

A watercolor illustration of a building facade. The top part shows a dome with a spire. Below it is a square tower with a window and two small lanterns. The middle part shows a large archway with the words 'WARREN COUNTY' written across it. The bottom part shows the lower levels of the building with various architectural details.

# Warren County Ohio

## Comprehensive Annual Financial Report

For The Fiscal Year Ended  
December 31, 2008



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2008

*Nick Nelson  
County Auditor*

*Prepared by the  
Warren County Auditor's Office*



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WARREN COUNTY, OHIO

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## Introductory Section



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June 19, 2009

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, 2008. 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 Reporting Entity:**

The accompanying basic financial statements comply with the provisions of the 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. 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.

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

***Letter of Transmittal  
For the Year Ended December 31, 2008***

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**County Organization and Services:**

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 158,383 (2000 U.S. Bureau of Census). 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. Five Common Pleas Court Judges are elected to six-year terms.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2008***

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

### **Economic Outlook**

Ranked as the 2<sup>nd</sup> fastest growing County in Ohio, behind Delaware County, near Columbus, Warren County has experienced a 31% increase in population since the 2000 census of 158,383 persons and an 82% increase in population since 1990. Our population as of July 2008 is 207,353, making us the 13<sup>th</sup> largest and the second fastest growing County in Ohio. Warren County is also ranked as the 98th fastest growing County in the nation out of 3,141 counties.

Warren County has a top performing education system with a higher percentage of "excellent" school districts than all but two of Ohio's 88 Counties. Serving the area are four universities and six colleges with a combined enrollment in excess of 85,000. Sinclair College, out of Dayton, opened the Warren County Mason Courseview Campus in September of 2007. Through partnerships with other area Universities, residents are now in closer proximity to a college campus that offers classes for Associate, Bachelor and Master degrees from Sinclair, University of Cincinnati, Wright State University, Miami University and Wilmington College. The County Commissioners are offering a \$10 per credit hour discount to all County residents enrolled at the Sinclair Courseview Campus. As of September 2008, Sinclair's enrollment had exceeded all expectations with nearly 3,000 students.

Warren County has been gaining in population by about 5,000 to 6,000 people annually until the past 2 years when our growth has tapered to 3,000-4,000 annually. Warren County has a 79.9% Home Ownership rate that is the highest rate in the Dayton-Cincinnati Region while the State average is 69.8%. Despite our population increase, 62% of the land in Warren County is still in Farmland, open/green space, and designated parks.

Warren County has the 2<sup>nd</sup> highest per capita income in the state at \$33,524 and the 2<sup>nd</sup> highest median household income of \$75,090 (State Median=\$51,430). The County's poverty rate is 5.2% and the 2008 annualized unemployment rate was 5.5% (State=6.8%). However, as of February 2009, Warren County's unemployment reached 6.7%, compared to the State's 10.2% and the US at 8.9%.

Warren County has become an urban magnet attracting population and new development as a result of its location between the two big cities of Dayton and Cincinnati in the southwestern part of Ohio.

Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason and Deerfield Township, has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin and Clearcreek Townships and particularly in the City of Springboro. Many of the businesses locating to the County are high technology, research and development and service related industries.

## WARREN COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2008*

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

Year	Number of County Building Permits Issued	Projected Cost
1998	2,220	222,905,827
1999	2,356	232,267,756
2000	2,204	210,864,401
2001	2,446	253,755,166
2002	2,414	277,780,036
2003	2,582	297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694

Source: Warren County Building Inspection Department

Warren County followed the state and national economic trend of decreased new construction activity. In 2008, assessed values of new construction decreased over all by 19.2%. Warren County's residential new construction decreased 34.5% along with industrial new construction seeing a decline of 53.5%. But surprisingly in this economic environment, commercial new construction increased 168.3% as is shown in the following table.

#### Warren County New Construction Assessed Values

Tax Year	Residential	Industrial	Commercial	Total
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
2000	164,996,060	1,788,100	15,204,600	181,988,760
2001	156,540,920	3,086,230	18,040,820	177,667,970
2002	166,345,470	1,205,920	14,659,910	182,211,300
2003	172,025,920	2,100,170	13,153,070	187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220

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

## ***WARREN COUNTY, OHIO***

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### ***Letter of Transmittal For the Year Ended December 31, 2008***

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In 2008 the nation and state's declining economy began having a major impact on every form of local government, including Warren County. Warren County has exercised solid financial practices for many years, as can be evidenced by the fact that we are one of only a few counties in the state who did not have to lay off staff to approve a balanced budget for 2009. Warren County, however, no matter how good its development and financial practices, cannot escape the fact that we are inextricably tied to the economic fortunes of our state and our country. In 2008, our building permits were down 14.9% and perhaps more tellingly, the number of deeds filed with the Recorder's office was down 18.5% with mortgage recordings down about 32.8%.

Even though Warren County remains in strong financial shape, we are not immune from the effects of the State & National deficits and looming budget cuts. While we can't control the national economy, there is much we can do to spark a local recovery. The Board of County Commissioners are intent on remaining focused on economic development and coordinating these efforts with the various cities and townships to create more visibility and productivity in new job creation.

The County's 1% sales tax revenues generated \$26,612,717 in 2008. This is a decrease of .51% over 2007. This is the first decrease in sales tax revenue since prior to 1991. Even in recent years when sales tax revenue declined elsewhere in the region and state, Warren County sales taxes increased. For a period of time, the growth in sales tax revenue allowed the County to gradually phase out its share of property taxes. The County's inside millage entitlement is 2.57 mills per \$1,000 of property tax value. The County reduced its levy in 1997, again in 1999 and further reduced it to zero in 2000. In 2004 the County reinstated 1.50 mills and in 2008 the millage was increased to 2.0 mills. By not levying the full 2.57 mills the savings in the first year to the taxpayers is estimated to be \$3.1 million.

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

Waynesville, located in the northwest part of the County has been recognized by USA Today as "The Antique Capital of the Midwest." The annual Waynesville Sauerkraut Festival attracts over 300,000 visitors over 3 days in October each year. Caesar Creek State Park is also located near Waynesville. 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 also includes a campground with 287 campsites and a 1400' beach.

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

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2008***

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Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon's Christmas Festival which features Ohio's largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 70,000+ for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, a Scenic Railroad Passenger Train and the Lebanon Raceway that offers spring and fall harness racing with pari-mutuel wagering and simulcasting of the races.

Lebanon also hosts one of the largest YMCA's in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 125-acre site includes a facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2000 years. Ft. Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

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

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including; TPC Riverbend Golf Course, The Golf Center at Kings Island, The Western and Southern Financial Group Tennis Masters & Women's Open, The Great American Insurance ATP Championship, The American Volleyball Professional Tournaments, LaComedia Dinner Theater, the Beach Waterpark, and the new, 400-room Great Wolf Lodge that brings additional visitors to its year-round indoor water park resort and conference center.

While 2008's economy presented some challenges to the hospitality industry, over all it was a good year, trending just slightly above 2007. With a reported 6.4 million visitors to the area, the regional economic impact of these visitors is \$917 million. Tourism provides 11,029 tourism-related jobs that generate personal income of \$258 million per the biennium Ohio Travel Association report of 2007. The number of tourists and the economic impact continue to hold as the County's leading industry.

As we approach 2009 Warren County is uniquely positioned to withstand these uncertain times we are facing. American's desire to travel continues to be the foundation of our local economy. Studies reveal that 71% of travelers in the U.S. still intend to take a trip during the next 6 months, and 48% indicate that their travel plans for the next 6 months would not change as a result of the current turmoil in the financial markets.



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

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

- Our County Engineer's Office worked on over \$4.6 million worth of roadway improvements in 2008 and has an estimated \$63.9 million of scheduled road improvements to be completed in 2009 through 2013. There are an additional \$300 million of roadway improvements identified by the County Engineer that are being prioritized for future years.
- The Water and Sewer Department had approximately 486 new connections to the waterworks systems and 313 new connections to the sewer system in 2008. These additional connections bring the total water system connections to 26,174 and the total sewer system connections to 18,787. The County is currently preparing to expand the Lower Little Miami Waste Water Treatment Plant from 7 million gallons per day (mgd) to 12 mgd at an estimated cost of \$28 million.
- During the past two years of economic slow down in new development, the County Commissioners have taken this opportunity to review all Growth Management Plans to assure quality development, preservation of open space and new economic resources that sustain a high quality of life. The following documents have all been completely updated: Land Use and Thoroughfare Plans, Subdivision Regulations, Access Management, Storm Water Management, Build-out capacity studies for our roads, water and sewer, Parkland Survey & Master Plan and it is anticipated that a complete re-write of the County's Zoning Code will be completed by the end of 2009.
- As Warren County remains focused on retaining their rural ambience character and other quality of life issues with our growing population, the Commissioners have helped increase our County Park System by 1,310 acres over the past ten years. In 2008, there were 364 parks (17,711 acres) countywide representing an overall 6% open space of all 400 square miles in our County. This gives Warren County a surplus of 1,085 acres according to the National Standards of Parks and Recreation Association. Thanks to a partnership with Turtlecreek Township Trustees, Otterbein Home and an anticipated grant from Ohio Department of Natural Resources, in 2008, the County made a contribution towards the purchase of a 310 acre park from AK Steel that will offer new amenities of boating, fishing, golfing, picnic area and ball fields. When the economy improves, the County is also entertaining the possibility of initiating a countywide Park Levy based on the positive feedback from our recently completed Park Survey. This levy would be shared with all local governments who owned and operate park land in Warren County to avoid duplication of competing levies. No park levies currently exist in the County today.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal***

***For the Year Ended December 31, 2008***

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- The continued growth in Warren County has once again created a need for expansion of our office facilities. In 2009 we will complete a \$4.4 million renovation to our circa 1920 Health and Human Services Building. Plans to add a minimum of 150,000 sq. ft. of space to our Common Pleas Court Building at an estimated \$35 million has now been downsized, due to the economy, to 75,000 sq. ft. at an estimated \$13 million. The addition of approximately 35,000 square feet to our Probate-Juvenile Facility is also planned and estimated at \$5 million. Both of these projects are expected to be let out for bid by late summer 2009. \$13 million of the \$18 million construction costs for the 2 court expansion projects will be financed. In the past 16 years, Warren County has been fortunate enough to have paid cash for over \$60 million of facility capital construction projects.
- Our County Jail was doubled in size in 1996 to accommodate 176 prisoners. Overcrowding began in 2000. Some additional renovation and better space utilization allowed us to increase our jail beds to 213. To alleviate over crowding and lack of jail space, several actions have been taken. The Sheriff has been able to manage his jail population, in coordination with the Judges, through alternative sentencing and early release programs. The Commissioners increased funding to Community Corrections and Pre-Trial Services. Most importantly, the County entered into contract for a minimum of 50 jail beds per day with neighboring Butler County at a cost of \$55 per prisoner per day. This cost is approximately \$10 less than what we can house our own prisoners. These efforts are allowing the County more time through a down economy to plan for the permanent construction of a new wing in the next 4-6 years.
- In 2008 the Board of Commissioners remained focused on revitalizing economic development efforts and coordinating with the existing economic development efforts from our various cities and townships to create more visibility and productivity in new job creation. From 1992 to 2002, our Economic Development office helped bring in more than 20,000 new jobs and realized an average of 350 new business starts annually. 80% of these projects involved manufacturing, research and development or service sector companies who pay high wages and sustain the quality of living we are so proud of in Warren County. In 2008, our Economic Development Department reported the creation of 1,714 new jobs and retention of 3,012 existing jobs. These jobs involved 22 new companies and expansions of 10 existing companies. These new jobs represent a \$279.4 million capital investment by the companies. By the end of the first quarter of 2009, the Economic Development Department reported 225 additional new jobs in the County. Other new projects on the horizon for 2009 give us a very good chance to realize 4,000 additional jobs. Warren County is an active partner with Cincinnati USA and the Dayton Development Coalition for a regional development effort.
- In 2009 some new and exciting tourism opportunities include:
  - Kings Island Park's first hyper coaster the Diamondback opened in April. The Diamondback, a \$22 million steel coaster, is the park's tallest, fastest and meanest ride.

*Letter of Transmittal*

*For the Year Ended December 31, 2008*

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- Women's tennis will advance to a Tier I level at the Lindner Tennis Complex; and become a combined top-level event with men's tennis in 2011. Warren County sports programs will include a national week-end tournament of Australian football, bringing 1,000 players and staff.
- Ozone Zipline Adventures at YMCA Camp Kern & Ft. Ancient State Park is expected to open to the public this summer with the largest zipline tour in the Midwest, and includes some of the longest single zipline runs in the continental U.S. totaling well over 10,000 feet in length, and 170' in height.
- The Cincinnati Premium Outlet Mall, with 400,000 sq. ft. containing 120 stores, is set to open in the fall of 2009 at I-75 & Monroe, just west of Lebanon.
- Anticipate expanded hotel amenities and additional hotel development that will add to visitation and over-night business. Warren County is poised to maintain our leisure travel base. With these new events and new hotel growth, combined with our world-class events and attractions, we anticipate maintaining the strength of tourism in our County.

**Financial Information**

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

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Accountants' Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2008. The analysis focus in the MD&A is on major funds.

*Fiduciary Funds*

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2008, assets in agency funds totaled \$282,092,464 and assets of the Unclaimed Money fund totaled \$440,068.

***Letter of Transmittal  
For the Year Ended December 31, 2008***

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**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. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

***Letter of Transmittal  
For the Year Ended December 31, 2008***

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Accounting System and Budgetary Control

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

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

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

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 an account with Star Ohio that allows daily access to funds, as well as holding cash in an interest bearing checking account and additionally is endorsed by the Ohio State Treasurer. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings of the County (primary government) in 2008 totaled \$10,808,898.

Risk Management

Warren County is self-insured for employee health care benefits and offers the choice of two medical plans, the "Traditional Plan" requires a \$300 in-network annual per person deductible (\$600 per family) and an annual \$600 out-of-network per person deductible (\$1200 per family); thereafter, in-network insurance payment is 80% with a 20% co-insurance to a maximum total out-of-pocket in-network of \$1300 per person (\$2600 per family), and out-of-network insurance payment is 60% with a 40% co-insurance to a maximum annual out-of-network out-of-pocket of \$4600 per person (\$9200 per family). The "HSA Plan" provides 100% in-network coverage once satisfying a \$1500 annual per person deductible (\$3000 per family), and an annual \$3000 out-of-network per person deductible (\$6000 per family); thereafter, out-of-network payment is 80% with a 20% co-insurance to a maximum annual out-of-network out-of-pocket of \$5000 per person (\$10,000 per family).

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2008***

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Excess loss coverage, carried through Mutual of Omaha, becomes effective after \$125,000 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 coverage. CORSA was established by the County Commissioner's Association of Ohio in 1987 to provide counties with comprehensive property and liability coverage. Warren County's coverage provides liability limits of \$10,000,000, with a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$1,000,000, with an additional \$9,000,000 available from excess coverage purchased from St. Paul Travelers & Munich/American RE. Any additional liability incurred in excess of the \$10,000,000 coverage is the responsibility of the County.

#### **Debt Administration**

At December 31, 2008, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds totaled \$4,386,220. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$4,386,220
Net Debt Per Capita	\$27.69
Net Debt to Assessed Value	.070%
Net Debt to Estimated Actual Value	.0264%

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

The County maintains an underlying "Aa2" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings.

#### **Other Information**

##### **Independent Auditor's Opinion**

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2008. The opinion of the Auditor appears in the financial section of this report.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2008***

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#### 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, 2007. 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 17 years (1991 - 2007). 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 2008.

#### Acknowledgments

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

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

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

Sincerely,



Nick Nelson,  
Warren County Auditor

**WARREN COUNTY, OHIO**

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*List of Elected Officials  
For the Year Ended December 31, 2008*

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<b>Office Held</b>	<b>Name of Official</b>
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South C. Michael Kilburn David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	Rachel Hutzell
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Jim Aumann

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**JUDGES**

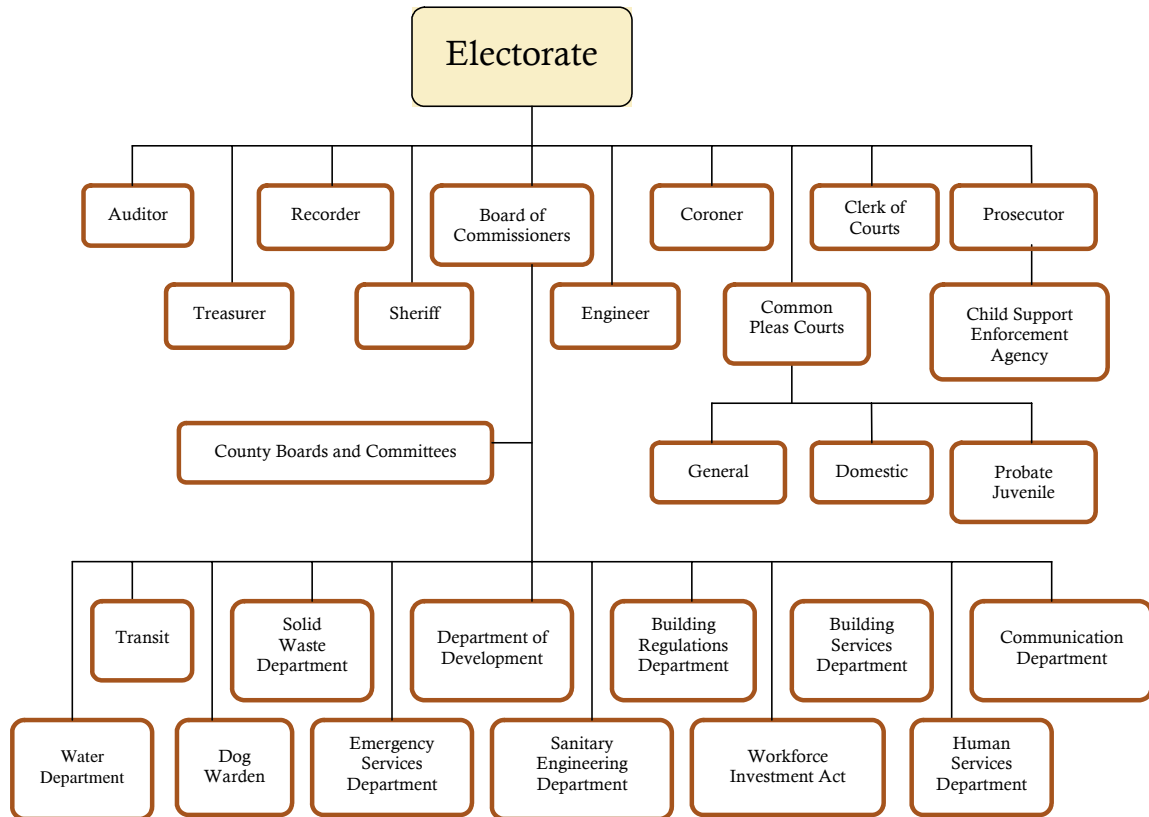
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Common Pleas Judges: General Division	Neil B. Bronson James L. Flannery James Heath
Domestic Relations	Tim Oliver
Juvenile/Probate	Michael E. Powell
County Court Judges	Donald E. Oda Joseph W. Kirby



**County Organizational Chart  
For the Year Ended December 31, 2008**

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**County Boards and Committees**

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

**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, 2007

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.



President

Executive Director

## Financial Section





# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Production Services Unlimited, Inc. discretely presented component unit, on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Senior Citizens Service Levy and Board of Mental Retardation Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Corporate Centre of Blue Ash / 11117 Kenwood Rd. / Blue Ash, OH 45242  
Telephone: (513) 361-8550 (800) 368-7419 Fax: (513) 361-8577  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

The Management Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 19, 2009

The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

## **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2008 are as follows:

- In total, net assets increased \$25.4 million. Net assets of governmental activities increased \$18.7 million, which represents a 9.5% increase from net assets of 2007. Net assets of business-type activities increased \$6.7 million or 3.2% from net assets of 2007. This increase is primarily attributable to capital contributions received from tap-in fees and private developments.
- General revenues accounted for \$91.8 million in revenue or 54.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$76.3 million or 45.4% of total revenues of \$168.1 million.
- The County had \$116.1 million in expenses related to governmental activities; \$43.6 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$60.3 million in revenues and \$56.9 million in expenditures. The 2008 revenues were down 3.7% or \$2.3 million from 2007. The expenditures increased 14.4% or \$7.1 million. The general fund balance at year-end totaled \$25.9 million.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

These statements are as follows:

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

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

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

***Government-wide Statements***

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

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

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

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

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

A separately issued audit report containing financial statements is available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036.

***Fund Financial Statements***

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

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



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

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

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

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

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

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**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2008****Unaudited****FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

This is the sixth year for government-wide financial statements using the full accrual basis of accounting. The table below provides a comparison of 2008 to 2007 for both the Governmental and Business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and other assets	\$192,296,945	\$189,939,466	\$39,960,292	\$48,114,319	\$232,257,237	\$238,053,785
Capital assets, Net	95,406,793	89,766,507	192,139,614	184,551,699	287,546,407	274,318,206
Total assets	287,703,738	279,705,973	232,099,906	232,666,018	519,803,644	512,371,991
Long-term debt outstanding	31,654,085	31,587,984	12,406,524	17,147,341	44,060,609	48,735,325
Other liabilities	39,701,911	50,481,636	3,152,123	5,640,800	42,854,034	56,122,436
Total liabilities	71,355,996	82,069,620	15,558,647	22,788,141	86,914,643	104,857,761
Net assets						
Invested in capital assets, net of related debt	86,499,817	78,317,156	181,058,275	169,124,694	267,558,092	247,441,850
Restricted	123,909,039	110,599,082	69,277	139,125	123,978,316	110,738,207
Unrestricted	5,938,886	8,720,115	35,413,707	40,614,058	41,352,593	49,334,173
Total net assets	\$216,347,742	\$197,636,353	\$216,541,259	\$209,877,877	\$432,889,001	\$407,514,230

The net result of a Current and Other Assets decrease and a Capital Assets increase is a \$7.4 million increase to Total Assets. Current and Other Assets decreased by \$5.8 million, which in large part was due to the decrease in taxes receivable for the Board of Mental Retardation (MRDD) tax levy. The levy was temporarily cut in half due to the \$38.5 million unencumbered cash carryover balance within the MRDD funds, allowing taxpayers a temporary tax cut until such time as the MRDD cash balances decrease.

Capital Assets Net increased by \$13.2 million. The \$13.2 million increase in capital assets was comprised of additional water and sewer lines, infrastructure improvements, and land acquisitions.

Total liabilities decreased by \$17.9 million, which can be attributed to \$8.9 million in decreased unearned revenue, primarily from the decreased MRDD tax levy, \$4.2 million resulting from the call and retirement of the 1998 Waterworks System Revenue Refunding Bond, \$2.2 million decrease in water and sewer accounts payable due to decreased construction activity, and a \$1.38 million decrease in short-term notes where a \$2.38 million dollar road bond anticipation note was paid off and a new \$1 million dollar note was issued in anticipation of a grant from the Ohio Department of Natural Resources for assistance in the purchase of Armco Park.

\$124.0 million or 28.6% of net assets in the current year represent resources that are subject to external restrictions on how these assets may be used. \$41.4 million or 9.6% of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2008**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal year 2008 and 2007:

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program revenues:						
Charges for Services and Sales	\$15,907,057	\$17,236,905	\$21,200,409	\$20,818,446	\$37,107,466	\$38,055,351
Operating Grants and Contributions	18,748,618	20,486,915	15,245	12,862	18,763,863	20,499,777
Capital Grants and Contributions	8,908,520	2,830,599	11,564,883	15,741,696	20,473,403	18,572,295
General revenues:						
Property Taxes	36,828,915	37,654,331	0	0	36,828,915	37,654,331
Sales Taxes	26,612,717	26,750,179	0	0	26,612,717	26,750,179
Other Local Taxes	252,824	232,555	0	0	252,824	232,555
Motor Vehicle and Gasoline Taxes	8,126,013	8,071,520	0	0	8,126,013	8,071,520
Shared Revenues	9,029,267	8,005,979	0	0	9,029,267	8,005,979
Investment Earnings	10,234,424	10,373,240	574,474	867,764	10,808,898	11,241,004
Miscellaneous	165,161	13,006	0	0	165,161	13,006
Total revenues	134,813,516	131,655,229	33,355,011	37,440,768	168,168,527	169,095,997
Program Expenses						
General Government:						
Legislative and Executive	23,812,522	20,420,763	0	0	23,812,522	20,420,763
Judicial	11,515,619	10,964,956	0	0	11,515,619	10,964,956
Public Safety	27,809,742	25,536,922	0	0	27,809,742	25,536,922
Public Works	8,943,608	18,342,826	0	0	8,943,608	18,342,826
Health	645,752	610,409	0	0	645,752	610,409
Human Services	40,019,535	38,359,310	0	0	40,019,535	38,359,310
Community and Economic Development	2,056,654	1,430,122	0	0	2,056,654	1,430,122
Interest and Fiscal Charges	1,298,695	1,209,055	0	0	1,298,695	1,209,055
Business Type Activities:						
Water	0	0	12,721,115	11,955,590	12,721,115	11,955,590
Sewer	0	0	10,947,761	10,165,363	10,947,761	10,165,363
Sheriff	0	0	2,785,978	2,525,530	2,785,978	2,525,530
Communications Rotary	0	0	37,754	50,932	37,754	50,932
Storm Water	0	0	199,021	158,505	199,021	158,505
Total expenses	116,102,127	116,874,363	26,691,629	24,855,920	142,793,756	141,730,283
Total Change in Net Assets	18,711,389	14,780,866	6,663,382	12,584,848	25,374,771	27,365,714
Beginning Net Assets	197,636,353	182,855,487	209,877,877	197,293,029	407,514,230	380,148,516
Ending Net Assets	\$216,347,742	\$197,636,353	\$216,541,259	\$209,877,877	\$432,889,001	\$407,514,230

**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2008**

**Unaudited**

**Governmental Activities**

Net assets of the County's governmental activities increased by \$18,711,389.

