 0                 | 5,489              |
| Total Adjustments  | <u>(380,840)</u>            | <u>21,438</u>                       | <u>(20,429)</u>   | <u>(386,890)</u>   |
| Net Cash Provided (Used) by Operating Activities         | <u>\$409,685</u>            | <u>\$270,996</u>                    | <u>(\$19,052)</u> | <u>\$790,466</u>   |

---

---

*FIDUCIARY FUND TYPES*

---

---

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

---

---

*EXPENDABLE TRUST FUND*

---

---

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.

---

---

*NONEXPENDABLE TRUST FUND*

---

---

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.

---

---

*AGENCY FUNDS*

---

---

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

**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, 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**  
**Notary Public**  
**Treasurer**  
**Ohio Election Commission**  
**Court Ordered Sheriff Sales**  
**Massey Wayne Capacity Fees**

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 1997**

**FIDUCIARY FUNDS**

|  | <i>Expendable<br/>Trust Fund</i> | <i>Nonexpendable<br/>Trust Fund</i> | <i>Agency<br/>Funds</i> |                      |
|--|----------------------------------|-------------------------------------|-------------------------|----------------------|
|  | Unclaimed<br>Monies<br>Fund      | Scheurer-<br>Smith Trust<br>Fund    | Total<br>All            | Totals               |
| <u>Assets:</u>   |                                  |                                     |                         |                      |
| Cash and Cash Equivalents                                | \$226,227                        | \$40,392                            | \$9,334,705             | \$9,601,324          |
| Receivables (Net of allowances<br>for doubtful accounts) |                                  |                                     |                         |                      |
| Taxes  | 0                                | 0                                   | 87,124,889              | 87,124,889           |
| Interest   | 0                                | 232                                 | 0                       | 232                  |
| Restricted Assets:                                       |                                  |                                     |                         |                      |
| Cash with Fiscal Agent                                   | 0                                | 0                                   | 1,199,861               | 1,199,861            |
| Funds on Deposit with Deferred<br>Compensation Board     | 0                                | 0                                   | 2,830,881               | 2,830,881            |
| Total Assets   | <u>\$226,227</u>                 | <u>\$40,624</u>                     | <u>\$100,490,336</u>    | <u>\$100,757,187</u> |
| <u>Liabilities and Fund Equity:</u>                      |                                  |                                     |                         |                      |
| Liabilities:   |                                  |                                     |                         |                      |
| Intergovernmental Payables                               | \$0                              | \$0                                 | \$89,775,690            | \$89,775,690         |
| Unapportioned Monies                                     | 0                                | 0                                   | 5,900,917               | 5,900,917            |
| Payroll Withholding                                      | 0                                | 0                                   | 565,886                 | 565,886              |
| Deposits Held Due to Others                              | 0                                | 0                                   | 1,416,962               | 1,416,962            |
| Deferred Compensation Payable                            | 0                                | 0                                   | 2,830,881               | 2,830,881            |
| Total Liabilities  | <u>0</u>                         | <u>0</u>                            | <u>100,490,336</u>      | <u>100,490,336</u>   |
| Fund Equity:   |                                  |                                     |                         |                      |
| Fund Balance:  |                                  |                                     |                         |                      |
| Unreserved   | 226,227                          | 40,624                              | 0                       | 266,851              |
| Total Fund Equity  | <u>226,227</u>                   | <u>40,624</u>                       | <u>0</u>                | <u>266,851</u>       |
| Total Liabilities and Fund Equity                        | <u>\$226,227</u>                 | <u>\$40,624</u>                     | <u>\$100,490,336</u>    | <u>\$100,757,187</u> |



