

WARREN COUNTY

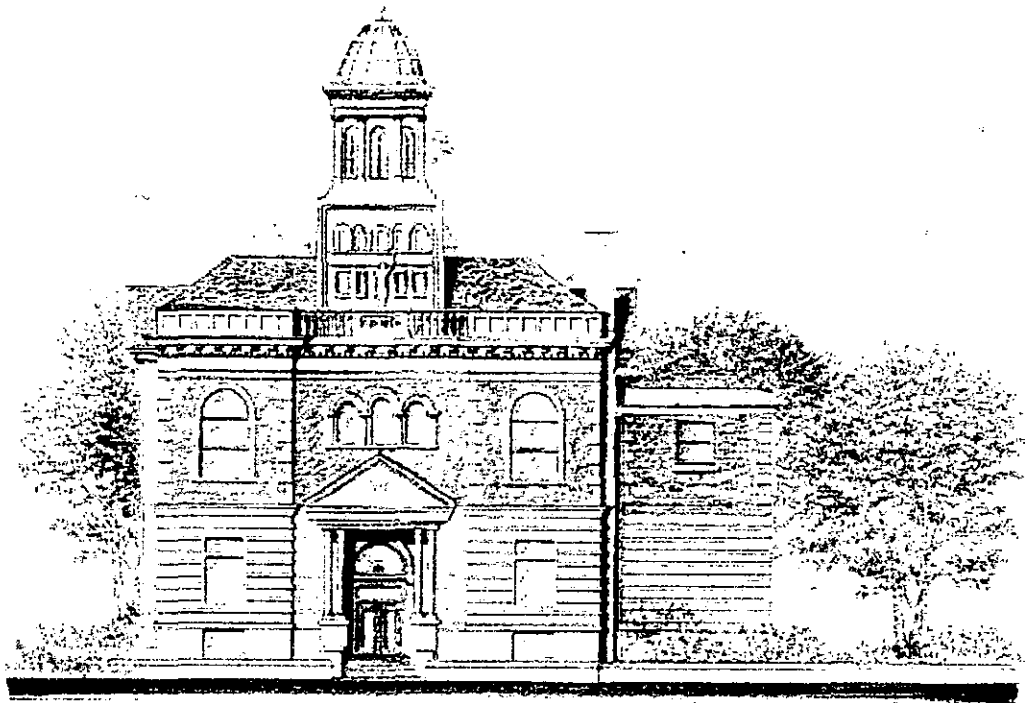
AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1999

Warren County Ohio



OLD COUNTY COURTHOUSE CIRCA 1835

COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1999

WARREN COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 1999

Prepared by:
Nick Nelson
County Auditor

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INTRODUCTORY SECTION

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June 16, 2000

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, 1999. 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 \$50,613,207 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 \$20,512,000, \$5,060,000 in a loan payable, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$3,260,587, amounts due on capitalized leases of \$54,857. These obligations are further explained in Notes 1, 11, 12, and 13.

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 1999 all accounting policies were applied consistently with those of 1998.

Economic Outlook

Warren County's location in the southwestern part of Ohio has once again been ranked as one of the top growth areas in the country. Business growth, economic development and business investment were all strong in 1999. Warren County's Office of Economic Development received more submittal of projects and inquiries for tax incentive and 504 Small Business Administration loans than any December of the past. Industrial and office/warehouse-zoned lands are still available and the attractive transportation location of the county will continue to attract development. A summary of Warren County's growth is demonstrated in the following table:

Year	Number of County Building Permits Issued	Projected Cost
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
1998	2,220	222,905,827
1999	2,356	232,267,756

Source: Warren County Building Inspection Department

Warren County continues to experience positive growth and employment opportunities. The County employment rate has been better than both the state and national rate since 1990. The County currently has a 2.6% unemployment rate as compared to a 3.7% national rate for 1999 and a state-wide annual rate of 3.8%.

During the last several years there has been tremendous growth in new housing starts and a significant increase in residential property values as shown in the following table:

Warren County New Construction Assessed Values

Tax Year	Residential	Industrial	Commercial	Total
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
1998	109,634,700	1,414,640	15,925,340	126,974,680
1999	131,663,210	1,956,840	14,448,820	148,068,870

Industrial/Commercial new construction assessed values do not include abated or exempted property

Source: Warren County Auditor's Office

Based on current projections, this trend of new construction is expected to continue into the foreseeable future. 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.

Tourism is the County's largest industry. The County currently has 38 hotels and 3,236 guest rooms. Our County's (2%) Lodging tax generated \$721,614 in 1999 which is a 15.64% increase over the 1998 Lodging tax.

Warren County is the home of Paramount's Kings Island, the Midwest's largest theme park with over 300 rides and attractions plus a 30-acre water park. Kings Island has twelve roller coasters and ties the Guinness World Record for the most coasters in any one park on Earth. It also holds the record for the world's longest wooden roller coaster. The park has over 3 million visitors annually.

Another popular attraction in Warren County is Caesar Creek State Park. The park consists of 7,940 acres of beautiful terrain and a 2,830 acre lake with 5 boat ramps. The park offers an abundance of trails for horseback riding, mountain biking, and hiking. The park includes a campground with 287 camping sites, and a 1,400' beach.

Places of historic interest include the Glendower State Memorial, a Greek Revival Mansion constructed in the early nineteenth century; the Warren County Historical Society Museum, acclaimed as one of the nations outstanding county museums with displays of early life of the area; and lastly the Golden Lamb Inn, Ohio's oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and ten Presidents of the United States.

The County's 10% sales tax revenues have increased 166% since 1992. Initially generating \$6,474,738 in 1992, the tax generated \$17,263,449 in 1999. This growth in sales tax revenues has allowed the County to gradually phase out the County's share of property taxes. The County's inside millage entitlement is 2.57 mills per 1000 dollars of tax value. In 1997, The County reduced their levy to 1.00 mills per 1000. In 1999, we further reduced to .75 mills, and in 2000, the County will levy zero mills for property taxes. This action will save Warren County taxpayers over \$7.7 million in 2000 alone, and demonstrates the County's responsible attitude towards citizens.

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 \$11,677,773 unreserved and undesignated General Fund balance at December 31, 1999, represents approximately 31.69% of General Fund expenditures and other uses.

With the economic strength in Ohio and nationally continuing, the prospects for 2000 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

Major initiatives in the County during 1999 focused on County Buildings and Infrastructure. Renovation of the old County Courthouse brought the building into compliance with the Americans with Disabilities Act. Completion of the \$2.7 million renovation now provides the County with a functional office facility which houses the Warren County Park Board, and the One-Stop Business & Employment Center. One-Stop is comprised of numerous agencies partnering at one location to best serve the needs of job seekers and employers. The One-Stop program has contributed to a 57% reduction in the welfare roster and reduced welfare expenditures.

In 1999, construction began on the new 100,000 square foot County Administration Building, which will house the Commissioners, Auditor, Treasurer, Recorder, Map Room, GIS, Data Processing, Planning & Building Inspection, as well as, the Coroner, Board of Elections, Grants, Solid Waste, Water & Sewer departments and the County's new Records Center. Construction is expected to be completed in early 2001 at an estimated cost of \$11.4 million. Due to the County's strong financial position, this project is being funded with cash on hand.

Through the Warren County Engineer's Office we replaced 14 of the County's deficient bridges at a cost of \$650,000. In a continuation of their annual resurfacing program, approximately \$1,200,000 was spent resurfacing 26 miles of county roadway. Warren County will see an unprecedented amount of new infrastructure construction in the year 2000. The County will spend approximately \$5,000,000 for the redesign and reconstruction of 15 hazardous intersections throughout the county. In addition, approximately \$2,500,000 will be spent on various road widening projects.

Warren County's growth is expected to continue, and with it the need for additional water and sewer capital improvements. The department began numerous projects in 1999 involving upgrades to several lift stations, installations of additional water and sewer lines, upgrades to the Deerfield-Hamilton Water Treatment Plant and extensive renovations to the recently purchased warehouse.

Year 2000 Compliance issues became a non-issue in Warren County, as the County was fully compliant. Completion of all phases has freed data processing personnel to return to expanded programming efforts and support responsibilities, with a much greater presence on the World Wide Web. Look for us at www.co.warren.oh-us.

Departmental Focus

The Warren County Department of Emergency Services was formed and began operations as a County Department in February 1999 under control of the Warren County Commissioners and under the direction of Frank Young. The department is the result of a consolidation of the former Emergency Management Agency, HazMat/L.E.P.C. and Communications Center. All three former departments have now become divisions of Emergency Services. The primary mission of the Department is the safety of the citizens during adverse conditions that threaten life and property.

The Division of Communications provides primary radio communications for 10 Police and 13 Fire and Emergency Medical agencies within Warren County. The operation, known as a P.S.A.P. (Public Safety Answering Point) receives calls for assistance from the public via 9-1-1 and numerous 7-digit phone lines. The calls are processed in a Computer Aided Dispatch system and then transmitted to the proper emergency response agency. The Division of Communications provides these services for approximately 80% of the political subdivision within the County.

Communications is staffed by 24 Emergency Communications Operators, 4 Emergency Communications Supervisors and the Deputy Director of Communications. In 1999, the Division processed over 122,000 calls for service (dispatches) ranging from major fires to follow-up information on police reports.

The Division of Environmental Hazards (former HazMat/L.E.P.C.) is responsible for the administration of Ohio Revised Code Section 3750. This section of law deals with the public's "right to know" concerning hazardous chemicals in industrial facilities and their shipments on road, rail, etc. This information is maintained and reported to the L.E.P.C. (Local Emergency Planning Committee) and the Ohio E.P.A.

The position responsible for the daily operation of this Division is the Environmental Hazards Coordinator. In addition to the above responsibilities, the Coordinator is also the Team Leader for the Warren County Hazardous Materials Response unit. This unit is comprised of County owned equipment and a group of dedicated people from the various Fire Departments in Warren County. The main function of the Team is to respond to Hazardous and Biological emergencies and contain the situation. Once the situation is under control, a licensed environmental clean up company is called in to remove the threat.

The position of Disaster/Safety Planner oversees the daily operation of the Division of Emergency Management. The duties of the Planner are twofold. One is overseeing the requirements of Ohio Revised Code Section 5502, which requires every County to have an Emergency Management program. The purpose of such a program is to minimize the effects of a disaster and to help the community recover. There is a 4 stage process to the program:

1. Preparedness (planning)
2. Mitigation (identification and attempt to minimize risk)
3. Response (actions taken during the actual event)
4. Recovery (the work needed to return the community to "normal")

Another responsibility of the Disaster/Safety Planner is to oversee the County government's O.S.H.A. requirements to ensure that the County is in compliance with the laws. Overseeing O.S.H.A. does not make this position the most popular at times, but these functions are intended to minimize the risk to the Commissioners and the Citizens by reducing potential injury, death, and monetary and property loss.

The Department of Emergency Services has a very important mandate. They work very hard to ensure that the County is ready for those in need.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

Budgetary control is maintained at the object level for each department or organizational unit by function (public safety, public works, health, human services, conservation / recreation, general government, debt service and capital outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- * Personal Services
- * Contractual Services
- * Other Financing Uses
- * Transfers
- * Materials and Supplies
- * Capital Outlay
- * Debt Service:
 - Principal
 - Interest

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

The Board of County Commissioners must authorize appropriations, both original and supplemental. Supplemental appropriations occurred numerous times during the year. The original General Fund appropriation for 1999 was \$35,516,537, with additional appropriations from carryover encumbrances of \$772,237. The total appropriation was supplemented during 1999, resulting in final General Fund appropriations of \$43,596,781, an increase of \$7,308,007. Special revenue funds appropriations increased by \$3,113,918 from initial appropriations of \$47,697,154 and carryover encumbrances of \$2,232,489 to year end appropriations of \$53,043,561. Debt service funds original appropriations were \$2,436,100 with no carryover encumbrances. Appropriation increases in Debt Service funds totaled \$2,200 during 1999. An increase of \$1,619,003 was the result of various supplemental appropriations throughout the year for capital project funds, which initially included appropriations of \$24,487,329 and carryover encumbrances of \$6,383,330, and ended with final appropriations of \$32,489,662.

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.

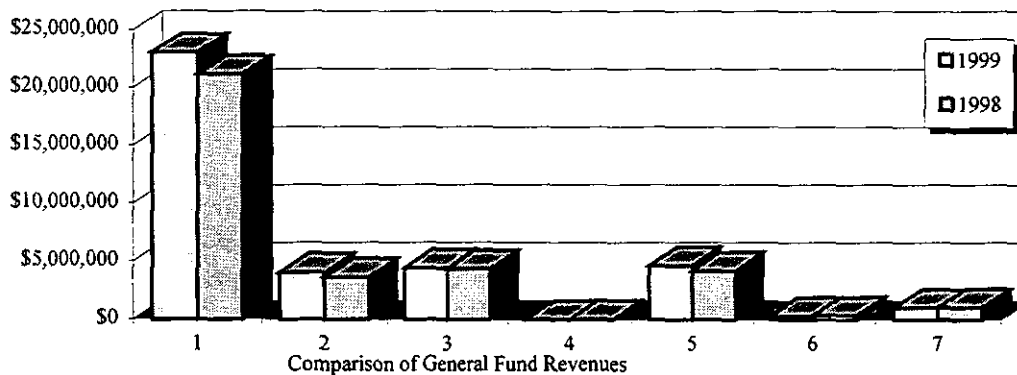
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must 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, 1999, and the amount of increases and decreases in relation to 1998 revenues.

Revenues	1999 Total	Percent of Total	1998 Total	Increase (Decrease) over/under 1998
General Fund:				
1 Taxes	\$23,056,691	61.34%	\$21,165,693	\$1,890,998
2 Intergovernmental	4,078,146	10.85%	3,658,971	419,175
3 Charges for Services	4,458,740	11.86%	4,356,130	102,610
4 Licenses and Permits	18,883	0.05%	19,839	(956)
5 Investment Earnings	4,647,135	12.36%	4,199,075	448,060
6 Fines and Forfeitures	303,840	0.81%	351,226	(47,386)
7 All Other Revenues	1,026,082	2.73%	1,061,298	(35,216)
	<u>\$37,589,517</u>	<u>100.00%</u>	<u>\$34,812,232</u>	<u>\$2,777,285</u>



General Fund revenues and other financing sources totaled \$37,600,878 in 1999. The three largest individual sources to the General Fund, accounting for over 85% of this total, were as follows:

Taxes:	
Real Estate Taxes	\$1,706,235
Sales and Use Taxes	8,714,654
Additional 1/2% Sales Tax	8,687,962
Property Transfer Tax	3,688,289
All Other Taxes	259,551
Charges for Services:	
Private Sector Receipts	2,740,405
Intergovernmental Receipts	1,718,335
Investment Income	4,647,135
Total	<u>\$32,162,566</u>

In 1999, overall Tax Revenues generated \$23,056,691 which is an increase of 8.93% over 1998. The various taxes that make up the overall tax revenue experienced considerable increases and decreases. Our largest increase at 16.34% was generated by the County's Property Transfer Tax bringing in \$3,688,289. The County's Sales Tax Revenue of \$8,714,654 had an 11.34% increase and the Additional 1/2 % Sales Tax generated \$8,687,962 at an 11.20% increase. As a result of the Additional 1/2% Sales Tax the County's property tax millage was reduced from 1 mill down to .75 mill. This reduction resulted in Real Estate Property Tax of \$1,706,235, a decrease 16.76% and Personal Property Tax of \$255,739, a decrease of 15.49%.

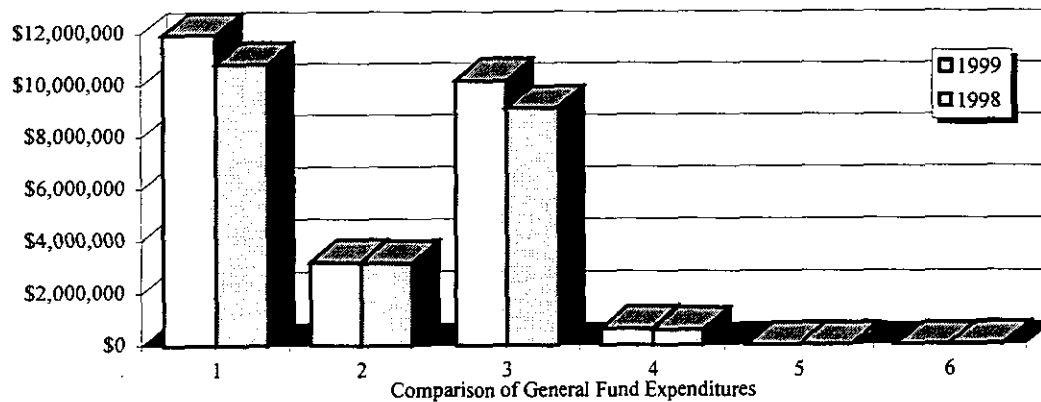
Charges for Services remained steady as one of the top three producers of General Fund Revenues producing 11.86% of the total. The overall increase from 1998 to 1999 generated a 2.36% increase totaling \$4,458,740.

Investment Income realized a 10.67% increase generating \$4,647,135. The average weighted yield for investments increased from 5.35% in 1998 to 5.50% in 1999, resulting in higher investment earnings for our county.

Although Intergovernmental Revenue did not fall as one of the three largest individual sources of Revenue to the General Fund, it produced an 11.46% increase, which generated \$4,078,146. The Local Government portion of the Intergovernmental Revenue experienced a 12.16% increase and generated \$2,909,379. The Local Government Revenue Assistance generated \$526,679 at an 8.64% increase. The 10% Rollback produced \$178,638 in revenue, which decreased by 17.53% from 1998. This is a result of the property tax reduction from 1 mill to the .75 mill. We experienced a 27.43% increase in other Intergovernmental Revenue, which is primarily a result of increases in revenues generated from Department of Youth Services Grants, and Indigent Prisoner Reimbursements.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 1999, the percentages of total expenditures for the current year and increases and decreases in relation to 1998 expenditures.

Expenditures	1999 Total	Percent of Total	1998 Total	Increase (Decrease) over/under 1998
General Fund:				
1 Legislative & Executive	\$11,957,379	45.97%	\$10,825,962	\$1,131,417
2 Judicial	3,210,326	12.34%	3,167,966	42,360
3 Public Safety	10,177,111	39.13%	9,112,740	1,064,371
4 Human Services	650,914	2.50%	595,419	55,495
5 Principal Retirement	9,456	0.04%	9,903	(447)
6 Interest and Fiscal Charges	3,741	0.02%	42,291	(38,550)
	<u>\$26,008,927</u>	<u>100.00%</u>	<u>\$23,754,281</u>	<u>\$2,254,646</u>



In 1999, General Fund Expenses increased overall by 9.49%. Legislative & Executive, Judicial, Public Safety and Human Services all showed increases in Personal Services. The additional expenses were a result of hiring of additional staff, salary increases resulting from employee job reclassifications and union negotiated raises, retirees sick leave and vacation payouts, and workers' compensation premiums. Ohio Bureau of Workers Compensation gave the County a 75% premium reduction in 1999, which when comparing the premiums from 1998 to 1999, gives an untrue picture of an increase in workers' compensation premiums. The same can be said of retirees sick leave and vacation payouts, which also inflated personal services expenses when comparing 1998 to 1999.

General government functions accounted for 40.52% 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 Communications Dispatch and Telecommunications operations) and Human Services functions (primarily the County's required payments for Veterans' Services), which accounted for 27.19% and 1.7% respectively of General Fund expenditures and other financing uses.

Highlights - Governmental Fund Operations:

- **General Fund Balance**

General Fund revenues and other sources exceeded expenditures and other uses by \$168,494 on a GAAP basis. General Fund revenues and other sources had an overall increase of 7.94 % over the previous year in spite of revenue decreases in Licenses and Permits and Fines and Forfeitures. General Fund expenditures had an overall increase of 9.36%. The fund balance increased from \$12,680,043 at the beginning of the year to \$12,851,094 at December 31, 1999.

- **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 \$32,668,868. The intergovernmental revenues, which account for 58.3% 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 1999 totaled \$4,466,249. Also, State and Federal assistance for human services (welfare) programs totaling \$3,912,565 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 21% 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 are special assessment levies. The County has never defaulted on debt obligations.

The debt service funds had a balance of \$1,667,522 at December 31, 1999, available to pay future principal and interest obligations. The fund balance increased by \$162,227 during 1999.

- Capital Projects Funds

In terms of the capital projects funds, the major highlights in 1999 were as follows:

- New County Administration Building
- Jail Renovation Upgrade
- Hunter-Dicks Creek Sewer
- Sherman Terrace-Snydercrest Sewer
- Old Courthouse Renovation

The fund balance in the capital projects funds increased by \$245,131

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 1999 were \$12,725,030. 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 \$5,461,078 and \$3,955,201 respectively for total tap-in fees during 1999. This is a 12% increase for the water tap fees and a 6% increase in sewer tap fees over the previous year.

- 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

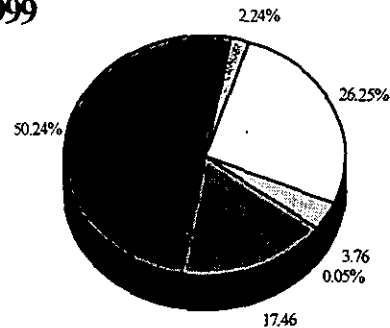
At December 31, 1999, assets held in fiduciary funds totaled \$112,926,135. Liabilities related to agency funds amounted to \$112,579,545.

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 1999 totaled \$4,840,779.

Cash Resources	1999	%
Cash and Cash Equivalents	\$53,171,399	50.24
U. S. Treasury Notes	2,367,756	2.24
Government Securities	27,778,506	26.25
Commercial Paper	3,980,100	3.76
Money Market Mutal Fund	51,751	0.05
STAR Ohio	18,489,147	17.46
	<u>\$105,838,659</u>	<u>100.00</u>

1999



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 (\$600 per person with a \$1,200 per family maximum) or a 90/100% co-pay for network providers (\$400 per person with a \$800 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 \$2,000,000.

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. Warren County's coverage provides liabilities limits of \$10,000,000 with a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$500,000 with an additional \$9,500,000 available from excess coverage purchased from Northfield Insurance Company, Swiss Re, and Hartford Steam Boiler. Any additional liability incurred in excess of the \$10,000,000 coverage is the responsibility of the County.

Debt Administration

At December 31, 1999, gross general obligation bonds outstanding excluding debt reported in the enterprise funds totaled \$7,750,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,750,000
Net Debt Per Capita	\$68.04
Net Debt to Assessed Value	.277%
Net Debt to Estimated Actual Value	.0966%

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, 1999. 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, 1998. 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 8 years (1991 - 1998). 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 1999.

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	Brenda Quillen, Auditor's Office
Patti Taulbee, Auditor's Office	Gary Browning, Data Processing Director
Debbie Young, Auditor's Office	Donald J. Schonhardt and Associates, Inc.

Sincerely,



Nick Nelson,
Warren County Auditor

WARREN COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 1999

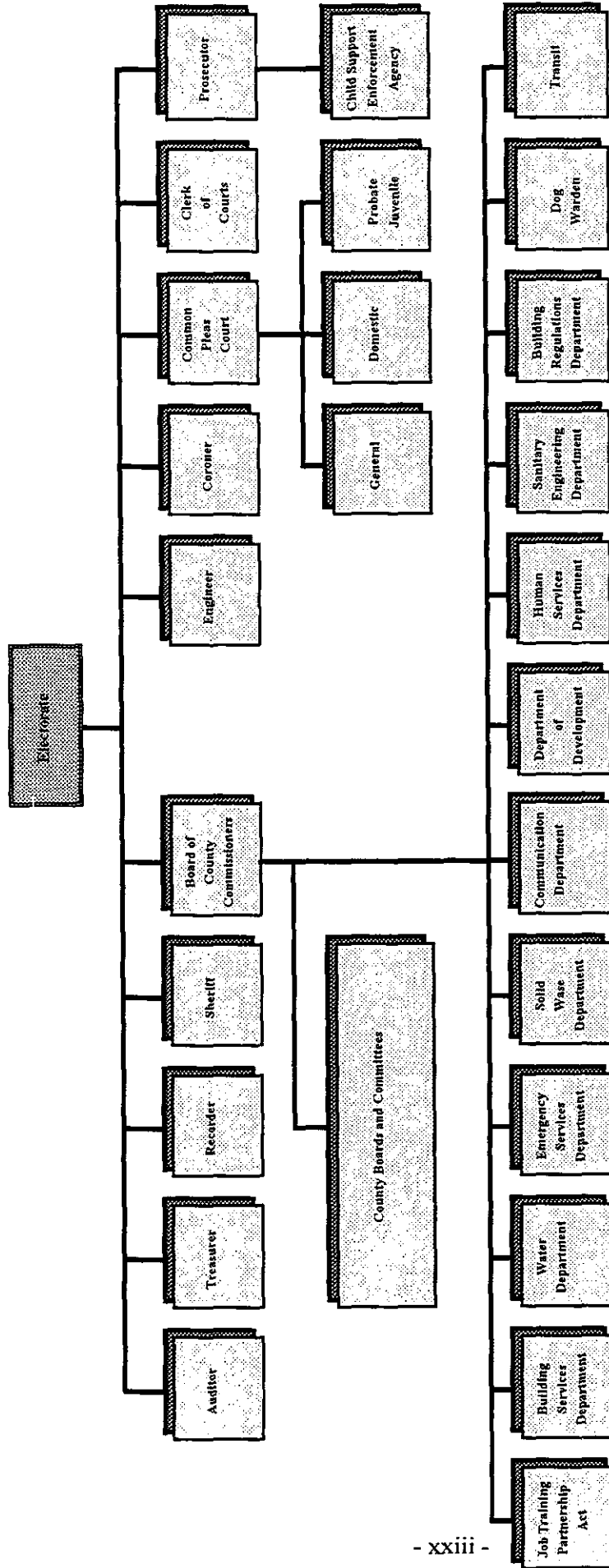
OFFICE HELD	NAME OF OFFICIAL
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Neil Tunison
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Jim LeFevers

JUDGES

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

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, 1998

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.