Public works program expenses decreased in 2008 by \$9.4 million. However, in 2007 the public works program expenses were up \$7.4 million due to a loss resulting from the removal of 35 bridges from infrastructure assets. When removing the previous year loss, the remaining \$2.0 million reduction in public works expense is the result of decreased County participation in the infrastructure of other political subdivisions. Community and Economic Development expenses were up 43.8% due to a \$1,000,000 contribution toward the Warren County Park's purchase of Armco Park.

Shared revenue accounts were up \$1.1 million or 6.7% over 2007. Of this amount \$54,493 was additional Motor Vehicle and Gas Tax Revenue and \$1,023,288 was additional intergovernmental revenue not considered as program revenues which include monies from the state for the 10% rollback on real estate taxes, the 2 ½% homestead rollback, and the personal property tax reimbursement from the commercial activity tax.

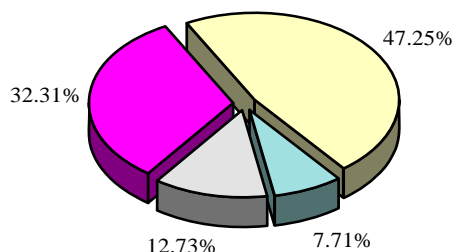
Program Revenues consisting of Charges for Services, Operating Grants and Contributions and Capital Grants and Contributions, increased by \$3.0 million or 7.42% over 2007. Charges for Services decreased by \$1.3 million. The decrease was tied to a reduction in the amount of Charges for Services received from Community Services Agencies. Operating Grants and Contributions decreased by \$1.7 million, however when removing a \$1.2 million settlement in 2007 involving three years of missed revenue, this decrease is reduced to \$500,000. Capital Grants and Contributions increased by \$6.1 million as a result of bridges acquired through private developments; an ODNR Grant anticipated for the purchase of Armco Park and additional special assessment receivables.

General tax revenue accounts for \$63.7 million of the \$134.8 million in total revenues for governmental activities. This is a decrease of \$942,609 over 2007. Of the total tax revenue, property tax accounted for \$36,828,915, sales tax accounted for \$26,612,717 and other tax revenue accounted for \$252,824. The percentage change, when compared to 2007 for the three categories were -2.19%, -.51% and 8.72% respectively.

General Other revenue increased \$13,339 or .1%. Of this amount, investment earnings decreased \$138,816 and miscellaneous earnings increased \$152,155.

The County's net charges to users of governmental services totaled \$72,537,932. The County's general revenues of \$91,249,321 subsidized this amount.

Revenue Sources	2008	Percent of Total
Shared Revenues	\$17,155,280	12.73%
Program Revenues	43,564,195	32.31%
General Tax Revenues	63,694,456	47.25%
General Other	10,399,585	7.71%
<b>Total Revenue</b>	<b>\$134,813,516</b>	<b>100.00%</b>



## WARREN COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2008

Unaudited

#### Business-Type Activities

Net assets of the business-type activities increased by \$6,663,382. This increase is attributable to capital contributions received from tap-in-fees and private developments. These programs had revenues of \$33,355,011 and expenses of \$26,691,629 for fiscal year 2008. Business activities receive no support from tax revenues and remain self-supporting.

#### FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$122,555,387, which exceeds last year's total of \$114,675,524. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2008 and 2007.

	Fund Balance December 31, 2008	Fund Balance December 31, 2007	Increase (Decrease)
General	\$25,905,546	\$26,148,194	(\$242,648)
Senior Citizens Services Levy	4,034,504	2,725,926	1,308,578
Board of Mental Retardation	47,514,129	39,956,177	7,557,952
Special Assessment	1,821,507	1,860,983	(39,476)
Other Governmental	43,279,701	43,984,244	(704,543)
Total	<u>\$122,555,387</u>	<u>\$114,675,524</u>	<u>\$7,879,863</u>

*General Fund* – Although the County's General Fund revenues exceeded expenses by \$3.4 million, the General Fund's balance decreased by \$242,648 due to \$3.7 million in transfers out. Children's Services received \$1.5 million in transfers to supplement their operating budget in lieu of seeking a levy to fund their needs. Youth Services Subsidy received \$1.0 million in transfers that will also supplement their operating budget. Warren County Transit received \$509,909; the majority is targeted as operating revenue. Various other county departments received the remainder of the transfers.

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

	2008 Revenues	2007 Revenues	Increase (Decrease)
Taxes	\$37,965,856	\$39,102,895	(\$1,137,039)
Intergovernmental Revenues	5,108,116	4,897,713	210,403
Charges for Services	5,809,302	5,962,797	(153,495)
Licenses and Permits	12,117	13,006	(889)
Investment Earnings	9,609,967	10,692,741	(1,082,774)
Fines and Forfeitures	332,648	290,429	42,219
All Other Revenue	1,501,662	1,716,418	(214,756)
Total	<u>\$60,339,668</u>	<u>\$62,675,999</u>	<u>(\$2,336,331)</u>

## WARREN COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2008

Unaudited

Tax revenues overall decreased by 2.91%. The decline in home sales which began in 2007 continued on into 2008 resulting in a \$1.1 million decrease in Property Transfer Taxes. Sales tax revenues decreased \$137,462 or .5%.

Investment income decreased by 10.1%. 2008 was a year in which there was a nearly unprecedented collapse of the financial markets. Nationally, interest rates dropped by more than 90% and most market sensitive investments lost more than 40% of their value. However, in the midst of this financial turmoil, the county's investments did not lose any value; in fact, the county's portfolio appreciated in value by nearly \$2 million over the county's cost. In addition, even though rates dropped by more than 90%, the county's interest income only declined by roughly 10%. This was primarily due to a strategic change to the County's investment policy in 2006 which took advantage of peak rates that occurred in 2006 and the early part of 2007. Furthermore, it helped to insulate the County from the full effects of the current dramatic decline in interest rates that has taken place in 2008. Specifically, the County lengthened our policy's maximum investment term from 3 years to 5 years, which now mirrors the Ohio Revised Code. This change allowed us to "lock" a portion of our portfolio into higher interest rate investments for a longer period of time resulting in a higher average yield in that portion of our portfolio, and our overall portfolio, during the current anticipated dramatic rate decline. This not only helped increase investment income during the two previous years, but also helped to stabilize income during the current lower rate gaps in the interest rate cycle.

	2008	2007	Increase
	Expenditures	Expenditures	(Decrease)
General Government:			
Legislative and Executive	\$22,880,477	\$18,339,133	\$4,541,344
Judicial	7,967,638	7,515,228	452,410
Public Safety	24,374,434	22,324,315	2,050,119
Human Services	1,329,396	1,168,633	160,763
Community and Economic Development	381,161	435,536	(54,375)
Debt Service:			
Principal Retirement	7,849	8,629	(780)
Interest and Fiscal Charges	605	1,598	(993)
Total	<u>\$56,941,560</u>	<u>\$49,793,072</u>	<u>\$7,148,488</u>

As demonstrated in the above table the increase in Legislative and Executive and Public Safety expenditures drove the overall General Fund increase of 14.35%.

Legislative and Executive's largest increases in expenditures were due to: \$1.4 million involving Airport Authority land acquisition, \$1.6 million awarded to the Warren County Parks District toward the purchase and operations of Armco Park, and \$1.1 million in overall personal services. Public Safety's largest increases in expenditures fell within personal services and contractual services categories. Both of these Public Safety increases were primarily generated by the needs of the Sheriff's Department.

*Senior Citizens Services Levy Fund* - The Senior Citizens Services Levy Fund received revenues from a tax levy totaling \$6.6 million and incurred expenditures for services to senior citizens in the amount of \$5.3 million. The fund balance of \$4.0 million increased by \$1.3 million over 2007.

*Board of Mental Retardation Fund* - The 2008 revenue for the Board of Mental Retardation Fund (MRDD) decreased by \$1.4 million over the 2007 revenues. This was an anticipated decrease largely due to an audit settlement of \$1.2 million that was received in the previous year (2007) for the Community Alternative Funding System (CAFS) and Targeted Case Management (TCM) involving revenues not received during 2001, 2002 and 2003. For 2008 and going forward, CAFS has been eliminated and no additional revenue is anticipated from that source. Other factors contributing to the reduced revenue included reduced state funding, a decrease in reimbursable services, and a reduction in billed targeted case management services. Expenses for MRDD increased 3.1%. The remodeling of the new habilitation center and programming facility which began providing services in July 2008 contributed to this increase. MRDD is aggressively seeking to reduce the waiting list for services within Warren County. Revenues exceeded expenditures in the fund by \$7,557,952. The increase in the fund balance will be used to reduce the waiting list by 150 individuals and will also be used to offset future anticipated revenue shortfalls.

*Special Assessment Fund* – The Special Assessment Fund received approximately \$1.8 million from special assessment levies, capacity fees and non-participant charges, while expending \$1.8 million in debt service payments. The fund balance decreased by \$39,476.

#### **GENERAL FUND BUDGETARY HIGHLIGHTS**

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

For the General Fund, budget basis revenue increased by \$3.8 million when compared to the original budgeted estimates. This was primarily a result of an increase of \$1.5 million in Investment Earnings and \$1.80 million in Other Operating Revenue. Actual revenues exceeded the final budget by \$1.1 million.

During the course of fiscal year 2008 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$6.5 million. Actual expenditures were less than the final budgeted expenditures by \$4.5 million. The General Fund had an adequate fund balance to cover expenditures.

The variances between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The largest variances between the final budget and actual expenditures were \$2.2 million in Legislative & Executive and \$1.4 million in Public Safety. The largest variance in both expenditure categories was due to less spending in personal services.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

*Capital Assets*

At the end of fiscal 2008 the County had \$287,546,407 net of accumulated depreciation invested in capital assets for its governmental and business type activities. Of this total, \$95,406,793 was related to governmental activities and \$192,139,614 to the business-type activities.

General Government's capital assets had additions of \$14,973,787 million, and disposals totaling \$7,543,567. Additions included \$7.1 million to infrastructure assets, \$3.1 million to various construction projects, \$2.1 million to furniture/fixtures and equipment, \$2.0 million to land purchases and the remaining \$613,214 to building assets. The \$7.5 million in disposals involved \$5.0 million reclassified from construction projects, \$1.3 million from furniture/fixtures and equipment, \$1.1 million from infrastructure assets, and the remaining \$174,328 from land and land improvements. Additional information regarding capital assets can be found under Capital Assets Used In The Operation of Governmental Funds beginning on Page 200. When looking at total assets and the accumulated depreciation, we ended 2008 with a \$5.6 million dollar increase in total depreciable capital assets.

General Government's Construction in Progress had 27 projects underway in 2008. 8 new projects began this year and 7 existing projects were completed. The completed projects involved \$3.5 million in road improvements, an \$871,330 Storage Area Network System (Sans Project) that will process and store 4.5 terabytes of Public Safety Data comprising CAD, Fire and Police Records, and last a \$613,214 Mechanics Garage which maintains 400 vehicles from 30 different government divisions. An investment of over \$3.1 million was made on the 27 capitalized projects this year alone through a combination of funds of the County and the Ohio Public Works Commission. The current \$7.1 million balance in Construction in Progress consists of 2 communications projects, 4 county building projects, 11 county road projects, and 3 county bridge projects.

Business Type's largest increase of \$10.0 million was in Land Improvements. The improvements involved \$4.0 million in additional water lines, \$3.1 million in additional sewer lines and \$2.9 million in various well components. The majority of the land improvements, \$6.4 million, were acquired through capital contributions from private developers. Private developers also contributed a sewer pump station valued at \$65,800. The second largest increase of \$2.7 million was in Construction in Progress. The construction involved improvements to 15 water projects and 4 sewer projects. Additional information on the County's capital assets can be found in Note 10.



**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2008****Unaudited**

The following table summarizes the County's capital assets as of December 31, 2008 and December 31, 2007:

	Governmental Activities		Increase (Decrease)
	2008	2007	
Land	\$7,961,564	\$5,934,781	\$2,026,783
Construction in Progress	7,066,010	8,977,025	(1,911,015)
Total Non-Depreciable Capital Assets	15,027,574	14,911,806	115,768
Land Improvements	496,516	496,516	0
Buildings, Structures and Improvements	52,503,812	52,060,616	443,196
Furniture, Fixtures and Equipment	16,380,515	15,524,483	856,032
Infrastructure	63,249,496	57,234,272	6,015,224
Less: Accumulated Depreciation	(52,251,120)	(50,461,186)	(1,789,934)
Total Depreciable Capital Assets	80,379,219	74,854,701	5,524,518
Totals	\$95,406,793	\$89,766,507	\$5,640,286

	Business-Type Activities		Increase (Decrease)
	2008	2007	
Land	\$2,152,507	\$2,152,507	\$0
Construction in Progress	23,501,130	20,760,710	2,740,420
Total Non-Depreciable Capital Assets	25,653,637	22,913,217	2,740,420
Land Improvements	174,856,555	164,850,287	10,006,268
Buildings, Structures and Improvements	58,362,338	57,058,543	1,303,795
Furniture, Fixtures and Equipment	4,699,123	4,332,086	367,037
Less: Accumulated Depreciation	(71,432,039)	(64,602,434)	(6,829,605)
Total Depreciable Capital Assets	166,485,977	161,638,482	4,847,495
Totals	\$192,139,614	\$184,551,699	\$7,587,915

**Debt**

At December 31, 2008, the County had general obligation debt outstanding of \$19.3 million in bonds. Of this amount, \$4.4 million comprises debt backed by the full faith and credit of the County and \$14.9 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County also had outstanding principal of \$126,859 in an Ohio Public Works Commission Loan, \$6.6 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$949,836 million in an Ohio Department of Transportation State Infrastructure Bank Loan. The Water enterprise fund had \$6.7 million of Mortgage Revenue Bonds, and \$5.0 million in OWDA Loans outstanding at December 31, 2008.

## WARREN COUNTY, OHIO

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### *Management's Discussion and Analysis For the Year Ended December 31, 2008*

*Unaudited*

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The County's long-term liabilities increased by \$66,101 or .2% during the 2008 fiscal year, and the County's Water and Sewer debt decreased by \$4.7 million or 27.6%. The County maintains an underlying "Aa2" rating from Moody's Investors Service, Inc. for general obligation debt. The Mortgage Revenue Bonds are insured by Financial Security Assurance, Inc. (FSA) In November 2008 Moody's downgraded FSA from a rating of "Aa" to "Aa3". All disclosure requirements regarding this downgrade have been filed with Disclosure USA.

In addition to the bonded debt, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 14 of this report.

The County, on September 5, 2008 retired the McNK Properties LLC/Grandin Commercial Development Project Special Assessment Note (First Renewal) in the amount of \$2,380,000. In addition, on September 17, 2008 the County issued a \$1,000,000 Armco Park Acquisition Note. Additional information regarding these notes can be found in Note 13 of this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2008 and December 31, 2007:

	<u>2008</u>	<u>2007</u>
Governmental Activities:		
General Obligation Bonds	\$4,386,220	\$4,954,111
Special Assessment Bonds	14,896,998	13,304,853
Loans	7,664,097	8,682,975
Capital Leases	774	11,584
Compensated Absences	4,705,996	4,634,461
Total Governmental Activities	<u>31,654,085</u>	<u>31,587,984</u>
Business-Type Activities:		
Mortgage Revenue Bonds	\$6,729,141	\$11,415,049
Loans	5,000,138	5,000,138
Long-term Contracts	0	130,694
Compensated Absences	677,245	601,460
Total Business-Type Activities	<u>12,406,524</u>	<u>17,147,341</u>
Totals	<u><u>\$44,060,609</u></u>	<u><u>\$48,735,325</u></u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Warren County is credited with being one of the highest "new job" growth counties in the state. In 2008 Warren County's unemployment rate, at 5.5% was the seventh lowest in the state. Major layoffs/closures at GM, DHL, Ford, Blackhawk Automotive and others, resulted in nearly 10,000 job losses in the SW Ohio region with 1,870 of those being Warren County residents who lost their jobs last year. However, our Economic Development Department has been working hard to off set those job losses with 5,840-6,340 new jobs. They helped create 1,741 new jobs and retained 3,012 jobs in 2008 while cultivating an additional 300-500 Home Depot warehouse distribution jobs to be filled by August 2009; 800-1000 retail jobs at the Cincinnati Premium 120 Store Outlet Center to be filled by the Fall of 2009; and another potential of 3,000 jobs for the Corridor I-75 industrial development in 2010.

In April 2009, Warren County will help unveil the new transload facility in the City of Franklin. This facility will afford companies in the City of Franklin, Carlisle, Warren County and Southwest Ohio the ability to receive raw materials and to ship finished goods to market via rail. This facility will also open rail access to small and medium sized manufacturers that otherwise could not utilize the benefits of rail either because of location or capital expense. Funding assistance from the State Controlling Board's Logistics and Distribution Program for \$1.3 million was granted in April 2009 which helps guarantee the success of this endeavor to attract new business and offer existing companies a way to lower their transport costs.

While Warren County remains in strong financial shape, the County's budget for the general fund in 2009 is very conservative. Total revenues for 2009 are projected to be \$59.8 million, which is 2% less than what was actually received on a cash basis in fiscal year 2008. Due to the anticipated increase in criminal justice expenses, the continued increase in employee health care benefit costs and the inclusion of \$2.5 million dollars for debt service relative to a borrowing for the construction of the addition to the Common Pleas Court and the Juvenile/Probate Court building, the General Fund's 2009 anticipated expenses have increased 6.0% from \$62.9 million in 2008 to \$66.7 million in 2009. Our County Sales Tax for 2009 is projected to be \$25 million, about \$1.8 million less than we actually received on a cash basis in 2008. Investment income is expected to decrease in 2009, with projected revenue at \$7.0 million, about \$1.6 million less than we actually received on a cash basis in 2008.

As Warren County continues to weather the economic storm that has hit this nation and state, we will work hard to maintain services and planned projects and cut costs where ever possible. We will continue to place emphasis on Economic and Workforce Development. By creating jobs, training workers to meet the skill set demands of employers, and linking new jobs to our citizens, we will get our economy going again and be better prepared for our bright future ahead.

**REQUESTS FOR INFORMATION**

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

**WARREN COUNTY, OHIO**

**Statement of Net Assets  
December 31, 2008**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 123,467,968	\$ 31,068,871	\$ 154,536,839	\$ 200,852
Receivables:				
Taxes	34,441,885	0	34,441,885	0
Accounts	1,659,219	3,204,312	4,863,531	45,479
Intergovernmental	10,063,457	452,264	10,515,721	0
Interest	1,553,258	32,230	1,585,488	0
Special Assessments	18,609,694	535,653	19,145,347	0
Loans	1,651,973	0	1,651,973	0
Internal Balances	(412,679)	412,679	0	0
Inventory of Supplies at Cost	962,152	510,783	1,472,935	0
Prepaid Items	242,123	18,590	260,713	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	69,277	69,277	0
Prepaid Water Contract	0	3,007,693	3,007,693	0
Unamortized Bond Issuance Costs	57,895	127,853	185,748	0
Deferred Loss on Early Retirement of Debt	0	520,087	520,087	0
Non-Depreciable Capital Assets	15,027,574	25,653,637	40,681,211	0
Depreciable Capital Assets, Net	80,379,219	166,485,977	246,865,196	22,648
<b>Total Assets</b>	<b>287,703,738</b>	<b>232,099,906</b>	<b>519,803,644</b>	<b>268,979</b>
<b>Liabilities:</b>				
Accounts Payable	3,206,118	2,145,611	5,351,729	1,164
Accrued Wages and Benefits Payable	1,374,542	164,233	1,538,775	19,800
Intergovernmental Payable	1,172,714	817,994	1,990,708	0
Claims Payable	1,400,237	0	1,400,237	0
Unearned Revenue	31,459,349	0	31,459,349	0
Accrued Interest Payable	88,951	24,285	113,236	0
General Obligation Notes Payable	1,000,000	0	1,000,000	0
Long Term Liabilities:				
Due Within One Year	3,249,684	496,830	3,746,514	0
Due in More Than One Year	28,404,401	11,909,694	40,314,095	0
<b>Total Liabilities</b>	<b>71,355,996</b>	<b>15,558,647</b>	<b>86,914,643</b>	<b>20,964</b>

**WARREN COUNTY, OHIO**

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Production Services Unlimited, Inc.</u>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	86,499,817	181,058,275	267,558,092	0
Restricted For:				
Capital Projects	8,298,235	0	8,298,235	0
Debt Service	28,196,226	69,277	28,265,503	0
General Government - Legislative and Executive	10,187,895	0	10,187,895	0
General Government - Judicial	3,349,174	0	3,349,174	0
Public Safety	2,024,267	0	2,024,267	0
Public Works	11,512,849	0	11,512,849	0
Health	2,116,875	0	2,116,875	0
Human Services	56,071,615	0	56,071,615	0
Community and Economic Development	2,151,903	0	2,151,903	0
Unrestricted	5,938,886	35,413,707	41,352,593	248,015
<b>Total Net Assets</b>	<u>\$ 216,347,742</u>	<u>\$ 216,541,259</u>	<u>\$ 432,889,001</u>	<u>\$ 248,015</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2008**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 23,812,522	\$ 7,942,240	\$ 0	\$ 55,313
Judicial	11,515,619	2,669,094	276,221	0
Public Safety	27,809,742	2,498,387	2,263,558	512,857
Public Works	8,943,608	343,470	33,209	7,503,661
Health	645,752	629,957	50,000	0
Human Services	40,019,535	1,803,321	16,096,925	143,979
Community and Economic Development	2,056,654	20,588	28,705	692,710
Interest and Fiscal Charges	1,298,695	0	0	0
<b>Total Governmental Activities</b>	<b>116,102,127</b>	<b>15,907,057</b>	<b>18,748,618</b>	<b>8,908,520</b>
<b>Business-Type Activities:</b>				
Water	12,721,115	10,290,994	11,250	6,471,363
Sewer	10,947,761	7,675,398	3,995	4,554,336
Sheriff	2,785,978	3,193,952	0	0
Communications Rotary	37,754	40,065	0	0
Storm Water	199,021	0	0	539,184
<b>Total Business-Type Activities</b>	<b>26,691,629</b>	<b>21,200,409</b>	<b>15,245</b>	<b>11,564,883</b>
<b>Total Primary Government</b>	<b>\$ 142,793,756</b>	<b>\$ 37,107,466</b>	<b>\$ 18,763,863</b>	<b>\$ 20,473,403</b>
<b>Component Unit:</b>				
Production Services Unlimited, Inc.	\$ 427,231	\$ 428,741	\$ 0	\$ 0

**General Revenues:**

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

Total General Revenues  
Change in Net Assets  
Net Assets Beginning of Year  
Net Assets End of Year

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.
\$ (15,814,969)	\$ 0	\$ (15,814,969)	
(8,570,304)	0	(8,570,304)	
(22,534,940)	0	(22,534,940)	
(1,063,268)	0	(1,063,268)	
34,205	0	34,205	
(21,975,310)	0	(21,975,310)	
(1,314,651)	0	(1,314,651)	
(1,298,695)	0	(1,298,695)	
<u>(72,537,932)</u>	<u>0</u>	<u>(72,537,932)</u>	
0	4,052,492	4,052,492	
0	1,285,968	1,285,968	
0	407,974	407,974	
0	2,311	2,311	
0	340,163	340,163	
<u>0</u>	<u>6,088,908</u>	<u>6,088,908</u>	
<u>(72,537,932)</u>	<u>6,088,908</u>	<u>(66,449,024)</u>	
			\$ 1,510
36,828,915	0	36,828,915	0
26,612,717	0	26,612,717	0
252,824	0	252,824	0
8,126,013	0	8,126,013	0
9,029,267	0	9,029,267	0
10,234,424	574,474	10,808,898	0
165,161	0	165,161	0
<u>91,249,321</u>	<u>574,474</u>	<u>91,823,795</u>	<u>0</u>
18,711,389	6,663,382	25,374,771	1,510
<u>197,636,353</u>	<u>209,877,877</u>	<u>407,514,230</u>	<u>246,505</u>
<u>\$ 216,347,742</u>	<u>\$ 216,541,259</u>	<u>\$ 432,889,001</u>	<u>\$ 248,015</u>