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|   | Balance<br>December 31,<br>1996 | Additions    | Deductions     | Balance<br>December 31,<br>1997 |
|---|---------------------------------|--------------|----------------|---------------------------------|
| <b><u>Employees Retirement</u></b>              |                                 |              |                |                                 |
| Assets  |                                 |              |                |                                 |
| Cash and Cash Equivalents                       | \$261,166                       | \$3,549,072  | (\$3,528,429)  | \$281,809                       |
| Total Assets                                    | \$261,166                       | \$3,549,072  | (\$3,528,429)  | \$281,809                       |
| Liabilities                                     |                                 |              |                |                                 |
| Payroll Withholding                             | \$261,166                       | \$3,549,072  | (\$3,528,429)  | \$281,809                       |
| Total Liabilities                               | \$261,166                       | \$3,549,072  | (\$3,528,429)  | \$281,809                       |
| <b><u>Townships</u></b>                         |                                 |              |                |                                 |
| Assets  |                                 |              |                |                                 |
| Cash and Cash Equivalents                       | \$0                             | \$12,668,539 | (\$12,668,539) | \$0                             |
| Total Assets                                    | \$0                             | \$12,668,539 | (\$12,668,539) | \$0                             |
| Liabilities                                     |                                 |              |                |                                 |
| Unapportioned Monies                            | \$0                             | \$12,668,539 | (\$12,668,539) | \$0                             |
| Total Liabilities                               | \$0                             | \$12,668,539 | (\$12,668,539) | \$0                             |
| <b><u>Corporations</u></b>                      |                                 |              |                |                                 |
| Assets  |                                 |              |                |                                 |
| Cash and Cash Equivalents                       | \$0                             | \$7,306,997  | (\$7,306,997)  | \$0                             |
| Total Assets                                    | \$0                             | \$7,306,997  | (\$7,306,997)  | \$0                             |
| Liabilities                                     |                                 |              |                |                                 |
| Unapportioned Monies                            | \$0                             | \$7,306,997  | (\$7,306,997)  | \$0                             |
| Total Liabilities                               | \$0                             | \$7,306,997  | (\$7,306,997)  | \$0                             |
| <b><u>Undivided Water and Sewer Revenue</u></b> |                                 |              |                |                                 |
| Assets  |                                 |              |                |                                 |
| Cash and Cash Equivalents                       | \$7,699                         | \$14,541,495 | (\$14,470,980) | \$78,214                        |
| Total Assets                                    | \$7,699                         | \$14,541,495 | (\$14,470,980) | \$78,214                        |
| Liabilities                                     |                                 |              |                |                                 |
| Unapportioned Monies                            | \$7,699                         | \$14,541,495 | (\$14,470,980) | \$78,214                        |
| Total Liabilities                               | \$7,699                         | \$14,541,495 | (\$14,470,980) | \$78,214                        |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                                     | Balance<br>December 31,<br>1996 | Additions     | Deductions      | Balance<br>December 31,<br>1997 |
|-------------------------------------|---------------------------------|---------------|-----------------|---------------------------------|
| <b><u>Payroll</u></b>               |                                 |               |                 |                                 |
| Assets                              |                                 |               |                 |                                 |
| Cash and Cash Equivalents           | \$258,761                       | \$26,852,080  | (\$26,832,290)  | \$278,551                       |
| Total Assets                        | \$258,761                       | \$26,852,080  | (\$26,832,290)  | \$278,551                       |
| Liabilities                         |                                 |               |                 |                                 |
| Payroll Withholding                 | \$258,761                       | \$26,852,080  | (\$26,832,290)  | \$278,551                       |
| Total Liabilities                   | \$258,761                       | \$26,852,080  | (\$26,832,290)  | \$278,551                       |
| <b><u>Schools</u></b>               |                                 |               |                 |                                 |
| Assets                              |                                 |               |                 |                                 |
| Cash and Cash Equivalents           | \$0                             | \$78,154,344  | (\$78,154,344)  | \$0                             |
| Total Assets                        | \$0                             | \$78,154,344  | (\$78,154,344)  | \$0                             |
| Liabilities                         |                                 |               |                 |                                 |
| Unapportioned Monies                | \$0                             | \$78,154,344  | (\$78,154,344)  | \$0                             |
| Total Liabilities                   | \$0                             | \$78,154,344  | (\$78,154,344)  | \$0                             |
| <b><u>Undivided General Tax</u></b> |                                 |               |                 |                                 |
| Assets                              |                                 |               |                 |                                 |
| Cash and Cash Equivalents           | \$1,923,835                     | \$88,368,163  | (\$88,304,921)  | \$1,987,077                     |
| Taxes Receivable                    | 78,288,433                      | 87,124,889    | (78,288,433)    | 87,124,889                      |
| Total Assets                        | \$80,212,268                    | \$175,493,052 | (\$166,593,354) | \$89,111,966                    |
| Liabilities                         |                                 |               |                 |                                 |
| Intergovernmental Payables          | \$78,288,433                    | \$87,124,889  | (\$78,288,433)  | \$87,124,889                    |
| Unapportioned Monies                | 1,923,835                       | 88,368,163    | (88,304,921)    | 1,987,077                       |
| Total Liabilities                   | \$80,212,268                    | \$175,493,052 | (\$166,593,354) | \$89,111,966                    |
| <b><u>Tangible Personal Tax</u></b> |                                 |               |                 |                                 |
| Assets                              |                                 |               |                 |                                 |
| Cash and Cash Equivalents           | \$325,283                       | \$19,014,991  | (\$19,057,852)  | \$282,422                       |
| Total Assets                        | \$325,283                       | \$19,014,991  | (\$19,057,852)  | \$282,422                       |
| Liabilities                         |                                 |               |                 |                                 |
| Unapportioned Monies                | \$325,283                       | \$19,014,991  | (\$19,057,852)  | \$282,422                       |
| Total Liabilities                   | \$325,283                       | \$19,014,991  | (\$19,057,852)  | \$282,422                       |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                                 | Balance<br>December 31,<br>1996 | Additions   | Deductions    | Balance<br>December 31,<br>1997 |
|---------------------------------|---------------------------------|-------------|---------------|---------------------------------|
| <b><u>Local Government</u></b>  |                                 |             |               |                                 |
| Assets                          |                                 |             |               |                                 |
| Cash and Cash Equivalents       | \$0                             | \$5,286,301 | (\$5,286,301) | \$0                             |
| Total Assets                    | \$0                             | \$5,286,301 | (\$5,286,301) | \$0                             |
| Liabilities                     |                                 |             |               |                                 |
| Unapportioned Monies            | \$0                             | \$5,286,301 | (\$5,286,301) | \$0                             |
| Total Liabilities               | \$0                             | \$5,286,301 | (\$5,286,301) | \$0                             |
| <b><u>Special Districts</u></b> |                                 |             |               |                                 |
| Assets                          |                                 |             |               |                                 |
| Cash and Cash Equivalents       | \$0                             | \$3,229,571 | (\$3,229,571) | \$0                             |
| Total Assets                    | \$0                             | \$3,229,571 | (\$3,229,571) | \$0                             |
| Liabilities                     |                                 |             |               |                                 |
| Unapportioned Monies            | \$0                             | \$3,229,571 | (\$3,229,571) | \$0                             |
| Total Liabilities               | \$0                             | \$3,229,571 | (\$3,229,571) | \$0                             |
| <b><u>Cigarette Tax</u></b>     |                                 |             |               |                                 |
| Assets                          |                                 |             |               |                                 |
| Cash and Cash Equivalents       | \$320                           | \$6,111     | (\$6,322)     | \$109                           |
| Total Assets                    | \$320                           | \$6,111     | (\$6,322)     | \$109                           |
| Liabilities                     |                                 |             |               |                                 |
| Unapportioned Monies            | \$320                           | \$6,111     | (\$6,322)     | \$109                           |
| Total Liabilities               | \$320                           | \$6,111     | (\$6,322)     | \$109                           |
| <b><u>Gasoline Tax</u></b>      |                                 |             |               |                                 |
| Assets                          |                                 |             |               |                                 |
| Cash and Cash Equivalents       | \$0                             | \$1,835,872 | (\$1,835,872) | \$0                             |
| Total Assets                    | \$0                             | \$1,835,872 | (\$1,835,872) | \$0                             |
| Liabilities                     |                                 |             |               |                                 |
| Unapportioned Monies            | \$0                             | \$1,835,872 | (\$1,835,872) | \$0                             |
| Total Liabilities               | \$0                             | \$1,835,872 | (\$1,835,872) | \$0                             |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|   | Balance<br>December 31,<br>1996 | Additions   | Deductions    | Balance<br>December 31,<br>1997 |
|---|---------------------------------|-------------|---------------|---------------------------------|
| <b><u>Local Government Revenue Assistance</u></b> |                                 |             |               |                                 |
| Assets  |                                 |             |               |                                 |
| Cash and Cash Equivalents                         | \$0                             | \$975,854   | (\$975,854)   | \$0                             |
| Total Assets                                      | \$0                             | \$975,854   | (\$975,854)   | \$0                             |
| Liabilities                                       |                                 |             |               |                                 |
| Unapportioned Monies                              | \$0                             | \$975,854   | (\$975,854)   | \$0                             |
| Total Liabilities                                 | \$0                             | \$975,854   | (\$975,854)   | \$0                             |
| <b><u>Motor Vehicle License</u></b>               |                                 |             |               |                                 |
| Assets  |                                 |             |               |                                 |
| Cash and Cash Equivalents                         | \$0                             | \$4,815,246 | (\$4,815,246) | \$0                             |
| Total Assets                                      | \$0                             | \$4,815,246 | (\$4,815,246) | \$0                             |
| Liabilities                                       |                                 |             |               |                                 |
| Unapportioned Monies                              | \$0                             | \$4,815,246 | (\$4,815,246) | \$0                             |
| Total Liabilities                                 | \$0                             | \$4,815,246 | (\$4,815,246) | \$0                             |
| <b><u>County Lodging Tax</u></b>                  |                                 |             |               |                                 |
| Assets  |                                 |             |               |                                 |
| Cash and Cash Equivalents                         | \$21,565                        | \$562,799   | (\$584,364)   | \$0                             |
| Total Assets                                      | \$21,565                        | \$562,799   | (\$584,364)   | \$0                             |