Cary Bruebach
President

Jeffrey L. Essler
Executive Director

FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Warren County
320 E. Silver Street
Lebanon, OH 45036

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of the Warren County, Ohio, (the County) as of and for the year ended December 31, 1999, 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.

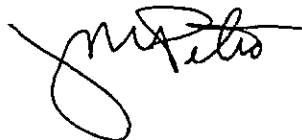
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable 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, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we will be issuing a report 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, 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 sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

June 16, 2000

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, 1999 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, 1999**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Governmental</i>			
	<i>Fund Types</i>			
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Assets and Other Debits:				
<i>Assets:</i>				
Cash and Cash Equivalents	\$10,457,500	\$21,450,854	\$1,667,781	\$25,480,880
Receivables (net of allowances for doubtful accounts):				
Taxes	2,877,336	8,126,560	0	0
Accounts	141,625	115,282	0	0
Special Assessments	0	0	18,614,683	0
Interest	682,112	23,070	0	1,357
Due from Other Funds	82,923	20,705	0	43,469
Intergovernmental Receivables	61,681	403,839	0	69,232
Interfund Loans Receivable	286,617	0	0	0
Inventory of Supplies at Cost	6,978	507,100	0	0
Prepaid Items	142,977	17,286	0	0
Prepaid Water Contract	0	0	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Bond Issuance Costs	0	0	0	0
<i>Restricted Assets:</i>				
Cash and Cash Equivalents	0	0	0	0
Cash with Fiscal Agent	0	0	11,856	587,195
<i>Fixed Assets (Net of Accumulated Depreciation)</i>				
Construction in Progress	0	0	0	0
<i>Other Debits:</i>				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided For				
General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	<u>\$14,739,749</u>	<u>\$30,664,696</u>	<u>\$20,294,320</u>	<u>\$26,182,133</u>

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1999**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Trust and Agency Funds</u>	<u>General Fixed Assets</u>	<u>General Long-Term Obligations</u>	<u>Government (Memorandum Only)</u>	<u>Production Services Unlimited, Inc.</u>
\$31,930,439	\$2,994,856	\$8,562,749	\$0	\$0	\$102,545,059	\$71,891
0	0	102,551,241	0	0	113,555,137	0
1,330,030	18,015	0	0	0	1,604,952	79,865
0	0	0	0	0	18,614,683	0
221,662	0	323	0	0	928,524	0
3,578	32,262	0	0	0	182,937	0
0	45,095	0	0	0	579,847	0
1,922,785	0	0	0	0	2,209,402	0
303,740	12,276	0	0	0	830,094	0
7,532	0	0	0	0	167,795	4,008
4,600,000	0	0	0	0	4,600,000	0
631,321	0	0	0	0	631,321	0
732,748	0	0	0	0	732,748	0
161,895	0	0	0	0	161,895	0
720,832	0	1,811,822	0	0	3,131,705	0
96,340,737	1,317	0	42,066,591	0	138,408,645	75,263
5,510,714	0	0	8,546,616	0	14,057,330	0
0	0	0	0	1,667,522	1,667,522	0
0	0	0	0	27,219,922	27,219,922	0
<u>\$144,418,013</u>	<u>\$3,103,821</u>	<u>\$112,926,135</u>	<u>\$50,613,207</u>	<u>\$28,887,444</u>	<u>\$431,829,518</u>	<u>\$231,027</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1999**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

*Governmental
Fund Types*

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
<i>Liabilities:</i>				
Accounts Payable	\$467,013	\$1,312,284	\$259	\$1,212,420
Accrued Wages and Benefits Payable	513,459	534,407	0	0
Due to Other Funds	21,131	145,279	0	0
Intergovernmental Payables	356,700	361,711	0	0
Matured Bonds and Interest Payable	0	0	11,856	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	516,104	8,086,539	18,614,683	1,027
Interfund Loans Payable	0	52,609	0	2,156,793
Compensated Absences Payable	14,248	30,730	0	0
Obligations Under Capital Leases	0	0	0	0
Long-Term Contract Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
State Loans Payable	0	0	0	0
Total Liabilities	1,888,655	10,523,559	18,626,798	3,370,240
<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
Total Retained Earnings	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	736,749	2,424,480	0	11,633,506
Reserved for Interfund Loans Receivable	286,617	0	0	0
Reserved for Supplies Inventory	6,978	507,100	0	0
Reserved for Prepaid Items	142,977	17,286	0	0
Reserved for Debt Service	0	0	1,667,522	0
Reserved for Restricted Assets	0	0	0	587,195
Unreserved	11,677,773	17,192,271	0	10,591,192
Total Equity and Other Credits	12,851,094	20,141,137	1,667,522	22,811,893
Total Liabilities, Equity and Other Credits	\$14,739,749	\$30,664,696	\$20,294,320	\$26,182,133

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

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1999**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals Primary</i>	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$341,068	\$1,017,186	\$0	\$0	\$0	\$4,350,230	\$63,009
77,405	33,484	0	0	0	1,158,755	1,657
15,979	548	0	0	0	182,937	0
196,608	17,127	105,864,264	0	0	106,796,410	0
0	0	0	0	0	11,856	0
149,307	0	0	0	0	149,307	0
0	0	3,978,059	0	0	3,978,059	0
0	0	650,085	0	0	650,085	0
0	0	2,087,158	0	0	2,087,158	0
0	0	0	0	0	27,218,353	0
0	0	0	0	0	2,209,402	0
341,785	69,182	0	0	3,260,587	3,716,532	0
0	0	0	0	54,857	54,857	0
4,158,811	0	0	0	0	4,158,811	0
0	0	0	0	7,750,000	7,750,000	0
0	0	0	0	12,762,000	12,762,000	0
2,450,145	0	0	0	0	2,450,145	0
31,977,445	0	0	0	0	31,977,445	0
0	0	0	0	5,060,000	5,060,000	0
<u>39,708,553</u>	<u>1,137,527</u>	<u>112,579,566</u>	<u>0</u>	<u>28,887,444</u>	<u>216,722,342</u>	<u>64,666</u>
0	0	0	50,613,207	0	50,613,207	0
95,727,610	11,084	0	0	0	95,738,694	0
882,727	0	0	0	0	882,727	0
8,099,123	1,955,210	0	0	0	10,054,333	166,361
<u>8,981,850</u>	<u>1,955,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,937,060</u>	<u>166,361</u>
0	0	0	0	0	14,794,735	0
0	0	0	0	0	286,617	0
0	0	0	0	0	514,078	0
0	0	0	0	0	160,263	0
0	0	0	0	0	1,667,522	0
0	0	0	0	0	587,195	0
0	0	346,569	0	0	39,807,805	0
<u>104,709,460</u>	<u>1,966,294</u>	<u>346,569</u>	<u>50,613,207</u>	<u>0</u>	<u>215,107,176</u>	<u>166,361</u>
<u>\$144,418,013</u>	<u>\$3,103,821</u>	<u>\$112,926,135</u>	<u>\$50,613,207</u>	<u>\$28,887,444</u>	<u>\$431,829,518</u>	<u>\$231,027</u>

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Revenues:				
Taxes	\$23,056,691	\$7,641,558	\$62,849	\$0
Intergovernmental Revenues	4,078,146	19,049,589	565,644	904,243
Charges for Services	4,458,740	2,791,370	114,364	0
Licenses and Permits	18,883	20	0	0
Investment Earnings	4,647,135	154,482	0	39,162
Special Assessments	0	0	1,678,969	0
Fines and Forfeitures	303,840	253,406	0	0
All Other Revenues	1,026,082	547,737	0	43,469
Total Revenues	37,589,517	30,438,162	2,421,826	986,874
Expenditures:				
<i>Current:</i>				
General Government:				
Legislative and Executive	11,957,379	928,445	0	0
Judicial	3,210,326	1,737,632	0	0
Public Safety	10,177,111	1,208,533	0	0
Public Works	0	7,087,106	0	0
Health	0	789,203	0	0
Human Services	650,914	22,042,436	0	0
Community and Economic Development	0	720,884	0	0
Other Expenditures	0	0	0	0
Capital Outlay	0	0	0	9,124,342
<i>Debt Service:</i>				
Principal Retirement	9,456	2,664	1,181,000	0
Interest and Fiscal Charges	3,741	496	1,256,628	910
Total Expenditures	26,008,927	34,517,399	2,437,628	9,125,252
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,580,590	(4,079,237)	(15,802)	(8,138,378)
Other Financing Sources (Uses):				
Operating Transfers In	0	2,216,448	178,029	8,394,850
Operating Transfers Out	(11,423,457)	(990)	0	(11,341)
Proceeds of Capital Lease	11,361	14,258	0	0
Total Other Financing Sources (Uses)	(11,412,096)	2,229,716	178,029	8,383,509
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	168,494	(1,849,521)	162,227	245,131
Restated Balance at Beginning of Year - See Note 2	12,680,043	22,094,548	1,505,295	22,566,762
Increase (Decrease) in Inventory Reserve	2,557	(103,890)	0	0
Fund Balance at End of Year	\$12,851,094	\$20,141,137	\$1,667,522	\$22,811,893

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

<i>Fiduciary Fund Type</i>	Totals (Memorandum Only)
Expendable	
Trust	
Fund	
\$0	\$30,761,098
0	24,597,622
0	7,364,474
0	18,903
0	4,840,779
0	1,678,969
0	557,246
64,809	1,682,097
64,809	71,501,188
0	12,885,824
0	4,947,958
0	11,385,644
0	7,087,106
0	789,203
0	22,693,350
0	720,884
2,847	2,847
0	9,124,342
0	1,193,120
0	1,261,775
2,847	72,092,053
61,962	(590,865)
0	10,789,327
0	(11,435,788)
0	25,619
0	(620,842)
61,962	(1,211,707)
242,596	59,089,244
0	(101,333)
\$304,558	\$57,776,204

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, 1999
ALL GOVERNMENTAL FUND TYPES

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$20,932,000	\$22,914,035	\$1,982,035	\$7,420,000	\$7,641,350	\$221,350
Intergovernmental Revenues	3,895,300	4,063,284	167,984	22,680,127	19,359,569	(3,320,558)
Charges for Services	4,019,508	4,485,027	465,519	2,438,413	2,830,898	392,485
Licenses and Permits	16,000	18,883	2,883	0	20	20
Investment Earnings	5,015,000	5,890,599	875,599	112,000	157,974	45,974
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	135,000	303,014	168,014	252,500	263,699	11,199
All Other Revenues	997,029	1,408,088	411,059	722,192	667,107	(55,085)
Total Revenues	35,009,837	39,082,930	4,073,093	33,625,232	30,920,617	(2,704,615)
Expenditures:						
Current:						
General Government						
Legislative and Executive	15,370,316	12,827,303	2,543,013	2,114,881	1,548,799	566,082
Judicial	3,925,535	3,443,750	481,785	2,109,133	1,791,813	317,320
Public Safety	11,058,971	10,387,354	671,617	2,519,378	1,691,552	827,826
Public Works	0	0	0	9,760,330	7,937,019	1,823,311
Health	0	0	0	1,233,096	850,224	382,872
Human Services	695,032	665,091	29,941	33,053,576	23,827,691	9,225,885
Community and Economic Development	0	0	0	1,215,173	825,097	390,076
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	31,049,854	27,323,498	3,726,356	52,005,567	38,472,195	13,533,372
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,959,983	11,759,432	7,799,449	(18,380,335)	(7,551,578)	10,828,757
Other Financing Sources (Uses):						
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	3,195,870	3,253,453	57,583
Operating Transfers Out	(12,546,926)	(12,370,489)	176,437	(1,037,995)	(1,037,995)	0
Construction Advances In	0	0	0	0	0	0
Advances In	0	184,845	184,845	0	141,505	141,505
Advances Out	0	(375,513)	(375,513)	0	(148,183)	(148,183)
Total Other Financing Sources (Uses)	(12,546,926)	(12,561,157)	(14,231)	2,157,875	2,208,780	50,905
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,586,943)	(801,725)	7,785,218	(16,222,460)	(5,342,798)	10,879,662
Fund Balance at Beginning of Year	9,508,328	9,508,328	0	21,075,916	21,075,916	0
Prior Year Encumbrances	772,237	772,237	0	2,232,492	2,232,492	0
Fund Balance at End of Year	\$1,693,622	\$9,478,840	\$7,785,218	\$7,085,948	\$17,965,610	\$10,879,662

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, 1999
ALL GOVERNMENTAL FUND TYPES

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$57,000	\$62,849	\$5,849	\$0	\$0	\$0	\$28,409,000	\$30,618,234	\$2,209,234
525,000	565,644	40,644	3,444,165	835,011	(2,609,154)	30,544,592	24,823,508	(5,721,084)
0	114,364	114,364	0	0	0	6,457,921	7,430,289	972,368
0	0	0	0	0	0	16,000	18,903	2,903
0	560	560	0	12,000	12,000	5,127,000	6,061,133	934,133
1,500,000	1,678,969	178,969	0	0	0	1,500,000	1,678,969	178,969
0	0	0	0	0	0	387,500	566,713	179,213
0	0	0	82,000	0	(82,000)	1,801,221	2,075,195	273,974
2,082,000	2,422,386	340,386	3,526,165	847,011	(2,679,154)	74,243,234	73,272,944	(970,290)
0	0	0	0	0	0	17,485,197	14,376,102	3,109,095
0	0	0	0	0	0	6,034,668	5,235,563	799,105
0	0	0	0	0	0	13,578,349	12,078,906	1,499,443
0	0	0	0	0	0	9,760,330	7,937,019	1,823,311
0	0	0	0	0	0	1,233,096	850,224	382,872
0	0	0	0	0	0	33,748,608	24,492,782	9,255,826
0	0	0	0	0	0	1,215,173	825,097	390,076
0	0	0	32,454,322	21,587,220	10,867,102	32,454,322	21,587,220	10,867,102
1,181,000	1,181,000	0	0	0	0	1,181,000	1,181,000	0
1,257,300	1,256,839	461	24,000	0	24,000	1,281,300	1,256,839	24,461
2,438,300	2,437,839	461	32,478,322	21,587,220	10,891,102	117,972,043	89,820,752	28,151,291
(356,300)	(15,453)	340,847	(28,952,157)	(20,740,209)	8,211,948	(43,728,809)	(16,547,808)	27,181,001
0	0	0	6,072,365	0	(6,072,365)	6,072,365	0	(6,072,365)
0	0	0	731,626	0	(731,626)	731,626	0	(731,626)
0	0	0	194,596	217,120	22,524	194,596	217,120	22,524
166,688	178,029	11,341	1,987,376	8,394,850	6,407,474	5,349,934	11,826,332	6,476,398
0	0	0	(11,341)	(11,341)	0	(13,596,262)	(13,419,825)	176,437
0	0	0	5,460,004	300,000	(5,160,004)	5,460,004	300,000	(5,160,004)
36,662	0	(36,662)	940	1,811,108	1,810,168	37,602	2,137,458	2,099,856
0	(36,662)	(36,662)	0	0	0	0	(560,358)	(560,358)
203,350	141,367	(61,983)	14,435,566	10,711,737	(3,723,829)	4,249,865	500,727	(3,749,138)
(152,950)	125,914	278,864	(14,516,591)	(10,028,472)	4,488,119	(39,478,944)	(16,047,081)	23,431,863
1,541,867	1,541,867	0	16,610,521	16,610,521	0	48,736,632	48,736,632	0
0	0	0	6,383,331	6,383,331	0	9,388,060	9,388,060	0
\$1,388,917	\$1,667,781	\$278,864	\$8,477,261	\$12,965,380	\$4,488,119	\$18,645,748	\$42,077,611	\$23,431,863



WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1999
ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited, Inc.
Operating Revenues:					
Charges for Services	\$10,606,003	\$6,396,015	\$0	\$17,002,018	\$201,274
Tap in Fees	928,749	0	0	928,749	0
Investment Earnings	0	0	1,780	1,780	0
Other Operating Revenues	22,760	13,747	0	36,507	4,008
Total Operating Revenues	11,557,512	6,409,762	1,780	17,969,054	205,282
Operating Expenses:					
Personal Services	2,646,375	1,150,780	0	3,797,155	129,505
Materials and Supplies	1,261,721	234,160	0	1,495,881	6,760
Contractual Services	552,662	980,718	0	1,533,380	0
Utilities	2,042,014	0	0	2,042,014	0
Depreciation	3,085,022	513	0	3,085,535	10,041
Health Insurance Claims	0	4,614,615	0	4,614,615	0
Other Operating Expenses	73,447	2,088	0	75,535	26,330
Total Operating Expenses	9,661,241	6,982,874	0	16,644,115	172,636
Operating Income (Loss)	1,896,271	(573,112)	1,780	1,324,939	32,646
Nonoperating Revenues (Expenses):					
Investment Earnings	1,167,518	0	0	1,167,518	2,088
Interest and Fiscal Charges	(2,256,767)	0	0	(2,256,767)	(14)
Loss on Disposal of Fixed Assets	(91,236)	(1,875)	0	(93,111)	0
Total Nonoperating Revenues (Expenses)	(1,180,485)	(1,875)	0	(1,182,360)	2,074
Gain (Loss) Before Operating Transfers	715,786	(574,987)	1,780	142,579	34,720
Operating Transfers:					
Operating Transfer In	0	1,500,000	0	1,500,000	0
Operating Transfer Out	(853,539)	0	0	(853,539)	0
Total Operating Transfers	(853,539)	1,500,000	0	646,461	0
Net Income (Loss)	(137,753)	925,013	1,780	789,040	34,720
Add: Depreciation on Contributed Capital	760,693	0	0	760,693	0
Restated Retained Earnings/Fund Balance at Beginning of Year - see Note 2	8,358,910	1,030,197	40,231	9,429,338	131,641
Retained Earnings/ Fund Balance at End of Year	\$8,981,850	\$1,955,210	\$42,011	\$10,979,071	\$166,361

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, 1999
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 Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited
<u>Cash Flows from Operating Activities:</u>					
Cash Received from Customers	\$11,904,753	\$7,153,754	\$0	\$19,058,507	\$138,646
Cash Payments for Goods and Services	(4,298,612)	(7,074,275)	0	(11,372,887)	(16,245)
Cash Payments to Employees	(2,586,992)	(1,161,980)	0	(3,748,972)	(130,408)
Other Operating Revenues	0	0	0	0	4,008
Net Cash Provided (Used) by Operating Activities	5,019,149	(1,082,501)	0	3,936,648	(3,999)
<u>Cash Flows from Noncapital Financing Activities:</u>					
Transfer In From Other Funds	0	1,500,000	0	1,500,000	0
Transfer Out to Other Funds	(853,539)	0	0	(853,539)	0
Advances Out to Other Funds	(1,877,100)	0	0	(1,877,100)	0
Net Cash Provided (Used) for Noncapital Financing Activities	(2,730,639)	1,500,000	0	(1,230,639)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Cash Received from Tap-in Fees in Excess of Cost	9,371,580	0	0	9,371,580	0
Acquisition and Construction of Assets	(2,478,252)	0	0	(2,478,252)	(5,681)
Principal Paid on Revenue Bonds	(1,160,000)	0	0	(1,160,000)	0
Principal Paid on Long Term Contracts	(268,557)	0	0	(268,557)	0
Principal Paid on Ohio Water Development Authority Bonds	(286,252)	0	0	(286,252)	0
Interest Paid on All Debt	(2,170,191)	0	0	(2,170,191)	(14)
Net Cash Provided (Used) by Capital and Related Financing Activities	3,008,328	0	0	3,008,328	(5,695)
<u>Cash Flows from Investing Activities:</u>					
Receipts of Interest	1,025,648	0	1,598	1,027,246	2,088
Net Cash Provided by Investing Activities	1,025,648	0	1,598	1,027,246	2,088
Net Increase (Decrease) in Cash and Cash Equivalents	6,322,486	417,499	1,598	6,741,583	(7,606)
Cash and Cash Equivalents at Beginning of Year	26,490,680	2,577,357	40,090	29,108,127	79,497
Cash and Cash Equivalents at End of Year	\$32,813,166	\$2,994,856	\$41,688	\$35,849,710	\$71,891
<u>Reconciliation of Cash and</u>					
<u>Cash Equivalents per the Balance Sheet:</u>					
Cash and Cash Equivalents	\$31,930,439	\$2,994,856	\$8,562,749	\$43,488,044	\$71,891
Restricted Cash and Cash Equivalents	161,895	0	0	161,895	0
Restricted Cash with Fiscal Agent	720,832	0	0	720,832	0
Less: Cash and Cash Equivalents in Agency Funds	0	0	(8,216,482)	(8,216,482)	0
Less: Cash and Cash Equivalents in Expendable Trust Funds	0	0	(304,579)	(304,579)	0
Cash and Cash Equivalents at End of Year	\$32,813,166	\$2,994,856	\$41,688	\$35,849,710	\$71,891

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1999
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
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided (Used) by Operating Activities:</u>					
Operating Income (Loss)	\$1,896,271	(\$573,112)	\$1,780	\$1,324,939	\$32,646
Adjustments to Reconcile Operating Income (Loss) to					
Net Cash Provided (Used) by Operating Activities:					
Interest on Investments	0	0	(1,780)	(1,780)	0
Depreciation Expense	3,085,022	513	0	3,085,535	10,041
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	82,735	14,351	0	97,086	(62,628)
Increase in Due from Other Funds	(3,578)	(9,238)	0	(12,816)	0
(Increase) Decrease in Intergovernmental Receivables	1,372	(8,941)	0	(7,569)	0
Increase in Inventory	(147,480)	(5,157)	0	(152,637)	0
Increase in Prepaid Items	(632)	0	0	(632)	(1,531)
Increase (Decrease) in Accounts Payable	(7,647)	(488,835)	0	(496,482)	18,376
Increase (Decrease) in Accrued Wages and Benefits	14,185	4,153	0	18,338	(903)
Increase (Decrease) in Due to Other Funds	9,381	(899)	0	8,482	0
Increase (Decrease) in Intergovernmental Payables	23,966	(9,257)	0	14,709	0
Increase (Decrease) in Compensated Absences	65,554	(6,079)	0	59,475	0
Total Adjustments	<u>3,122,878</u>	<u>(509,389)</u>	<u>(1,780)</u>	<u>2,611,709</u>	<u>(36,645)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$5,019,149</u>	<u>(\$1,082,501)</u>	<u>\$0</u>	<u>\$3,936,648</u>	<u>(\$3,999)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1999, the Water and Sewer Funds had outstanding liabilities of \$75,943 and \$90,546 respectively for certain capital assets. The Water Fund received \$448,283 and the Sewer Fund received \$1,970,276 of contributed capital assets from other funds. During 1999 the fair value of investments decreased by \$24,788 and \$13,311 in the Water and Sewer Funds, respectively.

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, 1999

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.

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.
- *Job Training Partnership Consortium* - The Governor of the State of Ohio has designated Clermont and Warren Counties as Service Delivery Areas (SDA). Warren County has been designated by the Private Industry Council (PIC), pursuant to Section 103 (b) (1) (B) of the Job Training Partnership Act (JTPA), to serve as the grant recipient of all JTPA funds and any other federal, state or private funds which it is legally empowered to accept on behalf of the PIC.