**WARREN COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2008**

	General	Senior Citizens Service Levy	Board of Mental Retardation	Special Assessment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 21,734,171	\$ 5,107,424	\$ 48,338,450	\$ 1,882,435
Receivables:				
Taxes	15,757,760	6,162,530	8,832,541	0
Accounts	1,193,393	0	81,208	0
Intergovernmental	1,853,777	55,188	547,881	0
Interest	1,548,177	0	0	0
Special Assessments	0	0	0	18,609,694
Loans	0	0	0	0
Due from Other Funds	133,151	0	0	0
Interfund Loans Receivable	60,000	0	0	0
Inventory of Supplies, at Cost	17,552	0	0	0
Prepaid Items	214,688	0	16,631	0
<b>Total Assets</b>	<b>\$ 42,512,669</b>	<b>\$ 11,325,142</b>	<b>\$ 57,816,711</b>	<b>\$ 20,492,129</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 538,095	\$ 891,275	\$ 238,333	\$ 0
Accrued Wages and Benefits Payable	834,255	0	193,202	0
Intergovernmental Payable	715,866	4,549	96,289	0
Claims Payable	0	0	4,310	0
Due to Other Funds	221,570	0	136,329	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	14,241,753	6,394,814	9,630,419	18,670,622
Compensated Absences Payable	55,584	0	3,700	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 16,607,123</b>	<b>\$ 7,290,638</b>	<b>\$ 10,302,582</b>	<b>\$ 18,670,622</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,447,842	1,244,768	2,005,584	0
Reserved for Prepaid Items	214,688	0	16,631	0
Reserved for Supplies Inventory	17,552	0	0	0
Reserved for Debt Service	0	0	0	1,821,507
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated, Unreserved in:				
General Fund	24,225,464	0	0	0
Special Revenue Funds	0	2,789,736	45,491,914	0
Capital Projects Funds	0	0	0	0
Permanent Fund	0	0	0	0
<b>Total Fund Balances</b>	<b>\$ 25,905,546</b>	<b>\$ 4,034,504</b>	<b>\$ 47,514,129</b>	<b>\$ 1,821,507</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 42,512,669</b>	<b>\$ 11,325,142</b>	<b>\$ 57,816,711</b>	<b>\$ 20,492,129</b>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 42,075,526	\$ 119,138,006
3,689,054	34,441,885
173,690	1,448,291
7,576,140	10,032,986
5,081	1,553,258
0	18,609,694
1,651,973	1,651,973
162,848	295,999
1,885,706	1,945,706
920,766	938,318
10,804	242,123
<u>\$ 58,151,588</u>	<u>\$ 190,298,239</u>
\$ 1,300,777	\$ 2,968,480
345,722	1,373,179
355,800	1,172,504
0	4,310
370,482	728,381
2,345,706	2,345,706
9,145,989	58,083,597
1,658	60,942
5,753	5,753
1,000,000	1,000,000
<u>14,871,887</u>	<u>67,742,852</u>
5,042,203	9,740,397
10,804	242,123
920,766	938,318
7,681,827	9,503,334
1,885,706	1,885,706
0	24,225,464
23,224,687	71,506,337
4,470,114	4,470,114
43,594	43,594
<u>43,279,701</u>	<u>122,555,387</u>
<u>\$ 58,151,588</u>	<u>\$ 190,298,239</u>

**WARREN COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2008***

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**Total Governmental Fund Balances** \$ 122,555,387

***Amounts reported for governmental activities in the  
statement of net assets are different because:***

Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. 95,406,793

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 26,682,143

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (31,876,386)

Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. This is the amount that applies to the governmental activities. 3,579,805

***Net Assets of Governmental Activities*** \$ 216,347,742

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**

***Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2008***

	General	Senior Citizens Service Levy	Board of Mental Retardation	Special Assessment
<b>Revenues:</b>				
Taxes	\$ 37,965,856	\$ 5,625,625	\$ 16,855,503	\$ 0
Intergovernmental Revenues	5,108,116	997,130	5,977,365	0
Charges for Services	5,809,302	0	953,646	22,604
Licenses and Permits	12,117	0	0	0
Investment Earnings	9,609,967	0	0	4,104
Special Assessments	0	0	0	1,796,592
Fines and Forfeitures	332,648	0	0	0
All Other Revenue	1,501,662	0	9,649	0
<b>Total Revenue</b>	<b>60,339,668</b>	<b>6,622,755</b>	<b>23,796,163</b>	<b>1,823,300</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	22,880,477	0	0	0
Judicial	7,967,638	0	0	0
Public Safety	24,374,434	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,329,396	5,314,177	16,238,211	0
Community and Economic Development	381,161	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	7,849	0	0	1,162,855
Interest and Fiscal Charges	605	0	0	699,921
<b>Total Expenditures</b>	<b>56,941,560</b>	<b>5,314,177</b>	<b>16,238,211</b>	<b>1,862,776</b>
Excess (Deficiency) of Revenues Over Expenditures	3,398,108	1,308,578	7,557,952	(39,476)
<b>Other Financing Sources (Uses):</b>				
Special Assessment Bonds Issued	0	0	0	0
Premium on the Sale of Bonds	0	0	0	0
Transfers In	20,000	0	0	0
Transfers Out	(3,658,086)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(3,638,086)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(239,978)	1,308,578	7,557,952	(39,476)
<b>Fund Balances at Beginning of Year</b>	<b>26,148,194</b>	<b>2,725,926</b>	<b>39,956,177</b>	<b>1,860,983</b>
Increase (Decrease) in Inventory Reserve	(2,670)	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 25,905,546</b>	<b>\$ 4,034,504</b>	<b>\$ 47,514,129</b>	<b>\$ 1,821,507</b>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 4,896,372	\$ 65,343,356
23,670,142	35,752,753
6,647,104	13,432,656
45	12,162
98,738	9,712,809
0	1,796,592
351,240	683,888
357,235	1,868,546
<u>36,020,876</u>	<u>128,602,762</u>
1,663,596	24,544,073
3,552,848	11,520,486
2,775,077	27,149,511
8,864,008	8,864,008
623,426	623,426
17,221,362	40,103,146
1,678,494	2,059,655
4,868,260	4,868,260
1,596,649	2,767,353
589,549	1,290,075
<u>43,433,269</u>	<u>123,789,993</u>
(7,412,393)	4,812,769
2,755,000	2,755,000
8,590	8,590
4,550,076	4,570,076
(911,990)	(4,570,076)
<u>6,401,676</u>	<u>2,763,590</u>
(1,010,717)	7,576,359
43,984,244	114,675,524
306,174	303,504
<u>\$ 43,279,701</u>	<u>\$ 122,555,387</u>

**WARREN COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For the Year Ended December 31, 2008***

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**Net Change in Fund Balances - Total Governmental Funds** \$ 7,576,359

***Amounts reported for governmental activities in the statement of activities are different because***

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 6,000,548

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (220,321)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 4,220,881

The issuance of long-term debt (e.g. special assessment bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. (1,879)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. (2,978)

Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 121,347

The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities. 1,017,432

***Change in Net Assets of Governmental Activities*** \$ 18,711,389

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2008**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 37,229,000	\$ 37,493,000	\$ 38,130,647	\$ 637,647
Intergovernmental Revenues	5,180,324	5,243,424	5,230,078	(13,346)
Charges for Services	5,568,330	5,619,500	5,812,004	192,504
Licenses and Permits	10,000	10,000	12,108	2,108
Investment Earnings	7,008,000	8,540,000	8,646,856	106,856
Fines and Forfeitures	225,000	303,000	331,830	28,830
All Other Revenues	794,767	2,587,225	2,723,500	136,275
Total Revenues	<u>56,015,421</u>	<u>59,796,149</u>	<u>60,887,023</u>	<u>1,090,874</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	21,574,807	26,916,356	24,736,428	2,179,928
Judicial	8,850,289	9,153,413	8,360,192	793,221
Public Safety	26,057,126	26,696,466	25,285,577	1,410,889
Human Services	1,223,816	1,349,096	1,315,973	33,123
Community and Economic Development	455,488	498,924	393,202	105,722
Total Expenditures	<u>58,161,526</u>	<u>64,614,255</u>	<u>60,091,372</u>	<u>4,522,883</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,146,105)	(4,818,106)	795,651	5,613,757
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	20,000	20,000	0
Transfers Out	(4,737,147)	(4,631,581)	(4,253,721)	377,860
Advances In	40,000	40,000	3,052,495	3,012,495
Advances Out	0	0	(72,495)	(72,495)
Total Other Financing Sources (Uses):	<u>(4,697,147)</u>	<u>(4,571,581)</u>	<u>(1,253,721)</u>	<u>3,317,860</u>
Net Change in Fund Balance	(6,843,252)	(9,389,687)	(458,070)	8,931,617
Fund Balance at Beginning of Year	15,063,701	15,063,701	15,063,701	0
Prior Year Encumbrances	2,143,388	2,143,388	2,143,388	0
Fund Balance at End of Year	<u>\$ 10,363,837</u>	<u>\$ 7,817,402</u>	<u>\$ 16,749,019</u>	<u>\$ 8,931,617</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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***Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue – Senior Citizens Service Levy Fund  
For the Year Ended December 31, 2008***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,300,000	\$ 5,300,000	\$ 5,618,863	\$ 318,863
Intergovernmental Revenues	900,000	900,000	997,130	97,130
Total Revenues	<u>6,200,000</u>	<u>6,200,000</u>	<u>6,615,993</u>	<u>415,993</u>
<b>Expenditures:</b>				
Current:				
Human Services	7,327,358	7,327,650	7,385,825	(58,175)
Total Expenditures	<u>7,327,358</u>	<u>7,327,650</u>	<u>7,385,825</u>	<u>(58,175)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,127,358)	(1,127,650)	(769,832)	357,818
Fund Balance at Beginning of Year	2,027,623	2,027,623	2,027,623	0
Prior Year Encumbrances	1,522,955	1,522,955	1,522,955	0
Fund Balance at End of Year	<u>\$ 2,423,220</u>	<u>\$ 2,422,928</u>	<u>\$ 2,780,746</u>	<u>\$ 357,818</u>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue – Board of Mental Retardation Fund  
For the Year Ended December 31, 2008**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 16,799,253	\$ 16,799,253	\$ 16,848,180	\$ 48,927
Intergovernmental Revenues	5,244,407	5,244,407	6,089,254	844,847
Charges for Services	1,960,000	1,960,000	1,248,441	(711,559)
All Other Revenues	26,500	26,855	428,460	401,605
Total Revenues	<u>24,030,160</u>	<u>24,030,515</u>	<u>24,614,335</u>	<u>583,820</u>
<b>Expenditures:</b>				
Current:				
Human Services	21,978,985	23,158,757	18,846,735	4,312,022
Total Expenditures	<u>21,978,985</u>	<u>23,158,757</u>	<u>18,846,735</u>	<u>4,312,022</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,051,175	871,758	5,767,600	4,895,842
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,600,700	1,570,000	2,400,000	830,000
Transfers Out	(3,600,700)	(3,500,700)	(2,400,000)	1,100,700
Total Other Financing Sources (Uses):	<u>0</u>	<u>(1,930,700)</u>	<u>0</u>	<u>1,930,700</u>
Net Change in Fund Balance	2,051,175	(1,058,942)	5,767,600	6,826,542
Fund Balance at Beginning of Year	38,110,775	38,110,775	38,110,775	0
Prior Year Encumbrances	1,589,518	1,589,518	1,589,518	0
Fund Balance at End of Year	<u>\$ 41,751,468</u>	<u>\$ 38,641,351</u>	<u>\$ 45,467,893</u>	<u>\$ 6,826,542</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2008**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 13,659,845	\$ 16,551,414	\$ 459,644	\$ 354,680
Receivables:				
Accounts	1,750,287	1,453,956	0	0
Intergovernmental	0	1,588	0	450,430
Interest	13,971	18,259	0	0
Special Assessments	0	0	535,653	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	400,000	0	0
Inventory of Supplies at Cost	476,862	33,921	0	0
Prepaid Items	6,844	11,746	0	0
<b>Total Current Assets</b>	<b>15,907,809</b>	<b>18,470,884</b>	<b>995,297</b>	<b>805,110</b>
<b>Noncurrent Assets:</b>				
<b>Restricted Assets:</b>				
Cash and Cash Equivalents with Fiscal Agent	69,277	0	0	0
Prepaid Water Contract	3,007,693	0	0	0
Unamortized Bond Issuance Costs	127,853	0	0	0
Deferred Loss on Early Retirement of Debt	520,087	0	0	0
Non-Depreciable Capital Assets	22,666,413	2,987,224	0	0
Depreciable Capital Assets, Net	80,984,837	85,481,306	19,834	0
<b>Total Noncurrent Assets</b>	<b>107,376,160</b>	<b>88,468,530</b>	<b>19,834</b>	<b>0</b>
<b>Total Assets</b>	<b>123,283,969</b>	<b>106,939,414</b>	<b>1,015,131</b>	<b>805,110</b>

**WARREN COUNTY, OHIO**

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<u>Communications</u> <u>Rotary</u>	<u>Total Enterprise</u>	<u>Governmental</u> <u>Activities -</u> <u>Internal Service</u> <u>Funds</u>
\$ 43,288	\$ 31,068,871	\$ 4,329,962
69	3,204,312	210,928
246	452,264	30,471
0	32,230	0
0	535,653	0
1,958	1,958	495,675
0	400,000	0
0	510,783	23,834
0	18,590	0
45,561	36,224,661	5,090,870
0	69,277	0
0	3,007,693	0
0	127,853	0
0	520,087	0
0	25,653,637	0
0	166,485,977	27,684
0	195,864,524	27,684
45,561	232,089,185	5,118,554

(Continued)

**WARREN COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2008**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	1,240,940	903,730	0	0
Accrued Wages and Benefits Payable	49,671	47,476	3,403	63,683
Intergovernmental Payable	326,328	272,398	524	218,744
Claims Payable	0	0	0	0
Due to Other Funds	26,322	26,797	0	11,984
Accrued Interest Payable	24,285	0	0	0
Mortgage Revenue Bonds Payable- Current	496,830	0	0	0
<b>Total Current Liabilities</b>	<b>2,164,376</b>	<b>1,250,401</b>	<b>3,927</b>	<b>294,411</b>
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	212,252	220,283	17,794	226,916
Mortgage Revenue Bonds Payable	6,232,311	0	0	0
Ohio Water Development Authority Loans Payable	5,000,138	0	0	0
<b>Total Noncurrent Liabilities</b>	<b>11,444,701</b>	<b>220,283</b>	<b>17,794</b>	<b>226,916</b>
<b>Total Liabilities</b>	<b>13,609,077</b>	<b>1,470,684</b>	<b>21,721</b>	<b>521,327</b>
<b>Net Assets:</b>				
Invested in Capital Assets, net of debt	92,569,911	88,468,530	19,834	0
Restricted for Debt Service	69,277	0	0	0
Unrestricted	17,035,704	17,000,200	973,576	283,783
<b>Total Net Assets</b>	<b>\$ 109,674,892</b>	<b>\$ 105,468,730</b>	<b>\$ 993,410</b>	<b>\$ 283,783</b>

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

Net Assets of Business-type Activities

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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<u>Communications</u> <u>Rotary</u>	<u>Total Enterprise</u>	<u>Governmental</u> <u>Activities -</u> <u>Internal Service</u> <u>Funds</u>
941	2,145,611	29,017
0	164,233	1,363
0	817,994	210
0	0	1,395,927
0	65,103	148
0	24,285	0
0	496,830	0
<u>941</u>	<u>3,714,056</u>	<u>1,426,665</u>
0	677,245	8,576
0	6,232,311	0
0	5,000,138	0
<u>0</u>	<u>11,909,694</u>	<u>8,576</u>
<u>941</u>	<u>15,623,750</u>	<u>1,435,241</u>
0	181,058,275	0
0	69,277	0
<u>44,620</u>	<u>35,337,883</u>	<u>3,683,313</u>
<u>\$ 44,620</u>	<u>216,465,435</u>	<u>\$ 3,683,313</u>
	<u>75,824</u>	
	<u>\$ 216,541,259</u>	

**WARREN COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2008**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Operating Revenues:</b>				
Charges for Services	\$ 10,263,221	\$ 7,655,233	\$ 0	\$ 3,193,952
Tap in Fees	201,801	0	0	0
Other Operating Revenue	27,773	20,165	0	0
Total Operating Revenues	<u>10,492,795</u>	<u>7,675,398</u>	<u>0</u>	<u>3,193,952</u>
<b>Operating Expenses:</b>				
Personal Services	2,392,096	2,207,556	104,356	2,607,356
Contractual Services	404,977	417,984	92,000	0
Materials and Supplies	1,111,762	1,445,951	0	0
Utilities	4,118,898	3,385,191	0	0
Depreciation	3,545,876	3,462,231	2,480	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	141,355	68,279	568	206,957
Total Operating Expenses	<u>11,714,964</u>	<u>10,987,192</u>	<u>199,404</u>	<u>2,814,313</u>
Operating Income (Loss)	(1,222,169)	(3,311,794)	(199,404)	379,639
<b>Nonoperating Revenue (Expenses):</b>				
Intergovernmental Grants	11,250	3,995	0	0
Special Assessment Revenue	0	0	539,184	0
Investment Earnings	298,480	275,994	0	0
Interest and Fiscal Charges	(1,085,219)	0	0	0
Gain (Loss) on Disposal of Capital Assets	16,319	(13,847)	0	0
Total Nonoperating Revenues (Expenses)	<u>(759,170)</u>	<u>266,142</u>	<u>539,184</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(1,981,339)	(3,045,652)	339,780	379,639
Capital Contributions - Tap in Fees	2,452,235	1,704,983	0	0
Capital Contributions	<u>3,817,327</u>	<u>2,849,353</u>	<u>0</u>	<u>0</u>
Change in Net Assets	4,288,223	1,508,684	339,780	379,639
<b>Net Assets Beginning of Year</b>	<u>105,386,669</u>	<u>103,960,046</u>	<u>653,630</u>	<u>(95,856)</u>
<b>Net Assets End of Year</b>	<u>\$ 109,674,892</u>	<u>\$ 105,468,730</u>	<u>\$ 993,410</u>	<u>\$ 283,783</u>

Change in Net Assets - Total Enterprise Funds

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

Change in Net Assets - Business-type Activities

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
\$ 40,065	\$ 21,152,471	\$ 13,491,666
0	201,801	0
0	47,938	2,003
<u>40,065</u>	<u>21,402,210</u>	<u>13,493,669</u>
0	7,311,364	394,267
0	914,961	612,594
37,754	2,595,467	1,394,856
0	7,504,089	0
0	7,010,587	2,173
0	0	9,538,838
0	417,159	388,764
<u>37,754</u>	<u>25,753,627</u>	<u>12,331,492</u>
2,311	(4,351,417)	1,162,177
0	15,245	0
0	539,184	0
0	574,474	0
0	(1,085,219)	0
0	2,472	0
<u>0</u>	<u>46,156</u>	<u>0</u>
2,311	(4,305,261)	1,162,177
0	4,157,218	0
<u>0</u>	<u>6,666,680</u>	<u>0</u>
2,311	6,518,637	1,162,177
<u>42,309</u>	<u>209,946,798</u>	<u>2,521,136</u>
<u>\$ 44,620</u>	<u>216,465,435</u>	<u>\$ 3,683,313</u>
	6,518,637	
	<u>144,745</u>	
	<u>\$ 6,663,382</u>	

**WARREN COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2008***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$10,376,499	\$7,511,407	\$0
Cash Payments for Goods and Services	(5,504,524)	(4,772,616)	(92,568)
Cash Payments to Employees	(2,511,200)	(2,290,929)	(134,016)
Net Cash Provided (Used) by Operating Activities	2,360,775	447,862	(226,584)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	2,000,000	4,273,260	0
Advances Out	(2,000,000)	(3,681,000)	0
Net Cash Provided (Used) by Noncapital Financing Activities	0	592,260	0
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	2,452,235	1,704,983	0
Cash Received from Intergovernmental Grants	11,250	0	0
Ohio Water Development Authority Loans Received	0	0	0
Special Assessments Received	0	0	262,021
Acquisition and Construction of Assets	(9,000,724)	(1,784,619)	0
Proceeds from the Sale of Capital Assets	6,166	2,229	0
Principal Paid on Revenue Bonds	(4,700,001)	0	0
Principal Paid on Long Term Contracts	(130,693)	0	0
Interest Paid on All Debt	(553,494)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,915,261)	(77,407)	262,021
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	370,038	328,509	0
Net Cash Provided by Investing Activities	370,038	328,509	0
Net Increase (Decrease) in Cash and Cash Equivalents	(9,184,448)	1,291,224	35,437
Cash and Cash Equivalents at Beginning of Year	22,913,570	15,260,190	424,207
Cash and Cash Equivalents at End of Year	\$13,729,122	\$16,551,414	\$459,644
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$13,659,845	\$16,551,414	\$459,644
Restricted Cash with Fiscal Agent	69,277	0	0
Cash and Cash Equivalents at End of Year	\$13,729,122	\$16,551,414	\$459,644



**WARREN COUNTY, OHIO**

			Governmental - Activities
Sheriff	Communications Rotary	Total Enterprise	Internal Service Funds
\$2,771,235	\$52,123	\$20,711,264	\$14,178,025
(105,949)	(39,868)	(10,515,525)	(12,948,111)
(2,541,551)	0	(7,477,696)	(394,283)
123,735	12,255	2,718,043	835,631
0	0	6,273,260	0
0	0	(5,681,000)	(30,000)
0	0	592,260	(30,000)
0	0	4,157,218	0
0	0	11,250	0
0	0	0	0
0	0	262,021	0
0	0	(10,785,343)	(11,489)
0	0	8,395	0
0	0	(4,700,001)	0
0	0	(130,693)	0
0	0	(553,494)	0
0	0	(11,730,647)	(11,489)
0	0	698,547	0
0	0	698,547	0
123,735	12,255	(7,721,797)	794,142
230,945	31,033	38,859,945	3,535,820
\$354,680	\$43,288	\$31,138,148	\$4,329,962
\$354,680	\$43,288	\$31,068,871	\$4,329,962
0	0	69,277	0
\$354,680	\$43,288	\$31,138,148	\$4,329,962

(Continued)

**WARREN COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2008***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$1,222,169)	(\$3,311,794)	(\$199,404)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	3,545,876	3,462,231	2,480
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(116,296)	(163,991)	0
(Increase) Decrease in Due from Other Funds	0	0	0
(Increase) Decrease in Intergovernmental Receivable	0	0	0
(Increase) Decrease in Inventory	241,853	(2,965)	0
(Increase) Decrease in Prepaid Items	(6,844)	(11,746)	0
Decrease in Prepaid Water Contract	176,923	0	0
Increase (Decrease) in Accounts Payable	(15,517)	505,956	0
Increase in Accrued Wages and Benefits	10,557	12,557	3,162
Increase (Decrease) in Due to Other Funds	1,341	2,367	(51,103)
Increase (Decrease) in Intergovernmental Payables	(254,287)	(72,615)	487
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(662)	27,862	17,794
Total Adjustments	<u>3,582,944</u>	<u>3,759,656</u>	<u>(27,180)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$2,360,775</u>	<u>\$447,862</u>	<u>(\$226,584)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2008 the Water and Sewer Funds had outstanding liabilities of \$858,189 and \$232,279, respectively, for the purchase of certain capital assets. The Water Fund received \$6,269,562 and the Sewer Fund received \$4,554,336 of capital contributions from other funds, special assessments and developers. During 2008, the fair value of investments increased by \$86,792 and \$79,206 in the Water and Sewer Funds, respectively.