| Liabilities                                       |                                 |             |               |                                 |
| Unapportioned Monies                              | \$21,565                        | \$562,799   | (\$584,364)   | \$0                             |
| Total Liabilities                                 | \$21,565                        | \$562,799   | (\$584,364)   | \$0                             |
| <b><u>Real Estate Advance</u></b>                 |                                 |             |               |                                 |
| Assets  |                                 |             |               |                                 |
| Cash and Cash Equivalents                         | \$37,646                        | \$28,792    | (\$66,438)    | \$0                             |
| Total Assets                                      | \$37,646                        | \$28,792    | (\$66,438)    | \$0                             |
| Liabilities                                       |                                 |             |               |                                 |
| Unapportioned Monies                              | \$37,646                        | \$28,792    | (\$66,438)    | \$0                             |
| Total Liabilities                                 | \$37,646                        | \$28,792    | (\$66,438)    | \$0                             |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                              | Balance<br>December 31,<br>1996 | Additions   | Deductions    | Balance<br>December 31,<br>1997 |
|------------------------------|---------------------------------|-------------|---------------|---------------------------------|
| <b><u>Law Library</u></b>    |                                 |             |               |                                 |
| Assets                       |                                 |             |               |                                 |
| Cash and Cash Equivalents    | \$0                             | \$284,445   | (\$284,445)   | \$0                             |
| Total Assets                 | \$0                             | \$284,445   | (\$284,445)   | \$0                             |
| Liabilities                  |                                 |             |               |                                 |
| Unapportioned Monies         | \$0                             | \$284,445   | (\$284,445)   | \$0                             |
| Total Liabilities            | \$0                             | \$284,445   | (\$284,445)   | \$0                             |
| <b><u>Trailer Tax</u></b>    |                                 |             |               |                                 |
| Assets                       |                                 |             |               |                                 |
| Cash and Cash Equivalents    | \$36,932                        | \$173,630   | (\$171,143)   | \$39,419                        |
| Total Assets                 | \$36,932                        | \$173,630   | (\$171,143)   | \$39,419                        |
| Liabilities                  |                                 |             |               |                                 |
| Unapportioned Monies         | \$36,932                        | \$173,630   | (\$171,143)   | \$39,419                        |
| Total Liabilities            | \$36,932                        | \$173,630   | (\$171,143)   | \$39,419                        |
| <b><u>Life Insurance</u></b> |                                 |             |               |                                 |
| Assets                       |                                 |             |               |                                 |
| Cash and Cash Equivalents    | \$6,148                         | \$68,021    | (\$68,643)    | \$5,526                         |
| Total Assets                 | \$6,148                         | \$68,021    | (\$68,643)    | \$5,526                         |
| Liabilities                  |                                 |             |               |                                 |
| Payroll Withholding          | \$6,148                         | \$68,021    | (\$68,643)    | \$5,526                         |
| Total Liabilities            | \$6,148                         | \$68,021    | (\$68,643)    | \$5,526                         |
| <b><u>Libraries</u></b>      |                                 |             |               |                                 |
| Assets                       |                                 |             |               |                                 |
| Cash and Cash Equivalents    | \$0                             | \$3,272,576 | (\$3,272,576) | \$0                             |
| Total Assets                 | \$0                             | \$3,272,576 | (\$3,272,576) | \$0                             |
| Liabilities                  |                                 |             |               |                                 |
| Unapportioned Monies         | \$0                             | \$3,272,576 | (\$3,272,576) | \$0                             |
| Total Liabilities            | \$0                             | \$3,272,576 | (\$3,272,576) | \$0                             |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|  | Balance<br>December 31,<br>1996 | Additions   | Deductions    | Balance<br>December 31,<br>1997 |
|--|---------------------------------|-------------|---------------|---------------------------------|
| <b><u>State</u></b>                      |                                 |             |               |                                 |
| Assets                                   |                                 |             |               |                                 |
| Cash and Cash Equivalents                | \$2,444                         | \$1,991,334 | (\$1,990,898) | \$2,880                         |
| Total Assets                             | \$2,444                         | \$1,991,334 | (\$1,990,898) | \$2,880                         |
| Liabilities                              |                                 |             |               |                                 |
| Unapportioned Monies                     | \$2,444                         | \$1,991,334 | (\$1,990,898) | \$2,880                         |
| Total Liabilities                        | \$2,444                         | \$1,991,334 | (\$1,990,898) | \$2,880                         |
| <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                | \$4,666,573                     | \$3,636,472 | (\$5,749,994) | \$2,553,051                     |
| Total Assets                             | \$4,666,573                     | \$3,636,472 | (\$5,749,994) | \$2,553,051                     |
| Liabilities                              |                                 |             |               |                                 |
| Unapportioned Monies                     | \$4,666,573                     | \$3,636,472 | (\$5,749,994) | \$2,553,051                     |
| Total Liabilities                        | \$4,666,573                     | \$3,636,472 | (\$5,749,994) | \$2,553,051                     |
| <b><u>Undivided Interest</u></b>         |                                 |             |               |                                 |
| Assets                                   |                                 |             |               |                                 |
| Cash and Cash Equivalents                | \$248,143                       | \$5,025,085 | (\$4,674,515) | \$598,713                       |
| Total Assets                             | \$248,143                       | \$5,025,085 | (\$4,674,515) | \$598,713                       |
| Liabilities                              |                                 |             |               |                                 |
| Unapportioned Monies                     | \$248,143                       | \$5,025,085 | (\$4,674,515) | \$598,713                       |
| Total Liabilities                        | \$248,143                       | \$5,025,085 | (\$4,674,515) | \$598,713                       |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|   | Balance<br>December 31,<br>1996 | Additions | Deductions  | Balance<br>December 31,<br>1997 |
|---|---------------------------------|-----------|-------------|---------------------------------|
| <b><u>Ohio Elections Commission</u></b>             |                                 |           |             |                                 |
| Assets  |                                 |           |             |                                 |
| Cash and Cash Equivalents                           | \$0                             | \$3,065   | (\$3,065)   | \$0                             |
| Total Assets  | \$0                             | \$3,065   | (\$3,065)   | \$0                             |
| Liabilities   |                                 |           |             |                                 |
| Deposits Held Due to Others                         | \$0                             | \$3,065   | (\$3,065)   | \$0                             |
| Total Liabilities                                   | \$0                             | \$3,065   | (\$3,065)   | \$0                             |
| <b><u>Escrow Rotary</u></b>                         |                                 |           |             |                                 |
| Assets  |                                 |           |             |                                 |
| Cash and Cash Equivalents                           | \$68,636                        | \$186,251 | (\$87,754)  | \$167,133                       |
| Total Assets  | \$68,636                        | \$186,251 | (\$87,754)  | \$167,133                       |
| Liabilities   |                                 |           |             |                                 |
| Unapportioned Monies                                | \$68,636                        | \$186,251 | (\$87,754)  | \$167,133                       |
| Total Liabilities                                   | \$68,636                        | \$186,251 | (\$87,754)  | \$167,133                       |
| <b><u>Undivided Income Tax - Real Property</u></b>  |                                 |           |             |                                 |
| Assets  |                                 |           |             |                                 |
| Cash and Cash Equivalents                           | \$0                             | \$983,283 | (\$983,283) | \$0                             |
| Total Assets  | \$0                             | \$983,283 | (\$983,283) | \$0                             |
| Liabilities   |                                 |           |             |                                 |
| Unapportioned Monies                                | \$0                             | \$983,283 | (\$983,283) | \$0                             |
| Total Liabilities                                   | \$0                             | \$983,283 | (\$983,283) | \$0                             |
| <b><u>Ohio Public Works - Township Projects</u></b> |                                 |           |             |                                 |
| Assets  |                                 |           |             |                                 |
| Cash and Cash Equivalents                           | \$2,376                         | \$0       | (\$2,376)   | \$0                             |
| Total Assets  | \$2,376                         | \$0       | (\$2,376)   | \$0                             |
| Liabilities   |                                 |           |             |                                 |
| Deposits Held Due to Others                         | \$2,376                         | \$0       | (\$2,376)   | \$0                             |
| Total Liabilities                                   | \$2,376                         | \$0       | (\$2,376)   | \$0                             |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|  | Balance<br>December 31,<br>1996 | Additions    | Deductions     | Balance<br>December 31,<br>1997 |
|--|---------------------------------|--------------|----------------|---------------------------------|
| <b><u>Notary Public</u></b>                          |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash and Cash Equivalents                            | \$4,560                         | \$10,078     | (\$5,086)      | \$9,552                         |
| Total Assets   | \$4,560                         | \$10,078     | (\$5,086)      | \$9,552                         |
| Liabilities  |                                 |              |                |                                 |
| Deposits Held Due to Others                          | \$4,560                         | \$10,078     | (\$5,086)      | \$9,552                         |
| Total Liabilities                                    | \$4,560                         | \$10,078     | (\$5,086)      | \$9,552                         |
| <b><u>Zoning Board</u></b>                           |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash and Cash Equivalents                            | \$128,053                       | \$98,578     | (\$77,050)     | \$149,581                       |
| Total Assets   | \$128,053                       | \$98,578     | (\$77,050)     | \$149,581                       |
| Liabilities  |                                 |              |                |                                 |
| Deposits Held Due to Others                          | \$128,053                       | \$98,578     | (\$77,050)     | \$149,581                       |
| Total Liabilities                                    | \$128,053                       | \$98,578     | (\$77,050)     | \$149,581                       |
| <b><u>Deferred Compensation</u></b>                  |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Funds on Deposit with Deferred<br>Compensation Board | \$2,293,990                     | \$678,599    | (\$141,708)    | \$2,830,881                     |
| Total Assets   | \$2,293,990                     | \$678,599    | (\$141,708)    | \$2,830,881                     |
| Liabilities  |                                 |              |                |                                 |
| Deferred Compensation Payable                        | \$2,293,990                     | \$678,599    | (\$141,708)    | \$2,830,881                     |
| Total Liabilities                                    | \$2,293,990                     | \$678,599    | (\$141,708)    | \$2,830,881                     |
| <b><u>Clerk of Courts</u></b>                        |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash with Fiscal Agent                               | \$747,634                       | \$15,248,649 | (\$15,027,122) | \$969,161                       |
| Total Assets   | \$747,634                       | \$15,248,649 | (\$15,027,122) | \$969,161                       |
| Liabilities  |                                 |              |                |                                 |
| Deposits Held Due to Others                          | \$747,634                       | \$15,248,649 | (\$15,027,122) | \$969,161                       |
| Total Liabilities                                    | \$747,634                       | \$15,248,649 | (\$15,027,122) | \$969,161                       |