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 18 "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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

Proprietary Funds - are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of the proprietary funds are included on the balance sheet. Fund equity (i.e. net assets) are segregated into contributed capital and retained earnings components. The proprietary fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

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

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

Fiduciary Funds - These funds are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The County maintains an expendable trust fund, a 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 current property taxes which are measurable at December 31, 1999, 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 the nonexpendable trust fund 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 1999.

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 Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	\$168,494	(\$1,849,521)	\$162,227	\$245,131
Increase (Decrease):				
Accrued Revenues at December 31, 1999 received during 2000	(3,329,573)	(602,917)	0	(113,031)
Accrued Revenues at December 31, 1998 received during 1999	3,299,893	461,294	560	37
Accrued Expenditures at December 31, 1999 paid during 2000	1,372,551	2,384,411	12,115	1,212,420
Accrued Expenditures at December 31, 1998 paid during 1999	(1,274,171)	(2,246,506)	(3,308)	(908,512)
Increase to Fair Value, 1998	127,538	2,124	0	18
Decrease to Fair Value, 1999	76,477	2,587	0	152
1998 Prepays for 1999	145,848	17,525	0	0
1999 Prepays for 2000	(142,977)	(17,286)	0	0
Interfund Loans Receivable, 1998	95,949	0	0	0
Interfund Loans Receivable, 1999	(286,617)	0	0	0
Cash with Fiscal Agent, 1998	0	0	2,838	778,186
Cash with Fiscal Agent, 1999	0	0	(11,856)	(587,195)
Interfund Loans Payable, 1998	0	(59,287)	(36,662)	(296,819)
Interfund Loans Payable, 1999	0	52,609	0	2,156,793
Outstanding Encumbrances	(1,055,137)	(3,487,831)	0	(12,515,652)
Budget Basis	<u>(\$801,725)</u>	<u>(\$5,342,798)</u>	<u>\$125,914</u>	<u>(\$10,028,472)</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. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices, except for nonparticipating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, and commercial paper which is reported at amortized cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 4 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in the STAR Ohio during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 1999.

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. Prepaid Water Contract

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beyond December 31, 1999. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Fixed Assets and Depreciation

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

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

General fixed asset values were initially determined at December 31, 1987 by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

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

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

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.

J. 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 1999.

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 Board Fund
Ohio Water Development Authority Loan	Sewer Fund
Long-Term Contracts	Water 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 Services Board Fund
	Crime Victim Grant Fund
	Youth Services Subsidy Fund
	Delinquent Real Estate Tax and Assessment Fund
	Certificate of Title Administration Fund
	County Court Probation Department Fund
	Warren County Solid Waste District Fund
	Job Training Partnership Act Fund
	Child Support Enforcement Agency Fund
	Community Development Fund
	Sheriff Grants Fund
TASC Grant Fund	
Water Fund	
Sewer Fund	
Sheriff Revolving Fund	
Health Insurance Fund	

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. 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.

M. 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.

N. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. 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.

P. 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.

Q. 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.

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

Intergovernmental Receivables and the Unreserved Fund Balance in the Motor Vehicle and Gas Tax (special revenue) Fund beginning balances at December 31, 1998 have been restated due to a prior year error in reporting intergovernmental receivables.

Property, Plant and Equipment and Contributed Capital in the Water and Sewer (enterprise) Funds beginning balances at December 31, 1998 have been increased and restated due to a prior year error in reporting assets contributed by developers.

The increase in the December 31, 1998 balance for the General Fixed Asset Account Group is due to a prior year error in reporting Construction in Progress.

The restatement resulted in adjustments to December 31, 1998 account balances as follows:

Description	Special Revenue Funds	Enterprise		General Fixed Asset Account Group
		Water Fund	Sewer Fund	
Fund Balance at 12/31/98 (as reported)	\$22,247,862	\$0	\$0	\$0
Intergovernmental Receivable	(153,314)	0	0	0
Property, Plant and Equipment	0	350,336	313,723	0
Construction in Progress	0	0	0	7,731
Investment in General Fixed Assets	0	0	0	7,731
Contributed Capital	0	350,336	313,723	0
Fund Balance at 12/31/98 (as restated)	22,094,548	0	0	0

NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 1999 the following funds had a deficit in fund balance:

Fund	Deficit
Special Revenue:	
Children's Services Board Fund	\$30,135
Capital Projects:	
Water Extension Projects Fund	134,468
Sewer Extension Projects Fund	1,179,478
Airport Construction Fund	126,004

The fund/retained earnings deficits arise from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures recognized on the budgetary/cash basis. 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." Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Ohio law requires the classification of funds held by the County into three categories.

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

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

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

- 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).
- Commercial paper notes issued by any corporation for profit that is incorporated under the laws of the United States or any state pursuant to specifications within the Ohio Revised Code.

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

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 110% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. 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, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be three years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 1999 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 \$49,835,247 and the bank balance was \$52,336,276. Federal depository insurance covered \$835,211 of the bank balance and remaining deposits were collateralized as follows: pooled collateral in the amount of \$30,801,065 (category 3), pledged collateral in the amount of \$8,400,000 (category 1) and surety bonds in the amount of \$12,300,000 (category 1). The County had \$204,447 in undeposited cash on hand at December 31, 1999 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/ Fair Value</u>
United States Treasury Notes	\$2,367,756	\$0	\$2,367,756
Commercial Paper	3,980,100	0	3,980,100
Government Securities	0	27,778,506	27,778,506
Total Categorized	6,347,856	27,778,506	34,126,362
 <u>Non-Categorized Investments</u>			
STAR Ohio	N/A	N/A	18,489,147
Money Market Mutual Funds	N/A	N/A	51,751
Total Non-Categorized	N/A	N/A	18,540,898
Total Investments	\$6,347,856	\$27,778,506	\$52,667,260

C. Cash with Fiscal Agent

The County had cash with fiscal agent in the amount of \$3,131,705 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. Highly liquid investments 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 Equivalents *	Investments
Per Combined Balance Sheet	\$105,838,659	\$0
Investments:		
STAR Ohio	(18,489,147)	18,489,147
U.S. Treasury Notes	(2,367,756)	2,367,756
Government Securities	(27,778,506)	27,778,506
Commercial Paper	(3,980,100)	3,980,100
Money Market Mutual Funds	(51,751)	51,751
Per GASB Statement No. 3	<u>\$53,171,399</u>	<u>\$52,667,260</u>

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

E. Component Unit

Cash and cash equivalents in the amount of \$71,891 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 \$69,203 and the bank balance was \$84,272. Federal depository insurance covered \$84,272 of the bank balance. The non-categorized investment carrying amount and market value of PSU is \$2,688 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 1999 were levied after October 1, 1998 on assessed values as of January 1, 1998, 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, 1999 was \$0.75 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 1999 property tax levy was based totaled \$2,800,075,833 which was comprised of \$2,318,945,940 in real property, and \$481,129,893 in public utility and tangible personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's share is 2.57 mills of assessed value. However, because sales tax revenues have been significant, the County, at this time, has temporarily eliminated the levy of this tax.

B. Other Taxes

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

NOTE 6 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, interfund, 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, 1999, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
General Fund	\$82,923	\$21,131
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	267
Human Services	0	21,768
Board of Mental Retardation	4,955	7,319
Dog and Kennel	0	912
Children's Services Board	15,750	5,129
Youth Services Subsidy	0	55,285
Certificate of Title Administration	0	737
Solid Waste	0	3,196
Job Training Partnership Act	0	1,007
Child Support Enforcement	0	5,845
Emergency Management	0	128
Community Development	0	185
Court Computerization	0	43,469
Hazardous Waste Emergency	0	32
Total Special Revenue Funds	20,705	145,279
Capital Projects Fund:		
County Construction	43,469	0
Enterprise Funds:		
Water	0	7,248
Sewer	3,578	8,731
Total Enterprise Funds	3,578	15,979
Internal Service Funds:		
Vehicle Maintenance	14,230	0
Communications	1,136	0
Health Insurance	0	548
Gasoline	16,896	0
Total Internal Service Funds	32,262	548
Total Interfund Receivables and Payables	\$182,937	\$182,937

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1999 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
General Fund	\$286,617	\$0
Special Revenue Funds:		
Sheriff Grants	0	37,609
TASC Grant	0	15,000
Total Special Revenue Funds	0	52,609
Capital Projects Funds:		
Water Extension Projects	0	342,100
Sewer Extension Projects	0	1,580,685
County Construction Projects	0	108,004
Airport Construction	0	126,004
Total Capital Projects Funds	0	2,156,793
Enterprise Funds:		
Water	402,100	0
Sewer	1,520,685	0
Total Enterprise Funds	1,922,785	0
Total Interfund Loans	\$2,209,402	\$2,209,402

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NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 1999 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$0	\$11,423,457
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax	143,500	990
Human Services	261,122	0
Dog and Kennel	100,000	0
Children's Services Board	1,100,000	
Crime Victim Grant	8,975	0
Youth Services Subsidy	287,440	0
Job Training Partnership Act	8,052	
Child Support Enforcement	50,400	0
Emergency Management	18,249	0
Community Development	4,700	0
Sheriff Grants	3,562	0
Hazardous Material Emergency	39,755	0
County Transit	190,693	0
Total Special Revenue Funds	2,216,448	990
Debt Service Funds:		
East Street Building Improvement	53,125	0
Court Building Construction	113,563	
Special Assessment	11,341	0
Total Debt Service Funds	178,029	0
Capital Projects Funds:		
County Road Projects	6,200,990	0
Water Extension Projects	853,539	11,341
County Construction Projects	1,325,381	0
Airport Construction	14,940	0
Total Capital Projects Funds	8,394,850	11,341
Enterprise Fund:		
Water	0	853,539
Internal Service Fund:		
Health Insurance	1,500,000	0
Totals	\$12,289,327	\$12,289,327

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 1999, in the General Fixed Assets Account Group follows:

Category	Restated January 1, 1999	Additions	Deletions	December 31, 1999
Land and Land Improvements	\$1,456,183	\$346,080	\$0	\$1,802,263
Buildings, Structures and Improvements	22,947,399	1,369,279	0	24,316,678
Furniture, Fixtures and Equipment	14,414,191	2,128,487	(595,028)	15,947,650
Construction in Progress	4,037,425	4,671,298	(162,107)	8,546,616
Totals	\$42,855,198	\$8,515,144	(\$757,135)	\$50,613,207

Construction in Progress:

County governmental construction projects in progress as of December 31, 1999 total \$8,546,616.

This amount is comprised of the following projects:

Security/Fire Alarm System	\$2,500
Jail Renovations/Upgrades	719,946
Old Courthouse Renovation	2,796,626
Justice Drive Signage	10,770
Common Pleas Court Building Upgrade	229,249
New County Administration Building	4,173,540
Fairgrounds Cattle Barn	491,115
Snider Road Tower Radio Equipment	11,520
Snider Road Tower Building Improvements	1,350
Video Arraignment System	110,000
Total Construction in Progress	\$8,546,616

NOTE 9 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 1999 follows:

Category	Enterprise	Internal Service	Total
Land	\$1,540,821	\$0	\$1,540,821
Land Improvements	79,896,990	0	79,896,990
Buildings, Structures and Improvements	37,085,910	0	37,085,910
Furniture, Fixtures and Equipment	5,506,915	2,493	5,509,408
Property, Plant and Equipment	124,030,636	2,493	124,033,129
Accumulated Depreciation	(27,689,899)	(1,176)	(27,691,075)
Construction in Progress	5,510,714	0	5,510,714
Property, Plant and Equipment	<u>\$101,851,451</u>	<u>\$1,317</u>	<u>\$101,852,768</u>

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 1999 total \$5,510,714. This amount is comprised of the following projects:

Sherman Terrace Snidecrest Sewer	\$1,876,838
Hamilton Township Trunk Sewer	1,788,117
Deerfield Hamilton Water System Phase II	524,627
Hunter Dicks Creek Sewer	311,194
Various Other Water Projects	481,065
Various Other Sewer Projects	528,873
Total Construction in Progress	<u>\$5,510,714</u>

The Sherman Terrace Snidercrest Sewer Improvement Area will expand the existing service area by 250 new customers and has the capacity to serve an additional 200 customers. The projected completion date is April 2000 at a total cost of \$2,153,975.

The Hamilton Township Trunk Sewer Project will be completed in March of 2000 at a total cost of \$1,728,799. This system was designed and constructed in preparation of the anticipated growth in the northwest portion of Hamilton Township and has the capacity to serve 2,000 new units.

The 1999 Elevated Storage Tanks Project will include (2) new 1.5 million gallon elevated storage tanks and (1) new 1 million gallon elevated storage tank. These will replace an existing .5 million gallon stand pipe and (2) 300,000 gallon stand pipes thus increasing water storage capacity by 2.9 million gallons. The estimated cost for this project is 4.9 million dollars.

NOTE 9 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets (Continued)

There are approximately 15 water and/or sewer Assessment Projects which are either in the engineering phase or under construction. The largest of these projects is Hunter Dicks Creek Sewer with projected costs of 10 million dollars. This new sewer will serve approximately 850 customers and will have the capacity to serve an additional 6,000 units. The Morrow Cozaddale Rd. Sewer Project has projected costs of 1.2 million dollars. This project will be serving the new Little Miami High School and will have the capacity to serve 1569 new units. The rest of the assessment projects are smaller water and/or sewer extensions serving anywhere from 10 to 70 new customers per project. The estimated costs for these projects is 1.2 million dollars.

The Water and Sewer Department also has several capital improvement projects which are either in the engineering design phase or under construction. These include the Little Miami Bike Trail Sewer with estimated costs of 1 million dollars, the Deerfield Hamilton Water System Phase II improvements, estimated costs of 3.5 million dollars, and the Sewage Lift Stations improvements at an anticipated cost of 1.7 million dollars. There are several other smaller capital improvement projects and/or upgrades each with estimated costs less than \$500,000. The anticipated costs for these smaller projects total 1.8 million dollars.

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."*

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)

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 1999 employer rate for local government employer units was 13.55% of covered payroll, 9.35% to fund the pension and 4.20% to fund health care. The law enforcement employer rate is 16.70% of covered payroll, 12.50% to fund the pension and 4.20% 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, 1999, 1998 and 1997 were \$3,789,102, \$3,406,725 and \$3,130,954, respectively, for employees of the County and \$452,975, \$360,882 and \$312,864, respectively, for law enforcement officers, which were equal to the required contributions for each year.

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 1999 employer contribution rate (identified above) that was used to fund health care for the year 1999 was \$1,174,534, (4.20% of covered payroll) for employees other than law enforcement and \$113,915 (4.20% 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 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

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 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. Benefits are established by Chapter 3307 of the Ohio Revised Code. 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 STRS, 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, 1999, 1998 and 1997 were \$106,272, \$101,174 and \$100,486, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial 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 8% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the fiscal year ended June 30, 1999, the net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients. The portion of the 1999 employer contribution rate (identified above) that was used to fund health care for fiscal year 1999 was 8% of covered payroll which amounted to \$60,727.

NOTE 11 - 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, 1999, the County's accumulated, unpaid compensated absences amounted to \$3,716,534. Of this amount \$3,260,587 is recorded in the General Long-Term Obligations Account Group, \$410,967 is recorded in the proprietary funds and the following are current liabilities recorded in each fund: \$14,248 for the General Fund, \$23,598 in the Engineers Fund, \$1,083 in the Human Services Fund, \$3,680 for the Board of Mental Retardation Fund, \$790 in Dog & Kennel Fund, \$283 in Solid Waste Fund, \$1,296 in the Child Support Enforcement Agency Fund.

At December 31, 1999 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	73,141	\$1,312,868
Sick Time	98,457	1,880,531
Compensatory Time	<u>2,591</u>	<u>67,188</u>
Total	<u><u>174,189</u></u>	<u><u>\$3,260,587</u></u>

NOTE 12 - 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.

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

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 \$96,698.

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 1999 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was 2.18% for the Water Fund and 1.80% for the Sewer Fund. These ratios increase to 5.04% for the Water Fund and 5.36% 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 \$20.21 million of additional unvoted general obligation debt.

Year Issued	Maturity Date	Interest Rate		Balance January 1, 1999	Issued (Retired)	Balance December 31, 1999
Enterprise Funds Long-Term Debt:						
Mortgage Revenue Bonds:						
1987	Sewer	2012	8.351%	\$1,340,000	(\$55,000)	\$1,285,000
1987	Sewer	2007	7.987%	1,010,000	(80,000)	930,000
1992	Sewer	2016	3.600% 6.700%	1,266,677	(39,535)	1,227,142
1993	Sewer	2015	2.580% 5.450%	4,450,015	(168,228)	4,281,787
1993	Water	2015	2.550% 5.450%	5,572,458	(212,781)	5,359,677
1994	Water	2019	3.900% 5.750%	9,531,635	(251,493)	9,280,142
1995	Sewer	2020	3.800% 5.450%	2,951,347	(78,464)	2,872,883
1998	Water	2016	3.750% 4.750%	7,002,906	(262,092)	6,740,814
Total Mortgage Revenue Bonds				33,125,038	(1,147,593)	31,977,445
OWDA Loan		2006	7.110% 11.350%	2,736,397	(286,252)	2,450,145
Long-Term Contracts		2008		4,427,368	(268,557)	4,158,811
Total Enterprise Long-Term Debt				\$40,288,803	(\$1,702,402)	\$38,586,401

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Year Issued	Maturity Date	Interest Rate	Balance January 1, 1999	Issued (Retired)	Balance December 31, 1999
General Long-Term Debt:					
Unvoted General Obligation Bonds:					
1988 East Street Building Improvement	2008	7.500%	\$375,000	(\$25,000)	\$350,000
1991 General Obligation Building Project	2011	5.95 - 8.850%	975,000	(50,000)	925,000
1995 TIF Water	2016	4.05 - 5.500%	3,980,000	(145,000)	3,835,000
1995 TIF Sewer	2016	4.00 - 5.450%	2,690,000	(50,000)	2,640,000
Total Unvoted General Obligation Bonds			8,020,000	(270,000)	7,750,000
Special Assessment Bonds:					
1991 Columbia Road Improvement	2001	5.95 - 8.850%	720,000	(225,000)	495,000
1982 Waterline	2002	11.750%	4,000	(1,000)	3,000
1988 Waterline	2008	7.750%	84,000	(8,000)	76,000
1980 Water and Sewer	2000	7.250%	20,000	(10,000)	10,000
1983 Water and Sewer	2003	9.750%	60,000	(10,000)	50,000
1981 Sewer	2001	12.375%	210,000	(70,000)	140,000
1982 Sewer Plan	2002	11.750%	16,000	(4,000)	12,000
1986 Sewer	2006	6.340%	615,000	(75,000)	540,000
1989 Water and Sewer	2010	7.35 - 7.450%	415,000	(25,000)	390,000
1990 Waterline	2001	5.95 - 8.850%	100,000	(5,000)	95,000
1991 Water System	2011	5.95 - 8.850%	585,000	(30,000)	555,000
1992 Morrow-Roachester Sewer	2012	6.100%	3,015,400	(145,200)	2,870,200
1992 Vivian Drive Sewer	2012	6.100%	19,000	(900)	18,100
1992 Shaker Road Water	2012	6.100%	103,300	(5,000)	98,300
1992 Routt Lane Water	2012	6.100%	45,200	(2,200)	43,000
1992 Sherman Terrace Water	2012	6.100%	213,400	(10,300)	203,100
1992 Hathaway Road Water	2012	6.100%	28,700	(1,400)	27,300
1993 Water and Sewer	2013	2.80 - 5.850%	870,000	(40,000)	830,000
1994 Water	2014	6.550%	1,515,000	(55,000)	1,460,000
1996 Sewer	2016	6.125 - 6.200%	304,000	(18,000)	286,000
1997 Waterstone	2016	6.125 - 6.200%	3,350,000	(115,000)	3,235,000
1998 Drake Road Waterline	2018	4.975%	24,250	(790)	23,460
1998 Eagle Hill Waterline	2018	4.975%	42,353	(1,378)	40,975
1998 Turtlecreek Union Waterline	2018	4.975%	1,066,610	(32,240)	1,034,370
1998 Duke Drive Road	2008	4.212%	246,787	(20,592)	226,195
Total Special Assessment Bonds (with governmental commitment)			13,673,000	(911,000)	12,762,000
1994 State 166 Loan	2018	4.000%	5,060,000	0	5,060,000
Total General Long-Term Debt			26,753,000	(1,181,000)	25,572,000
Other Long-Term Obligations:					
Compensated Absences			2,990,135	270,452	3,260,587
Capital Leases			46,842	(17,604)	29,238
				25,619	54,857
Total Other Long-Term Obligations			3,036,977	278,467	3,315,444
Total General Long-Term Debt and Other Long-Term Obligations			\$29,789,977	(\$902,533)	\$28,887,444

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 1999 of \$12,762,000, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$1,616,561 in the Special Assessment Debt Service Fund at December 31, 1999 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, 1999 follows:

A. Bonded Debt

Years	General Obligation Bonds	Water Revenue Bonds	Sewer Revenue Bonds	Special Assessment Bonds	A Subtotals
2000	\$714,370	\$1,925,917	\$1,092,758	\$1,709,038	\$5,442,083
2001	709,840	1,918,365	1,106,600	1,679,346	5,414,151
2002	714,596	1,920,690	1,097,545	1,323,925	5,056,756
2003	712,466	1,916,435	1,101,635	1,315,832	5,046,368
2004	719,302	1,908,580	1,098,105	1,293,682	5,019,669
2005-2009	3,774,275	9,569,235	5,175,963	6,089,824	24,609,297
2010-2014	3,391,884	9,557,146	4,343,812	4,373,061	21,665,903
2015-2019	1,281,300	5,730,687	1,845,600	1,224,981	10,082,568
2020-Thereafter	0	0	237,712	0	237,712
Totals	<u>\$12,018,033</u>	<u>\$34,447,055</u>	<u>\$17,099,730</u>	<u>\$19,009,689</u>	<u>\$82,574,507</u>

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Loans	State 166 Loan	Long-Term Contracts	Capital Leases	B Subtotals	A & B Totals
2000	\$480,044	\$0	\$1,795,662	\$18,821	\$2,294,527	\$7,736,610
2001	486,079	0	395,662	15,862	\$897,603	\$6,311,754
2002	486,166	0	395,662	12,529	894,357	5,951,113
2003	486,166	0	395,662	12,529	894,357	5,940,725
2004	486,166	0	395,662	6,681	888,509	5,908,178
2005-2009	729,250	1,758,090	1,318,871	665	3,806,876	28,416,173
2010-2014	0	4,794,791	0	0	4,794,791	26,460,694
2015-2019	0	3,057,655	0	0	3,057,655	13,140,223
2020-Thereafter	0	0	0	0	0	237,712
Totals	<u>\$3,153,871</u>	<u>\$9,610,536</u>	<u>\$4,697,181</u>	<u>\$67,087</u>	<u>\$17,528,675</u>	<u>\$100,103,182</u>

NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

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, 1999, the principal balance of these issues was \$15,688,000 and there was \$16,373,889 of principal and interest on deposit with the trustee. The monies with the trustee have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds.

<u>Water Revenue Issues</u>	<u>Date Defeased</u>	<u>Balance (at time of defeasance)</u>	<u>Balance Outstanding at December 31, 1999</u>
Pennyroyal Area	December 1988	\$108,000	\$50,000
Deerfield-Hamilton, Kings Mills Area	June 1980	106,000	8,000
Water Revenue Bonds (1990 A)	June 1993	6,310,000	5,280,000
Sewer Revenue Bonds (1990 A)	June 1993	5,035,000	4,205,000
Water Revenue Bonds (1992)	July 1998	6,535,000	6,145,000

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 conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. Neither the County, the State nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 1999 there were twenty-five (25) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$52,880,092. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$66,990,000 which brings the total conduit debt to \$119,870,092

NOTE 13 - CAPITAL LEASES

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1999, are as follows:

Year Ending December 31,	Capital Leases
2000	\$18,821
2001	15,862
2002	12,529
2003	12,529
2004	6,681
2005 *	665
Minimum Lease Payments	67,087
Less amount representing interest at the County's incremental borrowing rate of interest	(12,230)
Present value of minimum lease payments	\$54,857

* No payment required past 2005

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 1999, the County had the following significant construction projects that will be financed through a combination of resources such as county contributions, water and sewer revenue bond issues and special assessment bond issues:

Projects	Remaining Construction Commitment	Expected Date of Completion
Elevated Storage Tanks	\$4,742,361	2001
Morrow Cozaddale Sewer Project	1,163,765	2001
Deerfield Hamilton Water System Phase II	2,975,373	2002
New County Administration Building	7,185,051	2001
Hunter Dicks Creek Sewer	9,688,806	2002
Sewage Lift Stations	1,576,034	2001
Total	\$27,331,390	

NOTE 15 - 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 \$121,631 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

NOTE 16 - CONTINGENCIES

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

The County participates in a number of Federal and State assisted grant programs. The major programs are 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, 1999, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

NOTE 17 - RISK MANAGEMENT

The County 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.