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
\$379,639	\$2,311	(\$4,351,417)	\$1,162,177
0	0	7,010,587	2,173
0	(9)	(280,296)	(147,633)
0	2,286	2,286	(406,976)
(422,717)	9,781	(412,936)	(21,779)
0	0	238,888	11,040
0	0	(18,590)	0
0	0	176,923	0
0	(2,114)	488,325	(12,507)
19,363	0	45,639	371
11,984	0	(35,411)	103
104,675	0	(221,740)	57
0	0	0	247,903
30,791	0	75,785	702
(255,904)	9,944	7,069,460	(326,546)
\$123,735	\$12,255	\$2,718,043	\$835,631

**WARREN COUNTY, OHIO**

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***Statement of Net Assets  
Fiduciary Funds  
December 31, 2008***

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	Private Purpose Trust	Agency Funds
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 439,704	\$ 22,884,309
Cash in Segregated Accounts	364	4,591,246
Receivables:		
Taxes	0	254,616,909
<b>Total Assets</b>	<u>440,068</u>	<u>282,092,464</u>
<b>Liabilities:</b>		
Intergovernmental Payable	0	269,472,168
Unapportioned Monies	0	7,358,580
Payroll Withholding	0	73,256
Deposits Held Due to Others	0	5,188,460
<b>Total Liabilities</b>	<u>0</u>	<u>282,092,464</u>
<b>Net Assets:</b>		
Unrestricted	440,068	0
<b>Total Net Assets</b>	<u>\$ 440,068</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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***Statement of Changes in Net Assets  
Fiduciary Fund  
For the Year Ended December 31, 2008***

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	<u>Private Purpose Trust</u>
<b>Additions:</b>	
Contributions	<u>\$ 20,336</u>
Increase in Net Assets Resulting from Operations	<u>20,336</u>
<b>Deductions:</b>	
Reimbursements	<u>107,312</u>
Change in Net Assets	(86,976)
Net Assets at Beginning of Year	<u>527,044</u>
Net Assets End of Year	<u><u>\$ 440,068</u></u>
See accompanying notes to the basic financial statements	

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**A. Reporting Entity**

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

The accompanying basic 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, 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, the county operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Assets includes the financial data of the County's component unit, Production Services Unlimited, Inc. (PSU). It is reported in a separate column to emphasize that it is legally separate from the County. PSU is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of 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.

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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**A. Reporting Entity (Continued)**

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

**Joint Venture without Equity Interest**

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 20 "Joint Venture."

**B. Basis of Presentation - Fund Accounting**

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

***Governmental Funds***

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

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

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

Senior Citizens Service Levy Fund - This fund is used to account for a County-wide tax levy, which provides the source of funding for senior citizen services.

Board of Mental Retardation Fund - This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and retarded.

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

***Proprietary Funds***

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

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

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

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

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

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

Internal Service Funds – The four internal service funds operated by the County are the Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance and the Gasoline funds. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers' Compensation Self Insurance fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Fiduciary Funds***

Fiduciary fund reporting focuses on net assets and changes in net assets. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 179 and 180.

**C. Basis of Presentation – Financial Statements**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**C. Basis of Presentation – Financial Statements (Continued)**

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

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

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

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

**D. Basis of Accounting**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**D. Basis of Accounting** (Continued)

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

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred revenues. Property taxes measurable as of December 31, 2008 but which are not intended to finance 2008 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenues.

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

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. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**E. Budgetary Process**

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

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

**1. Tax Budget**

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

**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 2008.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**E. 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. During 2008, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

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 basic 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**E. Budgetary Process (Continued)**

**6. Budgetary Basis of Accounting**

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

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

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy Fund	Board of Mental Retardation Fund
GAAP Basis (as reported)	(\$239,978)	\$1,308,578	\$7,557,952
Increase (Decrease):			
Accrued Revenues at December 31, 2008 received during 2009	(7,527,958)	(13,539)	(397,754)
Accrued Revenues at December 31, 2007 received during 2008	7,178,972	6,777	847,862
Accrued Expenditures at December 31, 2008 paid during 2009	2,365,370	895,824	672,163
Accrued Expenditures at December 31, 2007 paid during 2008	(2,436,242)	(831,429)	(606,243)
Change in Fair Value, 2008	(1,756,055)	0	0
Change in Fair Value, 2007	937,251	0	0
2008 Prepays for 2009	(214,688)	0	(16,631)
2007 Prepays for 2008	200,902	0	14,265
Interfund Loans Receivable, 2008	(60,000)	0	0
Interfund Loans Receivable, 2007	3,040,000	0	0
Outstanding Encumbrances	(1,945,644)	(2,136,043)	(2,304,014)
Budget Basis	<u>(\$458,070)</u>	<u>(\$769,832)</u>	<u>\$5,767,600</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**F. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve of Ohio (STAR Ohio), 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 5 "Cash, Cash Equivalents and Investments."

**G. Investments**

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

Warren County has invested funds in the STAR Ohio during 2008. 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, 2008. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only with the exception of the Fifth Third Liquid Investment Account which can invest up to 10% in commercial paper as long as it is rated A1P1.

**H. Inventory of Supplies**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**I. Prepaid Water Contract**

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

**J. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**K. Capital Assets and Depreciation**

Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000.

**1. Property, Plant and Equipment - Governmental Activities**

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**K. Capital Assets and Depreciation** (Continued)

2. Property, Plant and Equipment – Business Type Activities

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

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment	5 - 25
Infrastructure	15 - 100

**L. Capitalization of Interest**

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2008.

**M. Accrued Liabilities and Long-term Obligations**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**M. Accrued Liabilities and Long-term Obligations (Continued)**

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

**N. Long-Term Obligations**

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	East Street Building Fund Court Building Construction Fund Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	General Fund Child Support Enforcement Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund
Ohio Department of Transportation Loan	State DOT Loan Fund
Long-Term Contracts	Water Fund
Compensated Absences	General Fund Board of Mental Retardation Fund Youth Service Subsidy Fund Children's Services Board Fund Water Fund Sewer Fund Storm Water Fund Sheriff Revolving Fund Health Insurance Fund

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**O. Bond Discounts/Issuance Costs**

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

**P. Compensated Absences**

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

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

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

**Q. Grants and Other Intergovernmental Revenues**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**R. Restricted Assets**

Cash with fiscal agent is classified as restricted assets on the balance sheet because these funds are being held for specified purposes.

**S. Pensions**

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

**T. Operating Revenues and Expenses**

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

**U. Special Assessments**

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

**V. Self-Funded Insurance**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**W. Interfund Activity**

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

**X. Reservations of Fund Balance**

Reservations of fund balance or net assets 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 supplies, prepaid items, long-term interfund loans, debt service and encumbered amounts that are not accrued at year end in the governmental funds.

**Y. Net Assets**

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

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

**Z. Restricted Cash and Cash Equivalents with Fiscal Agent**

Restricted cash and cash equivalents with fiscal agent reported in the water enterprise fund (Business-Type Activities) represent temporarily restricted assets that will be paid to bond holders upon maturity of the annual coupon.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008*

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

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

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

*Other long-term assets not available to pay for current-period expenditures:*

Unamortized Bond Issuance Costs	\$57,895
Shared Revenues	6,944,747
Interest Revenue	968,723
Special Assessment Revenue	18,710,778
	<hr/>
	\$26,682,143

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	\$4,386,220
Special Assessment Bonds Payable	14,896,998
Loans Payable	7,664,097
Capital Leases Payable	774
Accrued Interest on Long-Term Debt	83,198
Retainage Payable	208,621
Compensated Absences Payable	4,636,478
	<hr/>
	\$31,876,386

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008*

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

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

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

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

Capital Outlay	\$8,063,535
Capital Contributions	2,017,000
Depreciation Expense	(4,079,987)
	<u>\$6,000,548</u>

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$1,237,089
Increase in Interest Revenue	521,615
Increase in Special Assessment Revenue	2,462,177
	<u>\$4,220,881</u>

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

General Obligation Bond Principal Payments	\$567,891
Special Assessment Bond Principal Payments	1,162,855
Loan Payments	1,048,688
Capital Lease Payments	10,810
Unamortized Bond Issuance Costs	(7,313)
Accrued Interest on State Loan 166	(29,810)
Issuance of Special Assessment Bond	(2,755,000)
	<u>(\$1,879)</u>

*Expenses not requiring the use of current financial resources:*

Increase in Compensated Absences Payable	(\$182,157)
Increase in supplies inventory	303,504
	<u>\$121,347</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 3 – PRIOR PERIOD ADJUSTMENTS**

In 2008, the Warren County Commissioners clarified a 2007 resolution that was originally recorded as a transfer from the General Fund to the County Construction Fund. The Commissioners clarified that this transaction was intended to be a cash advance. The result was an increase in Interfund Loans Receivable and an increase in Undesignated, Unreserved Fund Balance in the General Fund for \$3,000,000 and an increase in Interfund Loans Payable and a decrease in Undesignated, Unreserved Fund Balance in Capital Projects Funds in the amount of \$3,000,000.

**NOTE 4 – COMPLIANCE AND ACCOUNTABILITY**

**A. Compliance**

Contrary to Ohio Revised Code, Section 5705.41(B) the County expended money in excess of amounts appropriated during 2008 in the Senior Citizens Service Levy Fund.

**B. Accountability - Deficit Fund Equities**

At December 31, 2008 the following funds had deficit fund/net asset balances:

Fund	Deficit
Special Revenue:	
Pass Through Grant Fund	\$1,005,753
Capital Project:	
Sewer Extension Projects Fund	\$ 113,014

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

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

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



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

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

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

Ohio Law permits inactive monies to be deposited or invested in the following:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- 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).
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

- High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
- Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

At December 31, 2008 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.

**A. Deposits**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**A. Deposits** (Continued)

At year end the carrying amount of the County's deposits was \$35,998,788 and the bank balance was \$41,736,750. Federal depository insurance covered \$2,511,917 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$6,763,626, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$32,461,207. The County had \$151,453 in undeposited cash on hand at December 31, 2008 which is included as Cash and Cash Equivalents on the balance sheet.

**B. Investments**

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

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$130,285,014	906.10
STAR Ohio	10,388,568	0.07
U.S. Treasuries Money Market Fund	2,038,515	0.01
U.S. Treasury Notes	1,739,584	2.02
Commercial Paper	1,671,828	0.70
County Government Bonds	247,999	9.99
Total Investments	<u>\$146,371,508</u>	<u>918.89</u>

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**B. Investments** (Continued)

*Credit Risk* – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio. The County's investments at December 31, 2008 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AAA by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The Commercial Paper investment is rated A1P1. The investment in Warren County Special Assessment Bonds are rated Aa2 based upon the County's credit rating.

*Concentration of Credit Risk* – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 6.49% are FFCB, 42.88% are FHLB, 21.90% are FHLMC, 16.65% are FNMA, 1.09% are FAMCA, 7.10% are STAR Ohio, 1.39% are US Treasuries Money Market Fund, 1.19% are US Treasury Notes, 1.14% is Commercial Paper and .17% is Warren County Special Assessment Bonds.

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

**C. Component Unit**

Cash and cash equivalents in the amount of \$200,852 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$200,852 and the bank balance was \$211,963. Federal depository insurance covered \$211,963 of the bank balance.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 6- TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2008 were levied after October 1, 2007 on assessed values as of January 1, 2007, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Taxpayers become liable for tangible personal property taxes (other than public utility) on January 1 of the current calendar year. Tangible personal property, such as machinery, equipment, furniture, fixtures and computers are assessed at 25% of its true value on December 31, of the preceding year or last fiscal year end. Inventory assessment beginning in tax year 2002 and the tax year 2003, subtract one percent point from the rate at which the property was required to be listed and assessed the previous year, if the total statewide collection of tangible personal property taxes for the second preceding year exceeded the total statewide collection of this tax for the third preceding year. Inventory assessment for the tax year 2004 and the tax year 2005; subtract an additional percentage point for the rate at which the property was assessed the previous year. The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently is phasing out the Tangible Personal Property Tax over the following four years. Local revenues lost are to be reimbursed from the CAT until 2011. Beginning in tax year 2006, for inventory assessment, subtract four and a quarter percentage points from the assessment of the previous tax year, in addition to that, subtract six and a quarter percentage points from the furniture/fixture, computers and machinery/equipment assessments, assessed value equals 18.75% of true value. For inventory and furniture/fixture, computers and machinery/equipment for tax years 2007 and 2008 subtract six and a quarter for each of the remaining tax assessment years from the previous assessment year. New manufacturing equipment for tax years 2006, 2007, and 2008 are exempted from reported taxable values. 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 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 6- TAXES (Continued)**

**A. Property Taxes (Continued)**

Beginning in the tax year 2001, the percentages used to determine the assessed value of electric company personal property used in the production of electricity was reduced from 100% to 25% of true value; taxable transmission and distribution property will continue to be assessed at 88% of true value (50% of true value for rural electric companies). The state is to reimburse local taxing districts for a portion of the revenues lost due to this reduction in tax valuation with proceeds of a new kilowatt-hour excise tax imposed on electricity consumers.

For tax levies which are to produce a given dollar amount each year (such as debt service levies), the reimbursement is to be generally the amount that would have otherwise been collected from the utility property less an amount equal to one-fourth of a mill. For all other non school district tax levies, the State reimbursement is to be, in general, a percentage of the amount that would have otherwise been collected from the utility property, which percentage is to decline from 100% in 2002 to 0% in 2017 and thereafter; all such school district tax levies are to be reimbursed at generally an amount sufficient to produce the same revenues that would have otherwise been collected but taking into account State education aid. Tax levies which were (i) not in effect for the 1998 tax year or (ii) approved by the voters after June 30, 1999 are not eligible for reimbursement by the State.

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, 2008 was \$5.21 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2007 property tax levy was based totaled \$5,953,740,940 which was comprised of \$5,691,077,760 in real property, and \$262,663,180 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. The County is levying 2.00 mills of its share of the 2.57 mills of assessed value.

**B. Other Taxes**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2008, consisted of taxes, interfund, accounts receivable, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2008 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$60,000	\$0
Other Governmental Funds	1,885,706	2,345,706
Total Governmental Funds	<u>1,945,706</u>	<u>2,345,706</u>
Proprietary Funds:		
Enterprise Fund:		
Sewer Fund	400,000	0
Total Proprietary Funds	<u>400,000</u>	<u>0</u>
Total Interfund Loans	<u>\$2,345,706</u>	<u>\$2,345,706</u>

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

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2008, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$133,151	\$221,570
Board of Mental Retardation	0	136,329
Other Governmental Funds	162,848	370,482
Total Governmental Funds	<u>295,999</u>	<u>728,381</u>
Enterprise Funds:		
Water	0	26,322
Sewer	0	26,797
Sheriff	0	11,984
Communications	1,958	0
Total Enterprise Funds	<u>1,958</u>	<u>65,103</u>
Internal Service Funds	<u>495,675</u>	<u>148</u>
Total Interfund Receivables and Payables	<u><u>\$793,632</u></u>	<u><u>\$793,632</u></u>

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

**NOTE 9 - TRANSFERS**

The following balances at December 31, 2008 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$20,000	\$3,658,086
Other Governmental Funds	4,550,076	911,990
Total Transfers	<u><u>\$4,570,076</u></u>	<u><u>\$4,570,076</u></u>

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



**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2008

*Historical Cost:*

Class	December 31, 2007	Additions	Deletions	December 31, 2008
<b>Non-Depreciable Capital Assets:</b>				
Land	\$5,934,781	\$2,031,093	(\$4,310)	\$7,961,564
Construction in Progress	8,977,025	3,120,005	(5,031,020)	7,066,010
Total Non-Depreciable Capital Assets	14,911,806	5,151,098	(5,035,330)	15,027,574
<b>Depreciable Capital Assets:</b>				
Land Improvements	496,516			496,516
Buildings, Structures and Improvements	52,060,616	613,214	(170,018)	52,503,812
Furniture, Fixtures and Equipment	15,524,483	2,108,145	(1,252,113)	16,380,515
Infrastructure	57,234,272	7,101,330	(1,086,106)	63,249,496
Total Depreciable Capital Assets	125,315,887	9,822,689	(2,508,237)	132,630,339
Total Cost	\$140,227,693	\$14,973,787	(\$7,543,567)	\$147,657,913

*Accumulated Depreciation:*

Class	December 31, 2007	Additions	Deletions	December 31, 2008
Land Improvements	(\$243,705)	(\$14,987)	\$0	(\$258,692)
Buildings, Structures and Improvements	(13,062,601)	(1,258,718)	170,018	(14,151,301)
Furniture, Fixtures and Equipment	(11,518,147)	(1,322,406)	1,293,099	(11,547,454)
Infrastructure	(25,636,733)	(1,486,049)	829,109	(26,293,673)
Total Depreciation	(\$50,461,186)	(\$4,082,160)	\$2,292,226	(\$52,251,120)
<b>Net Value:</b>	\$89,766,507			\$95,406,793

\* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$716,878
Judicial	188,709
Public Safety	999,641
Public Works	1,796,924
Health	24,441
Human Services	350,588
Community and Economic Development	4,979
Total Depreciation Expense	\$4,082,160

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**A. Governmental Activities Capital Assets (Continued)**

Construction in Progress:

County governmental construction projects in progress as of December 31, 2008 total \$7,066,010.

This amount is comprised of the following projects:

416 East St Bldg Renovation	\$4,408,546
Hendrickson & Union Road Project	527,107
Courts Building Construction	423,385
Caesar Creek Tower Project	399,567
Various Other Projects	<u>1,307,405</u>
Total Construction in Progress	<u><u>\$7,066,010</u></u>

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

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

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2008:

<i>Historical Cost:</i>				
Class	December 31, 2007	Additions	Deletions	December 31, 2008
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,152,507	\$0	\$0	\$2,152,507
Construction in Progress	20,760,710	7,518,744	(4,778,324)	\$23,501,130
Total Non-Depreciable Capital Assets	22,913,217	7,518,744	(4,778,324)	25,653,637
<i>Depreciable Capital Assets:</i>				
Land Improvements	164,850,287	10,006,268	0	\$174,856,555
Buildings, Structures and Improvements	57,058,543	1,343,985	(40,190)	\$58,362,338
Furniture, Fixtures and Equipment	4,332,086	513,752	(146,715)	\$4,699,123
Total Depreciable Capital Assets	226,240,916	11,864,005	(186,905)	237,918,016
Total Cost	\$249,154,133	\$19,382,749	(\$4,965,229)	\$263,571,653
<i>Accumulated Depreciation:</i>				
Class	December 31, 2007	Additions	Deletions	December 31, 2008
Land Improvements	(\$42,899,413)	(\$4,618,581)	\$0	(\$47,517,994)
Buildings, Structures and Improvements	(18,864,391)	(1,935,671)	24,114	(\$20,775,948)
Furniture, Fixtures and Equipment	(2,838,630)	(456,335)	156,868	(\$3,138,097)
Total Depreciation	(\$64,602,434)	(\$7,010,587)	\$180,982	(\$71,432,039)
<i>Net Value:</i>	\$184,551,699			\$192,139,614

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

**B. Business-Type Activities Capital Assets (Continued)**

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2008 total \$23,501,130. This amount is comprised of the following projects:

Grandin Road Water OWDA	\$18,165,612
Lower Little Miami WWTP	2,468,045
ODOT 22 & 3	1,571,940
Various Other Water Projects	1,182,519
Various Other Sewer Projects	<u>113,014</u>
Total Construction in Progress	<u><u>\$23,501,130</u></u>

The Water & Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. The following are projects the Water and Sewer Department currently has under contract. The projects are in the various stages of engineering or construction.

Improvements are substantially complete at the newly named Richard A. Renneker Water Treatment Plant located on Grandin Road. The improvements increased capacity from 6.0 million gallons per day (mgd) to 9.0 mgd with the ability to expand to 12.0 mgd in the future. Prior to completion, the plant was running at capacity in the summer months.

The Lower Little Miami Wastewater Treatment Plant project will expand the current facility from 7.28 mgd to 12.0 mgd and upgrade the existing plant to meet the anticipated permit limits established by the Ohio EPA. The design is 90% complete. The plant is currently running at 85% capacity. The projected bid date is the summer of 2009, with an estimated cost of \$40 million.

The Ohio Department of Transportation (ODOT) Road Widening Project on State Route 22 & 3 made it necessary to relocate 6,725 feet of twelve inch ductile iron pipe that was located in the roadway. Whenever a relocation is required, a new water line is installed and the old line is abandoned. This practice minimizes interruption of water service to existing customers while avoiding the added expense of removing the inoperable lines. The estimated costs are \$1.5 million dollars.

Other water projects include the construction of 9,700 feet of 16-inch ductile iron waterline to replace a cast iron waterline installed during the 1960's. The improvements provide service to the Middletown Regional Hospital and the surrounding Union Road customer base.

Other sewer projects include a new lift station and force main to serve the Warren County Career Center. This project will allow the Career Center to retire their dated treatment plant, and pump the school's wastewater to the City of Lebanon.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

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

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

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

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2008, member and employer contribution rates were consistent across all three plans. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff's department contribute 10.1% of covered salary. The 2008 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, 7% was used to fund the pension and 7% to fund health care. For law enforcement, the employer rate was 17.40% of covered payroll. Of this amount, 10.40% was used to fund the pension fund and 7% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2008, 2007, and 2006 were \$6,591,038, \$6,253,795, and \$5,874,927 respectively, for employees of the County and \$1,047,410, \$974,394, and \$891,767 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

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

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2008 employer contribution rate (identified above) that was used to fund health care for the year 2008 was 7% of covered payroll which amounted to \$3,295,519 for employees other than law enforcement and \$421,373 for law enforcement employees.

The significant actuarial assumptions and calculations relating to post employment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2007. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2007 was 6.5%. An annual increase of 4.0% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.0% base increase, were assumed to range from 0.50% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .50% to 4% for the next 7 years. In subsequent years (8 and beyond) health care costs were assumed to increase 4.0% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. At year-end 2008, the number of active contributing participants in the Traditional Pension and Combined Plans totaled 363,503. The number of active contributing participants for both plans used in the December 31, 2007 actuarial valuation was 364,076. The actuarial value of the OPERS net assets available for OPEB at December 31, 2007 is \$12.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.8 billion and \$17 billion, respectively.

OPERS adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008 which allowed additional funds to be allocated to the health care plan.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 11 – 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 (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

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

The Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10.% for members and 14% for employers. For fiscal year ended June 30, 2008, 13% was the portion of County contribution used to fund pension obligations. The County's contributions for pension obligations to the STRS of Ohio for the years ending December 31, 2008, 2007 and 2006 were \$28,373, \$28,700, and \$26,089 which were equal to the required contributions for each year.

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

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care stabilization fund equal to 1% of covered payroll for 2008. The balance of the Health Care Stabilization Fund was \$3.7 billion at June 30, 2008. For the fiscal year ended June 30, 2008, the net health care costs paid by STRS were \$288,878,000. There were 126,506 eligible benefit recipients. The portion of the 2008 employer contribution rate (identified above) that was used to fund health care for fiscal year 2008 was 1.0% of County covered payroll which amounted to \$284.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 12 - COMPENSATED ABSENCES**

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

At December 31, 2008, the County's accumulated, unpaid compensated absences amounted to \$5,383,241. Of this amount, \$4,705,996 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$344,448 is reported as due within one year), \$677,245 is recorded as Business-type activities (all reported as due in more than one year).

At December 31, 2008 the liability recorded as Governmental Activities within the Statement of Net Assets representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	108,118	\$2,484,509	\$179,146
Sick Time	85,770	2,159,061	165,302
Compensatory Time	3,316	62,426	0
Total	<u>197,204</u>	<u>\$4,705,996</u>	<u>\$344,448</u>

**NOTE 13 – NOTES PAYABLE**

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2008 the outstanding note on the County Engineer's Grandin Road project was retired with revenues collected for this assessment project. The County also issued a \$1,000,000 Armco Park Acquisition Bond Anticipation Note. This note is expected to be repaid from revenue received by a grant from the Ohio Division of Natural Resources for the acquisition of Armco Park. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.



**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

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**NOTE 13 – NOTES PAYABLE (Continued)**

	Balance January 1, 2008	Issued	(Retired)	Balance December 31, 2008
Primary Government General Obligation Note:				
4.15% McNK Properties LLC/Grandin Commercial Development Proj Spec Assessment Notes	\$2,380,000	\$0	(\$2,380,000)	\$0
2.00% Armco Park Acquisition Note	0	1,000,000	0	1,000,000
Total Notes Payable	<u>\$2,380,000</u>	<u>\$1,000,000</u>	<u>(\$2,380,000)</u>	<u>\$1,000,000</u>

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

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

The 1988 East Street Building Improvement debt was retired in 2008 from the debt service fund using rental payments received from the Warren County Human Services Department through a 25 year contract with the State of Ohio.

The 1991 G.O. Building Project 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.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant. A State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Proctor & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008.

Both the TIF Bond and the State 166 Loan are being 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 the TIF Bond and the State Loan debt service requirements.

Special assessment debt service is financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$47,786.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

Special assessment bonds will be retired with proceeds of collections of special assessment receivables in the related debt service funds.

The 2000 Ohio Public Works Commission interest-free loan was used to cover costs incurred for the Columbia Road Reconstruction Project. The loan will be retired from the debt service fund over ten years by funding provided by the County Engineer.

In 2006, Warren County entered into a loan agreement with the Ohio Department of Transportation as partial funding for its' local share of the construction of the US 22 Road Widening Project. The maximum loan borrowing is \$1,505,000 and carries a 3% interest rate. As of December 31, 2008 the amount borrowed was \$1,406,261. The loan payments began in 2008. The loan will be retired through funding provided by the County Engineer.

The 1998 Waterworks System Revenue Refunding Bonds were called and retired on December 1, 2008. 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 2008 was 120%. The bond coverage ratio for the fiscal year, based upon operating revenue and investment income and operating expenses excluding depreciation, was 191% for the Water Fund. The Sewer Fund did not have any debt outstanding in 2008. The ratio for the Water Fund increased to 369% when the calculation includes the tap-in fees collected from customers connecting to the existing water system.