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|  | Balance<br>December 31,<br>1996 | Additions    | Deductions     | Balance<br>December 31,<br>1997 |
|--|---------------------------------|--------------|----------------|---------------------------------|
| <b><u>Common Pleas Court - Probate Court</u></b> |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash with Fiscal Agent                           | \$8,445                         | \$260,617    | (\$259,526)    | \$9,536                         |
| Total Assets                                     | \$8,445                         | \$260,617    | (\$259,526)    | \$9,536                         |
| Liabilities                                      |                                 |              |                |                                 |
| Deposits Held Due to Others                      | \$8,445                         | \$260,617    | (\$259,526)    | \$9,536                         |
| Total Liabilities                                | \$8,445                         | \$260,617    | (\$259,526)    | \$9,536                         |
| <b><u>Child Support Enforcement Agency</u></b>   |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash with Fiscal Agent                           | \$47,607                        | \$20,650,680 | (\$20,637,877) | \$60,410                        |
| Total Assets                                     | \$47,607                        | \$20,650,680 | (\$20,637,877) | \$60,410                        |
| Liabilities                                      |                                 |              |                |                                 |
| Deposits Held Due to Others                      | \$47,607                        | \$20,650,680 | (\$20,637,877) | \$60,410                        |
| Total Liabilities                                | \$47,607                        | \$20,650,680 | (\$20,637,877) | \$60,410                        |
| <b><u>County Court</u></b>                       |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash with Fiscal Agent                           | \$123,027                       | \$1,190,326  | (\$1,194,704)  | \$118,649                       |
| Total Assets                                     | \$123,027                       | \$1,190,326  | (\$1,194,704)  | \$118,649                       |
| Liabilities                                      |                                 |              |                |                                 |
| Deposits Held Due to Others                      | \$123,027                       | \$1,190,326  | (\$1,194,704)  | \$118,649                       |
| Total Liabilities                                | \$123,027                       | \$1,190,326  | (\$1,194,704)  | \$118,649                       |
| <b><u>Water Department</u></b>                   |                                 |              |                |                                 |
| Assets   |                                 |              |                |                                 |
| Cash with Fiscal Agent                           | \$800                           | \$0          | \$0            | \$800                           |
| Total Assets                                     | \$800                           | \$0          | \$0            | \$800                           |
| Liabilities                                      |                                 |              |                |                                 |
| Deposits Held Due to Others                      | \$800                           | \$0          | \$0            | \$800                           |
| Total Liabilities                                | \$800                           | \$0          | \$0            | \$800                           |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                                    | Balance<br>December 31,<br>1996 | Additions | Deductions  | Balance<br>December 31,<br>1997 |
|------------------------------------|---------------------------------|-----------|-------------|---------------------------------|
| <b><u>Juvenile Court</u></b>       |                                 |           |             |                                 |
| Assets                             |                                 |           |             |                                 |
| Cash with Fiscal Agent             | \$5,550                         | \$235,620 | (\$241,120) | \$50                            |
| Total Assets                       | \$5,550                         | \$235,620 | (\$241,120) | \$50                            |
| Liabilities                        |                                 |           |             |                                 |
| Deposits Held Due to Others        | \$5,550                         | \$235,620 | (\$241,120) | \$50                            |
| Total Liabilities                  | \$5,550                         | \$235,620 | (\$241,120) | \$50                            |
| <b><u>Prosecuting Attorney</u></b> |                                 |           |             |                                 |
| Assets                             |                                 |           |             |                                 |
| Cash with Fiscal Agent             | \$0                             | \$43,842  | (\$43,842)  | \$0                             |
| Total Assets                       | \$0                             | \$43,842  | (\$43,842)  | \$0                             |
| Liabilities                        |                                 |           |             |                                 |
| Deposits Held Due to Others        | \$0                             | \$43,842  | (\$43,842)  | \$0                             |
| Total Liabilities                  | \$0                             | \$43,842  | (\$43,842)  | \$0                             |
| <b><u>Sheriff</u></b>              |                                 |           |             |                                 |
| Assets                             |                                 |           |             |                                 |
| Cash with Fiscal Agent             | \$29,031                        | \$748,529 | (\$737,634) | \$39,926                        |
| Total Assets                       | \$29,031                        | \$748,529 | (\$737,634) | \$39,926                        |
| Liabilities                        |                                 |           |             |                                 |
| Deposits Held Due to Others        | \$29,031                        | \$748,529 | (\$737,634) | \$39,926                        |
| Total Liabilities                  | \$29,031                        | \$748,529 | (\$737,634) | \$39,926                        |
| <b><u>Children's Services</u></b>  |                                 |           |             |                                 |
| Assets                             |                                 |           |             |                                 |
| Cash with Fiscal Agent             | \$4,195                         | \$0       | (\$3,487)   | \$708                           |
| Total Assets                       | \$4,195                         | \$0       | (\$3,487)   | \$708                           |
| Liabilities                        |                                 |           |             |                                 |
| Deposits Held Due to Others        | \$4,195                         | \$0       | (\$3,487)   | \$708                           |
| Total Liabilities                  | \$4,195                         | \$0       | (\$3,487)   | \$708                           |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                                   | Balance<br>December 31,<br>1996 | Additions | Deductions | Balance<br>December 31,<br>1997 |
|-----------------------------------|---------------------------------|-----------|------------|---------------------------------|
| <b><u>Engineer</u></b>            |                                 |           |            |                                 |
| Assets                            |                                 |           |            |                                 |
| Cash with Fiscal Agent            | \$50                            | \$0       | \$0        | \$50                            |
| Total Assets                      | \$50                            | \$0       | \$0        | \$50                            |
| Liabilities                       |                                 |           |            |                                 |
| Deposits Held Due to Others       | \$50                            | \$0       | \$0        | \$50                            |
| Total Liabilities                 | \$50                            | \$0       | \$0        | \$50                            |
| <b><u>Mary Haven</u></b>          |                                 |           |            |                                 |
| Assets                            |                                 |           |            |                                 |
| Cash with Fiscal Agent            | \$1,155                         | \$1,057   | (\$1,806)  | \$406                           |
| Total Assets                      | \$1,155                         | \$1,057   | (\$1,806)  | \$406                           |
| Liabilities                       |                                 |           |            |                                 |
| Deposits Held Due to Others       | \$1,155                         | \$1,057   | (\$1,806)  | \$406                           |
| Total Liabilities                 | \$1,155                         | \$1,057   | (\$1,806)  | \$406                           |
| <b><u>Building Inspection</u></b> |                                 |           |            |                                 |
| Assets                            |                                 |           |            |                                 |
| Cash with Fiscal Agent            | \$75                            | \$0       | \$0        | \$75                            |
| Total Assets                      | \$75                            | \$0       | \$0        | \$75                            |
| Liabilities                       |                                 |           |            |                                 |
| Deposits Held Due to Others       | \$75                            | \$0       | \$0        | \$75                            |
| Total Liabilities                 | \$75                            | \$0       | \$0        | \$75                            |
| <b><u>Tax Maps</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                            |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|                                   | Balance<br>December 31,<br>1996 | Additions | Deductions | Balance<br>December 31,<br>1997 |
|-----------------------------------|---------------------------------|-----------|------------|---------------------------------|
| <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         | \$53,095                        | \$92,020  | (\$91,172) | \$53,943                        |
| Total Assets                      | \$53,095                        | \$92,020  | (\$91,172) | \$53,943                        |
| Liabilities                       |                                 |           |            |                                 |
| Intergovernmental Payables        | \$53,095                        | \$92,020  | (\$91,172) | \$53,943                        |
| Total Liabilities                 | \$53,095                        | \$92,020  | (\$91,172) | \$53,943                        |
| <b><u>Refundable Deposits</u></b> |                                 |           |            |                                 |
| Assets                            |                                 |           |            |                                 |
| Cash and Cash Equivalents         | \$50,028                        | \$39,270  | (\$31,330) | \$57,968                        |
| Total Assets                      | \$50,028                        | \$39,270  | (\$31,330) | \$57,968                        |
| Liabilities                       |                                 |           |            |                                 |
| Deposits Held Due to Others       | \$50,028                        | \$39,270  | (\$31,330) | \$57,968                        |
| Total Liabilities                 | \$50,028                        | \$39,270  | (\$31,330) | \$57,968                        |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|   | Balance<br>December 31,<br>1996 | Additions    | Deductions     | Balance<br>December 31,<br>1997 |
|---|---------------------------------|--------------|----------------|---------------------------------|
| <b><u>Non-Entity Holdings</u></b>         |                                 |              |                |                                 |
| Assets                                    |                                 |              |                |                                 |
| Cash and Cash Equivalents                 | \$1,810,303                     | \$12,328,010 | (\$11,545,205) | \$2,593,108                     |
| Total Assets                              | \$1,810,303                     | \$12,328,010 | (\$11,545,205) | \$2,593,108                     |
| Liabilities                               |                                 |              |                |                                 |
| Intergovernmental Payables                | \$1,810,303                     | \$12,328,010 | (\$11,545,205) | \$2,593,108                     |
| Total Liabilities                         | \$1,810,303                     | \$12,328,010 | (\$11,545,205) | \$2,593,108                     |
| <b><u>Treasurer</u></b>                   |                                 |              |                |                                 |
| Assets                                    |                                 |              |                |                                 |
| Cash and Cash Equivalents                 | \$0                             | \$81,029     | (\$81,029)     | \$0                             |
| Total Assets                              | \$0                             | \$81,029     | (\$81,029)     | \$0                             |
| Liabilities                               |                                 |              |                |                                 |
| Deposits Held Due to Others               | \$0                             | \$81,029     | (\$81,029)     | \$0                             |
| Total Liabilities                         | \$0                             | \$81,029     | (\$81,029)     | \$0                             |
| <b><u>Real Estate</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>Court Ordered Sheriff Sales</u></b> |                                 |              |                |                                 |
| Assets                                    |                                 |              |                |                                 |
| Cash and Cash Equivalents                 | \$0                             | \$1,027,798  | (\$853,950)    | \$173,848                       |
| Total Assets                              | \$0                             | \$1,027,798  | (\$853,950)    | \$173,848                       |
| Liabilities                               |                                 |              |                |                                 |
| Unapportioned Monies                      | \$0                             | \$1,027,798  | (\$853,950)    | \$173,848                       |
| Total Liabilities                         | \$0                             | \$1,027,798  | (\$853,950)    | \$173,848                       |