NOTE 17 - RISK MANAGEMENT (Continued)

Insurance coverages stayed the same as coverages in the prior year. Settled claims during 1999 did not exceed commercial insurance coverage.

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, 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 \$2,000,000.

The total claims liability of \$983,522, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 1999 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in each of the fund's claims liability amount in 1999 were:

	Balance at December 31, 1998	Current Year Claims	Claim Payments	Balance at December 31, 1999
County:				
1998	\$437,911	\$5,109,627	(\$4,289,561)	\$1,257,977
1999	1,257,977	4,055,453	(4,460,923)	852,507
MRDD:				
1998	\$73,969	\$813,550	(\$649,659)	\$237,860
1999	237,860	559,162	(666,007)	131,015

NOTE 18 - 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.

NOTE 18 - JOINT VENTURE (Continued)

Warren/Clinton Counties Recovery Services Board (Continued)

A summary of the unaudited cash basis financial information for the year ended December 31, 1999 is presented below:

	<u>Warren/Clinton Counties Recovery Services</u>
Assets	\$1,378,277
Fund Equity	1,378,277
Revenues	8,621,363
Expenses	9,678,197
Net Loss	(1,056,834)

NOTE 19 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the year ended December 31, 1999, is summarized as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating Revenues	\$6,914,067	\$4,643,445	\$11,557,512
Depreciation	1,391,002	1,694,020	3,085,022
Operating Income (Loss)	2,028,053	(131,782)	1,896,271
Operating Transfers Out	(853,539)	0	(853,539)
Net Income (Loss)	456,348	(594,101)	(137,753)
Current Capital Contributions	5,891,232	5,898,907	11,790,139
Property, Plant and Equipment:			
Additions	4,300,434	398,891	4,699,325
Deletions	(228,755)	(18,598)	(247,353)
Net Working Capital	21,972,065	12,967,334	34,939,399
Total Assets	73,802,800	70,615,213	144,418,013
Bonds, Loans and Contracts Payable	25,539,444	13,046,957	38,586,401
Total Equity	47,685,689	57,023,771	104,709,460

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1999:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Balance at Beginning of Year	\$34,661,788	\$50,036,376	\$84,698,164
Additions:			
Customer Tap in Fees	5,442,949	3,928,631	9,371,580
Contributions by Governmental Funds	448,283	1,970,276	2,418,559
Deductions:			
Depreciation on Contributed Capital	(174,145)	(586,548)	(760,693)
Balance at End of Year	<u>\$40,378,875</u>	<u>\$55,348,735</u>	<u>\$95,727,610</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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$20,932,000	\$22,914,035	\$1,982,035
Intergovernmental Revenues	3,895,300	4,063,284	167,984
Charges for Services	4,019,508	4,485,027	465,519
Licenses and Permits	16,000	18,883	2,883
Investment Earnings	5,015,000	5,890,599	875,599
Fines and Forfeitures	135,000	303,014	168,014
All Other Revenues	997,029	1,408,088	411,059
Total Revenue	<u>35,009,837</u>	<u>39,082,930</u>	<u>4,073,093</u>
<u>Expenditures:</u>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	1,029,794	474,141	555,653
Contractual Services	1,014,536	801,443	213,093
Materials and Supplies	85,040	71,937	13,103
Other Expenditures	2,449,920	2,205,551	244,369
Capital Outlay	<u>1,374,200</u>	<u>1,160,589</u>	<u>213,611</u>
Total Commissioners	5,953,490	4,713,661	1,239,829
Auditor:			
Personal Services	534,097	420,052	114,045
Contractual Services	48,250	25,939	22,311
Materials and Supplies	21,460	13,958	7,502
Other Expenditures	13,912	5,409	8,503
Capital Outlay	<u>11,315</u>	<u>4,612</u>	<u>6,703</u>
Total Auditor	629,034	469,970	159,064
Auditor - Personal Property:			
Personal Services	66,295	64,315	1,980
Materials and Supplies	3,786	3,786	0
Other Expenditures	200	0	200
Total Auditor - Personal Property	<u>70,281</u>	<u>68,101</u>	<u>2,180</u>
Auditor - Real Property Valuation:			
Personal Services	53,240	30,693	22,547
Other Expenditures	500	0	500
Total Auditor - Real Property Valuation	<u>53,740</u>	<u>30,693</u>	<u>23,047</u>
Treasurer:			
Personal Services	272,699	260,285	12,414
Contractual Services	6,650	3,436	3,214
Materials and Supplies	15,400	12,466	2,934
Other Expenditures	6,100	4,218	1,882
Capital Outlay	<u>3,000</u>	<u>212</u>	<u>2,788</u>
Total Treasurer	303,849	280,617	23,232

(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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Prosecutor:			
Personal Services	1,063,261	1,034,222	29,039
Contractual Services	42,822	34,357	8,465
Materials and Supplies	10,000	9,006	994
Other Expenditures	57,372	56,292	1,080
Capital Outlay	15,364	5,207	10,157
Total Prosecutor	1,188,819	1,139,084	49,735
Recorder:			
Personal Services	455,870	422,968	32,902
Contractual Services	40,066	31,943	8,123
Materials and Supplies	11,471	8,179	3,292
Other Expenditures	6,000	3,589	2,411
Capital Outlay	68,555	54,368	14,187
Total Recorder	581,962	521,047	60,915
Board of Elections:			
Personal Services	378,522	343,863	34,659
Contractual Services	28,690	23,748	4,942
Materials and Supplies	58,037	51,062	6,975
Other Expenditures	17,390	13,776	3,614
Capital Outlay	21,700	21,271	429
Total Board of Elections	504,339	453,720	50,619
Data Processing:			
Personal Services	1,385,858	1,264,550	121,308
Contractual Services	459,699	364,543	95,156
Materials and Supplies	43,462	29,362	14,100
Other Expenditures	44,780	24,646	20,134
Capital Outlay	1,240,547	934,163	306,384
Total Data Processing	3,174,346	2,617,264	557,082
Microfilming Process:			
Personal Services	110,432	110,217	215
Contractual Services	14,471	12,727	1,744
Materials and Supplies	9,380	7,176	2,204
Other Expenditures	4,100	3,128	972
Capital Outlay	18,191	17,775	416
Total Microfilming Process	156,574	151,023	5,551
Building and Grounds:			
Personal Services	1,289,897	1,220,581	69,316
Contractual Services	788,923	588,779	200,144
Materials and Supplies	211,500	164,460	47,040
Other Expenditures	12,327	4,787	7,540
Capital Outlay	97,447	74,423	23,024
Total Building and Grounds	2,400,094	2,053,030	347,064

(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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Rural Zoning:			
Personal Services	125,641	118,167	7,474
Contractual Services	4,100	1,156	2,944
Materials and Supplies	9,400	6,459	2,941
Other Expenditures	2,700	808	1,892
Capital Outlay	1,500	1,017	483
Total Rural Zoning	143,341	127,607	15,734
Tax Maps:			
Personal Services	201,139	198,157	2,982
Materials and Supplies	4,698	2,771	1,927
Other Expenditures	3,090	413	2,677
Capital Outlay	1,520	145	1,375
Total Tax Maps	210,447	201,486	8,961
Total Legislative and Executive	15,370,316	12,827,303	2,543,013
Governmental - Judicial			
Court of Appeals:			
Personal Services	150	150	0
Total Court of Appeals	150	150	0
Common Pleas Court:			
Personal Services	429,798	395,893	33,905
Contractual Services	192,318	165,739	26,579
Materials and Supplies	8,405	6,440	1,965
Other Expenditures	11,815	8,900	2,915
Capital Outlay	11,400	8,634	2,766
Total Common Pleas Court	653,736	585,606	68,130
Domestic Relations Court:			
Personal Services	394,958	377,054	17,904
Contractual Services	18,500	13,055	5,445
Materials and Supplies	5,000	3,820	1,180
Other Expenditures	9,500	8,348	1,152
Capital Outlay	5,825	909	4,916
Total Domestic Relations Court	433,783	403,186	30,597
Juvenile Court:			
Personal Services	665,040	654,857	10,183
Contractual Services	141,600	119,735	21,865
Materials and Supplies	15,500	8,800	6,700
Other Expenditures	5,000	3,167	1,833
Capital Outlay	7,300	1,975	5,325
Total Juvenile Court	834,440	788,534	45,906

(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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Probate Court:			
Personal Services	292,993	286,619	6,374
Contractual Services	18,320	7,860	10,460
Materials and Supplies	20,054	8,590	11,464
Other Expenditures	29,700	10,939	18,761
Capital Outlay	15,500	11,481	4,019
Total Probate Court	<u>376,567</u>	<u>325,489</u>	<u>51,078</u>
Clerk of Courts:			
Personal Services	528,472	498,401	30,071
Contractual Services	120,990	33,734	87,256
Materials and Supplies	84,500	75,578	8,922
Other Expenditures	15,500	8,524	6,976
Capital Outlay	13,300	2,655	10,645
Total Clerk of Courts	<u>762,762</u>	<u>618,892</u>	<u>143,870</u>
Municipal Court:			
Personal Services	183,180	168,719	14,461
Contractual Services	31,900	13,242	18,658
Other Expenditures	56,000	18,130	37,870
Total Municipal Court	<u>271,080</u>	<u>200,091</u>	<u>70,989</u>
Criminal Prosecutors:			
Personal Services	32,810	32,810	0
Total Criminal Prosecutors	<u>32,810</u>	<u>32,810</u>	<u>0</u>
County Court:			
Personal Services	407,670	372,726	34,944
Contractual Services	75,944	56,569	19,375
Materials and Supplies	13,000	8,485	4,515
Other Expenditures	8,150	6,235	1,915
Capital Outlay	10,500	3,074	7,426
Total County Court	<u>515,264</u>	<u>447,089</u>	<u>68,175</u>
Law Library:			
Personal Services	44,943	41,903	3,040
Total Law Library	<u>44,943</u>	<u>41,903</u>	<u>3,040</u>
Total Judicial	<u>3,925,535</u>	<u>3,443,750</u>	<u>481,785</u>
Public Safety:			
Coroner:			
Personal Services	86,490	86,427	63
Contractual Services	68,623	67,923	700
Materials and Supplies	617	615	2
Other Expenditures	3,023	3,023	0
Total Coroner	<u>158,753</u>	<u>157,988</u>	<u>765</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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Sheriff:			
Personal Services	5,019,399	4,753,339	266,060
Contractual Services	708,462	653,389	55,073
Materials and Supplies	213,682	197,764	15,918
Other Expenditures	87,251	65,245	22,006
Capital Outlay	258,513	256,790	1,723
Total Sheriff	<u>6,287,307</u>	<u>5,926,527</u>	<u>360,780</u>
Building Regulation:			
Personal Services	486,004	474,315	11,689
Contractual Services	16,675	8,444	8,231
Materials and Supplies	21,700	19,784	1,916
Other Expenditures	7,300	5,494	1,806
Capital Outlay	20,000	18,668	1,332
Total Building Regulation	<u>551,679</u>	<u>526,705</u>	<u>24,974</u>
Juvenile Probation:			
Personal Services	525,667	518,648	7,019
Contractual Services	1,000	1,000	0
Materials and Supplies	6,200	5,163	1,037
Other Expenditures	8,300	5,117	3,183
Capital Outlay	1,000	546	454
Total Juvenile Probation	<u>542,167</u>	<u>530,474</u>	<u>11,693</u>
Juvenile Detention:			
Personal Services	745,839	727,860	17,979
Contractual Services	102,784	101,258	1,526
Materials and Supplies	24,000	15,833	8,167
Other Expenditures	4,000	1,662	2,338
Capital Outlay	14,500	5,635	8,865
Total Juvenile Detention	<u>891,123</u>	<u>852,248</u>	<u>38,875</u>
Communication Dispatch:			
Personal Services	1,170,776	1,111,309	59,467
Contractual Services	22,768	19,879	2,889
Materials and Supplies	11,000	8,467	2,533
Other Expenditures	5,650	4,907	743
Capital Outlay	7,300	7,122	178
Total Communication Dispatch	<u>1,217,494</u>	<u>1,151,684</u>	<u>65,810</u>
Telecommunications:			
Personal Services	381,311	375,229	6,082
Contractual Services	443,500	429,003	14,497
Materials and Supplies	48,100	43,808	4,292
Other Expenditures	7,000	5,948	1,052
Capital Outlay	530,537	387,740	142,797
Total Telecommunications	<u>1,410,448</u>	<u>1,241,728</u>	<u>168,720</u>
Total Public Safety	<u>11,058,971</u>	<u>10,387,354</u>	<u>671,617</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, 1999

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Human Services:			
Health:			
Other Expenditures	700	539	161
Total Health	700	539	161
Veterans' Services:			
Personal Services	242,157	237,563	4,594
Contractual Services	22,000	18,859	3,141
Materials and Supplies	15,575	9,380	6,195
Other Expenditures	400,600	387,419	13,181
Capital Outlay	14,000	11,331	2,669
Total Veterans' Services	694,332	664,552	29,780
Total Human Services	695,032	665,091	29,941
Total Expenditures	31,049,854	27,323,498	3,726,356
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,959,983	11,759,432	7,799,449
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(12,546,926)	(12,370,489)	176,437
Advances In	0	184,845	184,845
Advances Out	0	(375,513)	(375,513)
Total Other Financing Sources (Uses):	(12,546,926)	(12,561,157)	(14,231)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,586,943)	(801,725)	7,785,218
Fund Balance at Beginning of Year	9,508,328	9,508,328	0
Prior Year Encumbrances	772,237	772,237	0
Fund Balance at End of Year	<u>\$1,693,622</u>	<u>\$9,478,840</u>	<u>\$7,785,218</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.

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

(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.

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)

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**
- Crime Victim Grant Fund**
- Delinquent Real Estate Tax and Assessment Fund**
- Clerk of Courts Final Disposition Report Grant Fund**
- County Court Probation Department Fund**
- Pass Through Grants Fund**
(The Balance Sheet is not presented because there are no assets or liabilities at year end.)
- Emergency Management Fund**
- Sheriff Grants Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant 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, 1999

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund
Assets:				
Cash and Cash Equivalents	\$2,960,887	\$484,585	\$8,785,311	\$16,936
Receivables (net of allowances for doubtful accounts):				
Taxes	57,476	0	8,069,084	0
Accounts	17,740	0	1,561	3,153
Interest	22,920	0	0	0
Due from Other Funds	0	0	4,955	0
Intergovernmental Receivables	163,247	0	84,723	0
Inventory of Supplies at Cost	507,100	0	0	0
Prepaid Items	9,145	300	6,807	386
Total Assets	<u>\$3,738,515</u>	<u>\$484,885</u>	<u>\$16,952,441</u>	<u>\$20,475</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$332,122	\$149,968	\$329,253	\$8,013
Accrued Wages and Benefits	64,466	58,404	224,587	5,656
Due to Other Funds	267	21,768	7,319	912
Intergovernmental Payables	27,331	46,595	165,626	4,115
Deferred Revenue	17,342	0	8,069,084	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	23,598	1,083	3,680	790
Total Liabilities	<u>465,126</u>	<u>277,818</u>	<u>8,799,549</u>	<u>19,486</u>
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	564,836	124,256	482,845	4,215
Reserved for Supplies Inventory	507,100	0	0	0
Reserved for Prepaid Items	9,145	300	6,807	386
Unreserved	2,192,308	82,511	7,663,240	(3,612)
Total Fund Equity	<u>3,273,389</u>	<u>207,067</u>	<u>8,152,892</u>	<u>989</u>
Total Liabilities and Fund Equity	<u>\$3,738,515</u>	<u>\$484,885</u>	<u>\$16,952,441</u>	<u>\$20,475</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

SPECIAL REVENUE FUNDS

Permissive Tax Fund	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund
\$236,403	\$15,925	\$2,779,538	\$204,129	\$3,157	\$1,175,888	\$70,449
0	0	0	0	0	0	0
0	4,654	54	0	0	6,929	99
0	0	0	0	0	0	0
0	0	0	15,750	0	0	0
28,863	0	0	1,036	0	0	0
0	0	0	0	0	0	0
0	0	0	106	0	114	0
<u>\$265,266</u>	<u>\$20,579</u>	<u>\$2,779,592</u>	<u>\$221,021</u>	<u>\$3,157</u>	<u>\$1,182,931</u>	<u>\$70,548</u>
\$0	\$15,925	\$97,543	\$176,565	\$0	\$40,155	\$8,940
0	0	8,415	47,593	998	31,247	2,415
0	0	0	5,129	0	55,285	0
0	0	3,428	21,869	420	17,698	1,127
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>15,925</u>	<u>109,386</u>	<u>251,156</u>	<u>1,418</u>	<u>144,385</u>	<u>12,482</u>
46,153	0	514,804	22,250	0	103,205	0
0	0	0	0	0	0	0
0	0	0	106	0	114	0
219,113	4,654	2,155,402	(52,491)	1,739	935,227	58,066
<u>265,266</u>	<u>4,654</u>	<u>2,670,206</u>	<u>(30,135)</u>	<u>1,739</u>	<u>1,038,546</u>	<u>58,066</u>
<u>\$265,266</u>	<u>\$20,579</u>	<u>\$2,779,592</u>	<u>\$221,021</u>	<u>\$3,157</u>	<u>\$1,182,931</u>	<u>\$70,548</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

SPECIAL REVENUE FUNDS

	Certificate of Title Administration Fund	Clerk of Courts Final Disposition Report Grant Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund
Assets:				
Cash and Cash Equivalents	\$271,723	\$20,264	\$52,388	\$2,667,292
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	0	0
Accounts	50,848	0	12,562	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	319
Total Assets	<u>\$322,571</u>	<u>\$20,264</u>	<u>\$64,950</u>	<u>\$2,667,611</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$7,601	\$0	\$0	\$3,602
Accrued Wages and Benefits	11,639	0	2,490	4,083
Due to Other Funds	737	0	0	3,196
Intergovernmental Payables	4,914	0	1,048	1,719
Deferred Revenue	0	0	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	283
Total Liabilities	<u>24,891</u>	<u>0</u>	<u>3,538</u>	<u>12,883</u>
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	1,541	13,625	0	49,235
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	319
Unreserved	296,139	6,639	61,412	2,605,174
Total Fund Equity	<u>297,680</u>	<u>20,264</u>	<u>61,412</u>	<u>2,654,728</u>
Total Liabilities and Fund Equity	<u>\$322,571</u>	<u>\$20,264</u>	<u>\$64,950</u>	<u>\$2,667,611</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

SPECIAL REVENUE FUNDS

Job Training Partnership Act Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Driver Fund
\$57,975	\$279,661	\$39,070	\$15,826	\$92,147	\$89,044
0	0	0	0	0	0
0	58	0	0	0	0
150	0	0	0	0	0
0	0	0	0	0	0
0	0	1,403	93,810	0	474
0	0	0	0	0	0
0	0	109	0	0	0
<u>\$58,125</u>	<u>\$279,719</u>	<u>\$40,582</u>	<u>\$109,636</u>	<u>\$92,147</u>	<u>\$89,518</u>
\$3,486	\$4,214	\$1,592	\$82,041	\$3,739	\$0
7,853	55,314	0	1,308	1,862	0
1,007	5,845	128	185	0	0
15,827	26,241	37	551	646	0
113	0	0	0	0	0
0	0	0	0	37,609	0
0	1,296	0	0	0	0
<u>28,286</u>	<u>92,910</u>	<u>1,757</u>	<u>84,085</u>	<u>43,856</u>	<u>0</u>
48,037	66,575	0	47,309	17,339	0
0	0	0	0	0	0
0	0	109	0	0	0
(18,198)	120,234	38,716	(21,758)	30,952	89,518
<u>29,839</u>	<u>186,809</u>	<u>38,825</u>	<u>25,551</u>	<u>48,291</u>	<u>89,518</u>
<u>\$58,125</u>	<u>\$279,719</u>	<u>\$40,582</u>	<u>\$109,636</u>	<u>\$92,147</u>	<u>\$89,518</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund	TASC Grant Fund
Assets:				
Cash and Cash Equivalents	\$50,018	\$60,656	\$654,295	\$36,718
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	0	0
Accounts	0	0	15,784	0
Interest	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$50,018</u>	<u>\$60,656</u>	<u>\$670,079</u>	<u>\$36,718</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$3,360	\$1,391
Accrued Wages and Benefits	0	0	0	4,462
Due to Other Funds	0	0	43,469	0
Intergovernmental Payables	0	0	0	1,900
Deferred Revenue	0	0	0	0
Interfund Loans Payable	0	0	0	15,000
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>46,829</u>	<u>22,753</u>
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	0	0	221	8,024
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved	50,018	60,656	623,029	5,941
Total Fund Equity	<u>50,018</u>	<u>60,656</u>	<u>623,250</u>	<u>13,965</u>
Total Liabilities and Fund Equity	<u>\$50,018</u>	<u>\$60,656</u>	<u>\$670,079</u>	<u>\$36,718</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

SPECIAL REVENUE FUNDS

Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$52	\$19,815	\$52,883	\$124,363	\$133,456	\$21,450,854
0	0	0	0	0	8,126,560
0	0	0	1,840	0	115,282
0	0	0	0	0	23,070
0	0	0	0	0	20,705
0	11,340	129	18,814	0	403,839
0	0	0	0	0	507,100
0	0	0	0	0	17,286
<u>\$52</u>	<u>\$31,155</u>	<u>\$53,012</u>	<u>\$145,017</u>	<u>\$133,456</u>	<u>\$30,664,696</u>
\$0	\$8,713	\$0	\$0	\$34,061	\$1,312,284
0	1,615	0	0	0	534,407
0	32	0	0	0	145,279
0	860	0	19,111	648	361,711
0	0	0	0	0	8,086,539
0	0	0	0	0	52,609
0	0	0	0	0	30,730
0	11,220	0	19,111	34,709	10,523,559
0	0	0	0	310,010	2,424,480
0	0	0	0	0	507,100
0	0	0	0	0	17,286
52	19,935	53,012	125,906	(211,263)	17,192,271
<u>52</u>	<u>19,935</u>	<u>53,012</u>	<u>125,906</u>	<u>98,747</u>	<u>20,141,137</u>
<u>\$52</u>	<u>\$31,155</u>	<u>\$53,012</u>	<u>\$145,017</u>	<u>\$133,456</u>	<u>\$30,664,696</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund
Revenues:				
Taxes	\$783,818	\$0	\$6,857,740	\$0
Intergovernmental Revenues	4,466,249	3,912,565	3,633,824	0
Charges for Services	7,333	0	2,385	192,139
Licenses and Permits	0	0	0	0
Investment Earnings	137,265	0	0	0
Fines and Forfeitures	201,469	0	0	17,650
All Other Revenues	131,367	8,210	158,850	6,918
Total Revenues	5,727,501	3,920,775	10,652,799	216,707
Expenditures:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,298,121	0	0	0
Health	0	0	0	328,468
Human Services	0	3,939,801	11,407,496	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	6,298,121	3,939,801	11,407,496	328,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	(570,620)	(19,026)	(754,697)	(111,761)
Other Financing Sources (Uses):				
Operating Transfers In	143,500	261,122	0	100,000
Operating Transfers Out	(990)	0	0	0
Proceeds from Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	142,510	261,122	0	100,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(428,110)	242,096	(754,697)	(11,761)
Fund Balance (Deficit) at Beginning of Year	3,805,389	(35,029)	8,907,589	12,750
Decrease in Inventory Reserve	(103,890)	0	0	0
Fund Balance (Deficit) at End of Year	\$3,273,389	\$207,067	\$8,152,892	\$989

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

Permissive Tax Fund	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
385,824	0	0	1,367,961	27,956	933,430	0
0	40,285	1,139,748	0	0	840	145,206
0	0	20	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	450	0
0	0	1,236	16,526	147	51,341	440
<u>385,824</u>	<u>40,285</u>	<u>1,141,004</u>	<u>1,384,487</u>	<u>28,103</u>	<u>986,061</u>	<u>145,646</u>
0	0	686,557	0	0	0	241,888
0	0	0	0	0	1,013,446	0
0	0	0	0	35,869	461,385	0
788,985	0	0	0	0	0	0
0	37,773	0	0	0	0	0
0	0	0	2,870,500	0	0	0
0	0	0	0	0	0	0
0	0	0	625	0	0	0
0	0	0	5	0	0	0
<u>788,985</u>	<u>37,773</u>	<u>686,557</u>	<u>2,871,130</u>	<u>35,869</u>	<u>1,474,831</u>	<u>241,888</u>
(403,161)	2,512	454,447	(1,486,643)	(7,766)	(488,770)	(96,242)
0	0	0	1,100,000	8,975	287,440	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,100,000</u>	<u>8,975</u>	<u>287,440</u>	<u>0</u>
(403,161)	2,512	454,447	(386,643)	1,209	(201,330)	(96,242)
668,427	2,142	2,215,759	356,508	530	1,239,876	154,308
0	0	0	0	0	0	0
<u>\$265,266</u>	<u>\$4,654</u>	<u>\$2,670,206</u>	<u>(\$30,135)</u>	<u>\$1,739</u>	<u>\$1,038,546</u>	<u>\$58,066</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