The 2000 Cincinnati Waterworks Contract was used for construction of a "low" service master meter connection along State Route 22 & 3. The contract period was 10 years and included a 4.375% interest rate. The final payment was made in 2008.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount is \$5,000,138 and carries a 2% interest rate. The loan payments will not begin until 2010.

This OWDA loan, along with the remaining water revenue bond will be retired from the revenues generated by the water fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$55.15 million of additional unvoted general obligation debt.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

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

	Interest Rate	Maturity Date	Balance January 1, 2008	Additions	Retired	Balance December 31, 2008	Amounts Due Within One Year
<b>Governmental Activities:</b>							
<b>General Obligation Bonds:</b>							
Unvoted General Obligation Bonds:							
1988	7.500%	2008	\$50,000	\$0	(\$50,000)	\$0	\$0
1991	5.95 - 8.85%	2011	390,000	0	(90,000)	300,000	95,000
2005	3.00 - 5.00%	2016	4,514,111	0	(427,891)	4,086,220	437,891
<b>Total Unvoted General Obligation Bonds</b>			<b>4,954,111</b>	<b>0</b>	<b>(567,891)</b>	<b>4,386,220</b>	<b>532,891</b>
<b>Special Assessment Bonds (with Governmental Commitment):</b>							
1988	7.750%	2008	9,000	0	(9,000)	-	0
1989	7.35 - 7.45%	2010	140,000	0	(45,000)	95,000	45,000
1990	5.95 - 8.85%	2010	30,000	0	(10,000)	20,000	10,000
1991	5.95 - 8.85%	2011	235,000	0	(55,000)	180,000	55,000
1992	6.100%	2012	1,369,700	0	(242,200)	1,127,500	255,200
1992	6.100%	2012	8,500	0	(1,500)	7,000	1,600
1992	6.100%	2012	46,800	0	(8,300)	38,500	8,800
1992	6.100%	2012	20,500	0	(3,600)	16,900	3,900
1992	6.100%	2012	96,500	0	(17,100)	79,400	18,100
1992	6.100%	2012	13,000	0	(2,300)	10,700	2,400
1993	2.80 - 5.85%	2013	425,000	0	(60,000)	365,000	65,000
1994	6.550%	2014	840,000	0	(100,000)	740,000	105,000
1996	6.125 - 6.20%	2016	142,000	0	(18,000)	124,000	18,000
1997	4.15 - 5.50%	2017	2,115,000	0	(170,000)	1,945,000	175,000
1998	4.975%	2018	15,925	0	(1,130)	14,795	1,180
1998	4.975%	2018	27,805	0	(1,970)	25,835	2,055
1998	4.975%	2018	696,820	0	(52,450)	644,370	51,765
1998	4.212%	2008	29,450	0	(29,450)	-	0
2000	4.40 - 4.85%	2020	885,000	0	(50,000)	835,000	50,000
2001	3.30 - 5.35%	2021	1,830,000	0	(95,000)	1,735,000	100,000
2002	2.00 - 5.10 %	2022	1,255,000	0	(60,000)	1,195,000	65,000
2003	2.00 - 4.75%	2023	2,255,000	0	(105,000)	2,150,000	110,000
2004	1.7 - 4.75%	2024	191,989	0	(8,342)	183,647	8,560
2005	4.400%	2025	66,864	0	(2,513)	64,351	2,623
2007	4.3-5.75%	2027	30,000	0	(1,000)	29,000	1,000
2007	4.3-5.75%	2027	530,000	0	(14,000)	516,000	19,000
2008	3.25-5.00%	2028	0	2,755,000	0	2,755,000	65,000
<b>Total Special Assessment Bonds</b>			<b>13,304,853</b>	<b>2,755,000</b>	<b>(1,162,855)</b>	<b>14,896,998</b>	<b>1,239,183</b>
<b>Loans:</b>							
1994	4.000%	2017	7,099,111	29,810	(541,517)	6,587,404	613,798
2000	0.000%	2011	177,603	0	(50,744)	126,859	50,744
2006	3.000%	2011	1,406,261	0	(456,427)	949,834	467,846
<b>Total Loans</b>			<b>8,682,975</b>	<b>29,810</b>	<b>(1,048,688)</b>	<b>7,664,097</b>	<b>1,132,388</b>
Capital Leases			11,584	0	(10,810)	774	774
Compensated Absences			4,634,461	4,698,122	(4,626,587)	4,705,996	344,448
<b>Total Governmental Activities Long-term Liabilities</b>			<b>\$31,587,984</b>	<b>\$7,482,932</b>	<b>(\$7,416,831)</b>	<b>\$31,654,085</b>	<b>\$3,249,684</b>

(Continued)

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

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

	Interest Rate	Maturity Date	Balance January 1, 2008	Additions	Retired	Balance December 31, 2008	Amounts Due Within One Year
<b>Business-type Activities:</b>							
Mortgage Revenue Bonds:							
1998 Water	3.80 - 5.45%	2016	\$4,199,078	\$0	(\$4,199,078)	\$0	\$0
2002 Water	2.00 - 5.00%	2019	7,215,972	0	(486,831)	6,729,141	496,830
Total Mortgage Revenue Bonds			11,415,050	0	(4,685,909)	6,729,141	496,830
OWDA Loan Water	2.0%	2029	5,000,138	0	0	5,000,138	0
Long-Term Contracts	4.375%	2008	130,693	0	(130,693)	0	0
Compensated Absences			601,460	677,245	(601,460)	677,245	0
Total Business-type Activities Long-term Liabilities			<u>\$17,147,341</u>	<u>\$677,245</u>	<u>(\$5,418,062)</u>	<u>\$12,406,524</u>	<u>\$496,830</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2008 of \$14,896,998 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 \$1,821,507 in the Special Assessment Debt Service Fund at December 31, 2008 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, 2008 follows:

**A. Bonded Debt**

Years	General Obligation		Water Revenue		Special Assessment	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$532,891	\$187,788	\$496,830	\$295,470	\$1,239,183	\$780,285
2010	552,891	167,983	516,830	279,223	1,328,557	686,743
2011	572,891	147,358	536,830	261,295	1,343,957	616,545
2012	492,891	118,125	551,830	241,870	1,338,398	545,641
2013	517,891	94,625	571,830	221,350	1,037,874	475,448
2014-2018	1,716,765	136,500	3,299,150	681,600	4,528,642	1,649,908
2019-2023	0	0	755,841	37,250	2,969,713	675,242
2024-2028	0	0	0	0	1,110,674	165,318
Totals	<u>\$4,386,220</u>	<u>\$852,379</u>	<u>\$6,729,141</u>	<u>\$2,018,058</u>	<u>\$14,896,998</u>	<u>\$5,595,130</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008**

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

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

Years	OWDA Loans		OPWC Loans		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$0	\$0	\$50,744	\$0	\$613,798	\$252,324
2010	205,584	98,980	50,744	0	638,805	227,317
2011	209,717	94,848	25,371	0	664,831	201,291
2012	213,932	90,632	0	0	691,917	174,205
2013	218,232	86,332	0	0	720,107	146,015
2014-2018	1,158,747	364,074	0	0	3,257,946	278,721
2019-2023	1,279,978	242,845	0	0	0	0
2024-2028	1,413,892	108,931	0	0	0	0
2029	300,056	4,508	0	0	0	0
Totals	<u>\$5,000,138</u>	<u>\$1,091,150</u>	<u>\$126,859</u>	<u>\$0</u>	<u>\$6,587,404</u>	<u>\$1,279,873</u>

Years	ODOT Loan		Capital Leases	
	Principal	Interest	Principal	Interest
2009	\$467,846	\$25,012	\$774	\$10
2010	481,988	10,872	0	0
Totals	<u>\$949,834</u>	<u>\$35,884</u>	<u>\$774</u>	<u>\$10</u>

**C. Conduit Debt Obligations**

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

As of December 31, 2008 there were thirteen (13) 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 \$18,650,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$81,831,309 which brings the total conduit debt to \$100,481,309.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 15 - CAPITAL LEASES**

In prior years, the County has entered into capital leases for copiers and a postage machine. Equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$12,036. The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2008, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2009	\$784
Minimum Lease Payments	784
Less amount representing interest at the County's incremental borrowing rate of interest	(10)
Present value of minimum lease payments	<u>\$774</u>

\* No payment required past 2009

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

As of December 31, 2008, the County had the following significant construction projects that will be financed through Water and Sewer Surplus Revenues and General Fund Revenues:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Lower Little Miami WWTP	\$1,688,556	2013
Courts Bldg Construction	1,696,806	2011
Total	<u>\$3,385,362</u>	

**NOTE 17 - RELATED PARTY TRANSACTION**

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$641,176 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 18 - CONTINGENCIES**

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

The County participates in a number of Federal and State assisted grant programs. The significant programs are the Waiver Day Habilitation, Title XIX Medical Assistance Program, State Homeland Security Program, Community Development Block Grant, Youth Services-Out of Home Placement Grant and the Workforce Investment Act. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

**NOTE 19 - RISK MANAGEMENT**

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

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

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

Insurance coverage stayed the same as coverage in the prior year. Settled claims during the last eight years have not exceeded commercial insurance coverage.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, Custom Design Benefits, who monitors all claim payments. Excess loss coverage, carried through Mutual of Omaha, becomes effective after \$125,000 per year per specific claim. There is a lifetime maximum coverage per person of \$2,000,000.

The total claims liability of \$1,400,237 comprised of MRDD and County health insurance, reported (at face value) within the Board of Mental Retardation Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2008 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2008 were:

	<u>Balance at December 31, 2007</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2008</u>
MRDD:				
2007	\$1,122	\$115,389	(\$113,323)	\$3,188
2008	3,188	95,686	(94,564)	4,310
County:				
2007	\$1,423,770	\$9,316,359	(\$9,592,105)	\$1,148,024
2008	1,148,024	9,538,838	(9,290,935)	1,395,927

**NOTE 20 - JOINT VENTURE**

**Warren/Clinton Counties Recovery Services Board**

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



**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2008***

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**NOTE 20 - JOINT VENTURE (Continued)**

MHRS is governed by an 18-member board of directors, four of which are appointed by the Ohio Department of Mental Health (ODMH) and four by the Ohio Department of Alcohol and Drug Addiction Services (ODADAS). The remaining ten members are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS' main sources of revenue are grants and other allocations from the two state departments previously named and a property tax levy in both counties.

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

A summary of the unaudited cash basis financial information for the year ended December 31, 2008 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$10,876,516	Revenues	\$16,310,697
Fund Equity	10,876,516	Expenses	<u>15,321,772</u>
		Net Income	<u><u>\$988,925</u></u>



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

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

***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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

**Motor Vehicle and Gasoline Tax Fund**

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

**Human Services Fund**

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

**Dog and Kennel Fund**

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

**Permissive Tax Fund**

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

**Real Estate Assessment Fund**

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

**Children's Services Board Fund**

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

**Youth Services Subsidy Fund**

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

**Delinquent Real Estate Tax and Assessment Fund**

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

(Continued)

***Special Revenue Funds***

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**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.

**Workforce Investment Act Fund**

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

**Pass Through Grants Fund**

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients.

**Child Support Enforcement Fund**

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

**Emergency Management Fund**

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

**Community Development Fund**

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

**Court Computerization Fund**

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

**County Court Special Projects Fund**

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

**County Transit Fund**

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

(Continued)

***Special Revenue Funds***

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**Other Special Revenue Fund**

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

- Veteran's Memorial Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- Prosecutor Grants Fund**
- County Court Probation Department Fund**
- Donations Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant Fund**
- Hazardous Materials Emergency Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**

***Debt Service Funds***

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

**East Street Building Fund**

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

**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.

(Continued)

***Debt Service Funds***

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**State Ohio Public Works Commission (OPWC) Loan Fund**

To account for Ohio Public Works Commission loan which provided the source of financing for the reconstruction of Columbia Road in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**State Department of Transportation (DOT) Loan Fund**

To account for the County Engineer's repayment of principal and interest for a DOT loan which provided financing for a portion of the US 22 Road Widening Project.

***Capital Projects Funds***

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

**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.

**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.

**Redevelopment Tax Equivalent Fund**

To account for payments in lieu of tax pursuant to a Tax Incentive Agreement with the Springboro Community City School District for public improvements to the Greens of Bunnell Hill Incentive District TIF Site.

***Permanent Fund***

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

**Scheurer - Smith Trust Fund**

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

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 23,369,965	\$ 7,800,267	\$ 10,861,700	\$ 43,594	\$ 42,075,526
Receivables:					
Taxes	134,648	3,554,406	0	0	3,689,054
Accounts	173,690	0	0	0	173,690
Intergovernmental	7,477,528	0	98,612	0	7,576,140
Interest	5,081	0	0	0	5,081
Loans	1,651,973	0	0	0	1,651,973
Due from Other Funds	162,848	0	0	0	162,848
Interfund Loans Receivable	1,885,706	0	0	0	1,885,706
Inventory of Supplies, at Cost	920,766	0	0	0	920,766
Prepaid Items	10,804	0	0	0	10,804
<b>Total Assets</b>	<b>\$ 35,793,009</b>	<b>\$ 11,354,673</b>	<b>\$ 10,960,312</b>	<b>\$ 43,594</b>	<b>\$ 58,151,588</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 924,406	\$ 0	\$ 376,371	\$ 0	\$ 1,300,777
Accrued Wages and Benefits Payable	345,722	0	0	0	345,722
Intergovernmental Payable	355,800	0	0	0	355,800
Due to Other Funds	370,482	0	0	0	370,482
Interfund Loans Payable	60,000	0	2,285,706	0	2,345,706
Deferred Revenue	5,473,143	3,672,846	0	0	9,145,989
Compensated Absences Payable	1,658	0	0	0	1,658
Accrued Interest Payable	5,753	0	0	0	5,753
General Obligation Notes Payable	1,000,000	0	0	0	1,000,000
<b>Total Liabilities</b>	<b>8,536,964</b>	<b>3,672,846</b>	<b>2,662,077</b>	<b>0</b>	<b>14,871,887</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	1,214,082	0	3,828,121	0	5,042,203
Reserved for Prepaid Items	10,804	0	0	0	10,804
Reserved for Supplies Inventory	920,766	0	0	0	920,766
Reserved for Debt Service	0	7,681,827	0	0	7,681,827
Reserved for Interfund Loans Receivable	1,885,706	0	0	0	1,885,706
Undesignated/Unreserved	23,224,687	0	4,470,114	43,594	27,738,395
<b>Total Fund Balances</b>	<b>27,256,045</b>	<b>7,681,827</b>	<b>8,298,235</b>	<b>43,594</b>	<b>43,279,701</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 35,793,009</b>	<b>\$ 11,354,673</b>	<b>\$ 10,960,312</b>	<b>\$ 43,594</b>	<b>\$ 58,151,588</b>



**WARREN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2008***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,648,900	\$ 3,216,753	\$ 30,719	\$ 0	\$ 4,896,372
Intergovernmental Revenues	23,412,280	0	257,862	0	23,670,142
Charges for Services	6,647,104	0	0	0	6,647,104
Licenses and Permits	45	0	0	0	45
Investment Earnings	95,168	0	2,764	806	98,738
Fines and Forfeitures	351,240	0	0	0	351,240
All Other Revenue	357,235	0	0	0	357,235
<b>Total Revenue</b>	<b>32,511,972</b>	<b>3,216,753</b>	<b>291,345</b>	<b>806</b>	<b>36,020,876</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	1,663,596	0	0	0	1,663,596
Judicial	3,552,848	0	0	0	3,552,848
Public Safety	2,775,077	0	0	0	2,775,077
Public Works	8,864,008	0	0	0	8,864,008
Health	623,426	0	0	0	623,426
Human Services	17,221,362	0	0	0	17,221,362
Community and Economic Development	1,678,494	0	0	0	1,678,494
Capital Outlay	0	0	4,868,260	0	4,868,260
Debt Service:					
Principal Retirement	2,961	1,593,688	0	0	1,596,649
Interest and Fiscal Charges	5,900	515,728	67,921	0	589,549
<b>Total Expenditures</b>	<b>36,387,672</b>	<b>2,109,416</b>	<b>4,936,181</b>	<b>0</b>	<b>43,433,269</b>
Excess (Deficiency) of Revenues Over Expenditures	(3,875,700)	1,107,337	(4,644,836)	806	(7,412,393)
<b>Other Financing Sources (Uses):</b>					
Special Assessment Bonds Issued	0	0	2,755,000	0	2,755,000
Premium on Sale of Bonds	0	0	8,590	0	8,590
Transfers In	3,488,401	714,098	347,577	0	4,550,076
Transfers Out	(911,990)	0	0	0	(911,990)
<b>Total Other Financing Sources (Uses)</b>	<b>2,576,411</b>	<b>714,098</b>	<b>3,111,167</b>	<b>0</b>	<b>6,401,676</b>
Net Change in Fund Balances	(1,299,289)	1,821,435	(1,533,669)	806	(1,010,717)
<b>Fund Balances at Beginning of Year</b>	<b>28,249,160</b>	<b>5,860,392</b>	<b>9,831,904</b>	<b>42,788</b>	<b>43,984,244</b>
Increase (Decrease) in Inventory Reserve	306,174	0	0	0	306,174
<b>Fund Balances End of Year</b>	<b>\$ 27,256,045</b>	<b>\$ 7,681,827</b>	<b>\$ 8,298,235</b>	<b>\$ 43,594</b>	<b>\$ 43,279,701</b>

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Veteran's Memorial
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 4,274,217	\$ 606,428	\$ 395,870	\$ 2,931
Receivables:				
Taxes	134,648	0	0	0
Accounts	15,562	4,855	6,914	0
Intergovernmental	3,355,080	421,953	0	0
Interest	5,081	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	1,885,706	0	0	0
Inventory of Supplies, at Cost	920,766	0	0	0
Prepaid Items	9,310	206	459	0
<b>Total Assets</b>	<b>\$ 10,600,370</b>	<b>\$ 1,033,442</b>	<b>\$ 403,243</b>	<b>\$ 2,931</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 104,714	\$ 350,840	\$ 2,016	\$ 0
Accrued Wages and Benefits Payable	65,948	47,317	4,518	0
Intergovernmental Payable	15,865	232,065	697	0
Due to Other Funds	32,460	24,680	3,720	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	2,408,158	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>2,627,145</b>	<b>654,902</b>	<b>10,951</b>	<b>0</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	514,371	136,173	0	0
Reserved for Prepaid Items	9,310	206	459	0
Reserved for Supplies Inventory	920,766	0	0	0
Reserved for Interfund Loans Receivable	1,885,706	0	0	0
Undesignated/Unreserved	4,643,072	242,161	391,833	2,931
<b>Total Fund Balances</b>	<b>7,973,225</b>	<b>378,540</b>	<b>392,292</b>	<b>2,931</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,600,370</b>	<b>\$ 1,033,442</b>	<b>\$ 403,243</b>	<b>\$ 2,931</b>

**WARREN COUNTY, OHIO**

<u>Permissive Tax</u>	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>	<u>Children's Services Board</u>	<u>Crime Victim Grant</u>	<u>Youth Services Subsidy</u>
\$ 662,300	\$ 21,347	\$ 8,395,158	\$ 521,918	\$ 23,683	\$ 1,528,710
0	0	0	0	0	0
0	2,529	0	659	0	14,918
33,670	0	0	356,776	45,479	144,420
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	10,417	0	150,184
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	376	0	75
<u>\$ 695,970</u>	<u>\$ 23,876</u>	<u>\$ 8,395,158</u>	<u>\$ 890,146</u>	<u>\$ 69,162</u>	<u>\$ 1,838,307</u>
\$ 0	\$ 0	\$ 609	\$ 143,884	\$ 221	\$ 37,946
0	0	13,441	55,074	1,626	41,886
0	0	2,050	9,820	251	15,374
0	0	1,330	16,604	399	232,439
0	0	0	0	0	20,000
0	0	0	203,391	35,370	19,600
0	0	0	1,572	0	86
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>17,430</u>	<u>430,345</u>	<u>37,867</u>	<u>367,331</u>
82,989	0	9,391	63,721	0	116,667
0	0	0	376	0	75
0	0	0	0	0	0
0	0	0	0	0	0
<u>612,981</u>	<u>23,876</u>	<u>8,368,337</u>	<u>395,704</u>	<u>31,295</u>	<u>1,354,234</u>
<u>695,970</u>	<u>23,876</u>	<u>8,377,728</u>	<u>459,801</u>	<u>31,295</u>	<u>1,470,976</u>
<u>\$ 695,970</u>	<u>\$ 23,876</u>	<u>\$ 8,395,158</u>	<u>\$ 890,146</u>	<u>\$ 69,162</u>	<u>\$ 1,838,307</u>

(Continued)

**WARREN COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008***

	Delinquent Real Estate Tax and Assessment	Certificate of Title Administration	Prosecutor Grants	County Court Probation Department
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,494,845	\$ 551,900	\$ 5,668	\$ 7,317
Receivables:				
Taxes	0	0	0	0
Accounts	0	52,754	0	12,577
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 1,494,845</b>	<b>\$ 604,654</b>	<b>\$ 5,668</b>	<b>\$ 19,894</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 403	\$ 3,748	\$ 1,156	\$ 649
Accrued Wages and Benefits Payable	9,542	14,479	0	4,271
Intergovernmental Payable	2,090	2,211	0	658
Due to Other Funds	532	3,805	0	3,058
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>12,567</b>	<b>24,243</b>	<b>1,156</b>	<b>8,636</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,607	0	1	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	1,480,671	580,411	4,511	11,258
<b>Total Fund Balances</b>	<b>1,482,278</b>	<b>580,411</b>	<b>4,512</b>	<b>11,258</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,494,845</b>	<b>\$ 604,654</b>	<b>\$ 5,668</b>	<b>\$ 19,894</b>

**WARREN COUNTY, OHIO**

<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>	<u>Workforce Investment Act</u>	<u>Job Training Partnership Act</u>	<u>Pass Through Grants</u>	<u>Community Corrections</u>
\$ 13,453	\$ 1,661,453	\$ 77,747	\$ 5,065	\$ 0	\$ 132,117
0	0	0	0	0	0
0	7,810	25	0	0	3,209
0	40	1,235,670	0	1,020,000	25,310
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	198	180	0	0	0
<u>\$ 13,453</u>	<u>\$ 1,669,501</u>	<u>\$ 1,313,622</u>	<u>\$ 5,065</u>	<u>\$ 1,020,000</u>	<u>\$ 160,636</u>
\$ 0	\$ 490	\$ 17,623	\$ 0	\$ 0	\$ 21,443
1,238	2,598	7,267	0	0	1,455
191	476	50,562	0	0	224
0	1,292	19,109	386	0	0
0	0	0	0	0	0
0	0	1,104,743	0	1,020,000	12,655
0	0	0	0	0	0
0	0	0	0	5,753	0
0	0	0	0	1,000,000	0
<u>1,429</u>	<u>4,856</u>	<u>1,199,304</u>	<u>386</u>	<u>2,025,753</u>	<u>35,777</u>
0	8,885	17,537	0	20,000	0
0	198	180	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
12,024	1,655,562	96,601	4,679	(1,025,753)	124,859
<u>12,024</u>	<u>1,664,645</u>	<u>114,318</u>	<u>4,679</u>	<u>(1,005,753)</u>	<u>124,859</u>
<u>\$ 13,453</u>	<u>\$ 1,669,501</u>	<u>\$ 1,313,622</u>	<u>\$ 5,065</u>	<u>\$ 1,020,000</u>	<u>\$ 160,636</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008**

	Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 229,134	\$ 399,998	\$ 149,344	\$ 188,852
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	21,827
Intergovernmental	300	17,704	711,211	43,679
Interest	0	0	0	0
Loans	0	0	1,374,573	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 229,434</u>	<u>\$ 417,702</u>	<u>\$ 2,235,128</u>	<u>\$ 254,358</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 657	\$ 2,694	\$ 123,075	\$ 43
Accrued Wages and Benefits Payable	62,369	1,315	2,764	1,520
Intergovernmental Payable	10,840	203	426	9,855
Due to Other Funds	10,872	818	266	0
Interfund Loans Payable	0	0	0	40,000
Deferred Revenue	0	17,704	580,736	7,041
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<u>84,738</u>	<u>22,734</u>	<u>707,267</u>	<u>58,459</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	2,830	7,978	51,594	2,990
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	141,866	386,990	1,476,267	192,909
<b>Total Fund Balances</b>	<u>144,696</u>	<u>394,968</u>	<u>1,527,861</u>	<u>195,899</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 229,434</u>	<u>\$ 417,702</u>	<u>\$ 2,235,128</u>	<u>\$ 254,358</u>