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

|  | Balance<br>December 31,<br>1996 | Additions     | Deductions      | Balance<br>December 31,<br>1997 |
|--|---------------------------------|---------------|-----------------|---------------------------------|
| <b><u>Massey Wayne Capacity Fees</u></b>             |                                 |               |                 |                                 |
| Assets   |                                 |               |                 |                                 |
| Cash and Cash Equivalents                            | \$0                             | \$3,750       | \$0             | \$3,750                         |
| Total Assets   | \$0                             | \$3,750       | \$0             | \$3,750                         |
| Liabilities  |                                 |               |                 |                                 |
| Intergovernmental Payables                           | \$0                             | \$3,750       | \$0             | \$3,750                         |
| Total Liabilities                                    | \$0                             | \$3,750       | \$0             | \$3,750                         |
| <b><u>Total - All Agency Funds</u></b>               |                                 |               |                 |                                 |
| Assets   |                                 |               |                 |                                 |
| Cash and Cash Equivalents                            | \$9,931,617                     | \$296,500,922 | (\$297,097,834) | \$9,334,705                     |
| Taxes Receivable                                     | 78,288,433                      | 87,124,889    | (78,288,433)    | 87,124,889                      |
| Restricted Assets:                                   |                                 |               |                 |                                 |
| Cash with Fiscal Agent                               | 967,659                         | 38,379,320    | (38,147,118)    | 1,199,861                       |
| Funds on Deposit with Deferred<br>Compensation Board | 2,293,990                       | 678,599       | (141,708)       | 2,830,881                       |
| Total Assets   | \$91,481,699                    | \$422,683,730 | (\$413,675,093) | \$100,490,336                   |
| Liabilities  |                                 |               |                 |                                 |
| Intergovernmental Payables                           | \$80,151,831                    | \$99,548,669  | (\$89,924,810)  | \$89,775,690                    |
| Unapportioned Monies                                 | 7,357,127                       | 253,375,949   | (254,832,159)   | 5,900,917                       |
| Payroll Withholding                                  | 526,075                         | 30,469,173    | (30,429,362)    | 565,886                         |
| Deposits Held Due to Others                          | 1,152,676                       | 38,611,340    | (38,347,054)    | 1,416,962                       |
| Deferred Compensation Payable                        | 2,293,990                       | 678,599       | (141,708)       | 2,830,881                       |
| Total Liabilities                                    | \$91,481,699                    | \$422,683,730 | (\$413,675,093) | \$100,490,336                   |

*GENERAL FIXED ASSETS ACCOUNT GROUP*

---

---

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, 1997*

General Fixed Assets:

|  |                     |
|--|---------------------|
| Land and Land Improvements             | \$1,456,183         |
| Buildings, Structures and Improvements | 17,650,311          |
| Furniture, Fixtures and Equipment      | 12,662,415          |
| Construction in Progress               | 6,487,346           |
| Total General Fixed Assets             | <u>\$38,256,255</u> |

Investment in General Fixed Assets from:

|                                   |                     |
|-----------------------------------|---------------------|
| Acquired prior to January 1, 1988 | \$5,897,826         |
| General Fund                      | 8,556,997           |
| Special Revenue Funds             | 5,172,526           |
| Capital Project Funds             | 18,628,906          |
| Total Investment                  | <u>\$38,256,255</u> |



**WARREN COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 1997**

| Function and Category              | Land and<br>Land<br>Improvements | Buildings/<br>Structures and<br>Improvements | Furniture,<br>Fixtures<br>and<br>Equipment | Total               |
|------------------------------------|----------------------------------|--|--|---------------------|
| Legislative and Executive          | \$1,396,183                      | \$15,926,061                                 | \$3,167,088                                | \$20,489,332        |
| Judicial                           | 0                                | 0  | 373,674                                    | 373,674             |
| Public Safety                      | 60,000                           | 1,724,250                                    | 4,015,795                                  | 5,800,045           |
| Public Works                       | 0                                | 0  | 2,460,757                                  | 2,460,757           |
| Health                             | 0                                | 0  | 142,117                                    | 142,117             |
| Human Services                     | 0                                | 0  | 2,500,414                                  | 2,500,414           |
| Community and Economic Development | 0                                | 0  | 2,570                                      | 2,570               |
|                                    | <u>\$1,456,183</u>               | <u>\$17,650,311</u>                          | <u>\$12,662,415</u>                        | <u>31,768,909</u>   |
| Construction in Progress           |                                  |  |  | 6,487,346           |
|                                    |                                  |  |  | <u>\$38,256,255</u> |

**WARREN COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 1997**

| Function                              | December 31,<br>1996       | Prior<br>Period<br>Adjustment | Transfers         | Additions                  | Deletions                   | December 31,<br>1997       |
|---------------------------------------|----------------------------|-------------------------------|-------------------|----------------------------|-----------------------------|----------------------------|
| Legislative and Executive             | \$12,038,021               | \$145,938                     | \$107,838         | \$8,426,726                | (\$229,191)                 | \$20,489,332               |
| Judicial                              | 349,857                    | (1,650)                       | (4,915)           | 40,693                     | (10,311)                    | 373,674                    |
| Public Safety                         | 5,322,190                  | (8,111)                       | (9,441)           | 681,105                    | (185,698)                   | 5,800,045                  |
| Public Works                          | 2,350,117                  | (1,929)                       | (68,890)          | 393,025                    | (211,566)                   | 2,460,757                  |
| Health                                | 120,130                    | 0                             | (22,029)          | 44,016                     | 0                           | 142,117                    |
| Human Services                        | 2,397,650                  | (120,045)                     | (2,563)           | 408,584                    | (183,212)                   | 2,500,414                  |
| Community and<br>Economic Development | 2,570                      | 0                             | 0                 | 0                          | 0                           | 2,570                      |
| Total General Fixed Assets            | <u>22,580,535</u>          | <u>14,203</u>                 | <u>0</u>          | <u>9,994,149</u>           | <u>(819,978)</u>            | <u>31,768,909</u>          |
| Construction in Progress              | <u>14,601,257</u>          | <u>(273,637)</u>              | <u>0</u>          | <u>964,365</u>             | <u>(8,804,639)</u>          | <u>6,487,346</u>           |
|                                       | <u><u>\$37,181,792</u></u> | <u><u>(\$259,434)</u></u>     | <u><u>\$0</u></u> | <u><u>\$10,958,514</u></u> | <u><u>(\$9,624,617)</u></u> | <u><u>\$38,256,255</u></u> |



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        |
|------|----------------------|---------------|--------------|-----------|----------------|-----------------------|----------------------------|----------------|--------------|--------------|
| 1988 | \$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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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   |
| 1997 | 13,542,009           | 9,048,658     | 5,013,316    | 715,476   | 18,905,406     | 594,568               | 0                          | 4,853,592      | 2,200,767    | 54,873,792   |

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

Source: Warren County Auditor's Office.

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

| Year | Taxes       | Inter-Governmental Revenue | Charges for Services | Licenses and Permits |                         | Earnings on Investments | Special Assessments | Fines and Forfeitures | Other Revenue | Total |
|------|-------------|----------------------------|----------------------|----------------------|-------------------------|-------------------------|---------------------|-----------------------|---------------|-------|
|      |             |                            |                      | Permits              | Earnings on Investments |                         |                     |                       |               |       |
| 1988 | \$7,933,340 | \$12,806,757               | \$2,652,965          | \$17,065             | \$1,482,850             | \$0                     | \$304,869           | \$637,569             | \$25,835,415  |       |
| 1989 | 10,827,199  | 12,686,037                 | 2,672,724            | 18,153               | 2,361,222               | 629,948                 | 331,361             | 945,321               | 30,471,965    |       |
| 1990 | 10,456,887  | 14,348,549                 | 2,774,430            | 19,656               | 2,227,246               | 505,275                 | 293,627             | 802,980               | 31,428,650    |       |
| 1991 | 12,511,790  | 15,382,337                 | 3,007,197            | 22,359               | 2,068,296               | 925,841                 | 238,405             | 1,629,438             | 35,785,663    |       |
| 1992 | 15,985,344  | 17,268,432                 | 3,538,558            | 23,959               | 1,956,497               | 1,955,414               | 315,077             | 917,154               | 41,960,435    |       |
| 1993 | 20,211,494  | 17,950,921                 | 4,339,513            | 21,550               | 1,705,741               | 1,506,130               | 594,778             | 1,093,533             | 47,423,660    |       |
| 1994 | 21,314,665  | 19,628,735                 | 5,842,161            | 22,320               | 2,376,261               | 1,291,085               | 669,973             | 868,240               | 52,013,440    |       |
| 1995 | 23,349,157  | 22,550,206                 | 4,778,934            | 21,709               | 3,349,382               | 1,466,991               | 591,975             | 1,109,669             | 57,218,023    |       |
| 1996 | 25,082,063  | 20,882,072                 | 5,718,630            | 21,779               | 3,867,812               | 1,534,093               | 683,138             | 1,383,895             | 59,173,482    |       |
| 1997 | 24,935,435  | 21,824,341                 | 6,399,518            | 27,264               | 4,003,551               | 1,383,654               | 718,225             | 2,171,059             | 61,463,047    |       |

(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 |                            |                       |  |
| 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%  |
| 1997 (2)        | 8,967,509      | 8,830,147                    | 98.47%                          | 197,277                    | 9,027,424             | 100.67%  |

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

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

Source: Warren County Auditor's Office.