	Certificate of Title Administration Fund	Clerk of Courts Final Disposition Report Grant Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	85,398
Charges for Services	570,839	0	118,652	39,623
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenues	1,700	0	263	1,126
Total Revenues	<u>572,539</u>	<u>0</u>	<u>118,915</u>	<u>126,147</u>
Expenditures:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	499,875	417	84,763	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	422,962
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>499,875</u>	<u>417</u>	<u>84,763</u>	<u>422,962</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	72,664	(417)	34,152	(296,815)
Other Financing Sources (Uses):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Proceeds from Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	72,664	(417)	34,152	(296,815)
Fund Balance (Deficit) at Beginning of Year	225,016	20,681	27,260	2,951,543
Decrease in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$297,680</u>	<u>\$20,264</u>	<u>\$61,412</u>	<u>\$2,654,728</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

Job Training Partnership Act Fund	Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Driver Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
630,762	17,888	1,660,385	56,428	618,820	250,504	0
0	0	339,718	0	7,933	4,126	0
0	0	0	0	0	0	0
810	0	16,407	0	0	0	0
0	0	0	0	0	0	17,384
1,738	0	17,610	1,006	11,891	85,305	0
<u>633,310</u>	<u>17,888</u>	<u>2,034,120</u>	<u>57,434</u>	<u>638,644</u>	<u>339,935</u>	<u>17,384</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	108,990	0	276,556	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
603,303	17,888	2,338,764	0	0	0	0
0	0	0	0	641,652	0	0
0	0	2,039	0	0	0	0
0	0	491	0	0	0	0
<u>603,303</u>	<u>17,888</u>	<u>2,341,294</u>	<u>108,990</u>	<u>641,652</u>	<u>276,556</u>	<u>0</u>
30,007	0	(307,174)	(51,556)	(3,008)	63,379	17,384
8,052	0	50,400	18,249	4,700	3,562	0
0	0	0	0	0	0	0
0	0	14,258	0	0	0	0
<u>8,052</u>	<u>0</u>	<u>64,658</u>	<u>18,249</u>	<u>4,700</u>	<u>3,562</u>	<u>0</u>
38,059	0	(242,516)	(33,307)	1,692	66,941	17,384
(8,220)	0	429,325	72,132	23,859	(18,650)	72,134
0	0	0	0	0	0	0
<u>\$29,839</u>	<u>\$0</u>	<u>\$186,809</u>	<u>\$38,825</u>	<u>\$25,551</u>	<u>\$48,291</u>	<u>\$89,518</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund	TASC Grant Fund
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	202,674
Charges for Services	0	0	182,319	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	8,495	0	0	0
All Other Revenues	0	0	0	124
Total Revenues	8,495	0	182,319	202,798
Expenditures:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	139,131	0
Public Safety	15,581	19,379	0	221,431
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	15,581	19,379	139,131	221,431
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,086)	(19,379)	43,188	(18,633)
Other Financing Sources (Uses):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Proceeds from Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,086)	(19,379)	43,188	(18,633)
Fund Balance (Deficit) at Beginning of Year	57,104	80,035	580,062	32,598
Decrease in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	\$50,018	\$60,656	\$623,250	\$13,965

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$7,641,558
0	37,666	0	81,214	680,041	19,049,589
0	224	0	0	0	2,791,370
0	0	0	0	0	20
0	0	0	0	0	154,482
0	0	7,958	0	0	253,406
0	88	0	45,243	6,608	547,737
0	37,978	7,958	126,457	686,649	30,438,162
0	0	0	0	0	928,445
0	0	0	0	0	1,737,632
0	69,342	0	0	0	1,208,533
0	0	0	0	0	7,087,106
0	0	0	0	0	789,203
0	0	0	13,639	851,045	22,042,436
0	0	0	79,232	0	720,884
0	0	0	0	0	2,664
0	0	0	0	0	496
0	69,342	0	92,871	851,045	34,517,399
0	(31,364)	7,958	33,586	(164,396)	(4,079,237)
0	39,755	0	0	190,693	2,216,448
0	0	0	0	0	(990)
0	0	0	0	0	14,258
0	39,755	0	0	190,693	2,229,716
0	8,391	7,958	33,586	26,297	(1,849,521)
52	11,544	45,054	92,320	72,450	22,094,548
0	0	0	0	0	(103,890)
<u>\$52</u>	<u>\$19,935</u>	<u>\$53,012</u>	<u>\$125,906</u>	<u>\$98,747</u>	<u>\$20,141,137</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, 1999

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$760,000	\$783,610	\$23,610
Intergovernmental Revenues	4,272,700	4,329,680	56,980
Charges for Services	12,000	7,361	(4,639)
Investment Earnings	100,000	140,674	40,674
Fines and Forfeitures	215,000	210,894	(4,106)
All Other Revenues	0	130,204	130,204
Total Revenues	5,359,700	5,602,423	242,723
<u>Expenditures:</u>			
<u>Public Works:</u>			
Personal Services	2,363,727	2,222,655	141,072
Contractual Services	2,800,086	2,491,501	308,585
Materials and Supplies	726,162	528,182	197,980
Other Expenditures	21,560	13,524	8,036
Capital Outlay	2,857,770	1,846,018	1,011,752
Total Expenditures	8,769,305	7,101,880	1,667,425
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,409,605)	(1,499,457)	1,910,148
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	143,500	143,500
Operating Transfers Out	(990)	(990)	0
Total Other Financing Sources (Uses)	(990)	142,510	143,500
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,410,595)	(1,356,947)	2,053,648
Fund Balance at Beginning of Year	2,810,121	2,810,121	0
Prior Year Encumbrances	643,278	643,278	0
Fund Balance at End of Year	\$42,804	\$2,096,452	\$2,053,648

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, 1999

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$5,312,206	\$3,913,299	(\$1,398,907)
All Other Revenues	0	8,210	8,210
Total Revenues	<u>5,312,206</u>	<u>3,921,509</u>	<u>(1,390,697)</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	2,256,181	1,971,124	285,057
Contractual Services	2,598,691	2,034,645	564,046
Materials and Supplies	65,046	51,526	13,520
Other Expenditures	78,463	32,761	45,702
Capital Outlay	19,950	7,868	12,082
Total Expenditures	<u>5,018,331</u>	<u>4,097,924</u>	<u>920,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	293,875	(176,415)	(470,290)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	<u>270,567</u>	<u>261,122</u>	<u>(9,445)</u>
Total Other Financing Sources (Uses)	<u>270,567</u>	<u>261,122</u>	<u>(9,445)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	564,442	84,707	(479,735)
Fund Balance at Beginning of Year	130,639	130,639	0
Prior Year Encumbrances	86,817	86,817	0
Fund Balance at End of Year	<u><u>\$781,898</u></u>	<u><u>\$302,163</u></u>	<u><u>(\$479,735)</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, 1999

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$6,660,000	\$6,857,740	\$197,740
Intergovernmental Revenues	3,933,858	3,629,911	(303,947)
Charges for Services	0	2,385	2,385
All Other Revenues	136,827	212,239	75,412
Total Revenues	10,730,685	10,702,275	(28,410)
<u>Expenditures:</u>			
Human Services:			
Personal Services	9,517,536	7,428,653	2,088,883
Contractual Services	5,155,290	3,634,158	1,521,132
Materials and Supplies	431,918	272,630	159,288
Other Expenditures	154,001	102,326	51,675
Capital Outlay	4,877,244	990,056	3,887,188
Total Expenditures	20,135,989	12,427,823	7,708,166
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,405,304)	(1,725,548)	7,679,756
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,111,000	1,013,138	(97,862)
Operating Transfers Out	(1,013,138)	(1,013,138)	0
Total Other Financing Sources (Uses)	97,862	0	(97,862)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(9,307,442)	(1,725,548)	7,581,894
Fund Balance at Beginning of Year	9,198,820	9,198,820	0
Prior Year Encumbrances	494,895	494,895	0
Fund Balance at End of Year	\$386,273	\$7,968,167	\$7,581,894

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, 1999

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$197,000	\$194,432	(\$2,568)
Fines and Forfeitures	22,500	17,795	(4,705)
All Other Revenues	1,500	6,668	5,168
Total Revenues	<u>221,000</u>	<u>218,895</u>	<u>(2,105)</u>
<u>Expenditures:</u>			
Health:			
Personal Services	167,353	165,941	1,412
Contractual Services	113,500	108,846	4,654
Materials and Supplies	36,000	33,654	2,346
Other Expenditures	11,385	7,834	3,551
Capital Outlay	6,000	4,904	1,096
Total Expenditures	<u>334,238</u>	<u>321,179</u>	<u>13,059</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,238)	(102,284)	10,954
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	100,000	100,000	0
Advances Out	0	(7,377)	(7,377)
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>92,623</u>	<u>(7,377)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,238)	(9,661)	3,577
Fund Balance at Beginning of Year	24,874	24,874	0
Prior Year Encumbrances	156	156	0
Fund Balance at End of Year	<u>\$11,792</u>	<u>\$15,369</u>	<u>\$3,577</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, 1999

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$350,000	\$384,363	\$34,363
Total Revenues	350,000	384,363	34,363
<u>Expenditures:</u>			
Public Works:			
Other Expenditures	12,000	0	12,000
Capital Outlay	979,025	835,139	143,886
Total Expenditures	991,025	835,139	155,886
Excess (Deficiency) of Revenues Over (Under) Expenditures	(641,025)	(450,776)	190,249
Fund Balance at Beginning of Year	403,526	403,526	0
Prior Year Encumbrances	237,499	237,499	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$190,249</u>	<u>\$190,249</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, 1999

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$40,000	\$37,773	(\$2,227)
Total Revenues	40,000	37,773	(2,227)
<u>Expenditures:</u>			
<u>Health:</u>			
Contractual Services	43,158	43,158	0
Total Expenditures	43,158	43,158	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,158)	(5,385)	(2,227)
Fund Balance at Beginning of Year	21,310	21,310	0
Fund Balance at End of Year	\$18,152	\$15,925	(\$2,227)

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, 1999

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$904,000	\$1,147,051	\$243,051
Licenses and Permits	0	20	20
All Other Revenues	0	2,361	2,361
Total Revenues	<u>904,000</u>	<u>1,149,432</u>	<u>245,432</u>
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	382,318	284,559	97,759
Contractual Services	1,268,393	980,955	287,438
Materials and Supplies	17,500	8,109	9,391
Other Expenditures	23,800	10,055	13,745
Capital Outlay	127,822	29,737	98,085
Total Expenditures	<u>1,819,833</u>	<u>1,313,415</u>	<u>506,418</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(915,833)	(163,983)	751,850
Fund Balance at Beginning of Year	1,980,712	1,980,712	0
Prior Year Encumbrances	350,513	350,513	0
Fund Balance at End of Year	<u>\$1,415,392</u>	<u>\$2,167,242</u>	<u>\$751,850</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, 1999

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,447,870	\$1,434,704	(\$13,166)
All Other Revenues	22,000	67,651	45,651
Total Revenues	1,469,870	1,502,355	32,485
<u>Expenditures:</u>			
<u>Human Services:</u>			
Personal Services	1,580,631	1,569,335	11,296
Contractual Services	1,169,830	1,166,876	2,954
Materials and Supplies	41,124	40,682	442
Other Expenditures	200,421	198,265	2,156
Capital Outlay	11,727	10,728	999
Total Expenditures	3,003,733	2,985,886	17,847
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,533,863)	(1,483,531)	50,332
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,123,867	1,123,867	0
Operating Transfers Out	(23,867)	(23,867)	0
Total Other Financing Sources (Uses)	1,100,000	1,100,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(433,863)	(383,531)	50,332
Fund Balance at Beginning of Year	467,230	467,230	0
Prior Year Encumbrances	68	68	0
Fund Balance at End of Year	\$33,435	\$83,767	\$50,332

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, 1999

SPECIAL REVENUE FUNDS

CRIME VICTIM GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$27,703	\$27,956	\$253
All Other Revenues	0	147	147
Total Revenues	27,703	28,103	400
<u>Expenditures:</u>			
<u>Public Safety:</u>			
Personal Services	36,192	35,913	279
Contractual Services	276	192	84
Other Expenditures	210	0	210
Total Expenditures	36,678	36,105	573
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,975)	(8,002)	973
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	8,975	8,975	0
Total Other Financing Sources (Uses)	8,975	8,975	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	973	973
Fund Balance at Beginning of Year	2,184	2,184	0
Fund Balance at End of Year	\$2,184	\$3,157	\$973

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, 1999

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$1,294,602	\$1,415,166	\$120,564
Charges for Services	0	840	840
Fines and Forfeitures	0	450	450
All Other Revenues	76,100	49,930	(26,170)
Total Revenues	<u>1,370,702</u>	<u>1,466,386</u>	<u>95,684</u>
Expenditures:			
Judicial:			
Personal Services	993,819	923,512	70,307
Contractual Services	125,205	104,755	20,450
Materials and Supplies	19,000	14,292	4,708
Other Expenditures	4,000	3,896	104
Capital Outlay	18,449	16,828	1,621
Total Judicial	<u>1,160,473</u>	<u>1,063,283</u>	<u>97,190</u>
Public Safety:			
Personal Services	1,089,436	671,645	417,791
Contractual Services	365,736	248,024	117,712
Materials and Supplies	11,371	2,905	8,466
Other Expenditures	11,293	2,030	9,263
Total Public Safety	<u>1,477,836</u>	<u>924,604</u>	<u>553,232</u>
Total Expenditures	<u>2,638,309</u>	<u>1,987,887</u>	<u>650,422</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,267,607)	(521,501)	746,106
Other Financing Sources (Uses):			
Operating Transfers In	284,094	287,440	3,346
Total Other Financing Sources (Uses)	<u>284,094</u>	<u>287,440</u>	<u>3,346</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(983,513)	(234,061)	749,452
Fund Balance at Beginning of Year	1,231,354	1,231,354	0
Prior Year Encumbrances	39,870	39,870	0
Fund Balance at End of Year	<u>\$287,711</u>	<u>\$1,037,163</u>	<u>\$749,452</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, 1999

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$150,000	\$145,206	(\$4,794)
All Other Revenues	0	1,972	1,972
Total Revenues	<u>150,000</u>	<u>147,178</u>	<u>(2,822)</u>
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	96,397	79,677	16,720
Contractual Services	27,651	3,259	24,392
Materials and Supplies	5,000	164	4,836
Other Expenditures	156,000	150,028	5,972
Capital Outlay	10,000	2,256	7,744
Total Expenditures	<u>295,048</u>	<u>235,384</u>	<u>59,664</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(145,048)	(88,206)	56,842
Fund Balance at Beginning of Year	158,655	158,655	0
Fund Balance at End of Year	<u>\$13,607</u>	<u>\$70,449</u>	<u>\$56,842</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, 1999

SPECIAL REVENUE FUNDS

CERTIFICATE OF TITLE ADMINISTRATION FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$500,000	\$568,035	\$68,035
All Other Revenue	0	1,725	1,725
Total Revenues	500,000	569,760	69,760
<u>Expenditures:</u>			
<u>Judicial:</u>			
Personal Services	459,961	457,386	2,575
Contractual Services	49,083	41,131	7,952
Materials and Supplies	15,560	8,080	7,480
Other Expenditures	9,400	4,523	4,877
Capital Outlay	1,500	1,474	26
Total Expenditures	535,504	512,594	22,910
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(35,504)	57,166	92,670
Fund Balance at Beginning of Year	202,685	202,685	0
Prior Year Encumbrances	3,186	3,186	0
Fund Balance at End of Year	\$170,367	\$263,037	\$92,670

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, 1999

SPECIAL REVENUE FUNDS

CLERK OF COURTS FINAL DISPOSITION REPORT GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Judicial:			
Contractual Services	29,370	29,370	0
Capital Outlay	747	747	0
Total Expenditures	<u>30,117</u>	<u>30,117</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,117)	(30,117)	0
Fund Balance at Beginning of Year	6,639	6,639	0
Prior Year Encumbrances	30,117	30,117	0
Fund Balance at End of Year	<u><u>\$6,639</u></u>	<u><u>\$6,639</u></u>	<u><u>\$0</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

COUNTY COURT PROBATION DEPARTMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$100,000	\$126,577	\$26,577
All Other Revenues	0	263	263
Total Revenues	100,000	126,840	26,840
<u>Expenditures:</u>			
Judicial:			
Personal Services	94,625	85,137	9,488
Total Expenditures	94,625	85,137	9,488
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,375	41,703	36,328
Fund Balance at Beginning of Year	10,685	10,685	0
Fund Balance at End of Year	\$16,060	\$52,388	\$36,328

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, 1999

SPECIAL REVENUE FUNDS

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$84,900	\$85,398	\$498
Charges for Services	113,300	58,341	(54,959)
All Other Revenues	200	1,336	1,136
Total Revenues	198,400	145,075	(53,325)
<u>Expenditures:</u>			
Health:			
Personal Services	193,081	166,491	26,590
Contractual Services	471,387	283,319	188,068
Materials and Supplies	26,000	11,815	14,185
Other Expenditures	153,132	13,765	139,367
Capital Outlay	12,100	10,497	1,603
Total Expenditures	855,700	485,887	369,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(657,300)	(340,812)	316,488
Fund Balance at Beginning of Year	2,901,775	2,901,775	0
Prior Year Encumbrances	53,930	53,930	0
Fund Balance at End of Year	\$2,298,405	\$2,614,893	\$316,488

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, 1999

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$885,000	\$630,762	(\$254,238)
Investment Earnings	1,000	814	(186)
All Other Revenues	0	1,738	1,738
Total Revenues	886,000	633,314	(252,686)
<u>Expenditures:</u>			
<u>Human Services:</u>			
Personal Services	455,092	395,155	59,937
Contractual Services	368,780	249,077	119,703
Materials and Supplies	5,350	3,905	1,445
Other Expenditures	10,013	6,474	3,539
Capital Outlay	13,800	8,009	5,791
Total Expenditures	853,035	662,620	190,415
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,965	(29,306)	(62,271)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	8,052	8,052
Total Other Financing Sources (Uses)	0	8,052	8,052
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	32,965	(21,254)	(54,219)
Fund Deficit at Beginning of Year	(28,339)	(28,339)	0
Prior Year Encumbrances	46,854	46,854	0
Fund Deficit at End of Year	\$51,480	(\$2,739)	(\$54,219)

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, 1999

SPECIAL REVENUE FUNDS

PASS THROUGH GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$53,666	\$17,888	(\$35,778)
Total Revenues	53,666	17,888	(35,778)
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	53,666	17,888	35,778
Total Expenditures	53,666	17,888	35,778
Excess (Deficiency) of			
Revenues Over (Under) 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, 1999

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

	<u>Revised</u> <u>Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,323,644	\$1,660,385	(\$663,259)
Charges for Services	358,000	339,805	(18,195)
Investment Earnings	11,000	16,486	5,486
All Other Revenues	<u>362,000</u>	<u>27,730</u>	<u>(334,270)</u>
Total Revenues	<u>3,054,644</u>	<u>2,044,406</u>	<u>(1,010,238)</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,893,088	1,861,286	31,802
Contractual Services	488,769	381,820	106,949
Materials and Supplies	67,400	16,852	50,548
Other Expenditures	193,220	98,766	94,454
Capital Outlay	<u>94,289</u>	<u>62,831</u>	<u>31,458</u>
Total Expenditures	<u>2,736,766</u>	<u>2,421,555</u>	<u>315,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	317,878	(377,149)	(695,027)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	<u>60,000</u>	<u>50,400</u>	<u>(9,600)</u>
Total Other Financing Sources (Uses)	<u>60,000</u>	<u>50,400</u>	<u>(9,600)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	377,878	(326,749)	(704,627)
Fund Balance at Beginning of Year	483,345	483,345	0
Prior Year Encumbrances	<u>52,689</u>	<u>52,689</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$913,912</u></u>	<u><u>\$209,285</u></u>	<u><u>(\$704,627)</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, 1999

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$120,684	\$55,025	(\$65,659)
All Other Revenues	0	1,006	1,006
Total Revenues	120,684	56,031	(64,653)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	73,178	31,952	41,226
Contractual Services	33,997	30,039	3,958
Materials and Supplies	13,700	3,500	10,200
Other Expenditures	14,546	11,595	2,951
Capital Outlay	59,259	33,615	25,644
Total Expenditures	194,680	110,701	83,979
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,996)	(54,670)	19,326
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	18,249	18,249
Total Other Financing Sources (Uses)	0	18,249	18,249
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(73,996)	(36,421)	37,575
Fund Balance at Beginning of Year	73,996	73,996	0
Fund Balance at End of Year	\$0	\$37,575	\$37,575

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, 1999

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,042,100	\$528,504	(\$513,596)
Charges for Services	7,933	7,933	0
All Other Revenues	0	11,891	11,891
Total Revenues	1,050,033	548,328	(501,705)
<u>Expenditures:</u>			
Community and Economic Development:			
Personal Services	72,805	45,334	27,471
Contractual Services	74,463	68,753	5,710
Materials and Supplies	8,683	8,343	340
Other Expenditures	18,592	15,894	2,698
Capital Outlay	955,630	624,669	330,961
Total Expenditures	1,130,173	762,993	367,180
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,140)	(214,665)	(134,525)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	4,700	4,700
Total Other Financing Sources (Uses)	0	4,700	4,700
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(80,140)	(209,965)	(129,825)
Fund Deficit at Beginning of Year	(78,861)	(78,861)	0
Prior Year Encumbrances	175,302	175,302	0
Fund Deficit at End of Year	\$16,301	(\$113,524)	(\$129,825)

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, 1999

SPECIAL REVENUE FUNDS

SHERIFF GRANTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$237,355	\$250,504	\$13,149
Charges for Services	0	4,126	4,126
All Other Revenues	<u>123,565</u>	<u>85,305</u>	<u>(38,260)</u>
Total Revenues	<u>360,920</u>	<u>339,935</u>	<u>(20,985)</u>
Expenditures:			
Public Safety:			
Personal Services	96,135	90,687	5,448
Contractual Services	8,010	4,742	3,268
Materials and Supplies	1,065	973	92
Other Expenditures	3,481	60	3,421
Capital Outlay	<u>217,356</u>	<u>195,325</u>	<u>22,031</u>
Total Expenditures	<u>326,047</u>	<u>291,787</u>	<u>34,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,873	48,148	13,275
Other Financing Sources (Uses):			
Operating Transfers In	3,562	3,562	0
Advances In	0	126,505	126,505
Advances Out	<u>0</u>	<u>(140,806)</u>	<u>(140,806)</u>
Total Other Financing Sources (Uses)	<u>3,562</u>	<u>(10,739)</u>	<u>(14,301)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	38,435	37,409	(1,026)
Fund Balance at Beginning of Year	33,027	33,027	0
Prior Year Encumbrances	<u>4,372</u>	<u>4,372</u>	<u>0</u>
Fund Balance at End of Year	<u>\$75,834</u>	<u>\$74,808</u>	<u>(\$1,026)</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, 1999

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$18,169	\$18,169
Total Revenues	0	18,169	18,169
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	40,000	0	40,000
Total Expenditures	40,000	0	40,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	18,169	58,169
Fund Balance at Beginning of Year	70,875	70,875	0
Fund Balance at End of Year	<u>\$30,875</u>	<u>\$89,044</u>	<u>\$58,169</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, 1999

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$10,000	\$8,495	(\$1,505)
Total Revenues	10,000	8,495	(1,505)
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	30,000	15,581	14,419
Total Expenditures	30,000	15,581	14,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(7,086)	12,914
Fund Balance at Beginning of Year	57,104	57,104	0
Fund Balance at End of Year	<u>\$37,104</u>	<u>\$50,018</u>	<u>\$12,914</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, 1999

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$5,000	\$0	(\$5,000)
Total Revenues	5,000	0	(5,000)
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	65,000	19,379	45,621
Total Expenditures	65,000	19,379	45,621
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(60,000)	(19,379)	40,621
Fund Balance at Beginning of Year	80,035	80,035	0
Fund Balance at End of Year	\$20,035	\$60,656	\$40,621