**WARREN COUNTY, OHIO**

Indigent Guardianship	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization	County Court Special Projects
\$ 67,369	\$ 64,527	\$ 54,263	\$ 63,216	\$ 793,388	\$ 622,155
0	0	0	0	0	0
1,340	0	0	41	11,641	16,665
0	469	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 68,709</u>	<u>\$ 64,996</u>	<u>\$ 54,263</u>	<u>\$ 63,257</u>	<u>\$ 805,029</u>	<u>\$ 638,820</u>
\$ 332	\$ 0	\$ 0	\$ 802	\$ 7,771	\$ 1,691
0	0	0	0	0	1,649
0	0	0	0	0	254
0	0	0	0	5,895	133
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>332</u>	<u>0</u>	<u>0</u>	<u>802</u>	<u>13,666</u>	<u>3,727</u>
0	3,992	0	1,000	54,446	38,400
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>68,377</u>	<u>61,004</u>	<u>54,263</u>	<u>61,455</u>	<u>736,917</u>	<u>596,693</u>
<u>68,377</u>	<u>64,996</u>	<u>54,263</u>	<u>62,455</u>	<u>791,363</u>	<u>635,093</u>
<u>\$ 68,709</u>	<u>\$ 64,996</u>	<u>\$ 54,263</u>	<u>\$ 63,257</u>	<u>\$ 805,029</u>	<u>\$ 638,820</u>

(Continued)

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008**

	TASC Grant	Hazardous Materials Emergency	Enforcement and Education	Rehabilitation Grants
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 54,663	\$ 14,662	\$ 18,835	\$ 49,270
Receivables:				
Taxes	0	0	0	0
Accounts	0	50	0	0
Intergovernmental	50,259	0	816	0
Interest	0	0	0	0
Loans	0	0	0	277,400
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 104,922</b>	<b>\$ 14,712</b>	<b>\$ 19,651</b>	<b>\$ 326,670</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 7,095	\$ 22	\$ 0	\$ 0
Accrued Wages and Benefits Payable	4,468	977	0	0
Intergovernmental Payable	1,537	151	0	0
Due to Other Funds	907	362	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	50,259	0	0	0
Compensated Absences Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>64,266</b>	<b>1,512</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	3,000	0	0	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	37,656	13,200	19,651	326,670
<b>Total Fund Balances</b>	<b>40,656</b>	<b>13,200</b>	<b>19,651</b>	<b>326,670</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 104,922</b>	<b>\$ 14,712</b>	<b>\$ 19,651</b>	<b>\$ 326,670</b>



**WARREN COUNTY, OHIO**

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<u>County Transit</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 218,162	\$ 23,369,965
0	134,648
314	173,690
14,692	7,477,528
0	5,081
0	1,651,973
2,247	162,848
0	1,885,706
0	920,766
0	10,804
<u>\$ 235,415</u>	<u>\$ 35,793,009</u>
\$ 94,482	\$ 924,406
0	345,722
0	355,800
11,415	370,482
0	60,000
13,486	5,473,143
0	1,658
0	5,753
0	1,000,000
<u>119,383</u>	<u>8,536,964</u>
76,510	1,214,082
0	10,804
0	920,766
0	1,885,706
39,522	23,224,687
<u>116,032</u>	<u>27,256,045</u>
<u>\$ 235,415</u>	<u>\$ 35,793,009</u>

**WARREN COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Veteran's Memorial
<b>Revenues:</b>				
Taxes	\$ 1,648,900	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,092,173	6,680,961	0	0
Charges for Services	135,857	0	418,322	0
Licenses and Permits	0	0	0	0
Investment Earnings	87,372	0	0	0
Fines and Forfeitures	173,709	0	44,459	0
All Other Revenue	30,375	5	18,164	525
<b>Total Revenue</b>	<b>8,168,386</b>	<b>6,680,966</b>	<b>480,945</b>	<b>525</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	7,633,673	0	0	0
Health	0	0	367,195	0
Human Services	0	7,158,346	0	495
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>7,633,673</b>	<b>7,158,346</b>	<b>367,195</b>	<b>495</b>
Excess (Deficiency) of Revenues Over Expenditures	534,713	(477,380)	113,750	30
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	257,900	0	0
Transfers Out	(891,990)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(891,990)</b>	<b>257,900</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(357,277)	(219,480)	113,750	30
<b>Fund Balances at Beginning of Year</b>	<b>8,024,328</b>	<b>598,020</b>	<b>278,542</b>	<b>2,901</b>
Increase (Decrease) in Inventory Reserve	306,174	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 7,973,225</b>	<b>\$ 378,540</b>	<b>\$ 392,292</b>	<b>\$ 2,931</b>

**WARREN COUNTY, OHIO**

<u>Permissive Tax</u>	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>	<u>Children's Services Board</u>	<u>Crime Victim Grant</u>	<u>Youth Services Subsidy</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
447,245	0	0	2,056,803	69,082	1,727,425
0	44,881	3,005,808	0	0	0
0	0	45	0	0	0
0	0	0	0	0	0
0	0	0	0	0	457
0	0	13	19,870	0	102,470
<u>447,245</u>	<u>44,881</u>	<u>3,005,866</u>	<u>2,076,673</u>	<u>69,082</u>	<u>1,830,352</u>
0	0	1,245,336	0	0	0
0	0	0	0	0	1,656,880
0	0	0	0	94,805	1,334,845
1,230,335	0	0	0	0	0
0	23,977	0	0	0	0
0	0	0	4,147,212	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,230,335</u>	<u>23,977</u>	<u>1,245,336</u>	<u>4,147,212</u>	<u>94,805</u>	<u>2,991,725</u>
(783,090)	20,904	1,760,530	(2,070,539)	(25,723)	(1,161,373)
0	0	0	1,510,200	22,458	1,059,590
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,510,200</u>	<u>22,458</u>	<u>1,059,590</u>
(783,090)	20,904	1,760,530	(560,339)	(3,265)	(101,783)
1,479,060	2,972	6,617,198	1,020,140	34,560	1,572,759
0	0	0	0	0	0
<u>\$ 695,970</u>	<u>\$ 23,876</u>	<u>\$ 8,377,728</u>	<u>\$ 459,801</u>	<u>\$ 31,295</u>	<u>\$ 1,470,976</u>

(Continued)

**WARREN COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008**

	Delinquent Real Estate Tax and Assessment	Certificate of Title Administration	Prosecutor Grants	County Court Probation Department
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	568,029	797,496	0	160,079
Licenses and Permits	0	0	0	0
Investment Earnings	0	6,457	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	55,360	191	0
<b>Total Revenue</b>	<b>568,029</b>	<b>859,313</b>	<b>191</b>	<b>160,079</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	417,760	0	0	0
Judicial	0	963,553	0	206,002
Public Safety	0	0	23,679	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>417,760</b>	<b>963,553</b>	<b>23,679</b>	<b>206,002</b>
Excess (Deficiency) of Revenues Over Expenditures	150,269	(104,240)	(23,488)	(45,923)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	28,000	0
Transfers Out	0	(20,000)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(20,000)</b>	<b>28,000</b>	<b>0</b>
Net Change in Fund Balances	150,269	(124,240)	4,512	(45,923)
<b>Fund Balances at Beginning of Year</b>	<b>1,332,009</b>	<b>704,651</b>	<b>0</b>	<b>57,181</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 1,482,278</b>	<b>\$ 580,411</b>	<b>\$ 4,512</b>	<b>\$ 11,258</b>

**WARREN COUNTY, OHIO**

Donations	Municipal Victim Witness	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	50,000	965,185	2,190	75,120
0	60,000	104,131	0	0	0
0	0	0	0	0	0
0	0	0	612	0	0
0	0	0	0	0	0
500	0	0	0	0	0
<u>500</u>	<u>60,000</u>	<u>154,131</u>	<u>965,797</u>	<u>2,190</u>	<u>75,120</u>
500	0	0	0	0	0
0	0	0	0	0	0
0	60,818	0	0	0	101,027
0	0	0	0	0	0
0	0	232,254	0	0	0
0	0	0	970,301	2,394	0
0	0	0	0	0	1,000,000
0	0	0	0	0	0
0	0	0	0	0	5,753
<u>500</u>	<u>60,818</u>	<u>232,254</u>	<u>970,301</u>	<u>2,394</u>	<u>1,106,780</u>
0	(818)	(78,123)	(4,504)	(204)	(1,031,660)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(818)	(78,123)	(4,504)	(204)	(1,031,660)
0	12,842	1,742,768	118,822	4,883	25,907
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 12,024</u>	<u>\$ 1,664,645</u>	<u>\$ 114,318</u>	<u>\$ 4,679</u>	<u>\$ (1,005,753)</u>

(Continued)

**WARREN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	Community Corrections	Child Support Enforcement	Emergency Management	Community Development
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	52,327	2,625,329	535,425	786,894
Charges for Services	100,902	697,981	0	10,539
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	64,805	488	7,769
<b>Total Revenue</b>	<b>153,229</b>	<b>3,388,115</b>	<b>535,913</b>	<b>805,202</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	176,462	0	0	0
Public Safety	0	0	591,556	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	3,458,797	0	0
Community and Economic Development	0	0	0	678,494
Debt Service:				
Principal Retirement	0	2,961	0	0
Interest and Fiscal Charges	0	147	0	0
<b>Total Expenditures</b>	<b>176,462</b>	<b>3,461,905</b>	<b>591,556</b>	<b>678,494</b>
Excess (Deficiency) of Revenues Over Expenditures	(23,233)	(73,790)	(55,643)	126,708
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	27,227	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>27,227</b>	<b>0</b>
Net Change in Fund Balances	(23,233)	(73,790)	(28,416)	126,708
<b>Fund Balances at Beginning of Year</b>	<b>148,092</b>	<b>218,486</b>	<b>423,384</b>	<b>1,401,153</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 124,859</b>	<b>\$ 144,696</b>	<b>\$ 394,968</b>	<b>\$ 1,527,861</b>

**WARREN COUNTY, OHIO**

<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>	<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
117,635	0	0	0	0	0
79,410	16,936	0	0	0	174,877
0	0	0	0	0	0
0	0	0	0	727	0
0	0	19,964	5,155	101,650	0
54,420	0	0	0	0	0
<u>251,465</u>	<u>16,936</u>	<u>19,964</u>	<u>5,155</u>	<u>102,377</u>	<u>174,877</u>
0	0	0	0	0	0
0	18,426	0	0	0	318,762
173,503	0	5,578	500	80,055	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>173,503</u>	<u>18,426</u>	<u>5,578</u>	<u>500</u>	<u>80,055</u>	<u>318,762</u>
77,962	(1,490)	14,386	4,655	22,322	(143,885)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
77,962	(1,490)	14,386	4,655	22,322	(143,885)
117,937	69,867	50,610	49,608	40,133	935,248
0	0	0	0	0	0
<u>\$ 195,899</u>	<u>\$ 68,377</u>	<u>\$ 64,996</u>	<u>\$ 54,263</u>	<u>\$ 62,455</u>	<u>\$ 791,363</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008**

	County Court Special Projects	TASC Grant	Hazardous Materials Emergency	Enforcement and Education
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	163,728	23,021	0
Charges for Services	209,539	0	350	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	5,846
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>209,539</b>	<b>163,728</b>	<b>23,371</b>	<b>5,846</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	212,763	0	0	0
Public Safety	0	208,264	95,157	5,290
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
<b>Total Expenditures</b>	<b>212,763</b>	<b>208,264</b>	<b>95,157</b>	<b>5,290</b>
Excess (Deficiency) of Revenues Over Expenditures	(3,224)	(44,536)	(71,786)	556
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	20,000	53,117	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>20,000</b>	<b>53,117</b>	<b>0</b>
Net Change in Fund Balances	(3,224)	(24,536)	(18,669)	556
<b>Fund Balances at Beginning of Year</b>	<b>638,317</b>	<b>65,192</b>	<b>31,869</b>	<b>19,095</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 635,093</b>	<b>\$ 40,656</b>	<b>\$ 13,200</b>	<b>\$ 19,651</b>



**WARREN COUNTY, OHIO**

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Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 1,648,900
0	941,737	23,412,280
0	61,967	6,647,104
0	0	45
0	0	95,168
0	0	351,240
2,280	0	357,235
<u>2,280</u>	<u>1,003,704</u>	<u>32,511,972</u>
0	0	1,663,596
0	0	3,552,848
0	0	2,775,077
0	0	8,864,008
0	0	623,426
10,000	1,473,817	17,221,362
0	0	1,678,494
0	0	2,961
0	0	5,900
<u>10,000</u>	<u>1,473,817</u>	<u>36,387,672</u>
(7,720)	(470,113)	(3,875,700)
0	509,909	3,488,401
0	0	(911,990)
<u>0</u>	<u>509,909</u>	<u>2,576,411</u>
(7,720)	39,796	(1,299,289)
334,390	76,236	28,249,160
0	0	306,174
<u>\$ 326,670</u>	<u>\$ 116,032</u>	<u>\$ 27,256,045</u>



**WARREN COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	<u>Tax Increment Financing</u>	<u>State DOT Loan</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 7,799,862	\$ 405	\$ 7,800,267
Receivables:			
Taxes	3,554,406	0	3,554,406
<b>Total Assets</b>	<u>\$ 11,354,268</u>	<u>\$ 405</u>	<u>\$ 11,354,673</u>
<b>Liabilities:</b>			
Deferred Revenue	\$ 3,672,846	\$ 0	\$ 3,672,846
<b>Total Liabilities</b>	<u>3,672,846</u>	<u>0</u>	<u>3,672,846</u>
<b>Fund Balances:</b>			
Reserved for Debt Service	7,681,422	405	7,681,827
<b>Total Fund Balances</b>	<u>7,681,422</u>	<u>405</u>	<u>7,681,827</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 11,354,268</u>	<u>\$ 405</u>	<u>\$ 11,354,673</u>

**WARREN COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	East Street Building	Court Building Construction	Tax Increment Financing	State OPWC Loan
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 3,216,753	\$ 0
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>3,216,753</u>	<u>0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	50,000	90,000	946,517	50,744
Interest and Fiscal Charges	3,750	25,935	449,206	0
<b>Total Expenditures</b>	<u>53,750</u>	<u>115,935</u>	<u>1,395,723</u>	<u>50,744</u>
Excess (Deficiency) of Revenues Over Expenditures	(53,750)	(115,935)	1,821,030	(50,744)
<b>Other Financing Sources (Uses):</b>				
Transfers In	53,750	115,935	0	50,744
<b>Total Other Financing Sources (Uses)</b>	<u>53,750</u>	<u>115,935</u>	<u>0</u>	<u>50,744</u>
Net Change in Fund Balances	0	0	1,821,030	0
<b>Fund Balances at Beginning of Year</b>	0	0	5,860,392	0
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,681,422</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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<u>State DOT Loan</u>	<u>Total Nonmajor Debt Service Funds</u>
\$ 0	\$ 3,216,753
<u>0</u>	<u>3,216,753</u>
456,427	1,593,688
36,837	515,728
<u>493,264</u>	<u>2,109,416</u>
(493,264)	1,107,337
493,669	714,098
<u>493,669</u>	<u>714,098</u>
405	1,821,435
0	5,860,392
<u>\$ 405</u>	<u>\$ 7,681,827</u>

**WARREN COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2008**

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	<u>County Road Projects</u>	<u>Sewer Extension Projects</u>	<u>County Construction Projects</u>	<u>Airport Construction</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 2,794,828	\$ 286,986	\$ 7,746,957	\$ 2,210
Receivables:				
Intergovernmental	98,612	0	0	0
<b>Total Assets</b>	<u>\$ 2,893,440</u>	<u>\$ 286,986</u>	<u>\$ 7,746,957</u>	<u>\$ 2,210</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 42,988	\$ 0	\$ 333,383	\$ 0
Interfund Loans Payable	1,885,706	400,000	0	0
<b>Total Liabilities</b>	<u>1,928,694</u>	<u>400,000</u>	<u>333,383</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,343,413	13,164	2,471,544	0
Undesignated/Unreserved	(378,667)	(126,178)	4,942,030	2,210
<b>Total Fund Balances</b>	<u>964,746</u>	<u>(113,014)</u>	<u>7,413,574</u>	<u>2,210</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,893,440</u>	<u>\$ 286,986</u>	<u>\$ 7,746,957</u>	<u>\$ 2,210</u>

**WARREN COUNTY, OHIO**

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<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 30,719	\$ 10,861,700
0	98,612
<u>\$ 30,719</u>	<u>\$ 10,960,312</u>
\$ 0	\$ 376,371
0	2,285,706
<u>0</u>	<u>2,662,077</u>
0	3,828,121
<u>30,719</u>	<u>4,470,114</u>
<u>30,719</u>	<u>8,298,235</u>
<u>\$ 30,719</u>	<u>\$ 10,960,312</u>

**WARREN COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008**

	County Road Projects	Sewer Extension Projects	County Construction Projects	Airport Construction
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	257,862	0	0	0
Investment Earnings	0	2,764	0	0
<b>Total Revenue</b>	<b>257,862</b>	<b>2,764</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>				
Capital Outlay	2,296,126	227,898	2,344,236	0
Debt Service:				
Interest and Fiscal Charges	67,921	0	0	0
<b>Total Expenditures</b>	<b>2,364,047</b>	<b>227,898</b>	<b>2,344,236</b>	<b>0</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,106,185)	(225,134)	(2,344,236)	0
<b>Other Financing Sources (Uses):</b>				
Special Assessment Bonds Issued	2,084,262	670,738	0	0
Premium on the Sale of Bonds	8,590	0	0	0
Transfers In	347,577	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,440,429</b>	<b>670,738</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	334,244	445,604	(2,344,236)	0
<b>Fund Balances at Beginning of Year</b>	<b>630,502</b>	<b>(558,618)</b>	<b>9,757,810</b>	<b>2,210</b>
<b>Fund Balances End of Year</b>	<b>\$ 964,746</b>	<b>\$ (113,014)</b>	<b>\$ 7,413,574</b>	<b>\$ 2,210</b>



**WARREN COUNTY, OHIO**

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<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 30,719	\$ 30,719
0	257,862
0	2,764
<u>30,719</u>	<u>291,345</u>
0	4,868,260
0	67,921
<u>0</u>	<u>4,936,181</u>
30,719	(4,644,836)
0	2,755,000
0	8,590
0	347,577
<u>0</u>	<u>3,111,167</u>
30,719	(1,533,669)
0	9,831,904
<u>\$ 30,719</u>	<u>\$ 8,298,235</u>

**WARREN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 37,229,000	\$ 37,493,000	\$ 38,130,647	\$ 637,647
Intergovernmental Revenues	5,180,324	5,243,424	5,230,078	(13,346)
Charges for Services	5,568,330	5,619,500	5,812,004	192,504
Licenses and Permits	10,000	10,000	12,108	2,108
Investment Earnings	7,008,000	8,540,000	8,646,856	106,856
Fines and Forfeitures	225,000	303,000	331,830	28,830
All Other Revenues	794,767	2,587,225	2,723,500	136,275
Total Revenues	<u>56,015,421</u>	<u>59,796,149</u>	<u>60,887,023</u>	<u>1,090,874</u>
<b>Expenditures:</b>				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,567,178	1,194,963	1,034,948	160,015
Materials and Supplies	168,300	181,210	165,152	16,058
Contractual Services	1,134,455	1,351,802	1,180,203	171,599
Other Expenditures	2,879,211	6,587,728	6,383,783	203,945
Capital Outlay	27,000	28,850	22,793	6,057
Total Commissioners	<u>5,776,144</u>	<u>9,344,553</u>	<u>8,786,879</u>	<u>557,674</u>
Auditor:				
Personal Services	972,882	966,995	816,804	150,191
Materials and Supplies	27,000	28,011	20,371	7,640
Contractual Services	54,422	40,298	27,689	12,609
Other Expenditures	10,000	9,500	4,176	5,324
Capital Outlay	4,000	17,619	17,587	32
Total Auditor	<u>1,068,304</u>	<u>1,062,423</u>	<u>886,627</u>	<u>175,796</u>
Treasurer:				
Personal Services	349,589	362,550	356,793	5,757
Materials and Supplies	21,300	24,017	23,349	668
Contractual Services	3,500	3,500	1,896	1,604
Other Expenditures	7,500	7,500	5,529	1,971
Capital Outlay	3,000	3,000	2,845	155
Total Treasurer	<u>384,889</u>	<u>400,567</u>	<u>390,412</u>	<u>10,155</u>

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,386,900	2,413,668	2,344,966	68,702
Materials and Supplies	30,016	31,350	29,056	2,294
Contractual Services	111,844	103,626	83,503	20,123
Other Expenditures	91,070	95,070	83,951	11,119
Capital Outlay	12,080	16,330	16,149	181
Total Prosecutor	2,631,910	2,660,044	2,557,625	102,419
Recorder:				
Personal Services	758,974	759,018	695,081	63,937
Materials and Supplies	11,500	11,500	10,143	1,357
Contractual Services	30,000	30,000	14,686	15,314
Other Expenditures	6,500	6,500	3,168	3,332
Capital Outlay	0	6,700	6,700	0
Total Recorder	806,974	813,718	729,778	83,940
Board of Elections:				
Personal Services	863,312	1,020,350	974,647	45,703
Materials and Supplies	233,000	402,172	384,961	17,211
Contractual Services	69,500	42,615	27,860	14,755
Other Expenditures	25,570	21,292	16,728	4,564
Capital Outlay	65,000	44,004	39,433	4,571
Total Board of Elections	1,256,382	1,530,433	1,443,629	86,804
Data Processing:				
Personal Services	2,498,565	2,902,115	2,705,455	196,660
Materials and Supplies	49,646	65,511	51,249	14,262
Contractual Services	700,780	937,952	645,468	292,484
Other Expenditures	15,650	14,650	5,336	9,314
Capital Outlay	666,498	1,122,126	787,061	335,065
Total Data Processing	3,931,139	5,042,354	4,194,569	847,785
Microfilming Process:				
Personal Services	321,156	319,972	319,130	842
Materials and Supplies	14,870	13,059	9,388	3,671
Contractual Services	38,000	66,938	65,525	1,413
Other Expenditures	3,045	2,860	1,659	1,201
Capital Outlay	10,800	11,180	11,176	4
Total Microfilming Process	387,871	414,009	406,878	7,131

(Continued)

**WARREN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Building and Grounds:</b>				
Personal Services	2,551,691	2,556,978	2,464,821	92,157
Materials and Supplies	449,800	500,650	451,203	49,447
Contractual Services	1,760,500	2,011,500	1,927,000	84,500
Other Expenditures	11,660	9,960	5,980	3,980
Capital Outlay	129,700	88,310	83,901	4,409
Total Building and Grounds	<u>4,903,351</u>	<u>5,167,398</u>	<u>4,932,905</u>	<u>234,493</u>
<b>Tax Maps:</b>				
Personal Services	417,343	470,557	403,749	66,808
Materials and Supplies	5,000	5,000	3,118	1,882
Contractual Services	1,000	800	0	800
Other Expenditures	2,500	2,500	259	2,241
Capital Outlay	2,000	2,000	0	2,000
Total Tax Maps	<u>427,843</u>	<u>480,857</u>	<u>407,126</u>	<u>73,731</u>
Total Legislative and Executive	<u>21,574,807</u>	<u>26,916,356</u>	<u>24,736,428</u>	<u>2,179,928</u>
<b>General Government-Judicial:</b>				
<b>Common Pleas Court:</b>				
Personal Services	1,985,358	2,099,491	1,992,377	107,114
Materials and Supplies	45,045	51,745	40,370	11,375
Contractual Services	702,300	741,400	555,270	186,130
Other Expenditures	39,600	38,300	25,847	12,453
Capital Outlay	76,500	104,418	83,909	20,509
Total Common Pleas Court	<u>2,848,803</u>	<u>3,035,354</u>	<u>2,697,773</u>	<u>337,581</u>
<b>Domestic Relations Court:</b>				
Personal Services	787,588	809,074	799,977	9,097
Materials and Supplies	6,916	6,916	6,301	615
Contractual Services	37,600	34,557	28,402	6,155
Other Expenditures	11,114	11,114	6,820	4,294
Capital Outlay	20,000	20,000	18,335	1,665
Total Domestic Relations Court	<u>863,218</u>	<u>881,661</u>	<u>859,835</u>	<u>21,826</u>
<b>Juvenile Court:</b>				
Personal Services	1,228,108	1,296,611	1,269,445	27,166
Materials and Supplies	22,500	25,000	24,929	71
Contractual Services	464,700	468,155	403,358	64,797
Other Expenditures	21,000	21,423	19,689	1,734
Capital Outlay	15,500	13,000	12,792	208
Total Juvenile Court	<u>1,751,808</u>	<u>1,824,189</u>	<u>1,730,213</u>	<u>93,976</u>