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

| Collection Year | Real Property |                  | Public Utility Personal Property |                  | Tangible Personal Property |                  | Total         |                  | Assessed Value as a Percent of Actual Value |
|-----------------|---------------|------------------|----------------------------------|------------------|----------------------------|------------------|---------------|------------------|---|
|                 | Assessed      | Estimated Actual | Assessed                         | Estimated Actual | Assessed                   | Estimated Actual | Assessed      | Estimated Actual |   |
|                 |               |                  |                                  |                  |                            |                  |               |                  |   |
| 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%                                      |
| 1997            | 1,817,904,590 | 5,194,013,114    | 182,470,220                      | 207,352,552      | 241,030,001                | 964,120,004      | 2,241,404,811 | 6,365,485,670    | 35.21%                                      |

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   | 1987  | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994  | 1995  | 1996  | 1997 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|
| Collection Year                                   | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994  | 1995  | 1996  | 1996  | 1997 |
| <b>COUNTY ENTITY:</b>                             |       |       |       |       |       |       |       |       |       |       |      |
| General Fund                                      | 2.90  | 2.90  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.57  | 2.57  | 2.57  | 1.00 |
| Board of Mental Retardation                       | 2.00  | 2.00  | 2.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00 |
| Total County Entity                               | 4.90  | 4.90  | 4.60  | 6.60  | 6.60  | 6.60  | 6.60  | 6.57  | 6.57  | 6.57  | 5.00 |
| <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  | 0.50 |
| Total County Levy                                 | 5.40  | 5.40  | 5.10  | 7.10  | 7.10  | 7.10  | 7.10  | 7.07  | 7.07  | 7.07  | 5.50 |
| <b>SPECIAL DISTRICTS:</b>                         |       |       |       |       |       |       |       |       |       |       |      |
| Warren/Clinton Community Mental Health            | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00 |
| Franklin Carlisle Joint Emergency Medical Service | 0.80  | 0.80  | 0.80  | 1.80  | 1.80  | 1.80  | 1.80  | 1.80  | 1.80  | 1.80  | 1.80 |
| <b>SCHOOL DISTRICTS:</b>                          |       |       |       |       |       |       |       |       |       |       |      |
| Springboro  | 41.60 | 44.60 | 45.20 | 46.55 | 46.20 | 45.70 | 45.20 | 44.71 | 53.10 | 53.00 |      |
| Lebanon   | 40.50 | 40.30 | 40.60 | 40.90 | 40.90 | 45.12 | 44.62 | 51.13 | 51.13 | 51.13 |      |
| Wayne   | 43.60 | 46.70 | 43.65 | 43.35 | 44.70 | 44.26 | 44.15 | 47.90 | 53.50 | 53.16 |      |
| Miamisburg  | 38.88 | 38.88 | 38.95 | 38.95 | 38.95 | 0.00  | 0.00  | 0.00  | 0.00  | 0.00  |      |
| Mason   | 42.20 | 48.20 | 48.50 | 48.20 | 48.40 | 51.07 | 51.00 | 50.78 | 53.26 | 62.36 |      |
| Kings   | 40.25 | 41.00 | 40.80 | 41.30 | 45.45 | 45.20 | 50.30 | 53.48 | 53.48 | 53.13 |      |
| Princeton   | 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 | 44.28 | 50.08 | 50.08 |      |
| Middletown  | 29.47 | 29.37 | 35.33 | 33.43 | 33.43 | 33.23 | 32.88 | 32.88 | 38.20 | 37.03 |      |
| Carlisle  | 41.80 | 41.80 | 42.70 | 42.70 | 42.70 | 42.70 | 42.70 | 42.71 | 42.71 | 42.71 |      |
| Little Miami                                      | 38.58 | 38.06 | 38.49 | 38.54 | 38.54 | 45.44 | 44.99 | 43.65 | 43.40 | 43.15 |      |
| Loveland  | 45.80 | 52.00 | 52.06 | 51.46 | 57.54 | 57.46 | 56.69 | 56.13 | 55.44 | 60.14 |      |
| Goshen  | 30.00 | 30.00 | 30.00 | 30.00 | 30.40 | 30.40 | 30.40 | 30.40 | 30.40 | 30.40 |      |
| Blanchester                                       | 34.10 | 34.10 | 35.20 | 35.20 | 35.00 | 34.40 | 34.15 | 33.90 | 33.80 | 33.45 |      |
| Clinton Massie                                    | 29.50 | 35.50 | 35.80 | 35.50 | 34.60 | 34.50 | 32.70 | 32.55 | 32.50 | 31.80 |      |
| Sugarcreek  | 43.10 | 51.40 | 51.20 | 50.80 | 50.60 | 58.50 | 63.20 | 63.50 | 64.30 | 63.35 |      |
| Xenia   | 37.80 | 37.70 | 37.7  | 36.30 | 36.40 | 41.10 | 41.10 | 40.80 | 40.40 | 39.50 |      |

(Continued)

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

**LAST TEN YEARS**

| Levy Year                                 | 1987  | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994  | 1995  | 1996  | 1997  |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Collection Year                           | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994  | 1995  | 1996  | 1997  | 1997  |
| <b>JOINT VOCATIONAL SCHOOL DISTRICTS:</b> |       |       |       |       |       |       |       |       |       |       |       |
| Warren County                             | 3.50  | 3.50  | 3.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  | 4.50  |
| Great Oaks                                | 1.70  | 1.70  | 2.70  | 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  | 2.58  | 2.58  | 2.58  | 2.58  | 2.58  |
| Greene County                             | 3.70  | 3.70  | 3.70  | 3.70  | 3.70  | 3.45  | 3.45  | 3.45  | 3.45  | 3.45  | 3.45  |
| <b>TOWNSHIPS:</b>                         |       |       |       |       |       |       |       |       |       |       |       |
| Clearcreek                                | 10.50 | 10.30 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.62 | 11.62 | 11.62 | 11.62 |
| Deerfield                                 | 7.05  | 8.30  | 8.30  | 8.05  | 8.05  | 8.05  | 7.05  | 7.05  | 5.80  | 4.30  | 4.30  |
| Franklin                                  | 4.20  | 4.00  | 3.60  | 3.60  | 3.60  | 3.60  | 3.60  | 3.62  | 3.62  | 3.62  | 3.62  |
| Hamilton                                  | 9.40  | 8.30  | 7.80  | 8.30  | 8.30  | 8.30  | 8.30  | 8.30  | 8.30  | 8.30  | 10.30 |
| Harlan                                    | 7.70  | 7.70  | 7.60  | 7.60  | 7.60  | 9.20  | 8.20  | 8.22  | 8.22  | 7.22  | 7.22  |
| Massie                                    | 6.90  | 6.90  | 7.00  | 9.00  | 9.00  | 8.00  | 8.00  | 8.03  | 8.03  | 8.03  | 8.03  |
| Salem                                     | 5.00  | 5.00  | 5.80  | 5.70  | 5.70  | 5.70  | 5.70  | 4.72  | 4.72  | 6.72  | 6.72  |
| Turtlecreek                               | 7.00  | 6.50  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.62  | 5.62  | 5.62  | 5.62  |
| Union                                     | 5.80  | 5.80  | 5.70  | 5.20  | 5.20  | 6.20  | 6.20  | 6.20  | 5.20  | 5.20  | 5.20  |
| Washington                                | 2.80  | 3.86  | 3.86  | 3.76  | 3.76  | 3.76  | 3.76  | 4.78  | 4.78  | 4.78  | 4.78  |
| Wayne                                     | 4.85  | 4.60  | 5.45  | 5.25  | 7.95  | 5.25  | 7.05  | 7.07  | 7.07  | 7.07  | 7.07  |

Source: Warren County Auditor's Office

(Continued)