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, 1999

SPECIAL REVENUE FUNDS

COURT COMPUTERIZATION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$52,000	\$190,809	\$138,809
Total Revenues	<u>52,000</u>	<u>190,809</u>	<u>138,809</u>
<u>Expenditures:</u>			
Judicial:			
Contractual Services	82,682	24,062	58,620
Capital Outlay	<u>205,732</u>	<u>76,620</u>	<u>129,112</u>
Total Expenditures	<u>288,414</u>	<u>100,682</u>	<u>187,732</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(236,414)	90,127	326,541
Fund Balance at Beginning of Year	562,715	562,715	0
Prior Year Encumbrances	<u>1,232</u>	<u>1,232</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$327,533</u></u>	<u><u>\$654,074</u></u>	<u><u>\$326,541</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, 1999

SPECIAL REVENUE FUNDS

TASC GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$202,674	\$202,674	\$0
All Other Revenues	0	149	149
Total Revenues	202,674	202,823	149
<u>Expenditures:</u>			
<u>Public Safety:</u>			
Personal Services	147,425	142,256	5,169
Contractual Services	40,622	38,547	2,075
Materials and Supplies	4,453	3,784	669
Other Expenditures	30,729	26,122	4,607
Capital Outlay	16,212	16,002	210
Total Expenditures	239,441	226,711	12,730
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,767)	(23,888)	12,879
<u>Other Financing Sources (Uses):</u>			
Advances In	0	15,000	15,000
Total Other Financing Sources (Uses)	0	15,000	15,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,767)	(8,888)	27,879
Fund Balance at Beginning of Year	25,053	25,053	0
Prior Year Encumbrances	11,714	11,714	0
Fund Balance at End of Year	\$0	\$27,879	\$27,879

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, 1999

SPECIAL REVENUE FUNDS

MYRTLE VILLAGE DITCH IMPROVEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) 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, 1999

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$32,705	\$26,326	(\$6,379)
Charges for Services	4,180	224	(3,956)
All Other Revenues	0	88	88
Total Revenues	36,885	26,638	(10,247)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	51,234	48,133	3,101
Contractual Services	1,000	393	607
Materials and Supplies	1,600	758	842
Other Expenditures	5,361	424	4,937
Capital Outlay	30,501	16,976	13,525
Total Expenditures	89,696	66,684	23,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,811)	(40,046)	12,765
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	41,605	39,755	(1,850)
Total Other Financing Sources (Uses)	41,605	39,755	(1,850)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(11,206)	(291)	10,915
Fund Balance at Beginning of Year	11,826	11,826	0
Fund Balance at End of Year	\$620	\$11,535	\$10,915

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, 1999

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$7,896	\$7,896
Total Revenues	0	7,896	7,896
<u>Expenditures:</u>			
Public Safety:			
Personal Services	5,000	0	5,000
Capital Outlay	15,000	0	15,000
Total Expenditures	20,000	0	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	7,896	27,896
Fund Balance at Beginning of Year	44,987	44,987	0
Fund Balance at End of Year	\$24,987	\$52,883	\$27,896

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, 1999

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$85,000	\$62,400	(\$22,600)
All Other Revenues	0	45,386	45,386
Total Revenues	85,000	107,786	22,786
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	50,000	13,639	36,361
Total Human Services	50,000	13,639	36,361
Community and Economic Development:			
Other Expenditures	85,000	62,104	22,896
Total Community and Economic Development	85,000	62,104	22,896
Total Expenditures	135,000	75,743	59,257
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	32,043	82,043
Fund Balance at Beginning of Year	92,320	92,320	0
Fund Balance at End of Year	\$42,320	\$124,363	\$82,043

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1999

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$973,460	\$704,624	(\$268,836)
All Other Revenues	0	11,108	11,108
Total Revenues	973,460	715,732	(257,728)
<u>Expenditures:</u>			
Human Services:			
Contractual Services	962,475	962,475	0
Other Expenditures	3,824	3,824	0
Capital Outlay	235,757	234,057	1,700
Total Expenditures	1,202,056	1,200,356	1,700
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,596)	(484,624)	(256,028)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	192,200	190,693	(1,507)
Total Other Financing Sources (Uses)	192,200	190,693	(1,507)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(36,396)	(293,931)	(257,535)
Fund Balance at Beginning of Year	96,572	96,572	0
Fund Deficit at End of Year	\$60,176	(\$197,359)	(\$257,535)

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

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, 1999**

DEBT SERVICE FUNDS

	<u>Special Assessment Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$1,616,820	\$50,961	\$1,667,781
Receivables (net of allowances for doubtful accounts):			
Special Assessments	18,614,683	0	18,614,683
Restricted Assets:			
Cash with Fiscal Agent	11,856	0	11,856
Total Assets	<u>\$20,243,359</u>	<u>\$50,961</u>	<u>\$20,294,320</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$259	\$0	\$259
Matured Bonds and Interest Payable	11,856	0	11,856
Deferred Revenue	18,614,683	0	18,614,683
Total Liabilities	<u>18,626,798</u>	<u>0</u>	<u>18,626,798</u>
Fund Equity:			
Fund Balance:			
Reserved for Debt Service	1,616,561	50,961	1,667,522
Total Fund Equity	<u>1,616,561</u>	<u>50,961</u>	<u>1,667,522</u>
Total Liabilities and Fund Equity	<u>\$20,243,359</u>	<u>\$50,961</u>	<u>\$20,294,320</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

DEBT SERVICES FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
Revenues:					
Taxes	\$0	\$0	\$0	\$62,849	\$62,849
Intergovernmental Revenues	0	0	0	565,644	565,644
Charges for Services	0	0	114,364	0	114,364
Special Assessments	0	0	1,678,969	0	1,678,969
Total Revenues	0	0	1,793,333	628,493	2,421,826
Expenditures:					
Debt Service:					
Principal Retirement	25,000	50,000	911,000	195,000	1,181,000
Interest and Fiscal Charges	28,125	63,563	819,070	345,870	1,256,628
Total Expenditures	53,125	113,563	1,730,070	540,870	2,437,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,125)	(113,563)	63,263	87,623	(15,802)
Other Financing Sources (Uses):					
Operating Transfers In	53,125	113,563	11,341	0	178,029
Total Other Financing Sources (Uses)	53,125	113,563	11,341	0	178,029
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	74,604	87,623	162,227
Fund Balance (Deficit) at Beginning of Year	0	0	1,541,957	(36,662)	1,505,295
Fund Balance at End of Year	\$0	\$0	\$1,616,561	\$50,961	\$1,667,522

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, 1999

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	25,000	25,000	0
Interest and Fiscal Charges	28,125	28,125	0
Total Expenditures	53,125	53,125	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,125)	(53,125)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	53,125	53,125	0
Total Other Financing Sources (Uses)	53,125	53,125	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing 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, 1999

DEBT SERVICE FUNDS

COURT BUILDING CONSTRUCTION FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	63,563	63,563	0
Total Expenditures	113,563	113,563	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,563)	(113,563)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	113,563	113,563	0
Total Other Financing Sources (Uses)	113,563	113,563	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing 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, 1999

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$114,364	\$114,364
Investment Earnings	0	560	560
Special Assessments	1,500,000	1,678,969	178,969
Total Revenues	1,500,000	1,793,893	293,893
Expenditures:			
Debt Service:			
Principal Retirement	911,000	911,000	0
Interest and Fiscal Charges	819,742	819,281	461
Total Expenditures	1,730,742	1,730,281	461
Excess (Deficiency) of Revenues Over (Under) Expenditures	(230,742)	63,612	294,354
Other Financing Sources (Uses):			
Operating Transfers In	0	11,341	11,341
Total Other Financing Sources (Uses)	0	11,341	11,341
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(230,742)	74,953	305,695
Fund Balance at Beginning of Year	1,541,867	1,541,867	0
Fund Balance at End of Year	\$1,311,125	\$1,616,820	\$305,695

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, 1999

DEBT SERVICE FUNDS

TAX INCREMENT FINANCING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$57,000	\$62,849	\$5,849
Intergovernmental Revenues	525,000	565,644	40,644
Total Revenues	582,000	628,493	46,493
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	195,000	195,000	0
Interest and Fiscal Charges	345,870	345,870	0
Total Expenditures	540,870	540,870	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	41,130	87,623	46,493
<u>Other Financing Sources (Uses):</u>			
Advances In	36,662	0	(36,662)
Advances Out	0	(36,662)	(36,662)
Total Other Financing Sources (Uses)	36,662	(36,662)	(73,324)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	77,792	50,961	(26,831)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$77,792	\$50,961	(\$26,831)



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, 1999**

CAPITAL PROJECTS FUNDS

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
	<u> </u>	<u> </u>	<u> </u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$6,209,029	\$140,590	\$465,977
Receivables (net of allowances for doubtful accounts):			
Interest	0	0	1,357
Due from Other Funds	0	0	0
Intergovernmental Receivable	0	69,232	0
Restricted Assets:			
Cash with Fiscal Agent	0	0	0
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$6,209,029</u>	<u>\$209,822</u>	<u>\$467,334</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$0	\$2,190	\$65,100
Deferred Revenue	0	0	1,027
Interfund Loans Payable	0	342,100	1,580,685
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>0</u>	<u>344,290</u>	<u>1,646,812</u>
<u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Reserved for Encumbrances	4,905	219,070	576,774
Reserved for Restricted Assets	0	0	0
Unreserved	6,204,124	(353,538)	(1,756,252)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>6,209,029</u>	<u>(134,468)</u>	<u>(1,179,478)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$6,209,029</u>	<u>\$209,822</u>	<u>\$467,334</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

CAPITAL PROJECTS FUNDS

County Construction Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	Totals
\$18,637,196	\$500	\$27,588	\$25,480,880
0	0	0	1,357
43,469	0	0	43,469
0	0	0	69,232
0	0	587,195	587,195
<u>\$18,680,665</u>	<u>\$500</u>	<u>\$614,783</u>	<u>\$26,182,133</u>
\$1,144,630	\$500	\$0	\$1,212,420
0	0	0	1,027
108,004	126,004	0	2,156,793
<u>1,252,634</u>	<u>126,504</u>	<u>0</u>	<u>3,370,240</u>
10,813,300	19,457	0	11,633,506
0	0	587,195	587,195
6,614,731	(145,461)	27,588	10,591,192
<u>17,428,031</u>	<u>(126,004)</u>	<u>614,783</u>	<u>22,811,893</u>
<u>\$18,680,665</u>	<u>\$500</u>	<u>\$614,783</u>	<u>\$26,182,133</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

CAPITAL PROJECTS FUNDS

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
Revenues:			
Intergovernmental Revenues	\$180,250	\$69,232	\$547,229
Investment Earnings	0	0	11,831
All Other Revenues	0	0	0
Total Revenues	180,250	69,232	559,060
Expenditures:			
Capital Outlay	1,370,628	1,074,267	1,761,601
Debt Service:			
Interest and Fiscal Charges	0	0	0
Total Expenditures	1,370,628	1,074,267	1,761,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,190,378)	(1,005,035)	(1,202,541)
Other Financing Sources (Uses):			
Operating Transfers In	6,200,990	853,539	0
Operating Transfers Out	0	(11,341)	0
Total Other Financing Sources (Uses)	6,200,990	842,198	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	5,010,612	(162,837)	(1,202,541)
Fund Balance at Beginning of Year	1,198,417	28,369	23,063
Fund Balance (Deficit) at End of Year	\$6,209,029	(\$134,468)	(\$1,179,478)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1999

CAPITAL PROJECTS FUNDS

County Construction Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	Totals
\$107,532	\$0	\$0	\$904,243
0	0	27,331	39,162
43,469	0	0	43,469
151,001	0	27,331	986,874
4,776,902	140,944	0	9,124,342
0	0	910	910
4,776,902	140,944	910	9,125,252
(4,625,901)	(140,944)	26,421	(8,138,378)
1,325,381	14,940	0	8,394,850
0	0	0	(11,341)
1,325,381	14,940	0	8,383,509
(3,300,520)	(126,004)	26,421	245,131
20,728,551	0	588,362	22,566,762
<u>\$17,428,031</u>	<u>(\$126,004)</u>	<u>\$614,783</u>	<u>\$22,811,893</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, 1999

CAPITAL PROJECTS FUNDS

COUNTY ROAD PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$353,726	\$180,250	(\$173,476)
Total Revenues	353,726	180,250	(173,476)
<u>Expenditures:</u>			
Capital Outlay	1,595,059	1,375,533	219,526
Total Expenditures	1,595,059	1,375,533	219,526
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,241,333)	(1,195,283)	46,050
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	42,916	6,200,990	6,158,074
Total Other Financing Sources (Uses)	42,916	6,200,990	6,158,074
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,198,417)	5,005,707	6,204,124
Fund Deficit at Beginning of Year	(311,562)	(311,562)	0
Prior Year Encumbrances	1,509,979	1,509,979	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$6,204,124</u>	<u>\$6,204,124</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, 1999

CAPITAL PROJECTS FUNDS

WATER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$82,000	\$0	(\$82,000)
Total Revenues	82,000	0	(82,000)
<u>Expenditures:</u>			
Capital Outlay	1,995,172	1,306,572	688,600
Total Expenditures	1,995,172	1,306,572	688,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,913,172)	(1,306,572)	606,600
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	310,600	0	(310,600)
Proceeds of Bonds	320,570	0	(320,570)
Operating Transfers In	95,900	853,539	757,639
Operating Transfers Out	(11,341)	(11,341)	0
Construction Advances In	1,153,004	0	(1,153,004)
Advances In	940	342,100	341,160
Total Other Financing Sources (Uses)	1,869,673	1,184,298	(685,375)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(43,499)	(122,274)	(78,775)
Fund Balance at Beginning of Year	15,865	15,865	0
Prior Year Encumbrances	27,634	27,634	0
Fund Deficit at End of Year	\$0	(\$78,775)	(\$78,775)

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, 1999

CAPITAL PROJECTS FUNDS

SEWER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,030,235	\$547,229	(\$483,006)
Investment Earnings	0	11,653	11,653
Total Revenues	1,030,235	558,882	(471,353)
<u>Expenditures:</u>			
Capital Outlay	3,541,982	2,638,862	903,120
<u>Debt Service:</u>			
Interest and Fiscal Charges	24,000	0	24,000
Total Expenditures	3,565,982	2,638,862	927,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,535,747)	(2,079,980)	455,767
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	5,761,765	0	(5,761,765)
Proceeds of Bonds	411,056	0	(411,056)
Operating Transfers In	34,800	0	(34,800)
Construction Advances In	4,307,000	300,000	(4,007,000)
Advances In	0	1,235,000	1,235,000
Total Other Financing Sources (Uses)	10,514,621	1,535,000	(8,979,621)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	7,978,874	(544,980)	(8,523,854)
Fund Deficit at Beginning of Year	(2,259,783)	(2,259,783)	0
Prior Year Encumbrances	2,635,820	2,635,820	0
Fund Deficit at End of Year	<u>\$8,354,911</u>	<u>(\$168,943)</u>	<u>(\$8,523,854)</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, 1999

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,908,004	\$107,532	(\$1,800,472)
Total Revenues	1,908,004	107,532	(1,800,472)
<u>Expenditures:</u>			
Capital Outlay	24,951,101	15,895,245	9,055,856
Total Expenditures	24,951,101	15,895,245	9,055,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,043,097)	(15,787,713)	7,255,384
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In	1,802,760	1,325,381	(477,379)
Advances In	0	108,004	108,004
Total Other Financing Sources (Uses)	1,802,760	1,433,385	(369,375)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(21,240,337)	(14,354,328)	6,886,009
Fund Balance at Beginning of Year	19,366,880	19,366,880	0
Prior Year Encumbrances	1,977,291	1,977,291	0
Fund Balance at End of Year	<u>\$103,834</u>	<u>\$6,989,843</u>	<u>\$6,886,009</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, 1999

CAPITAL PROJECTS FUNDS

AIRPORT CONSTRUCTION FUND

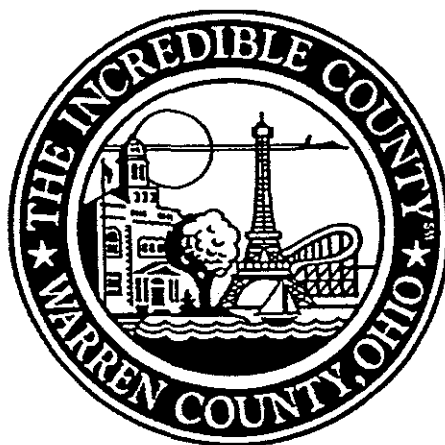
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$152,200	\$0	(\$152,200)
Total Revenues	152,200	0	(152,200)
<u>Expenditures:</u>			
Capital Outlay	149,401	149,401	0
Total Expenditures	149,401	149,401	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,799	(149,401)	(152,200)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	11,000	14,940	3,940
Advances In	0	126,004	126,004
Total Other Financing Sources (Uses)	11,000	140,944	129,944
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	13,799	(8,457)	(22,256)
Fund Deficit at Beginning of Year	(11,000)	(11,000)	0
Prior Year Encumbrances	11,000	11,000	0
Fund Deficit at End of Year	<u>\$13,799</u>	<u>(\$8,457)</u>	<u>(\$22,256)</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, 1999

CAPITAL PROJECTS FUNDS

PROJECT 21 ROAD CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$347	\$347
Total Revenues	0	347	347
<u>Expenditures:</u>			
Capital Outlay	221,607	221,607	0
Total Expenditures	221,607	221,607	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(221,607)	(221,260)	347
<u>Other Financing Sources (Uses):</u>			
Proceeds of State Loan 166	194,596	217,120	22,524
Total Other Financing Sources (Uses)	194,596	217,120	22,524
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(27,011)	(4,140)	22,871
Fund Deficit at Beginning of Year	(189,879)	(189,879)	0
Prior Year Encumbrances	221,607	221,607	0
Fund Balance at End of Year	<u>\$4,717</u>	<u>\$27,588</u>	<u>\$22,871</u>



ENTERPRISE FUNDS

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

Water Fund

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

Sewer Fund

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

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999

ENTERPRISE FUNDS

<u>Assets:</u>	Water Fund	Sewer Fund	Totals
Cash and Cash Equivalents	\$20,821,685	\$11,108,754	\$31,930,439
Receivables (net of allowances for doubtful accounts):			
Accounts	677,079	652,951	1,330,030
Interest	146,201	75,461	221,662
Due from Other Funds	0	3,578	3,578
Interfund Loans Receivable	402,100	1,520,685	1,922,785
Inventory of Supplies at Cost	280,849	22,891	303,740
Prepaid Items	3,766	3,766	7,532
Prepaid Water Contract	4,600,000	0	4,600,000
Deferred Loss on Early Retirement of Debt	631,321	0	631,321
Bond Issuance Costs	508,316	224,432	732,748
Restricted Assets:			
Cash and Cash Equivalents	0	161,895	161,895
Cash with Fiscal Agent	200,634	520,198	720,832
Property, Plant and Equipment	57,263,675	66,766,961	124,030,636
Less: Accumulated Depreciation	(12,738,517)	(14,951,382)	(27,689,899)
Net Fixed Assets	44,525,158	51,815,579	96,340,737
Construction in Progress	1,005,691	4,505,023	5,510,714
Total Assets	<u>\$73,802,800</u>	<u>\$70,615,213</u>	<u>\$144,418,013</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$151,322	\$189,746	\$341,068
Accrued Wages and Benefits Payable	42,320	35,085	77,405
Due to Other Funds	7,248	8,731	15,979
Intergovernmental Payables	63,814	132,794	196,608
Accrued Interest Payable	94,911	54,396	149,307
Compensated Absences Payable	218,052	123,733	341,785
Long-Term Contract Payable	4,158,811	0	4,158,811
Ohio Water Development Authority Loans Payable	0	2,450,145	2,450,145
Revenue Bonds Payable	21,380,633	10,596,812	31,977,445
Total Liabilities	<u>26,117,111</u>	<u>13,591,442</u>	<u>39,708,553</u>
Fund Equity:			
Contributed Capital	40,378,875	55,348,735	95,727,610
Retained Earnings:			
Reserved for Restricted Assets	200,634	682,093	882,727
Unreserved	7,106,180	992,943	8,099,123
Total Retained Earnings	<u>7,306,814</u>	<u>1,675,036</u>	<u>8,981,850</u>
Total Fund Equity	<u>47,685,689</u>	<u>57,023,771</u>	<u>104,709,460</u>
Total Liabilities and Fund Equity	<u>\$73,802,800</u>	<u>\$70,615,213</u>	<u>\$144,418,013</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$5,974,482	\$4,631,521	\$10,606,003
Tap in Fees	928,749	0	928,749
Other Operating Revenues	10,836	11,924	22,760
Total Operating Revenues	<u>6,914,067</u>	<u>4,643,445</u>	<u>11,557,512</u>
<u>Operating Expenses:</u>			
Personal Services	1,471,702	1,174,673	2,646,375
Materials and Supplies	954,354	307,367	1,261,721
Contractual Services	143,271	409,391	552,662
Utilities	888,595	1,153,419	2,042,014
Depreciation	1,391,002	1,694,020	3,085,022
Other Operating Expenses	37,090	36,357	73,447
Total Operating Expenses	<u>4,886,014</u>	<u>4,775,227</u>	<u>9,661,241</u>
Operating Income (Loss)	2,028,053	(131,782)	1,896,271
<u>Nonoperating Revenues (Expenses):</u>			
Investment Earnings	743,391	424,127	1,167,518
Interest and Fiscal Charges	(1,370,321)	(886,446)	(2,256,767)
Loss on Disposal of Fixed Assets	(91,236)	0	(91,236)
Total Nonoperating Revenues (Expenses)	<u>(718,166)</u>	<u>(462,319)</u>	<u>(1,180,485)</u>
Income (Loss) Before Operating Transfers	1,309,887	(594,101)	715,786
<u>Operating Transfers:</u>			
Operating Transfers Out	(853,539)	0	(853,539)
Total Operating Transfers	<u>(853,539)</u>	<u>0</u>	<u>(853,539)</u>
Net Income (Loss)	456,348	(594,101)	(137,753)
Add: Depreciation on Contributed Capital	174,145	586,548	760,693
Retained Earnings at Beginning of Year	6,676,321	1,682,589	8,358,910
Retained Earnings at End of Year	<u>\$7,306,814</u>	<u>\$1,675,036</u>	<u>\$8,981,850</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1999

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$7,113,092	\$4,791,661	\$11,904,753
Cash Payments for Goods and Services	(2,202,387)	(2,096,225)	(4,298,612)
Cash Payments to Employees	(1,425,972)	(1,161,020)	(2,586,992)
Net Cash Provided by Operating Activities	3,484,733	1,534,416	5,019,149
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfer Out	(853,539)	0	(853,539)
Advances Out	(402,100)	(1,475,000)	(1,877,100)
Net Cash Used for Noncapital Financing Activities	(1,255,639)	(1,475,000)	(2,730,639)
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	5,442,949	3,928,631	9,371,580
Acquisition and Construction of Assets	(1,064,936)	(1,413,316)	(2,478,252)
Principal Paid on Revenue Bonds	(735,000)	(425,000)	(1,160,000)
Principal Paid on Long Term Contracts	(268,557)	0	(268,557)
Principal Paid on Ohio Water Development Authority Bonds	0	(286,252)	(286,252)
Interest Paid on All Debt	(1,298,410)	(871,781)	(2,170,191)
Net Cash Provided by Capital and Related Financing Activities	2,076,046	932,282	3,008,328
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	648,828	376,820	1,025,648
Net Cash Provided by Investing Activities	648,828	376,820	1,025,648
Net Increase in Cash and Cash Equivalents	4,953,968	1,368,518	6,322,486
Cash and Cash Equivalents at Beginning of Year	16,068,351	10,422,329	26,490,680
Cash and Cash Equivalents at End of Year	\$21,022,319	\$11,790,847	\$32,813,166
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$20,821,685	\$11,108,754	\$31,930,439
Restricted Cash and Cash Equivalents	0	161,895	161,895
Restricted Cash with Fiscal Agent	200,634	520,198	720,832
Cash and Cash Equivalents at End of Year	\$21,022,319	\$11,790,847	\$32,813,166

(Continued)

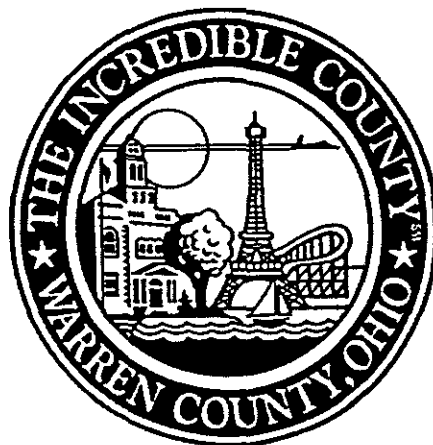
WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1999

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income (Loss)	\$2,028,053	(\$131,782)	\$1,896,271
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	1,391,002	1,694,020	3,085,022
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	177,318	(94,583)	82,735
Increase in Due from Other Funds	0	(3,578)	(3,578)
Decrease in Intergovernmental Receivable	0	1,372	1,372
Increase in Inventory	(128,181)	(19,299)	(147,480)
Increase in Prepaid Items	(316)	(316)	(632)
Increase (Decrease) in Accounts Payable	(61,311)	53,664	(7,647)
Increase in Accrued Wages and Benefits	9,289	4,896	14,185
Increase in Due to Other Funds	1,447	7,934	9,381
Increase in Intergovernmental Payables	21,772	2,194	23,966
Increase in Compensated Absences	45,660	19,894	65,554
Total Adjustments	1,456,680	1,666,198	3,122,878
Net Cash Provided by Operating Activities	\$3,484,733	\$1,534,416	\$5,019,149

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1999, the Water and Sewer Funds had outstanding liabilities of \$75,943 and \$90,546 respectively for certain capital assets. The Water Fund received \$448,283 and the Sewer Fund received \$1,970,276 of contributed capital assets from other funds. During 1999 the fair value of investments decreased by \$24,788 and \$13,311 in the Water and Sewer Funds, respectively.