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	454,371	454,371	434,579	19,792
Materials and Supplies	54,000	58,000	39,532	18,468
Contractual Services	45,800	41,800	16,895	24,905
Other Expenditures	10,000	10,000	6,574	3,426
Capital Outlay	2,000	2,000	1,825	175
Total Probate Court	<u>566,171</u>	<u>566,171</u>	<u>499,405</u>	<u>66,766</u>
Clerk of Courts:				
Personal Services	907,442	907,888	876,016	31,872
Materials and Supplies	206,000	208,077	136,070	72,007
Contractual Services	31,500	35,210	29,049	6,161
Other Expenditures	17,800	36,487	33,409	3,078
Capital Outlay	10,000	3,000	1,930	1,070
Total Clerk of Courts	<u>1,172,742</u>	<u>1,190,662</u>	<u>1,076,474</u>	<u>114,188</u>
Municipal Court:				
Personal Services	286,855	292,073	228,995	63,078
Contractual Services	151,678	151,678	129,053	22,625
Other Expenditures	77,250	77,250	71,060	6,190
Total Municipal Court	<u>515,783</u>	<u>521,001</u>	<u>429,108</u>	<u>91,893</u>
Criminal Prosecutors:				
Personal Services	53,064	53,064	51,518	1,546
Total Criminal Prosecutors	<u>53,064</u>	<u>53,064</u>	<u>51,518</u>	<u>1,546</u>
County Court:				
Personal Services	924,610	931,715	876,737	54,978
Materials and Supplies	27,500	27,500	26,519	981
Contractual Services	55,000	54,506	53,855	651
Other Expenditures	16,700	16,700	9,337	7,363
Capital Outlay	8,500	4,500	3,494	1,006
Total County Court	<u>1,032,310</u>	<u>1,034,921</u>	<u>969,942</u>	<u>64,979</u>

(Continued)

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Law Library:				
Personal Services	46,390	46,390	45,924	466
Total Law Library	46,390	46,390	45,924	466
Total Judicial	8,850,289	9,153,413	8,360,192	793,221
Public Safety:				
Coroner:				
Personal Services	214,073	211,660	205,891	5,769
Materials and Supplies	10,000	11,734	10,849	885
Contractual Services	114,200	119,541	115,497	4,044
Other Expenditures	7,500	9,985	9,985	0
Capital Outlay	5,000	8,000	8,000	0
Total Coroner	350,773	360,920	350,222	10,698
Sheriff:				
Personal Services	12,488,588	12,580,402	12,084,493	495,909
Materials and Supplies	515,590	563,194	552,370	10,824
Contractual Services	2,576,284	2,668,739	2,662,062	6,677
Other Expenditures	104,976	128,674	119,972	8,702
Capital Outlay	360,664	366,192	361,878	4,314
Total Sheriff	16,046,102	16,307,201	15,780,775	526,426
Building Regulation:				
Personal Services	1,001,689	1,001,689	951,376	50,313
Materials and Supplies	52,227	56,768	53,136	3,632
Contractual Services	9,665	9,665	5,412	4,253
Other Expenditures	15,025	15,025	7,796	7,229
Capital Outlay	30,500	25,964	19,964	6,000
Total Building Regulation	1,109,106	1,109,111	1,037,684	71,427
Adult Probation:				
Personal Services	311,573	311,573	274,950	36,623
Materials and Supplies	26,574	26,574	13,666	12,908
Contractual Services	14,935	14,935	5,788	9,147
Other Expenditures	7,210	7,210	3,614	3,596
Capital Outlay	18,775	18,775	14,507	4,268
Total Adult Probation	379,067	379,067	312,525	66,542

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	922,581	922,581	913,984	8,597
Materials and Supplies	11,000	10,500	8,961	1,539
Contractual Services	5,200	2,200	1,263	937
Other Expenditures	6,500	6,500	5,499	1,001
Capital Outlay	3,500	7,301	6,670	631
Total Juvenile Probation	948,781	949,082	936,377	12,705
Juvenile Detention:				
Personal Services	1,290,710	1,307,886	1,197,229	110,657
Materials and Supplies	17,500	14,500	14,494	6
Contractual Services	133,000	150,138	104,222	45,916
Other Expenditures	3,500	7,500	5,017	2,483
Capital Outlay	3,500	15,272	13,578	1,694
Total Juvenile Detention	1,448,210	1,495,296	1,334,540	160,756
Communication Dispatch:				
Personal Services	2,725,237	2,687,611	2,463,982	223,629
Materials and Supplies	15,000	16,000	15,410	590
Contractual Services	25,500	25,500	23,017	2,483
Other Expenditures	7,500	9,800	6,865	2,935
Capital Outlay	28,500	27,000	26,931	69
Total Communication Dispatch	2,801,737	2,765,911	2,536,205	229,706
Telecommunications:				
Personal Services	1,098,350	1,170,209	1,125,478	44,731
Materials and Supplies	62,500	110,462	104,110	6,352
Contractual Services	990,500	1,094,713	971,516	123,197
Other Expenditures	17,000	17,000	6,452	10,548
Capital Outlay	805,000	937,494	789,693	147,801
Total Telecommunications	2,973,350	3,329,878	2,997,249	332,629
Total Public Safety	26,057,126	26,696,466	25,285,577	1,410,889

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2008***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health:				
Other Expenditures	700	700	403	297
Total Health	700	700	403	297
Veterans' Services:				
Personal Services	512,516	485,396	474,228	11,168
Materials and Supplies	25,500	20,500	19,425	1,075
Contractual Services	69,500	57,500	48,901	8,599
Other Expenditures	615,600	785,000	773,016	11,984
Total Veterans' Services	1,223,116	1,348,396	1,315,570	32,826
Total Human Services	1,223,816	1,349,096	1,315,973	33,123
Community and Economic Development: Commissioners:				
Personal Services	274,988	283,872	244,873	38,999
Materials and Supplies	5,000	6,000	5,159	841
Contractual Services	45,500	49,052	21,092	27,960
Other Operating Expenditures	130,000	160,000	122,078	37,922
Total Community and Economic Development	455,488	498,924	393,202	105,722
Total Expenditures	58,161,526	64,614,255	60,091,372	4,522,883
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,146,105)	(4,818,106)	795,651	5,613,757
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	20,000	20,000	0
Transfers Out	(4,737,147)	(4,631,581)	(4,253,721)	377,860
Advances In	40,000	40,000	3,052,495	3,012,495
Advances Out	0	0	(72,495)	(72,495)
Total Other Financing Sources (Uses)	(4,697,147)	(4,571,581)	(1,253,721)	3,317,860
Net Change in Fund Balance	(6,843,252)	(9,389,687)	(458,070)	8,931,617
Fund Balance at Beginning of Year	15,063,701	15,063,701	15,063,701	0
Prior Year Encumbrances	2,143,388	2,143,388	2,143,388	0
Fund Balance at End of Year	<u>\$ 10,363,837</u>	<u>\$ 7,817,402</u>	<u>\$ 16,749,019</u>	<u>\$ 8,931,617</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2008***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SENIOR CITIZENS SERVICE LEVY FUND</b>				
<b>Revenues:</b>				
Taxes	\$ 5,300,000	\$ 5,300,000	\$ 5,618,863	\$ 318,863
Intergovernmental Revenues	900,000	900,000	997,130	97,130
Total Revenues	<u>6,200,000</u>	<u>6,200,000</u>	<u>6,615,993</u>	<u>415,993</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	7,228,358	7,228,358	7,289,768	(61,410)
Other Expenditures	99,000	99,292	96,057	3,235
Total Expenditures	<u>7,327,358</u>	<u>7,327,650</u>	<u>7,385,825</u>	<u>(58,175)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,127,358)	(1,127,650)	(769,832)	357,818
Fund Balance at Beginning of Year	2,027,623	2,027,623	2,027,623	0
Prior Year Encumbrances	1,522,955	1,522,955	1,522,955	0
Fund Balance at End of Year	<u>\$ 2,423,220</u>	<u>\$ 2,422,928</u>	<u>\$ 2,780,746</u>	<u>\$ 357,818</u>

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2008**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 16,799,253	\$ 16,799,253	\$ 16,848,180	\$ 48,927
Intergovernmental Revenues	5,244,407	5,244,407	6,089,254	844,847
Charges for Services	1,960,000	1,960,000	1,248,441	(711,559)
All Other Revenues	26,500	26,855	428,460	401,605
Total Revenues	<u>24,030,160</u>	<u>24,030,515</u>	<u>24,614,335</u>	<u>583,820</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	11,046,725	11,264,853	9,177,575	2,087,278
Materials and Supplies	646,725	668,532	565,577	102,955
Contractual Services	8,343,085	9,236,502	7,809,608	1,426,894
Health Insurance Claims	180,000	180,000	94,564	85,436
Other Expenditures	951,000	1,001,854	602,612	399,242
Capital Outlay	811,450	807,016	596,799	210,217
Total Expenditures	<u>21,978,985</u>	<u>23,158,757</u>	<u>18,846,735</u>	<u>4,312,022</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,051,175	871,758	5,767,600	4,895,842
<b>Other Financing Sources (Uses):</b>				
Transfers In	3,600,700	1,570,000	2,400,000	830,000
Transfers Out	(3,600,700)	(3,500,700)	(2,400,000)	1,100,700
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,930,700)</u>	<u>0</u>	<u>1,930,700</u>
Net Change in Fund Balance	2,051,175	(1,058,942)	5,767,600	6,826,542
Fund Balance at Beginning of Year	38,110,775	38,110,775	38,110,775	0
Prior Year Encumbrances	1,589,518	1,589,518	1,589,518	0
Fund Balance at End of Year	<u>\$ 41,751,468</u>	<u>\$ 38,641,351</u>	<u>\$ 45,467,893</u>	<u>\$ 6,826,542</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Debt Service Fund  
For the Year Ended December 31, 2008***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SPECIAL ASSESSMENT FUND</b>				
<b>Revenues:</b>				
Charges for Services	\$ 0	\$ 0	\$ 26,416	\$ 26,416
Investment Earnings	0	0	4,104	4,104
Special Assessments	0	1,820,000	1,796,592	(23,408)
Total Revenues	<u>0</u>	<u>1,820,000</u>	<u>1,827,112</u>	<u>7,112</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	1,147,855	1,162,855	1,162,855	0
Interest and Fiscal Charges	666,648	714,938	703,733	11,205
Total Expenditures	<u>1,814,503</u>	<u>1,877,793</u>	<u>1,866,588</u>	<u>11,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,814,503)	(57,793)	(39,476)	18,317
Fund Balance at Beginning of Year	1,860,983	1,860,983	1,860,983	0
Fund Balance at End of Year	<u>\$ 46,480</u>	<u>\$ 1,803,190</u>	<u>\$ 1,821,507</u>	<u>\$ 18,317</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>MOTOR VEHICLE AND GASOLINE TAX FUND</b>			
<b>Revenues:</b>			
Taxes	\$ 1,525,000	\$ 1,634,439	\$ 109,439
Intergovernmental Revenues	6,867,647	6,313,909	(553,738)
Charges for Services	9,000	134,252	125,252
Investment Earnings	75,000	94,733	19,733
Fines and Forfeitures	380,000	175,689	(204,311)
All Other Revenues	0	868,663	868,663
Total Revenues	<u>8,856,647</u>	<u>9,221,685</u>	<u>365,038</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	3,263,205	3,107,662	155,543
Materials and Supplies	4,315,239	3,726,309	588,930
Contractual Services	2,452,899	1,803,016	649,883
Other Expenditures	33,000	18,870	14,130
Capital Outlay	1,740,837	728,174	1,012,663
Total Expenditures	<u>11,805,180</u>	<u>9,384,031</u>	<u>2,421,149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,948,533)	(162,346)	2,786,187
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(1,680,000)	(891,990)	788,010
Advances In	1,223,322	1,223,322	0
Advances Out	0	(1,885,706)	(1,885,706)
Total Other Financing Sources (Uses)	<u>(456,678)</u>	<u>(1,554,374)</u>	<u>(1,097,696)</u>
Net Change in Fund Balance	(3,405,211)	(1,716,720)	1,688,491
Fund Balance at Beginning of Year	4,516,809	4,516,809	0
Prior Year Encumbrances	888,148	888,148	0
Fund Balance at End of Year	<u>\$ 1,999,746</u>	<u>\$ 3,688,237</u>	<u>\$ 1,688,491</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	<b>HUMAN SERVICES FUND</b>		Variance with Final Budget Positive Negative
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 7,440,216	\$ 6,255,405	\$ (1,184,811)
All Other Revenues	0	2,309	2,309
Total Revenues	<u>7,440,216</u>	<u>6,257,714</u>	<u>(1,182,502)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,523,062	2,321,274	201,788
Materials and Supplies	113,277	71,988	41,289
Contractual Services	6,047,602	4,901,991	1,145,611
Other Expenditures	46,216	12,253	33,963
Capital Outlay	76,000	72,218	3,782
Total Expenditures	<u>8,806,157</u>	<u>7,379,724</u>	<u>1,426,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,365,941)	(1,122,010)	243,931
<b>Other Financing Sources (Uses):</b>			
Transfers In	247,062	257,900	10,838
Total Other Financing Sources (Uses)	<u>247,062</u>	<u>257,900</u>	<u>10,838</u>
Net Change in Fund Balance	(1,118,879)	(864,110)	254,769
Fund Balance at Beginning of Year	573,717	573,717	0
Prior Year Encumbrances	545,161	545,161	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 254,768</u>	<u>\$ 254,769</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 361,000	\$ 418,097	\$ 57,097
Fines and Forfeitures	37,000	44,609	7,609
All Other Revenues	16,900	20,242	3,342
Total Revenues	<u>414,900</u>	<u>482,948</u>	<u>68,048</u>
<b>Expenditures:</b>			
Health:			
Personal Services	233,956	225,544	8,412
Materials and Supplies	45,900	40,661	5,239
Contractual Services	92,083	91,221	862
Other Expenditures	20,747	19,353	1,394
Total Expenditures	<u>392,686</u>	<u>376,779</u>	<u>15,907</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,214	106,169	83,955
Fund Balance at Beginning of Year	287,627	287,627	0
Prior Year Encumbrances	2,074	2,074	0
Fund Balance at End of Year	<u>\$ 311,915</u>	<u>\$ 395,870</u>	<u>\$ 83,955</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 525	\$ 525	\$ 0
Total Revenues	<u>525</u>	<u>525</u>	<u>0</u>
<b>Expenditures:</b>			
Human Services:			
Capital Outlay	<u>495</u>	<u>495</u>	<u>0</u>
Total Expenditures	<u>495</u>	<u>495</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30	30	0
Fund Balance at Beginning of Year	<u>2,901</u>	<u>2,901</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,931</u>	<u>\$ 2,931</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	PERMISSIVE TAX FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 450,000	\$ 448,148	\$ (1,852)
Total Revenues	<u>450,000</u>	<u>448,148</u>	<u>(1,852)</u>
<b>Expenditures:</b>			
Public Works:			
Capital Outlay	<u>1,532,566</u>	<u>1,313,324</u>	<u>219,242</u>
Total Expenditures	<u>1,532,566</u>	<u>1,313,324</u>	<u>219,242</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,082,566)	(865,176)	217,390
Fund Balance at Beginning of Year	1,361,921	1,361,921	0
Prior Year Encumbrances	<u>82,566</u>	<u>82,566</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 361,921</u>	<u>\$ 579,311</u>	<u>\$ 217,390</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	DOMESTIC SHELTER FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 42,000	\$ 45,324	\$ 3,324
Total Revenues	<u>42,000</u>	<u>45,324</u>	<u>3,324</u>
<b>Expenditures:</b>			
Health:			
Contractual Services	<u>48,727</u>	<u>48,727</u>	<u>0</u>
Total Expenditures	<u>48,727</u>	<u>48,727</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,727)	(3,403)	3,324
Fund Balance at Beginning of Year	<u>24,750</u>	<u>24,750</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,023</u>	<u>\$ 21,347</u>	<u>\$ 3,324</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 2,400,000	\$ 2,970,575	\$ 570,575
Licenses and Permits	0	45	45
All Other Revenues	0	100	100
Total Revenues	<u>2,400,000</u>	<u>2,970,720</u>	<u>570,720</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	768,580	689,643	78,937
Materials and Supplies	26,703	19,196	7,507
Contractual Services	1,151,393	650,441	500,952
Other Expenditures	5,042,000	6,234	5,035,766
Capital Outlay	121,138	17,887	103,251
Total Expenditures	<u>7,109,814</u>	<u>1,383,401</u>	<u>5,726,413</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,709,814)	1,587,319	6,297,133
Fund Balance at Beginning of Year	6,519,617	6,519,617	0
Prior Year Encumbrances	174,471	174,471	0
Fund Balance at End of Year	<u>\$ 1,984,274</u>	<u>\$ 8,281,407</u>	<u>\$ 6,297,133</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,005,809	\$ 2,073,407	\$ 67,598
All Other Revenues	146,878	177,092	30,214
Total Revenues	<u>2,152,687</u>	<u>2,250,499</u>	<u>97,812</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,494,286	2,432,791	61,495
Materials and Supplies	55,977	44,560	11,417
Contractual Services	1,742,685	1,581,616	161,069
Other Expenditures	341,737	315,006	26,731
Capital Outlay	56,000	44,809	11,191
Total Expenditures	<u>4,690,685</u>	<u>4,418,782</u>	<u>271,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,537,998)	(2,168,283)	369,715
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>1,510,200</u>	<u>1,510,200</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,510,200</u>	<u>1,510,200</u>	<u>0</u>
Net Change in Fund Balance	(1,027,798)	(658,083)	369,715
Fund Balance at Beginning of Year	848,190	848,190	0
Prior Year Encumbrances	179,613	179,613	0
Fund Balance at End of Year	<u>\$ 5</u>	<u>\$ 369,720</u>	<u>\$ 369,715</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 65,153	\$ 70,205	\$ 5,052
Total Revenues	<u>65,153</u>	<u>70,205</u>	<u>5,052</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	91,590	91,432	158
Other Expenditures	12,624	2,357	10,267
Capital Outlay	1,412	0	1,412
Total Expenditures	<u>105,626</u>	<u>93,789</u>	<u>11,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,473)	(23,584)	16,889
<b>Other Financing Sources (Uses):</b>			
Transfers In	22,458	22,458	0
Total Other Financing Sources (Uses)	<u>22,458</u>	<u>22,458</u>	<u>0</u>
Net Change in Fund Balance	(18,015)	(1,126)	16,889
Fund Balance at Beginning of Year	24,809	24,809	0
Fund Balance at End of Year	<u>\$ 6,794</u>	<u>\$ 23,683</u>	<u>\$ 16,889</u>