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

| Municipalities: | 1987                         | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994 | 1995 | 1996 | 1997 |
|-----------------|------------------------------|-------|-------|-------|-------|-------|-------|------|------|------|------|
|                 | Levy Year<br>Collection Year | 1988  | 1989  | 1990  | 1991  | 1992  | 1993  | 1994 | 1995 | 1996 | 1997 |
| Springboro      | 5.40                         | 2.60  | 1.10  | 1.10  | 1.10  | 1.10  | 1.10  | 1.10 | 1.11 | 1.11 | 1.11 |
| Mason           | 2.10                         | 2.10  | 2.10  | 1.90  | 1.90  | 1.90  | 1.90  | 1.90 | 1.89 | 1.89 | 1.89 |
| Carlisle        | 1.80                         | 3.80  | 3.80  | 3.80  | 3.80  | 2.90  | 2.90  | 2.90 | 2.92 | 2.92 | 2.92 |
| Franklin        | 2.73                         | 2.86  | 2.86  | 2.86  | 2.85  | 2.85  | 2.85  | 2.85 | 2.82 | 2.82 | 2.82 |
| Middletown      | 6.41                         | 6.41  | 5.40  | 5.28  | 5.28  | 5.18  | 5.18  | 5.18 | 5.16 | 5.03 | 4.96 |
| Loveland        | 7.91                         | 9.55  | 7.61  | 8.61  | 9.41  | 9.41  | 9.69  | 9.72 | 9.72 | 9.72 | 9.72 |
| Maineville      | 5.30                         | 5.30  | 4.80  | 4.70  | 6.70  | 6.70  | 6.70  | 6.72 | 6.72 | 6.72 | 6.72 |
| Butler          | 2.00                         | 2.00  | 1.80  | 1.70  | 1.70  | 1.70  | 1.70  | 1.71 | 1.71 | 1.71 | 1.71 |
| Pleasant Plain  | 1.90                         | 1.90  | 1.90  | 1.90  | 1.80  | 1.80  | 1.80  | 1.82 | 1.82 | 1.82 | 1.82 |
| Blanchester     | 5.10                         | 5.10  | 5.10  | 5.40  | 5.40  | 5.40  | 5.40  | 5.40 | 6.30 | 6.30 | 6.30 |
| Harveysburg     | 7.50                         | 8.50  | 7.30  | 7.30  | 9.30  | 9.30  | 9.30  | 8.32 | 8.32 | 8.32 | 6.32 |
| Monrow          | 7.80                         | 9.80  | 9.60  | 9.50  | 9.50  | 9.50  | 9.50  | 9.51 | 7.51 | 7.51 | 7.51 |
| Monroe          | 7.12                         | 5.92  | 10.24 | 9.05  | 9.05  | 9.05  | 8.49  | 8.51 | 8.51 | 8.51 | 8.51 |
| Lebanon         | 7.46                         | 7.35  | 7.35  | 7.05  | 6.95  | 6.80  | 6.70  | 6.62 | 6.62 | 6.62 | 6.52 |
| South Lebanon   | 4.90                         | 4.90  | 1.40  | 1.20  | 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  | 2.32 | 2.32 | 2.32 | 2.32 |
| Waynesville     | 12.30                        | 12.30 | 12.30 | 12.30 | 12.30 | 12.30 | 12.30 | 9.82 | 9.82 | 9.82 | 9.82 |

Source: Warren County Auditor's Office

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

| Levy Year/<br>Collection<br>Year | Current Assessments |           | Current Assessment                       |  | Delinquent Assessments            |  | Total Collections                                   |          | Accumulated<br>Delinquencies |
|----------------------------------|---------------------|-----------|--|--|-----------------------------------|--|---|----------|------------------------------|
|                                  | Levied              | Collected | Percent of Current<br>Assessments Levied | Delinquent<br>Assessments<br>Collected | Total<br>Assessments<br>Collected | Collected as a<br>Percent of Total<br>Assessments<br>Collected | as a Percent of<br>Current<br>Assessments<br>Levied |          |                              |
| 1987/1988                        | \$480,585           | \$454,037 | 94.48%                                   | \$30,838                               | \$484,875                         | 6.36%  | 100.89%   | \$52,683 |                              |
| 1988/1989                        | 495,385             | 472,827   | 95.45%                                   | 23,429                                 | 496,256                           | 4.72%  | 100.18%   | 55,317   |                              |
| 1989/1990                        | 510,947             | 463,635   | 90.74%                                   | 41,399                                 | 505,034                           | 8.20%  | 98.84%  | 69,226   |                              |
| 1990/1991                        | 536,238             | 458,524   | 85.51%                                   | 48,135                                 | 506,659                           | 9.50%  | 94.48%  | 109,822  |                              |
| 1991/1992                        | 823,056             | 777,230   | 94.43%                                   | 92,013                                 | 869,243                           | 10.59%   | 105.61%   | 71,672   |                              |
| 1992/1993                        | 1,187,778           | 1,122,127 | 94.47%                                   | 53,170                                 | 1,175,297                         | 4.52%  | 98.95%  | 92,149   |                              |
| 1993/1994                        | 1,203,695           | 1,152,913 | 95.78%                                   | 48,464                                 | 1,201,377                         | 4.03%  | 99.81%  | 107,824  |                              |
| 1994/1995                        | 1,330,836           | 1,279,381 | 96.13%                                   | 58,146                                 | 1,337,527                         | 4.35%  | 100.50%   | 118,153  |                              |
| 1995/1996                        | 1,304,512           | 1,262,075 | 96.75%                                   | 101,982                                | 1,364,057                         | 7.48%  | 104.56%   | 70,798   |                              |
| 1996/1997                        | 1,335,517           | 1,279,457 | 95.80%                                   | 50,123                                 | 1,329,580                         | 3.77%  | 99.56%  | 83,195   |                              |

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 1997**

|   |                     |                     |
|---|---------------------|---------------------|
| 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 |                     | 48,535,120          |
| 2.5% on the amount in excess of \$300,000,000                   |                     | <u>54,535,120</u>   |
| Total Direct Legal Debt Limitation                              |                     |                     |
| Total of all County Debt Outstanding                            | 62,940,309          |                     |
| Less:   |                     |                     |
| Special Assessment Bonds  | 13,124,000          |                     |
| State Loan Payable  | 5,060,000           |                     |
| Enterprise Fund Revenue Bonds                                   | 33,464,723          |                     |
| OWDA Loans  | 3,016,586           |                     |
| Total Exempt Debt   | <u>(54,665,309)</u> |                     |
| Less:   |                     |                     |
| Funds Available in Debt Service Funds at December 31, 1997      | 0                   |                     |
| (This does not include monies held by Special Assessments)      |                     |                     |
| Total Net Indebtedness Subject to Direct Debt Limitation        |                     | <u>8,275,000</u>    |
| Direct Legal Debt Margin  |                     | <u>\$46,260,120</u> |
| Unvoted Debt Limitation   | 22,414,048          |                     |
| Total Net Indebtedness  | <u>(8,275,000)</u>  |                     |
| Total Unvoted Legal Debt Margin                                 |                     | <u>\$14,139,048</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**

| Collection 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 |
| 1988            | 110,955        | \$993,429,601   | \$550,000             | \$12,110                      | \$537,890               | 0.054%                                | \$5                        |
| 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                      |
| 1997            | 113,909        | 2,241,404,811   | 8,275,000             | 0                             | 8,275,000               | 0.369%                                | 72.65                      |

(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<br>Obligation<br>Principal | General<br>Obligation<br>Interest | Total<br>General Bonded<br>Debt Service | Total General<br>Governmental<br>Expenditures (2) | Percent of Total<br>General Bonded Debt<br>Service to Total<br>General Governmental<br>Expenditures |
|------|------------------------------------|-----------------------------------|---|---|---|
| 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%   |
| 1997 | 220,000                            | 460,048                           | 680,048                                 | 54,873,792  | 1.24%   |