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, 1999**

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
Assets:				
Cash and Cash Equivalents	\$194,691	\$334,915	\$24,708	\$1,524,641
Receivables (net of allowances for doubtful accounts):				
Accounts	0	0	0	12,256
Due from Other Funds	14,230	0	1,136	0
Intergovernmental Receivable	16,819	0	6,241	12,532
Inventory of Supplies at Cost	0	0	0	0
Property, Plant and Equipment	0	0	0	2,493
Less: Accumulated Depreciation	0	0	0	(1,176)
Net Fixed Assets	0	0	0	1,317
Total Assets	\$225,740	\$334,915	\$32,085	\$1,550,746
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$14,317	\$0	\$2,264	\$852,507
Accrued Wages and Benefits	0	32,478	0	1,006
Due to Other Funds	0	0	0	548
Intergovernmental Payables	0	16,446	0	681
Compensated Absences	0	66,615	0	2,567
Total Liabilities	14,317	115,539	2,264	857,309
Fund Equity				
Contributed Capital	11,084	0	0	0
Retained Earnings	200,339	219,376	29,821	693,437
Total Fund Equity	211,423	219,376	29,821	693,437
Total Liabilities and Fund Equity	\$225,740	\$334,915	\$32,085	\$1,550,746

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999**

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$877,656	\$38,245	\$2,994,856
5,759	0	18,015
0	16,896	32,262
5,448	4,055	45,095
0	12,276	12,276
0	0	2,493
0	0	(1,176)
<u>0</u>	<u>0</u>	<u>1,317</u>
<u>\$888,863</u>	<u>\$71,472</u>	<u>\$3,103,821</u>
\$131,015	\$17,083	\$1,017,186
0	0	33,484
0	0	548
0	0	17,127
0	0	69,182
<u>131,015</u>	<u>17,083</u>	<u>1,137,527</u>
0	0	11,084
<u>757,848</u>	<u>54,389</u>	<u>1,955,210</u>
<u>757,848</u>	<u>54,389</u>	<u>1,966,294</u>
<u>\$888,863</u>	<u>\$71,472</u>	<u>\$3,103,821</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<u>Operating Revenues:</u>				
Charges for Services	\$197,457	\$1,113,922	\$59,759	\$4,005,532
Other Operating Revenues	0	3,561	0	10,186
Total Operating Revenues	<u>197,457</u>	<u>1,117,483</u>	<u>59,759</u>	<u>4,015,718</u>
<u>Operating Expenses:</u>				
Personal Services	0	1,071,915	0	78,865
Materials and Supplies	0	0	50,757	757
Contractual Services	147,778	0	0	646,446
Depreciation	0	0	0	513
Health Insurance Claims	0	0	0	4,055,453
Other Operating Expenses	0	0	0	2,088
Total Operating Expenses	<u>147,778</u>	<u>1,071,915</u>	<u>50,757</u>	<u>4,784,122</u>
Operating Income (Loss)	49,679	45,568	9,002	(768,404)
<u>Nonoperating Revenues (Expenses):</u>				
Loss on Disposal of Fixed Assets	0	0	0	(1,875)
Total Nonoperating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,875)</u>
Income (Loss) Before Operating Transfers	49,679	45,568	9,002	(770,279)
<u>Operating Transfers:</u>				
Operating Transfers In	0	0	0	1,500,000
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500,000</u>
Net Income	49,679	45,568	9,002	729,721
Retained Earnings/Accumulated				
Decifit at Beginning of Year	150,660	173,808	20,819	(36,284)
Retained Earnings at End of Year	<u>\$200,339</u>	<u>\$219,376</u>	<u>\$29,821</u>	<u>\$693,437</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$828,186	\$191,159	\$6,396,015
0	0	13,747
<u>828,186</u>	<u>191,159</u>	<u>6,409,762</u>
0	0	1,150,780
0	182,646	234,160
186,494	0	980,718
0	0	513
559,162	0	4,614,615
0	0	2,088
<u>745,656</u>	<u>182,646</u>	<u>6,982,874</u>
82,530	8,513	(573,112)
0	0	(1,875)
<u>0</u>	<u>0</u>	<u>(1,875)</u>
82,530	8,513	(574,987)
0	0	1,500,000
<u>0</u>	<u>0</u>	<u>1,500,000</u>
82,530	8,513	925,013
675,318	45,876	1,030,197
<u>\$757,848</u>	<u>\$54,389</u>	<u>\$1,955,210</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1999

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$187,172	\$1,117,500
Cash Payments for Goods and Services	(138,112)	0
Cash Payments to Employees	0	(1,079,942)
Net Cash Provided (Used) by Operating Activities	49,060	37,558
<u>Cash Flows from Noncapital Financing Activities:</u>		
Transfers In	0	0
Net Cash Provided by Noncapital Financing Activities	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	49,060	37,558
Cash and Cash Equivalents at Beginning of Year	145,631	297,357
Cash and Cash Equivalents at End of Year	\$194,691	\$334,915
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$49,679	\$45,568
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	0	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	518	0
Increase in Due from Other Funds	(1,857)	0
(Increase) Decrease in Intergovernmental Receivables	(8,946)	0
Increase in Inventory	0	0
Increase (Decrease) in Accounts Payable	9,666	0
Increase (Decrease) in Accrued Wages and Benefits	0	5,500
Decrease in Due to Other Funds	0	0
Decrease in Intergovernmental Payables	0	(7,784)
Decrease in Compensated Absences	0	(5,726)
Total Adjustments	(619)	(8,010)
Net Cash Provided (Used) by Operating Activities	\$49,060	\$37,558

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1999

INTERNAL SERVICE FUNDS

Communications Rotary Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Totals
\$56,260	\$4,633,393	\$977,809	\$181,620	\$7,153,754
(49,419)	(5,698,086)	(1,013,331)	(175,327)	(7,074,275)
0	(82,038)	0	0	(1,161,980)
<u>6,841</u>	<u>(1,146,731)</u>	<u>(35,522)</u>	<u>6,293</u>	<u>(1,082,501)</u>
0	1,500,000	0	0	1,500,000
0	1,500,000	0	0	1,500,000
6,841	353,269	(35,522)	6,293	417,499
17,867	1,171,372	913,178	31,952	2,577,357
<u>\$24,708</u>	<u>\$1,524,641</u>	<u>\$877,656</u>	<u>\$38,245</u>	<u>\$2,994,856</u>
\$9,002	(\$768,404)	\$82,530	\$8,513	(\$573,112)
0	513	0	0	513
0	19,592	(5,759)	0	14,351
(562)	0	0	(6,819)	(9,238)
(2,937)	11,110	(5,448)	(2,720)	(8,941)
0	0	0	(5,157)	(5,157)
1,338	(405,470)	(106,845)	12,476	(488,835)
0	(1,347)	0	0	4,153
0	(899)	0	0	(899)
0	(1,473)	0	0	(9,257)
0	(353)	0	0	(6,079)
<u>(2,161)</u>	<u>(378,327)</u>	<u>(118,052)</u>	<u>(2,220)</u>	<u>(509,389)</u>
<u>\$6,841</u>	<u>(\$1,146,731)</u>	<u>(\$35,522)</u>	<u>\$6,293</u>	<u>(\$1,082,501)</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.

(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 Elections Commission
Court Ordered Sheriff Sales
Massie Wayne Capacity Fees
Warren County Board of MRDD
Non-Participant Rotary

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1999

FIDUCIARY FUNDS

	<i>Expendable Trust Fund</i>	<i>Nonexpendable Trust Fund</i>	<i>Agency Funds</i>	
	Unclaimed Monies Fund	Scheurer- Smith Trust Fund	Total All	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$304,579	\$41,688	\$8,216,482	\$8,562,749
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	102,551,241	102,551,241
Interest	0	323	0	323
<u>Restricted Assets:</u>				
Cash with Fiscal Agent	0	0	1,811,822	1,811,822
Total Assets	<u>\$304,579</u>	<u>\$42,011</u>	<u>\$112,579,545</u>	<u>\$112,926,135</u>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Intergovernmental Payables	\$21	\$0	\$105,864,243	\$105,864,264
Unapportioned Monies	0	0	3,978,059	3,978,059
Payroll Withholding	0	0	650,085	650,085
Deposits Held Due to Others	0	0	2,087,158	2,087,158
Total Liabilities	<u>21</u>	<u>0</u>	<u>112,579,545</u>	<u>112,579,566</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Unreserved	304,558	42,011	0	346,569
Total Fund Equity	<u>304,558</u>	<u>42,011</u>	<u>0</u>	<u>346,569</u>
Total Liabilities and Fund Equity	<u>\$304,579</u>	<u>\$42,011</u>	<u>\$112,579,545</u>	<u>\$112,926,135</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Employees Retirement</u>				
Assets				
Cash and Cash Equivalents	\$311,515	\$4,353,897	(\$4,320,166)	\$345,246
Total Assets	\$311,515	\$4,353,897	(\$4,320,166)	\$345,246
Liabilities				
Payroll Withholding	\$311,515	\$4,353,897	(\$4,320,166)	\$345,246
Total Liabilities	\$311,515	\$4,353,897	(\$4,320,166)	\$345,246
<u>Townships</u>				
Assets				
Cash and Cash Equivalents	\$0	\$18,836,499	(\$18,836,499)	\$0
Total Assets	\$0	\$18,836,499	(\$18,836,499)	\$0
Liabilities				
Unapportioned Monies	\$0	\$18,836,499	(\$18,836,499)	\$0
Total Liabilities	\$0	\$18,836,499	(\$18,836,499)	\$0
<u>Corporations</u>				
Assets				
Cash and Cash Equivalents	\$0	\$13,400,534	(\$13,400,534)	\$0
Total Assets	\$0	\$13,400,534	(\$13,400,534)	\$0
Liabilities				
Unapportioned Monies	\$0	\$13,400,534	(\$13,400,534)	\$0
Total Liabilities	\$0	\$13,400,534	(\$13,400,534)	\$0
<u>Undivided Water and Sewer Revenue</u>				
Assets				
Cash and Cash Equivalents	\$106,087	\$19,594,148	(\$19,650,016)	\$50,219
Total Assets	\$106,087	\$19,594,148	(\$19,650,016)	\$50,219
Liabilities				
Unapportioned Monies	\$106,087	\$19,594,148	(\$19,650,016)	\$50,219
Total Liabilities	\$106,087	\$19,594,148	(\$19,650,016)	\$50,219

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Payroll</u>				
Assets				
Cash and Cash Equivalents	\$281,296	\$33,237,902	(\$33,232,309)	\$286,889
Total Assets	\$281,296	\$33,237,902	(\$33,232,309)	\$286,889
Liabilities				
Payroll Withholding	\$281,296	\$33,237,902	(\$33,232,309)	\$286,889
Total Liabilities	\$281,296	\$33,237,902	(\$33,232,309)	\$286,889
<u>Schools</u>				
Assets				
Cash and Cash Equivalents	\$0	\$92,963,859	(\$92,963,859)	\$0
Total Assets	\$0	\$92,963,859	(\$92,963,859)	\$0
Liabilities				
Unapportioned Monies	\$0	\$92,963,859	(\$92,963,859)	\$0
Total Liabilities	\$0	\$92,963,859	(\$92,963,859)	\$0
<u>Undivided General Tax</u>				
Assets				
Cash and Cash Equivalents	\$2,535,943	\$104,823,756	(\$105,629,758)	\$1,729,941
Taxes Receivable	93,070,555	102,551,241	(93,070,555)	102,551,241
Total Assets	\$95,606,498	\$207,374,997	(\$198,700,313)	\$104,281,182
Liabilities				
Intergovernmental Payables	\$93,070,555	\$102,551,241	(\$93,070,555)	\$102,551,241
Unapportioned Monies	2,535,943	104,823,756	(105,629,758)	1,729,941
Total Liabilities	\$95,606,498	\$207,374,997	(\$198,700,313)	\$104,281,182
<u>Tangible Personal Tax</u>				
Assets				
Cash and Cash Equivalents	\$160,210	\$24,248,520	(\$23,959,195)	\$449,535
Total Assets	\$160,210	\$24,248,520	(\$23,959,195)	\$449,535
Liabilities				
Unapportioned Monies	\$160,210	\$24,248,520	(\$23,959,195)	\$449,535
Total Liabilities	\$160,210	\$24,248,520	(\$23,959,195)	\$449,535

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Local Government</u>				
Assets				
Cash and Cash Equivalents	\$0	\$6,572,517	(\$6,572,517)	\$0
Total Assets	\$0	\$6,572,517	(\$6,572,517)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,572,517	(\$6,572,517)	\$0
Total Liabilities	\$0	\$6,572,517	(\$6,572,517)	\$0
<u>Special Districts</u>				
Assets				
Cash and Cash Equivalents	\$0	\$605,305	(\$605,305)	\$0
Total Assets	\$0	\$605,305	(\$605,305)	\$0
Liabilities				
Unapportioned Monies	\$0	\$605,305	(\$605,305)	\$0
Total Liabilities	\$0	\$605,305	(\$605,305)	\$0
<u>Cigarette Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,929	(\$5,915)	\$14
Total Assets	\$0	\$5,929	(\$5,915)	\$14
Liabilities				
Unapportioned Monies	\$0	\$5,929	(\$5,915)	\$14
Total Liabilities	\$0	\$5,929	(\$5,915)	\$14
<u>Gasoline Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,943,699	(\$1,943,699)	\$0
Total Assets	\$0	\$1,943,699	(\$1,943,699)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,943,699	(\$1,943,699)	\$0
Total Liabilities	\$0	\$1,943,699	(\$1,943,699)	\$0

(Continued)

WARREN COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Local Government Revenue Assistance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,189,809	(\$1,189,809)	\$0
Total Assets	\$0	\$1,189,809	(\$1,189,809)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,189,809	(\$1,189,809)	\$0
Total Liabilities	\$0	\$1,189,809	(\$1,189,809)	\$0
<u>Motor Vehicle License</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,244,461	(\$5,244,461)	\$0
Total Assets	\$0	\$5,244,461	(\$5,244,461)	\$0
Liabilities				
Unapportioned Monies	\$0	\$5,244,461	(\$5,244,461)	\$0
Total Liabilities	\$0	\$5,244,461	(\$5,244,461)	\$0
<u>County Lodging Tax</u>				
Assets				
Cash and Cash Equivalents	\$33,009	\$721,614	(\$708,114)	\$46,509
Total Assets	\$33,009	\$721,614	(\$708,114)	\$46,509
Liabilities				
Unapportioned Monies	\$33,009	\$721,614	(\$708,114)	\$46,509
Total Liabilities	\$33,009	\$721,614	(\$708,114)	\$46,509
<u>Real Estate Advance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$8,142	\$0	\$8,142
Total Assets	\$0	\$8,142	\$0	\$8,142
Liabilities				
Unapportioned Monies	\$0	\$8,142	\$0	\$8,142
Total Liabilities	\$0	\$8,142	\$0	\$8,142

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Law Library</u>				
Assets				
Cash and Cash Equivalents	\$0	\$314,241	(\$314,241)	\$0
Total Assets	\$0	\$314,241	(\$314,241)	\$0
Liabilities				
Unapportioned Monies	\$0	\$314,241	(\$314,241)	\$0
Total Liabilities	\$0	\$314,241	(\$314,241)	\$0
<u>Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$22,886	\$183,616	(\$167,895)	\$38,607
Total Assets	\$22,886	\$183,616	(\$167,895)	\$38,607
Liabilities				
Unapportioned Monies	\$22,886	\$183,616	(\$167,895)	\$38,607
Total Liabilities	\$22,886	\$183,616	(\$167,895)	\$38,607
<u>Life Insurance</u>				
Assets				
Cash and Cash Equivalents	\$9,928	\$80,352	(\$72,330)	\$17,950
Total Assets	\$9,928	\$80,352	(\$72,330)	\$17,950
Liabilities				
Payroll Withholding	\$9,928	\$80,352	(\$72,330)	\$17,950
Total Liabilities	\$9,928	\$80,352	(\$72,330)	\$17,950
<u>Libraries</u>				
Assets				
Cash and Cash Equivalents	\$0	\$4,578,226	(\$4,578,226)	\$0
Total Assets	\$0	\$4,578,226	(\$4,578,226)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,578,226	(\$4,578,226)	\$0
Total Liabilities	\$0	\$4,578,226	(\$4,578,226)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>State</u>				
Assets				
Cash and Cash Equivalents	\$1,692	\$3,855,916	(\$3,856,780)	\$828
Total Assets	\$1,692	\$3,855,916	(\$3,856,780)	\$828
Liabilities				
Unapportioned Monies	\$1,692	\$3,855,916	(\$3,856,780)	\$828
Total Liabilities	\$1,692	\$3,855,916	(\$3,856,780)	\$828
<u>Miami Conservancy District</u>				
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
<u>Advance Estate Tax</u>				
Assets				
Cash and Cash Equivalents	\$1,164,273	\$10,757,429	(\$11,118,006)	\$803,696
Total Assets	\$1,164,273	\$10,757,429	(\$11,118,006)	\$803,696
Liabilities				
Unapportioned Monies	\$1,164,273	\$10,757,429	(\$11,118,006)	\$803,696
Total Liabilities	\$1,164,273	\$10,757,429	(\$11,118,006)	\$803,696
<u>Undivided Interest</u>				
Assets				
Cash and Cash Equivalents	\$802,243	\$5,529,024	(\$5,917,906)	\$413,361
Total Assets	\$802,243	\$5,529,024	(\$5,917,906)	\$413,361
Liabilities				
Unapportioned Monies	\$802,243	\$5,529,024	(\$5,917,906)	\$413,361
Total Liabilities	\$802,243	\$5,529,024	(\$5,917,906)	\$413,361

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Ohio Elections Commission</u>				
Assets				
Cash and Cash Equivalents	\$10	\$3,595	(\$3,510)	\$95
Total Assets	\$10	\$3,595	(\$3,510)	\$95
Liabilities				
Deposits Held Due to Others	\$10	\$3,595	(\$3,510)	\$95
Total Liabilities	\$10	\$3,595	(\$3,510)	\$95
<u>Escrow Rotary</u>				
Assets				
Cash and Cash Equivalents	\$232,382	\$240,223	(\$144,218)	\$328,387
Total Assets	\$232,382	\$240,223	(\$144,218)	\$328,387
Liabilities				
Unapportioned Monies	\$232,382	\$240,223	(\$144,218)	\$328,387
Total Liabilities	\$232,382	\$240,223	(\$144,218)	\$328,387
<u>Undivided Income Tax - Real Property</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,043,916	(\$1,043,916)	\$0
Total Assets	\$0	\$1,043,916	(\$1,043,916)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,043,916	(\$1,043,916)	\$0
Total Liabilities	\$0	\$1,043,916	(\$1,043,916)	\$0
<u>Ohio Public Works - Township Projects</u>				
Assets				
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Total Assets	\$0	\$0	\$0	\$0
Liabilities				
Deposits Held Due to Others	\$0			\$0
Total Liabilities	\$0	\$0	\$0	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Notary Public</u>				
Assets				
Cash and Cash Equivalents	\$12,327	\$9,836	(\$8,077)	\$14,086
Total Assets	\$12,327	\$9,836	(\$8,077)	\$14,086
Liabilities				
Deposits Held Due to Others	\$12,327	\$9,836	(\$8,077)	\$14,086
Total Liabilities	\$12,327	\$9,836	(\$8,077)	\$14,086
<u>Zoning Board</u>				
Assets				
Cash and Cash Equivalents	\$174,762	\$141,260	(\$122,700)	\$193,322
Total Assets	\$174,762	\$141,260	(\$122,700)	\$193,322
Liabilities				
Deposits Held Due to Others	\$174,762	\$141,260	(\$122,700)	\$193,322
Total Liabilities	\$174,762	\$141,260	(\$122,700)	\$193,322
<u>Clerk of Courts</u>				
Assets				
Cash with Fiscal Agent	\$726,677	\$19,736,765	(\$19,184,966)	\$1,278,476
Total Assets	\$726,677	\$19,736,765	(\$19,184,966)	\$1,278,476
Liabilities				
Deposits Held Due to Others	\$726,677	\$19,736,765	(\$19,184,966)	\$1,278,476
Total Liabilities	\$726,677	\$19,736,765	(\$19,184,966)	\$1,278,476
<u>Common Pleas Court - Probate Court</u>				
Assets				
Cash with Fiscal Agent	\$11,673	\$150,425	(\$148,177)	\$13,921
Total Assets	\$11,673	\$150,425	(\$148,177)	\$13,921
Liabilities				
Deposits Held Due to Others	\$11,673	\$150,425	(\$148,177)	\$13,921
Total Liabilities	\$11,673	\$150,425	(\$148,177)	\$13,921

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Child Support Enforcement Agency</u>				
Assets				
Cash with Fiscal Agent	\$167,778	\$27,113,929	(\$27,128,621)	\$153,086
Total Assets	\$167,778	\$27,113,929	(\$27,128,621)	\$153,086
Liabilities				
Deposits Held Due to Others	\$167,778	\$27,113,929	(\$27,128,621)	\$153,086
Total Liabilities	\$167,778	\$27,113,929	(\$27,128,621)	\$153,086
<u>County Court</u>				
Assets				
Cash with Fiscal Agent	\$214,310	\$1,353,562	(\$1,245,351)	\$322,521
Total Assets	\$214,310	\$1,353,562	(\$1,245,351)	\$322,521
Liabilities				
Deposits Held Due to Others	\$214,310	\$1,353,562	(\$1,245,351)	\$322,521
Total Liabilities	\$214,310	\$1,353,562	(\$1,245,351)	\$322,521
<u>Water Department</u>				
Assets				
Cash with Fiscal Agent	\$800	\$200	\$0	\$1,000
Total Assets	\$800	\$200	\$0	\$1,000
Liabilities				
Deposits Held Due to Others	\$800	\$200	\$0	\$1,000
Total Liabilities	\$800	\$200	\$0	\$1,000
<u>Juvenile Court</u>				
Assets				
Cash with Fiscal Agent	\$2,900	\$224,597	(\$225,063)	\$2,434
Total Assets	\$2,900	\$224,597	(\$225,063)	\$2,434
Liabilities				
Deposits Held Due to Others	\$2,900	\$224,597	(\$225,063)	\$2,434
Total Liabilities	\$2,900	\$224,597	(\$225,063)	\$2,434

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Prosecuting Attorney</u>				
Assets				
Cash with Fiscal Agent	\$10,740	\$46,512	(\$46,737)	\$10,515
Total Assets	\$10,740	\$46,512	(\$46,737)	\$10,515
Liabilities				
Deposits Held Due to Others	\$10,740	\$46,512	(\$46,737)	\$10,515
Total Liabilities	\$10,740	\$46,512	(\$46,737)	\$10,515
<u>Sheriff</u>				
Assets				
Cash with Fiscal Agent	\$21,904	\$368,654	(\$367,564)	\$22,994
Total Assets	\$21,904	\$368,654	(\$367,564)	\$22,994
Liabilities				
Deposits Held Due to Others	\$21,904	\$368,654	(\$367,564)	\$22,994
Total Liabilities	\$21,904	\$368,654	(\$367,564)	\$22,994
<u>Children's Services</u>				
Assets				
Cash with Fiscal Agent	\$397	\$420	(\$654)	\$163
Total Assets	\$397	\$420	(\$654)	\$163
Liabilities				
Deposits Held Due to Others	\$397	\$420	(\$654)	\$163
Total Liabilities	\$397	\$420	(\$654)	\$163
<u>Engineer</u>				
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