(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, 1997**

|  | Debt Outstanding (1) | Percent Applicable<br>to County | Amount Applicable<br>to County |
|--|----------------------|---------------------------------|--------------------------------|
| Direct Debt: County                                  | \$8,275,000          | 100.00%                         | \$8,275,000                    |
| Overlapping Debt: School Districts                   |                      |                                 |                                |
| Springboro CSD                                       | \$509,000            | 0.00%                           | \$0                            |
| Lebanon CSD  | 290,000              | 100.00%                         | 290,000                        |
| Wayne LSD  | 59,726               | 97.76%                          | 58,388                         |
| Kings LSD  | 645,000              | 100.00%                         | 645,000                        |
| Franklin CSD   | 527,487              | 100.00%                         | 527,487                        |
| Goshen LSD   | 495,000              | 8.35%                           | 41,333                         |
| Warren County JVS                                    | 136,407              | 99.86%                          | 136,216                        |
| Townships:   |                      |                                 |                                |
| Deerfield  | 1,470,000            | 100.00%                         | 1,470,000                      |
| Hamilton   | 338,625              | 100.00%                         | 338,625                        |
| Harlan   | 186,311              | 100.00%                         | 186,311                        |
| Union  | 80,000               | 100.00%                         | 80,000                         |
| Municipalities:                                      |                      |                                 |                                |
| Mason  | 4,780,000            | 100.00%                         | 4,780,000                      |
| Springboro   | 7,735,000            | 99.76%                          | 7,716,436                      |
| Franklin   | 2,769,089            | 100.00%                         | 2,769,089                      |
| Lebanon  | 9,729,199            | 100.00%                         | 9,729,199                      |
| Waynesville  | 170,660              | 100.00%                         | 170,660                        |
| Carlisle   | 710,000              | 93.84%                          | 666,264                        |
| Middletown   | 16,626,031           | 6.27%                           | 1,042,452                      |
| Loveland   | 7,830,000            | 2.47%                           | 193,401                        |
| Monroe   | 2,230,700            | 6.87%                           | 153,249                        |
| South Lebanon  | 750,000              | 100.00%                         | 750,000                        |
| Harveysburg  | 21,057               | 100.00%                         | 21,057                         |
| Overlapping Debt                                     | 58,089,292           | 54.68%                          | 31,765,167                     |
| Total Direct and Overlapping General Obligation Debt | \$66,364,292         | 60.33%                          | \$40,040,167                   |

(1) Includes general obligation bonds.

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**REVENUE BOND COVERAGE - WATER**  
**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) |
|----------|--------------|---|--|--|------------------------------------|-----------------|------------------------------------|
| 1988 (a) | \$4,001,114  | \$3,494,413                               | \$506,701                              | \$327,725  | 1.55                               | \$1,917,766     | 7.40                               |
| 1989 (a) | 3,101,375    | 2,915,067                                 | 186,308                                | 329,475  | 0.57                               | 1,002,130       | 3.61                               |
| 1990     | 2,098,674    | 1,547,836                                 | 550,838                                | 342,339  | 1.61                               | 624,127         | 3.43                               |
| 1991     | 2,353,158    | 1,739,682                                 | 613,476                                | 566,453  | 1.08                               | 961,540         | 2.78                               |
| 1992     | 2,604,930    | 1,858,986                                 | 745,944                                | 1,058,172  | 0.70                               | 1,684,259       | 2.30                               |
| 1993     | 4,368,847    | 1,967,679                                 | 2,401,168                              | 902,069  | 2.66                               | 1,398,082       | 4.21                               |
| 1994     | 4,294,355    | 1,942,215                                 | 2,352,140                              | 1,121,055  | 2.10                               | 1,775,683       | 3.68                               |
| 1995     | 4,517,949    | 1,772,304                                 | 2,745,645                              | 2,077,169  | 1.32                               | 2,007,881       | 2.29                               |
| 1996     | 4,605,104    | 2,403,650                                 | 2,201,454                              | 1,926,905  | 1.14                               | 1,862,912       | 2.11                               |
| 1997     | 5,180,635    | 2,576,416                                 | 2,604,219                              | 1,931,770  | 1.35                               | 3,186,297       | 3.00                               |

(a) 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.

**WARREN COUNTY, OHIO**  
**REVENUE BOND COVERAGE - SEWER**  
**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) |
|----------|--------------|---|--|--|------------------------------------|-----------------|------------------------------------|
| 1988 (a) | \$4,001,114  | \$3,494,413                               | \$506,701                              | \$327,725  | 1.55                               | \$1,917,766     | 7.40                               |
| 1989 (a) | 3,101,375    | 2,915,067                                 | 186,308                                | 329,475  | 0.57                               | 1,002,130       | 3.61                               |
| 1990     | 2,327,939    | 1,051,586                                 | 1,276,353                              | 603,718  | 2.11                               | 475,911         | 2.90                               |
| 1991     | 2,559,629    | 1,549,223                                 | 1,010,406                              | 780,565  | 1.29                               | 838,832         | 2.37                               |
| 1992     | 2,627,458    | 1,353,492                                 | 1,273,966                              | 877,631  | 1.45                               | 1,294,581       | 2.93                               |
| 1993     | 2,780,780    | 1,736,108                                 | 1,044,672                              | 690,879  | 1.51                               | 670,667         | 2.48                               |
| 1994     | 3,323,714    | 2,038,521                                 | 1,285,193                              | 860,545  | 1.49                               | 1,197,056       | 2.88                               |
| 1995     | 4,769,719    | 2,938,734                                 | 1,830,985                              | 869,183  | 2.11                               | 1,444,006       | 3.77                               |
| 1996     | 4,314,718    | 2,683,459                                 | 1,631,259                              | 1,098,375  | 1.49                               | 1,485,735       | 2.84                               |
| 1997     | 4,193,858    | 2,506,084                                 | 1,687,774                              | 1,097,545  | 1.54                               | 2,473,356       | 3.79                               |

(a) 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.

**WARREN COUNTY, OHIO  
DEMOGRAPHIC STATISTICS**

| Population (1) |            | Unemployment (2) |       |       |
|----------------|------------|------------------|-------|-------|
| Year           | Population | County           | State | U.S.  |
| 1960           | 65,711     | 6.30%            | 7.00% | 6.20% |
| 1970           | 85,505     | 5.40%            | 6.00% | 5.50% |
| 1980           | 99,276     | 6.00%            | 6.40% | 5.90% |
| 1990           | 113,909    | 5.00%            | 5.70% | 5.50% |
| 1992           | 113,909    | 6.50%            | 7.20% | 7.40% |
| 1993           | 113,909    | 5.70%            | 6.10% | 6.00% |
| 1994           | 113,909    | 5.30%            | 5.50% | 6.10% |
| 1995           | 113,909    | 4.20%            | 4.80% | 5.60% |
| 1996           | 113,909    | 3.80%            | 4.90% | 5.40% |
| 1997           | 113,909    | 3.00%            | 4.60% | 4.90% |

**Income and Purchasing Power (3)**

|   | Warren County |
|---|---------------|
| Population 12/31/97 (thousands)           | 132.3         |
| Households (thousands)                    | 45.4          |
| Total Effective Buying Income (thousands) | \$2,136,412   |
| Median Household EBI*                     | 41,432        |
| Percent of Households by EBI Groups       |               |
| \$10,000 - \$19,999                       | 18.9          |
| \$20,000 - \$34,999                       | 21.6          |
| \$35,000 - \$49,999                       | 21.6          |
| \$50,000 and Over                         | 37.9          |
| Total Retail Sales (thousands)            | \$937,089     |
| Food Stores                               | 186,473       |
| Eating and Drinking Places                | 108,936       |
| General Merchandise                       | 199,737       |
| Furniture, Home Furnishings, Appliance    | 28,599        |
| Automotive Dealers                        | 128,875       |

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

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

(2) Source: Ohio Bureau of Employment Services.

(3) Source: 1996 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 |                |                   |
| 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       |
| 1997 | 1,919                    | 196,852,435     | 2,241,404,811  | 523,595,000       |

(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, 1997**

| <u>Taxpayer</u>                      | <u>Type of Business</u> | <u>1997<br/>Assessed Valuation<br/>(Tax Duplicate)</u> | <u>Percentage of<br/>Total<br/>Assessed<br/>Valuation</u> |
|--------------------------------------|-------------------------|--|---|
| 1. Cincinnati Gas & Electric Company | Utility                 | \$96,965,860   | 4.33%   |
| 2. Kings Island Company              | Commercial              | 27,356,290   | 1.22%   |
| 3. Proctor & Gamble Company          | Manufacturing           | 19,822,760   | 0.88%   |
| 4. Duke Realty Ltd.                  | Commercial              | 19,812,230   | 0.88%   |
| 5. United Telephone Company          | Utility                 | 19,697,490   | 0.88%   |
| 6. Texas Eastern Transmission        | Utility                 | 17,251,740   | 0.77%   |
| 7. Mitsubishi Electric Mfg.          | Manufacturing           | 13,118,650   | 0.59%   |
| 8. Dayton Power & Light              | Utility                 | 10,292,700   | 0.46%   |
| 9. Ohio Bell                         | Utility                 | 10,262,670   | 0.46%   |
| 10. OTC Semiconductor                | Manufacturing           | 9,945,370  | 0.44%   |
|                                      | Subtotal                | 244,525,760  | 10.91%  |
|                                      | All Other               | 1,996,879,051  | 89.09%  |
|                                      | Total                   | \$2,241,404,811  | 100.00%   |

Source: Warren County Auditor