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Mary Haven</u>				
Assets				
Cash with Fiscal Agent	\$1,253	\$1,526	(\$1,295)	\$1,484
Total Assets	\$1,253	\$1,526	(\$1,295)	\$1,484
Liabilities				
Deposits Held Due to Others	\$1,253	\$1,526	(\$1,295)	\$1,484
Total Liabilities	\$1,253	\$1,526	(\$1,295)	\$1,484
<u>Building Inspection</u>				
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
<u>Tax Maps</u>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
<u>Microfilm</u>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Board of Elections</u>				
Assets				
Cash with Fiscal Agent	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
<u>Drug Task Force</u>				
Assets				
Cash and Cash Equivalents	\$85,439	\$78,831	(\$72,636)	\$91,634
Total Assets	\$85,439	\$78,831	(\$72,636)	\$91,634
Liabilities				
Intergovernmental Payables	\$85,439	\$78,831	(\$72,636)	\$91,634
Total Liabilities	\$85,439	\$78,831	(\$72,636)	\$91,634
<u>Refundable Deposits</u>				
Assets				
Cash and Cash Equivalents	\$56,771	\$34,765	(\$29,073)	\$62,463
Total Assets	\$56,771	\$34,765	(\$29,073)	\$62,463
Liabilities				
Deposits Held Due to Others	\$56,771	\$34,765	(\$29,073)	\$62,463
Total Liabilities	\$56,771	\$34,765	(\$29,073)	\$62,463
<u>Non-Entity Holdings</u>				
Assets				
Cash and Cash Equivalents	\$4,193,298	\$13,573,200	(\$14,545,130)	\$3,221,368
Total Assets	\$4,193,298	\$13,573,200	(\$14,545,130)	\$3,221,368
Liabilities				
Intergovernmental Payables	\$4,193,298	\$13,573,200	(\$14,545,130)	\$3,221,368
Total Liabilities	\$4,193,298	\$13,573,200	(\$14,545,130)	\$3,221,368

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Treasurer</u>				
Assets				
Cash with Fiscal Agent	\$0	\$187,026	(\$182,443)	\$4,583
Total Assets	\$0	\$187,026	(\$182,443)	\$4,583
Liabilities				
Deposits Held Due to Others	\$0	\$187,026	(\$182,443)	\$4,583
Total Liabilities	\$0	\$187,026	(\$182,443)	\$4,583
<u>Real Estate</u>				
Assets				
Cash with Fiscal Agent	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
<u>Court Ordered Sheriff Sales</u>				
Assets				
Cash and Cash Equivalents	\$186,261	\$2,369,562	(\$2,465,054)	\$90,769
Total Assets	\$186,261	\$2,369,562	(\$2,465,054)	\$90,769
Liabilities				
Unapportioned Monies	\$186,261	\$2,369,562	(\$2,465,054)	\$90,769
Total Liabilities	\$186,261	\$2,369,562	(\$2,465,054)	\$90,769
<u>Massie Wayne Capacity Fees</u>				
Assets				
Cash and Cash Equivalents	\$22,000	\$35,125	(\$57,125)	\$0
Total Assets	\$22,000	\$35,125	(\$57,125)	\$0
Liabilities				
Intergovernmental Payables	\$22,000	\$35,125	(\$57,125)	\$0
Total Liabilities	\$22,000	\$35,125	(\$57,125)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Balance December 31, 1998	Additions	Deductions	Balance December 31, 1999
<u>Warren County Board of MRDD</u>				
Assets				
Cash with Fiscal Agent	\$430	\$0	\$0	\$430
Total Assets	\$430	\$0	\$0	\$430
Liabilities				
Deposits Held Due to Others	\$430	\$0	\$0	\$430
Total Liabilities	\$430	\$0	\$0	\$430
<u>Non-Participant Rotary</u>				
Assets				
Cash and Cash Equivalents	\$0	\$109,926	(\$104,556)	\$5,370
Total Assets	\$0	\$109,926	(\$104,556)	\$5,370
Liabilities				
Deposits Held Due to Others	\$0	\$109,926	(\$104,556)	\$5,370
Total Liabilities	\$0	\$109,926	(\$104,556)	\$5,370
<u>Total - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$10,410,383	\$370,689,634	(\$372,883,535)	\$8,216,482
Taxes Receivable	93,070,555	102,551,241	(93,070,555)	102,551,241
Restricted Assets:				
Cash with Fiscal Agent	1,159,077	49,183,616	(48,530,871)	1,811,822
Total Assets	\$104,640,015	\$522,424,491	(\$514,484,961)	\$112,579,545
Liabilities				
Intergovernmental Payables	\$97,371,292	\$116,238,397	(\$107,745,446)	\$105,864,243
Unapportioned Monies	5,263,037	319,030,945	(320,315,923)	3,978,059
Payroll Withholding	602,739	37,672,151	(37,624,805)	650,085
Deposits Held Due to Others	1,402,947	49,482,998	(48,798,787)	2,087,158
Total Liabilities	\$104,640,015	\$522,424,491	(\$514,484,961)	\$112,579,545

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, 1999

General Fixed Assets:

Land and Land Improvements	\$1,802,263
Buildings, Structures and Improvements	24,316,678
Furniture, Fixtures and Equipment	15,947,650
Construction in Progress	8,546,616
	<hr/>
Total General Fixed Assets	<u>\$50,613,207</u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$5,369,777
General Fund	11,399,604
Special Revenue Funds	7,151,481
Capital Project Funds	26,688,031
Donations	4,314
	<hr/>
Total Investment	<u>\$50,613,207</u>

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1999

Function and Category	Land and Land Improvements	Buildings/ Structures and Improvements	Furniture, Fixtures and Equipment	Total
Legislative and Executive	\$1,663,063	\$22,313,609	\$3,951,084	\$27,927,756
Judicial	0	0	601,724	601,724
Public Safety	60,000	1,724,250	5,321,477	7,105,727
Public Works	0	0	2,974,190	2,974,190
Health	0	0	158,275	158,275
Human Services	79,200	278,819	2,936,914	3,294,933
Community and Economic Development	0	0	3,986	3,986
	<u>\$1,802,263</u>	<u>\$24,316,678</u>	<u>\$15,947,650</u>	<u>42,066,591</u>
Construction in Progress				<u>8,546,616</u>
				<u>\$50,613,207</u>

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1999

Function	December 31, 1998	Prior Period Adjustment	Transfers	Additions	Deletions	December 31, 1999
Legislative and Executive	\$26,088,969	\$0	\$9,368	\$1,939,086	(\$109,667)	\$27,927,756
Judicial	461,721	0	18,486	141,892	(20,375)	601,724
Public Safety	6,782,120	0	(3,672)	437,928	(110,649)	7,105,727
Public Works	2,750,721	0	0	334,473	(111,004)	2,974,190
Health	145,763	0	2,847	9,665	0	158,275
Human Services	2,584,493	0	(27,029)	980,802	(243,333)	3,294,933
Community and Economic Development	3,986	0	0	0	0	3,986
Total General Fixed Assets	<u>38,817,773</u>	<u>0</u>	<u>0</u>	<u>3,843,846</u>	<u>(595,028)</u>	<u>42,066,591</u>
Construction in Progress	4,029,694	7,731	0	4,671,298	(162,107)	8,546,616
	<u>\$42,847,467</u>	<u>\$7,731</u>	<u>\$0</u>	<u>\$8,515,144</u>	<u>(\$757,135)</u>	<u>\$50,613,207</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
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
1998	16,171,983	9,844,353	6,215,777	729,713	20,522,603	982,644	0	5,307,122	2,431,876	62,206,071
1999	17,833,782	11,385,644	7,087,106	789,203	22,693,350	720,884	0	9,124,342	2,454,895	72,089,206

(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	Inter-Governmental		Charges for Services	Licenses and Permits		Earnings on Investments	Special Assessments	Fines and Forfeitures	Other Revenue	Total
	Taxes	Revenue		Revenue	Revenue					
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	
1998	28,194,987	22,890,370	7,755,134	19,839	4,515,496	2,359,414	605,723	1,700,707	68,041,670	
1999	30,761,098	24,597,622	7,364,474	18,903	4,840,779	1,678,969	557,246	1,617,288	71,436,379	

(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			
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%
1998 (2)	9,714,396	9,592,472	98.74%	227,857	9,820,329	101.09%
1999 (2) (3)	9,642,984	9,533,848	98.87%	254,497	9,788,345	101.51%

(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.

(3) County reduced millage by 0.25.

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	
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%
1998	2,159,880,840	6,171,088,114	181,185,325	205,892,415	261,131,177	1,044,524,708	2,602,197,342	7,421,505,237	35.06%
1999	2,318,945,940	6,625,559,830	184,842,000	210,047,727	296,287,893	1,185,151,572	2,800,075,833	8,020,759,129	34.91%

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	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
COUNTY ENTITY:											
General Fund	2.60	2.60	2.60	2.60	2.60	2.60	2.57	1.00	1.00	0.75	
Board of Mental Retardation	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Total County Entity	4.60	6.60	6.60	6.60	6.60	6.60	6.57	5.00	5.00	4.75	
OTHER ENTITIES:											
Warren County Combined											
Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Total County Levy	5.10	7.10	7.10	7.10	7.10	7.10	7.07	5.50	5.50	5.25	
SPECIAL DISTRICTS:											
Warren/Clinton Community	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Mental Health											
Franklin Carlisle Joint	0.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	
Emergency Medical Service											
SCHOOL DISTRICTS:											
Springboro	45.20	46.55	46.20	45.70	45.20	44.71	53.10	53.00	51.71	51.70	
Lebanon	40.60	40.90	40.90	45.12	44.62	51.13	51.13	51.13	51.13	51.03	
Wayne	43.65	43.35	44.70	44.26	44.15	47.90	53.50	53.16	51.00	50.75	
Miamisburg	38.95	38.95	38.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Mason	48.50	48.20	48.40	51.07	51.00	50.78	53.26	62.36	61.95	61.95	
Kings	40.80	41.30	45.45	45.20	50.30	53.48	53.48	53.13	52.48	52.48	
Princeton	34.74	34.74	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24	
Franklin	44.55	44.55	44.55	44.55	44.55	44.28	50.08	50.08	49.83	49.83	
Middletown	35.33	33.43	33.43	33.23	32.88	32.88	38.20	37.03	36.63	36.56	
Carlisle	42.70	42.70	42.70	42.70	42.70	42.71	42.71	42.71	43.71	50.52	
Little Miami	38.49	38.54	38.54	45.44	44.99	43.65	43.40	43.15	48.36	47.59	
Loveland	52.06	51.46	57.54	57.46	56.69	56.13	55.44	60.14	59.58	64.21	
Goshen	30.00	30.00	30.40	30.40	30.40	30.40	30.40	30.40	26.40	26.40	
Blanchester	35.20	35.20	35.00	34.40	34.15	33.90	33.80	33.45	33.45	33.45	
Clinton Massie	35.80	35.50	34.60	34.50	32.70	32.55	32.50	31.80	31.80	31.80	
Sugarcreek	51.20	50.80	50.60	58.50	63.20	63.50	64.30	63.35	63.35	64.70	
Xenia	37.7	36.30	36.40	41.10	41.10	40.80	40.40	39.50	39.30	39.10	

(Continued)

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

Levy Year Collection Year	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	
JOINT VOCATIONAL SCHOOL DISTRICTS:											
Warren County	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Great Oaks	2.70	2.70	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	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Greene County	3.70	3.70	3.70	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Butler County											1.93
TOWNSHIPS:											
Clearcreek	11.60	11.60	11.60	11.60	11.60	11.62	11.62	11.62	11.62	11.62	11.62
Deerfield	8.30	8.05	8.05	8.05	7.05	7.05	5.80	4.30	4.80	4.80	9.75
Franklin	3.60	3.60	3.60	3.60	3.60	3.62	3.62	3.62	3.62	3.62	3.62
Hamilton	7.80	8.30	8.30	8.30	8.30	8.30	8.30	10.30	10.30	10.30	10.30
Harlan	7.60	7.60	7.60	9.20	8.20	8.22	8.22	7.22	7.22	7.22	7.22
Massie	7.00	9.00	9.00	8.00	8.00	8.03	8.03	8.03	8.03	8.03	8.03
Salem	5.80	5.70	5.70	5.70	5.70	4.72	4.72	6.72	6.72	6.72	6.72
Turtlecreek	5.60	5.60	5.60	5.60	5.60	5.62	5.62	5.62	5.62	5.62	5.62
Union	5.70	5.20	5.20	6.20	6.20	6.20	5.20	5.20	5.20	5.20	6.20
Washington	3.86	3.76	3.76	3.76	3.76	4.78	4.78	4.78	4.78	4.78	4.78
Wayne	5.45	5.25	7.95	5.25	7.05	7.07	7.07	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:	1989		1990		1991		1992		1993		1994		1995		1996		1997		1998		1999	
	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year
Springboro	1.10	1990	1.10	1991	1.10	1992	1.10	1993	1.10	1994	1.10	1995	1.11	1996	1.11	1997	1.11	1998	1.11	1999	1.11	2000
Mason	2.10	1990	1.90	1991	1.90	1992	1.90	1993	1.90	1994	1.89	1995	1.89	1996	1.89	1997	1.87	1998	1.87	1999	1.87	2000
Carlisle	3.80	1990	3.80	1991	3.80	1992	2.90	1993	2.90	1994	2.92	1995	2.92	1996	2.92	1997	2.92	1998	2.92	1999	2.92	2000
Franklin	2.86	1990	2.86	1991	2.85	1992	2.85	1993	2.85	1994	2.85	1995	2.82	1996	2.82	1997	2.80	1998	2.80	1999	2.81	2000
Middletown	5.40	1990	5.28	1991	5.28	1992	5.18	1993	5.18	1994	5.16	1995	5.03	1996	4.96	1997	4.96	1998	4.96	1999	5.01	2000
Loveland	7.61	1990	8.61	1991	9.41	1992	9.41	1993	9.69	1994	9.72	1995	9.72	1996	9.72	1997	9.72	1998	9.72	1999	9.72	2000
Maineville	4.80	1990	4.70	1991	6.70	1992	6.70	1993	6.70	1994	6.72	1995	6.72	1996	6.72	1997	6.72	1998	6.72	1999	6.72	2000
Butler	1.80	1990	1.70	1991	1.70	1992	1.70	1993	1.70	1994	1.71	1995	1.71	1996	1.71	1997	1.71	1998	1.71	1999	1.71	2000
Pleasant Plain	1.90	1990	1.90	1991	1.80	1992	1.80	1993	1.80	1994	1.82	1995	1.82	1996	1.82	1997	1.82	1998	1.82	1999	1.82	2000
Blanchester	5.10	1990	5.40	1991	5.40	1992	5.40	1993	5.40	1994	5.40	1995	6.30	1996	6.30	1997	6.30	1998	6.30	1999	6.30	2000
Harveysburg	7.30	1990	7.30	1991	9.30	1992	9.30	1993	9.30	1994	9.30	1995	8.32	1996	8.32	1997	8.32	1998	8.32	1999	8.32	2000
Morrow	9.60	1990	9.50	1991	9.50	1992	9.50	1993	9.50	1994	9.50	1995	7.51	1996	7.51	1997	7.51	1998	7.51	1999	7.51	2000
Monroe	10.24	1990	9.05	1991	9.05	1992	9.05	1993	8.49	1994	8.51	1995	8.51	1996	8.51	1997	8.51	1998	8.51	1999	8.51	2000
Lebanon	7.35	1990	7.05	1991	6.95	1992	6.80	1993	6.70	1994	6.62	1995	6.62	1996	6.62	1997	6.32	1998	6.32	1999	6.32	2000
South Lebanon	1.40	1990	1.20	1991	1.20	1992	1.20	1993	1.20	1994	1.20	1995	1.20	1996	1.20	1997	1.20	1998	1.20	1999	1.20	2000
Conwin	2.30	1990	2.30	1991	2.30	1992	2.30	1993	2.30	1994	2.30	1995	2.32	1996	2.32	1997	2.32	1998	2.32	1999	2.32	2000
Waynesville	12.30	1990	12.30	1991	12.30	1992	12.30	1993	12.30	1994	12.30	1995	9.82	1996	9.82	1997	9.82	1998	9.82	1999	9.82	2000

Source: Warren County Auditor's Office

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

Levy Year/ Collection Year	Current Assessments		Current Assessment		Delinquent Assessments		Total Collections		Accumulated Delinquencies
	Assessments Levied	Current Assessments Collected	Collected as a Percent of Current Assessments Levied	Total Assessments Collected	Delinquent Assessments Collected	Total Assessments Collected	as a Percent of Current Assessments Levied	Current Assessments Collected	
1989/1990	\$510,947	\$463,635	90.74%	\$505,034	\$41,399	\$505,034	98.84%	8.20%	\$69,226
1990/1991	536,238	458,524	85.51%	506,659	48,135	506,659	94.48%	9.50%	109,822
1991/1992	823,056	777,230	94.43%	869,243	92,013	869,243	105.61%	10.59%	71,672
1992/1993	1,187,778	1,122,127	94.47%	1,175,297	53,170	1,175,297	98.95%	4.52%	92,149
1993/1994	1,203,695	1,152,913	95.78%	1,201,377	48,464	1,201,377	99.81%	4.03%	107,824
1994/1995	1,330,836	1,279,381	96.13%	1,337,527	58,146	1,337,527	100.50%	4.35%	118,153
1995/1996	1,304,512	1,262,075	96.75%	1,364,057	101,982	1,364,057	104.56%	7.48%	70,798
1996/1997	1,335,517	1,279,457	95.80%	1,329,580	50,123	1,329,580	99.56%	3.77%	83,195
1997/1998	1,321,180	1,271,039	96.20%	1,345,657	74,618	1,345,657	101.85%	5.55%	67,821
1998/1999	1,710,474	1,638,965	95.82%	1,685,720	46,755	1,685,720	98.55%	2.77%	100,731

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

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	62,501,896
2.5% on the amount in excess of \$300,000,000	<u>68,501,896</u>
Total Direct Legal Debt Limitation	
Total of all County Debt Outstanding	64,192,813
Less:	
Special Assessment Bonds	12,762,000
State Loan Payable	5,060,000
Enterprise Fund Revenue Bonds	31,977,445
OWDA Loan	2,450,145
Long Term Contracts	4,158,811
Total Exempt Debt	<u>(56,408,401)</u>
Less:	
Funds Available in Debt Service Funds at December 31, 1999	<u>0</u>
(This does not include monies held by Special Assessments)	
Total Net Indebtedness Subject to Direct Debt Limitation	7,784,412
Direct Legal Debt Margin	<u>\$60,717,484</u>
Unvoted Debt Limitation	28,000,758
Total Net Indebtedness	<u>(7,784,412)</u>
Total Unvoted Legal Debt Margin	<u>\$20,216,346</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
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
1998	113,909	2,602,197,342	8,020,000	0	8,020,000	0.308%	70.41
1999	113,909	2,800,075,833	7,750,000	0	7,750,000	0.277%	68.04

(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.

WARREN COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service	Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
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%
1998	255,000	449,788	704,788	62,206,071	1.13%
1999	270,000	437,558	707,558	72,089,206	0.98%

(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, 1999

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$7,750,000	100.00%	\$7,750,000
Overlapping Debt: School Districts			
Springboro CSD	309,000	100.00%	\$309,000
Mason CSD	1,075,000	99.49%	1,069,518
Kings LSD	505,000	100.00%	505,000
Franklin CSD	379,492	100.00%	379,492
Goshen LSD	384,887	8.43%	32,446
Townships:			
Deerfield	2,933,589	100.00%	2,933,589
Hamilton	3,040,000	100.00%	3,040,000
Harian	1,287,500	100.00%	1,287,500
Union	70,000	100.00%	70,000
Municipalities:			
Mason	10,005,000	100.00%	10,005,000
Springboro	9,903,550	98.29%	9,734,199
Franklin	2,502,985	100.00%	2,502,985
Lebanon	13,294,514	100.00%	13,294,514
Waynesville	426,500	100.00%	426,500
Carlisle	574,666	95.58%	549,266
Middletown	16,142,845	8.40%	1,355,999
Loveland	5,085,000	2.80%	142,380
Monroe	5,160,000	7.05%	363,780
South Lebanon	619,161	100.00%	619,161
Harveysburg	12,000	100.00%	12,000
Overlapping Debt	73,710,689	65.98%	48,632,329
Total Direct and Overlapping General Obligation Debt	<u>\$81,460,689</u>	69.21%	<u>\$56,382,329</u>

(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)
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
1998	6,460,775	3,000,211	3,460,564	1,695,967	2.04	4,866,661	4.91
1999	7,657,458	3,495,012	4,162,446	1,906,305	2.18	5,442,949	5.04

(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 Requirement	Coverage Excluding Tap-in Fees (3)	Tap-in Fees (2)	Coverage Including Tap-in Fees (3)
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	1,105,643	1.53	2,473,356	3.76
1998	4,685,669	2,716,302	1,969,367	1,105,543	1.78	3,721,494	5.15
1999	5,067,572	3,081,207	1,986,365	1,102,568	1.80	3,928,631	5.36

(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	Year	County	State	U.S.
1970	85,505	1990	6.00%	6.40%	5.90%
1980	99,276	1991	5.00%	5.70%	5.50%
1990	113,909	1992	6.50%	7.20%	7.40%
1993	113,909	1993	5.70%	6.10%	6.00%
1994	113,909	1994	5.30%	5.50%	6.10%
1995	113,909	1995	4.20%	4.80%	5.60%
1996	113,909	1996	3.80%	4.90%	5.40%
1997	113,909	1997	3.00%	4.60%	4.90%
1998	113,909	1998	3.00%	4.30%	4.50%
1999	113,909	1999	2.60%	3.80%	3.70%

Income and Purchasing Power (3)

	Warren County
Population 12/31/99 (thousands)	136.0
Households (thousands)	46.8
Total Effective Buying Income (thousands)	\$2,290,865
Median Household EBI*	43,085
Percent of Households by EBI Groups	
\$10,000 - \$19,999	17.9
\$20,000 - \$34,999	20.7
\$35,000 - \$49,999	20.9
\$50,000 and Over	40.5
Total Retail Sales (thousands)	\$1,035,858
Food Stores	197,557
Eating and Drinking Places	257,662
Furniture, Home Furnishings, Appliance	29,337
Automotive Dealers	140,084

*EBI (Effective Buying Income) is a bulk measurement

of market potential. It is personal income less personal tax and non-tax payments or disposable personal income.

(3) Source: 1997 Sales and Marketing Management, Survey of Buying Power.

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

(2) Source: Ohio Bureau of Employment Services.

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		
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
1998	2,220	222,905,877	2,602,197,342	521,795,000
1999	2,356	232,267,756	2,800,075,833	533,873,000

(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, 1999

Taxpayer	Type of Business	1999 Assessed Valuation (Tax Duplicate)	Percentage of Total Assessed Valuation
1. Cincinnati Gas & Electric Company	Utility	\$100,862,350	3.60%
2. Kings Island Company	Commercial	27,773,790	0.99%
3. Proctor & Gamble Company	Manufacturing	26,761,930	0.96%
4. Duke Realty Ltd.	Commercial	19,260,540	0.69%
5. Sumitomo Sitix Silicon	Manufacturing	19,223,492	0.69%
6. United Telephone Company	Utility	18,062,960	0.65%
7. Mitsubishi Electric Mfg.	Manufacturing	17,457,460	0.62%
8 Texas Eastern Transmission	Utility	17,448,460	0.62%
9. Dayton Power & Light	Utility	11,467,230	0.41%
10. Lucas Sumitomo Brakes	Manufacturing	10,615,750	0.38%
	Subtotal	268,933,962	9.61%
	All Other	2,531,141,871	90.39%
	Total	\$2,800,075,833	100.00%

Source: Warren County Auditor

WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

Date Established	1803	<u>Ten Largest Private Employers</u>	Number of
County Seat	Lebanon, Ohio	Financial & Credit Services Group	Employees
Area (square miles)	408	Proctor & Gamble Health Care Research Center	1,853
Number of Political Subdivisions		Cintas Corporation	1,600
Within the County		G.E. Capital Consumer Card Company	1,373
Municipalities	17	Anthem Blue Cross and Blue Shield	1,192
Townships	11	Entex Information Services	920
School Districts	21	Worthington Custom Plastics	888
Special Districts	4	Sumitomo Sitix Silicon, Inc.	650
		Lucas Sumitomo Brakes	620
		Siemens Motion Control Systems	495
Number of County Employees	1,095		450
Source: Warren County Auditor's Office.		<u>Five Largest Public and Health Employers</u>	
		Warren County Administration	1,095
		Mason Schools	713
		Lebanon Correctional Facility	586
		Otterbein Home	466
		Lebanon City Schools	420

Source: Warren County Office of Economic Development