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>YOUTH SERVICES SUBSIDY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,869,420	\$ 2,246,964	\$ 377,544
Fines and Forfeitures	0	457	457
All Other Revenues	60,000	105,594	45,594
Total Revenues	<u>1,929,420</u>	<u>2,353,015</u>	<u>423,595</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	1,603,817	1,573,170	30,647
Materials and Supplies	19,000	9,780	9,220
Contractual Services	167,837	136,324	31,513
Other Expenditures	7,000	3,998	3,002
Capital Outlay	2,000	1,470	530
Total Judicial	<u>1,799,654</u>	<u>1,724,742</u>	<u>74,912</u>
Public Safety:			
Personal Services	1,489,983	1,299,233	190,750
Materials and Supplies	13,000	5,809	7,191
Contractual Services	1,125,387	959,445	165,942
Other Expenditures	30,508	8,041	22,467
Capital Outlay	143,148	31,314	111,834
Total Public Safety	<u>2,802,026</u>	<u>2,303,842</u>	<u>498,184</u>
Total Expenditures	<u>4,601,680</u>	<u>4,028,584</u>	<u>573,096</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,672,260)	(1,675,569)	996,691
<b>Other Financing Sources (Uses):</b>			
Transfers In	940,595	1,059,590	118,995
Advances In	0	20,000	20,000
Total Other Financing Sources (Uses)	<u>940,595</u>	<u>1,079,590</u>	<u>138,995</u>
Net Change in Fund Balance	(1,731,665)	(595,979)	1,135,686
Fund Balance at Beginning of Year	1,336,000	1,336,000	0
Prior Year Encumbrances	441,866	441,866	0
Fund Balance at End of Year	<u>\$ 46,201</u>	<u>\$ 1,181,887</u>	<u>\$ 1,135,686</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 400,000	\$ 562,125	\$ 162,125
All Other Revenues	0	6,046	6,046
Total Revenues	<u>400,000</u>	<u>568,171</u>	<u>168,171</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	407,973	387,045	20,928
Materials and Supplies	10,500	2,107	8,393
Contractual Services	57,200	17,920	39,280
Other Expenditures	15,550	4,297	11,253
Capital Outlay	21,972	15,234	6,738
Total Expenditures	<u>513,195</u>	<u>426,603</u>	<u>86,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,195)	141,568	254,763
Fund Balance at Beginning of Year	1,335,534	1,335,534	0
Prior Year Encumbrances	5,535	5,535	0
Fund Balance at End of Year	<u>\$ 1,227,874</u>	<u>\$ 1,482,637</u>	<u>\$ 254,763</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 800,000	\$ 801,148	\$ 1,148
Investment Earnings	0	5,858	5,858
All Other Revenues	50,464	54,187	3,723
Total Revenues	<u>850,464</u>	<u>861,193</u>	<u>10,729</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	829,725	827,781	1,944
Materials and Supplies	13,834	13,692	142
Contractual Services	103,861	102,715	1,146
Other Expenditures	9,526	9,447	79
Capital Outlay	3,443	3,381	62
Total Expenditures	<u>960,389</u>	<u>957,016</u>	<u>3,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(109,925)	(95,823)	14,102
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Net Change in Fund Balance	(129,925)	(115,823)	14,102
Fund Balance at Beginning of Year	667,723	667,723	0
Fund Balance at End of Year	<u>\$ 537,798</u>	<u>\$ 551,900</u>	<u>\$ 14,102</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 200	\$ 191	\$ (9)
Total Revenues	<u>200</u>	<u>191</u>	<u>(9)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	809	0	809
Materials and Supplies	1,000	0	1,000
Other Expenditures	6,203	5,535	668
Capital Outlay	20,188	18,145	2,043
Total Expenditures	<u>28,200</u>	<u>23,680</u>	<u>4,520</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,000)	(23,489)	4,511
<b>Other Financing Sources (Uses):</b>			
Transfers In	28,000	28,000	0
Total Other Financing Sources (Uses)	<u>28,000</u>	<u>28,000</u>	<u>0</u>
Net Change in Fund Balance	0	4,511	4,511
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,511</u>	<u>\$ 4,511</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 155,613	\$ 155,613	\$ 0
All Other Revenues	53,081	53,081	0
Total Revenues	<u>208,694</u>	<u>208,694</u>	<u>0</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	255,799	249,377	6,422
Materials and Supplies	1,831	1,831	0
Contractual Services	1,499	1,498	1
Other Expenditures	2,236	2,235	1
Capital Outlay	297	297	0
Total Expenditures	<u>261,662</u>	<u>255,238</u>	<u>6,424</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,968)	(46,544)	6,424
Fund Balance at Beginning of Year	53,861	53,861	0
Fund Balance at End of Year	<u>\$ 893</u>	<u>\$ 7,317</u>	<u>\$ 6,424</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	DONATIONS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
All Other Revenues	\$ 500	\$ 500	\$ 0
Total Revenues	<u>500</u>	<u>500</u>	<u>0</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Other Expenditures	500	500	0
Total Expenditures	<u>500</u>	<u>500</u>	<u>0</u>
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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	61,627	60,464	1,163
Other Expenditures	<u>1,751</u>	<u>0</u>	<u>1,751</u>
Total Expenditures	<u>63,378</u>	<u>60,464</u>	<u>2,914</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,378)	(464)	2,914
Fund Balance at Beginning of Year	13,917	13,917	0
Fund Balance at End of Year	<u>\$ 10,539</u>	<u>\$ 13,453</u>	<u>\$ 2,914</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>WARREN COUNTY SOLID WASTE DISTRICT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 50,000	\$ 50,000	\$ 0
Charges for Services	97,957	105,480	7,523
All Other Revenues	896	1,504	608
Total Revenues	<u>148,853</u>	<u>156,984</u>	<u>8,131</u>
<b>Expenditures:</b>			
Health:			
Personal Services	158,737	104,999	53,738
Materials and Supplies	31,672	20,880	10,792
Contractual Services	43,182	16,153	27,029
Other Expenditures	232,960	100,260	132,700
Capital Outlay	2,266	42	2,224
Total Expenditures	<u>468,817</u>	<u>242,334</u>	<u>226,483</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(319,964)	(85,350)	234,614
Fund Balance at Beginning of Year	1,636,834	1,636,834	0
Prior Year Encumbrances	100,582	100,582	0
Fund Balance at End of Year	<u>\$ 1,417,452</u>	<u>\$ 1,652,066</u>	<u>\$ 234,614</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>WORKFORCE INVESTMENT ACT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 920,567	\$ 920,487	\$ (80)
Investment Earnings	718	718	0
All Other Revenues	2,951	2,951	0
Total Revenues	<u>924,236</u>	<u>924,156</u>	<u>(80)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	386,477	379,976	6,501
Materials and Supplies	10,626	9,896	730
Contractual Services	493,443	447,016	46,427
Other Expenditures	62,065	58,399	3,666
Capital Outlay	31,224	31,153	71
Total Expenditures	<u>983,835</u>	<u>926,440</u>	<u>57,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,599)	(2,284)	57,315
Fund Balance at Beginning of Year	44,791	44,791	0
Prior Year Encumbrances	14,808	14,808	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 57,315</u>	<u>\$ 57,315</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,000	\$ 2,640	\$ 640
Total Revenues	<u>2,000</u>	<u>2,640</u>	<u>640</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	3,750	2,014	1,736
Other Expenditures	<u>1,750</u>	<u>314</u>	<u>1,436</u>
Total Expenditures	<u>5,500</u>	<u>2,328</u>	<u>3,172</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,500)	312	3,812
Fund Balance at Beginning of Year	4,753	4,753	0
Fund Balance at End of Year	<u>\$ 1,253</u>	<u>\$ 5,065</u>	<u>\$ 3,812</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 95,120	\$ 75,120	\$ (20,000)
Total Revenues	<u>95,120</u>	<u>75,120</u>	<u>(20,000)</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	<u>121,027</u>	<u>121,027</u>	<u>0</u>
Total Public Safety	<u>121,027</u>	<u>121,027</u>	<u>0</u>
Community and Economic Development:			
Other Expenditures	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Total Community and Economic Development	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Total Expenditures	<u>1,121,027</u>	<u>1,121,027</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,025,907)	(1,045,907)	(20,000)
<b>Other Financing Sources (Uses):</b>			
General Obligation Note Issued	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>
Net Change in Fund Balance	(25,907)	(45,907)	(20,000)
Fund Balance at Beginning of Year	10,787	10,787	0
Prior Year Encumbrances	<u>15,120</u>	<u>15,120</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (20,000)</u>	<u>\$ (20,000)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 49,871	\$ 52,888	\$ 3,017
Charges for Services	60,000	100,940	40,940
Total Revenues	<u>109,871</u>	<u>153,828</u>	<u>43,957</u>
<b>Expenditures:</b>			
General Government-Judicial:			
Personal Services	53,102	50,993	2,109
Contractual Services	174,380	119,607	54,773
Capital Outlay	1,895	1,895	0
Total Expenditures	<u>229,377</u>	<u>172,495</u>	<u>56,882</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,506)	(18,667)	100,839
Fund Balance at Beginning of Year	108,387	108,387	0
Prior Year Encumbrances	42,397	42,397	0
Fund Balance at End of Year	<u>\$ 31,278</u>	<u>\$ 132,117</u>	<u>\$ 100,839</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,777,807	\$ 2,625,329	\$ (152,478)
Charges for Services	625,000	697,981	72,981
All Other Revenues	0	65,129	65,129
Total Revenues	<u>3,402,807</u>	<u>3,388,439</u>	<u>(14,368)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,079,655	2,895,656	183,999
Materials and Supplies	65,500	56,217	9,283
Contractual Services	444,774	437,308	7,466
Other Expenditures	129,462	116,472	12,990
Capital Outlay	32,973	32,229	744
Total Expenditures	<u>3,752,364</u>	<u>3,537,882</u>	<u>214,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(349,557)	(149,443)	200,114
Fund Balance at Beginning of Year	264,250	264,250	0
Prior Year Encumbrances	110,509	110,509	0
Fund Balance at End of Year	<u>\$ 25,202</u>	<u>\$ 225,316</u>	<u>\$ 200,114</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>EMERGENCY MANAGEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 512,122	\$ 535,425	\$ 23,303
All Other Revenues	476	508	32
Total Revenues	<u>512,598</u>	<u>535,933</u>	<u>23,335</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	67,888	65,054	2,834
Materials and Supplies	10,500	9,719	781
Contractual Services	10,000	4,453	5,547
Other Expenditures	6,500	2,597	3,903
Capital Outlay	867,780	527,018	340,762
Total Expenditures	<u>962,668</u>	<u>608,841</u>	<u>353,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(450,070)	(72,908)	377,162
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>27,227</u>	<u>27,227</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>27,227</u>	<u>27,227</u>	<u>0</u>
Net Change in Fund Balance	(422,843)	(45,681)	377,162
Fund Balance at Beginning of Year	307,318	307,318	0
Prior Year Encumbrances	128,904	128,904	0
Fund Balance at End of Year	<u>\$ 13,379</u>	<u>\$ 390,541</u>	<u>\$ 377,162</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COMMUNITY DEVELOPMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 830,652	\$ 675,686	\$ (154,966)
Charges for Services	10,539	10,539	0
All Other Revenues	0	29,666	29,666
Total Revenues	<u>841,191</u>	<u>715,891</u>	<u>(125,300)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	133,819	133,658	161
Materials and Supplies	26,936	9,581	17,355
Contractual Services	52,749	50,744	2,005
Other Expenditures	3,600	1,756	1,844
Capital Outlay	706,676	703,730	2,946
Total Expenditures	<u>923,780</u>	<u>899,469</u>	<u>24,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,589)	(183,578)	(100,989)
<b>Other Financing Sources (Uses):</b>			
Transfers In	20,000	0	(20,000)
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>
Net Change in Fund Balance	(62,589)	(183,578)	(120,989)
Fund Balance at Beginning of Year	40,407	40,407	0
Prior Year Encumbrances	118,165	118,165	0
Fund Balance at End of Year	<u>\$ 95,983</u>	<u>\$ (25,006)</u>	<u>\$ (120,989)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SHERIFF GRANTS FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 93,099	\$ 86,792	\$ (6,307)
Charges for Services	0	79,410	79,410
All Other Revenues	41,480	32,593	(8,887)
Total Revenues	<u>134,579</u>	<u>198,795</u>	<u>64,216</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	107,991	97,453	10,538
Materials and Supplies	4,825	4,825	0
Contractual Services	32,000	29,845	2,155
Other Expenditures	9,065	4,945	4,120
Capital Outlay	68,874	49,771	19,103
Total Expenditures	<u>222,755</u>	<u>186,839</u>	<u>35,916</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,176)	11,956	100,132
<b>Other Financing Sources (Uses):</b>			
Advances In	0	52,495	52,495
Advances Out	(10,000)	(22,495)	(12,495)
Total Other Financing Sources (Uses)	<u>(10,000)</u>	<u>30,000</u>	<u>40,000</u>
Net Change in Fund Balance	(98,176)	41,956	140,132
Fund Balance at Beginning of Year	139,727	139,727	0
Prior Year Encumbrances	4,179	4,179	0
Fund Balance at End of Year	<u>\$ 45,730</u>	<u>\$ 185,862</u>	<u>\$ 140,132</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 16,000	\$ 16,746	\$ 746
Total Revenues	<u>16,000</u>	<u>16,746</u>	<u>746</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	4,618	2,540	2,078
Contractual Services	<u>20,000</u>	<u>17,689</u>	<u>2,311</u>
Total Expenditures	<u>24,618</u>	<u>20,229</u>	<u>4,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,618)	(3,483)	5,135
Fund Balance at Beginning of Year	70,852	70,852	0
Fund Balance at End of Year	<u>\$ 62,234</u>	<u>\$ 67,369</u>	<u>\$ 5,135</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	INDIGENT DRIVER FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Fines and Forfeitures	\$ 10,000	\$ 20,162	\$ 10,162
Total Revenues	<u>10,000</u>	<u>20,162</u>	<u>10,162</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	22,547	12,547	10,000
Total Expenditures	<u>22,547</u>	<u>12,547</u>	<u>10,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,547)	7,615	20,162
Fund Balance at Beginning of Year	38,070	38,070	0
Prior Year Encumbrances	14,850	14,850	0
Fund Balance at End of Year	<u>\$ 40,373</u>	<u>\$ 60,535</u>	<u>\$ 20,162</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 5,566	\$ 5,566
Total Revenues	<u>0</u>	<u>5,566</u>	<u>5,566</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	40,000	500	39,500
Total Expenditures	<u>40,000</u>	<u>500</u>	<u>39,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,000)	5,066	45,066
Fund Balance at Beginning of Year	49,197	49,197	0
Fund Balance at End of Year	<u>\$ 9,197</u>	<u>\$ 54,263</u>	<u>\$ 45,066</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 0	\$ 803	\$ 803
Fines and Forfeitures	89,000	101,650	12,650
Total Revenues	<u>89,000</u>	<u>102,453</u>	<u>13,453</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	79,000	57,316	21,684
Other Expenditures	19,000	15,575	3,425
Capital Outlay	24,000	7,837	16,163
Total Expenditures	<u>122,000</u>	<u>80,728</u>	<u>41,272</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,000)	21,725	54,725
Fund Balance at Beginning of Year	39,975	39,975	0
Fund Balance at End of Year	<u>\$ 6,975</u>	<u>\$ 61,700</u>	<u>\$ 54,725</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 158,317	\$ 175,130	\$ 16,813
All Other Revenues	0	602	602
Total Revenues	<u>158,317</u>	<u>175,732</u>	<u>17,415</u>
<b>Expenditures:</b>			
Judicial:			
Materials and Supplies	79,568	59,887	19,681
Contractual Services	239,959	183,044	56,915
Capital Outlay	<u>158,830</u>	<u>131,465</u>	<u>27,365</u>
Total Expenditures	<u>478,357</u>	<u>374,396</u>	<u>103,961</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(320,040)	(198,664)	121,376
Fund Balance at Beginning of Year	765,686	765,686	0
Prior Year Encumbrances	<u>164,398</u>	<u>164,398</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 610,044</u>	<u>\$ 731,420</u>	<u>\$ 121,376</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 214,077	\$ 206,201	\$ (7,876)
Total Revenues	<u>214,077</u>	<u>206,201</u>	<u>(7,876)</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	200,459	130,107	70,352
Materials and Supplies	10,000	2,127	7,873
Contractual Services	342,869	106,940	235,929
Capital Outlay	28,948	11,948	17,000
Total Expenditures	<u>582,276</u>	<u>251,122</u>	<u>331,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(368,199)	(44,921)	323,278
Fund Balance at Beginning of Year	568,690	568,690	0
Prior Year Encumbrances	58,295	58,295	0
Fund Balance at End of Year	<u>\$ 258,786</u>	<u>\$ 582,064</u>	<u>\$ 323,278</u>

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008**

	TASC GRANT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 219,042	\$ 219,042	\$ 0
All Other Revenues	625	625	0
Total Revenues	<u>219,667</u>	<u>219,667</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	185,548	165,280	20,268
Materials and Supplies	10,427	8,934	1,493
Contractual Services	26,003	24,201	1,802
Other Expenditures	9,075	1,761	7,314
Capital Outlay	11,400	3,528	7,872
Total Expenditures	<u>242,453</u>	<u>203,704</u>	<u>38,749</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,786)	15,963	38,749
<b>Other Financing Sources (Uses):</b>			
Transfers In	20,000	20,000	0
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Net Change in Fund Balance	(2,786)	35,963	38,749
Fund Balance at Beginning of Year	14,501	14,501	0
Prior Year Encumbrances	1,199	1,199	0
Fund Balance at End of Year	<u>\$ 12,914</u>	<u>\$ 51,663</u>	<u>\$ 38,749</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>HAZARDOUS MATERIALS EMERGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 23,021	\$ 23,021	\$ 0
Charges for Services	300	300	0
Total Revenues	<u>23,321</u>	<u>23,321</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	88,345	83,945	4,400
Materials and Supplies	6,000	5,567	433
Contractual Services	9,300	8,646	654
Other Expenditures	6,500	1,851	4,649
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>114,145</u>	<u>100,009</u>	<u>14,136</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,824)	(76,688)	14,136
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>53,117</u>	<u>53,117</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>53,117</u>	<u>53,117</u>	<u>0</u>
Net Change in Fund Balance	(37,707)	(23,571)	14,136
Fund Balance at Beginning of Year	32,085	32,085	0
Prior Year Encumbrances	6,148	6,148	0
Fund Balance at End of Year	<u>\$ 526</u>	<u>\$ 14,662</u>	<u>\$ 14,136</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 5,637	\$ 5,637
Total Revenues	<u>0</u>	<u>5,637</u>	<u>5,637</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	5,000	0	5,000
Capital Outlay	10,000	5,290	4,710
Total Expenditures	<u>15,000</u>	<u>5,290</u>	<u>9,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	347	15,347
Fund Balance at Beginning of Year	18,488	18,488	0
Fund Balance at End of Year	<u>\$ 3,488</u>	<u>\$ 18,835</u>	<u>\$ 15,347</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 13,580	\$ 13,580
Total Revenues	<u>0</u>	<u>13,580</u>	<u>13,580</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	<u>32,500</u>	<u>12,500</u>	<u>20,000</u>
Total Expenditures	<u>32,500</u>	<u>12,500</u>	<u>20,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,500)	1,080	33,580
Fund Balance at Beginning of Year	<u>48,190</u>	<u>48,190</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,690</u>	<u>\$ 49,270</u>	<u>\$ 33,580</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2008***

	COUNTY TRANSIT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 969,330	\$ 940,531	\$ (28,799)
Charges for Services	55,800	66,946	11,146
Total Revenues	<u>1,025,130</u>	<u>1,007,477</u>	<u>(17,653)</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	202,192	198,411	3,781
Contractual Services	1,277,636	1,277,637	(1)
Other Expenditures	28,207	21,020	7,187
Capital Outlay	169,479	164,199	5,280
Total Expenditures	<u>1,677,514</u>	<u>1,661,267</u>	<u>16,247</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(652,384)	(653,790)	(1,406)
<b>Other Financing Sources (Uses):</b>			
Transfers In	486,123	509,909	23,786
Total Other Financing Sources (Uses)	<u>486,123</u>	<u>509,909</u>	<u>23,786</u>
Net Change in Fund Balance	(166,261)	(143,881)	22,380
Fund Balance at Beginning of Year	25,845	25,845	0
Prior Year Encumbrances	153,991	153,991	0
Fund Balance at End of Year	<u>\$ 13,575</u>	<u>\$ 35,955</u>	<u>\$ 22,380</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	EAST STREET BUILDING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	<u>3,750</u>	<u>3,750</u>	<u>0</u>
Total Expenditures	<u>53,750</u>	<u>53,750</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,750)	(53,750)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>53,750</u>	<u>53,750</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>53,750</u>	<u>53,750</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	90,000	90,000	0
Interest and Fiscal Charges	25,935	25,935	0
Total Expenditures	115,935	115,935	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,935)	(115,935)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	115,935	115,935	0
Total Other Financing Sources (Uses)	115,935	115,935	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	TAX INCREMENT FINANCING FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Taxes	\$ 3,146,387	\$ 3,216,753	\$ 70,366
Total Revenues	<u>3,146,387</u>	<u>3,216,753</u>	<u>70,366</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	950,950	946,517	4,433
Interest and Fiscal Charges	<u>449,206</u>	<u>449,206</u>	<u>0</u>
Total Expenditures	<u>1,400,156</u>	<u>1,395,723</u>	<u>4,433</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,746,231	1,821,030	74,799
Fund Balance at Beginning of Year	<u>5,860,392</u>	<u>5,860,392</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 7,606,623</u>	<u>\$ 7,681,422</u>	<u>\$ 74,799</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	50,744	50,744	0
Total Expenditures	50,744	50,744	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,744)	(50,744)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	50,744	50,744	0
Total Other Financing Sources (Uses)	50,744	50,744	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2008***

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	STATE DOT LOAN FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	454,867	454,491	376
Interest and Fiscal Charges	<u>38,802</u>	<u>38,773</u>	<u>29</u>
Total Expenditures	<u>493,669</u>	<u>493,264</u>	<u>405</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(493,669)	(493,264)	405
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>493,669</u>	<u>493,669</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>493,669</u>	<u>493,669</u>	<u>0</u>
Net Change in Fund Balance	0	405	405
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 405</u>	<u>\$ 405</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COUNTY ROAD PROJECTS FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,139,939	\$ 159,250	\$ (2,980,689)
All Other Revenues	385,000	13,948	(371,052)
Total Revenues	<u>3,524,939</u>	<u>173,198</u>	<u>(3,351,741)</u>
<b>Expenditures:</b>			
Capital Outlay	8,909,489	4,072,253	4,837,236
Debt Service:			
Principal Retirement	2,380,000	2,380,000	0
Interest and Fiscal Charges	98,770	98,770	0
Total Expenditures	<u>11,388,259</u>	<u>6,551,023</u>	<u>4,837,236</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,863,320)	(6,377,825)	1,485,495
<b>Other Financing Sources (Uses):</b>			
General Obligation Bonds Issued	2,095,000	2,084,262	(10,738)
General Obligation Notes Issued	606,979	0	(606,979)
Premium on Bonds Issued	0	8,590	8,590
Transfers In	4,799,725	468,474	(4,331,251)
Transfers Out	(120,897)	(120,897)	0
Advances In	469,880	2,675,466	2,205,586
Advances Out	(1,693,202)	(2,013,082)	(319,880)
Total Other Financing Sources (Uses)	<u>6,157,485</u>	<u>3,102,813</u>	<u>(3,054,672)</u>
Net Change in Fund Balance	(1,705,835)	(3,275,012)	(1,569,177)
Fund Balance at Beginning of Year	2,524,658	2,524,658	0
Prior Year Encumbrances	2,158,781	2,158,781	0
Fund Balance at End of Year	<u>\$ 2,977,604</u>	<u>\$ 1,408,427</u>	<u>\$ (1,569,177)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 2,764	\$ 2,764	\$ 0
Total Revenues	<u>2,764</u>	<u>2,764</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	249,147	241,062	8,085
Total Expenditures	<u>249,147</u>	<u>241,062</u>	<u>8,085</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(246,383)	(238,298)	8,085
<b>Other Financing Sources (Uses):</b>			
General Obligation Bonds Issued	670,738	670,738	0
General Obligation Notes Issued	318,757	0	(318,757)
Advances In	0	400,000	400,000
Advances Out	(992,260)	(992,260)	0
Total Other Financing Sources (Uses)	<u>(2,765)</u>	<u>78,478</u>	<u>81,243</u>
Net Change in Fund Balance	(249,148)	(159,820)	89,328
Fund Balance at Beginning of Year	214,795	214,795	0
Prior Year Encumbrances	218,847	218,847	0
Fund Balance at End of Year	<u>\$ 184,494</u>	<u>\$ 273,822</u>	<u>\$ 89,328</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 3,497	\$ 3,497
Total Revenues	<u>0</u>	<u>3,497</u>	<u>3,497</u>
<b>Expenditures:</b>			
Capital Outlay	6,545,915	5,041,864	1,504,051
Total Expenditures	<u>6,545,915</u>	<u>5,041,864</u>	<u>1,504,051</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,545,915)	(5,038,367)	1,507,548
<b>Other Financing Sources (Uses):</b>			
Advances Out	0	(3,000,000)	(3,000,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(3,000,000)</u>	<u>(3,000,000)</u>
Net Change in Fund Balance	(6,545,915)	(8,038,367)	(1,492,452)
Fund Balance at Beginning of Year	8,950,845	8,950,845	0
Prior Year Encumbrances	4,029,905	4,029,905	0
Fund Balance at End of Year	<u>\$ 6,434,835</u>	<u>\$ 4,942,383</u>	<u>\$ (1,492,452)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008***

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<b>AIRPORT CONSTRUCTION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	2,210	2,210	0
Fund Balance at End of Year	<u>\$ 2,210</u>	<u>\$ 2,210</u>	<u>\$ 0</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2008***

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REDEVELOPMENT TAX EQUIVALENT FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 0	\$ 30,719	\$ 30,719
Total Revenues	<u>0</u>	<u>30,719</u>	<u>30,719</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	30,719	30,719
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 30,719</u>	<u>\$ 30,719</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Permanent Fund  
For the Year Ended December 31, 2008***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 0	\$ 830	\$ 830
Total Revenues	<u>0</u>	<u>830</u>	<u>830</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	18,902	18,902	0
Total Expenditures	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,902)	(18,072)	830
Fund Balance at Beginning of Year	23,826	23,826	0
Prior Year Encumbrances	18,902	18,902	0
Fund Balance at End of Year	<u>\$ 23,826</u>	<u>\$ 24,656</u>	<u>\$ 830</u>

***Internal Service Funds***

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

**Vehicle Maintenance Fund**

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

**Health Insurance Fund**

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

**Workers' Compensation Self Insurance Fund**

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

**Gasoline Fund**

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

**WARREN COUNTY, OHIO**

**Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2008**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Gasoline	Total
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 462,931	\$ 2,914,019	\$ 825,213	\$ 127,799	\$ 4,329,962
<i>Receivables:</i>					
Accounts	0	210,928	0	0	210,928
Intergovernmental	9,574	0	13,825	7,072	30,471
Due from Other Funds	28,012	0	403,828	63,835	495,675
Inventory of Supplies at Cost	0	0	0	23,834	23,834
<i>Total Current Assets</i>	<u>500,517</u>	<u>3,124,947</u>	<u>1,242,866</u>	<u>222,540</u>	<u>5,090,870</u>
<i>Non Current Assets:</i>					
Capital Assets, Net	27,684	0	0	0	27,684
<b>Total Assets</b>	<u>528,201</u>	<u>3,124,947</u>	<u>1,242,866</u>	<u>222,540</u>	<u>5,118,554</u>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Accounts Payable	17,367	0	0	11,650	29,017
Accrued Wages and Benefits Payable	0	1,363	0	0	1,363
Intergovernmental Payable	0	210	0	0	210
Claims Payable	0	1,395,927	0	0	1,395,927
Due to Other Funds	0	148	0	0	148
<i>Total Current Liabilities</i>	<u>17,367</u>	<u>1,397,648</u>	<u>0</u>	<u>11,650</u>	<u>1,426,665</u>
<i>Long Term Liabilities:</i>					
Compensated Absences Payable	0	8,576	0	0	8,576
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>8,576</u>	<u>0</u>	<u>0</u>	<u>8,576</u>
<b>Total Liabilities</b>	<u>17,367</u>	<u>1,406,224</u>	<u>0</u>	<u>11,650</u>	<u>1,435,241</u>
<b>Net Assets:</b>					
Unrestricted	510,834	1,718,723	1,242,866	210,890	3,683,313
<b>Total Net Assets</b>	<u>\$ 510,834</u>	<u>\$ 1,718,723</u>	<u>\$ 1,242,866</u>	<u>\$ 210,890</u>	<u>\$ 3,683,313</u>

**WARREN COUNTY, OHIO****Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2008**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Gasoline	Total
<b>Operating Revenues:</b>					
Charges for Service	\$ 433,824	\$ 11,464,190	\$ 417,653	\$ 1,175,999	\$ 13,491,666
Other Operating Revenue	127	1,876	0	0	2,003
<b>Total Operating Revenues</b>	<u>433,951</u>	<u>11,466,066</u>	<u>417,653</u>	<u>1,175,999</u>	<u>13,493,669</u>
<b>Operating Expenses:</b>					
Personal Services	0	283,479	110,788	0	394,267
Materials and Supplies	304,288	455	0	1,090,113	1,394,856
Contractual Services	27,809	489,032	95,753	0	612,594
Depreciation	2,173	0	0	0	2,173
Health Insurance Claims	0	9,538,838	0	0	9,538,838
Other Operating Expenses	0	388,764	0	0	388,764
<b>Total Operating Expenses</b>	<u>334,270</u>	<u>10,700,568</u>	<u>206,541</u>	<u>1,090,113</u>	<u>12,331,492</u>
Operating Income (Loss)	99,681	765,498	211,112	85,886	1,162,177
Net Assets Beginning of Year	<u>411,153</u>	<u>953,225</u>	<u>1,031,754</u>	<u>125,004</u>	<u>2,521,136</u>
Net Assets End of Year	<u>\$ 510,834</u>	<u>\$ 1,718,723</u>	<u>\$ 1,242,866</u>	<u>\$ 210,890</u>	<u>\$ 3,683,313</u>

**WARREN COUNTY, OHIO**

**Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2008**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Gasoline	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$411,498	\$12,576,453	\$1,279	\$1,188,795	\$14,178,025
Cash Payments for Goods and Services	(332,079)	(11,429,007)	(95,753)	(1,091,272)	(12,948,111)
Cash Payments to Employees	0	(282,216)	(112,067)	0	(394,283)
Net Cash Provided (Used) by Operating Activities	79,419	865,230	(206,541)	97,523	835,631
<b>Cash Flows from Noncapital Financing Activities:</b>					
Advances Out	0	0	0	(30,000)	(30,000)
Net Cash Used by Noncapital Financing Activities	0	0	0	(30,000)	(30,000)
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Acquisition and Construction of Assets	(11,489)	0	0	0	(11,489)
Net Cash Used by Capital and Related Financing Activities	(11,489)	0	0	0	(11,489)
Net Increase (Decrease) in Cash and Cash Equivalents	67,930	865,230	(206,541)	67,523	794,142
Cash and Cash Equivalents at Beginning of Year	395,001	2,048,789	1,031,754	60,276	3,535,820
Cash and Cash Equivalents at End of Year	\$462,931	\$2,914,019	\$825,213	\$127,799	\$4,329,962
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>					
Operating Income	\$99,681	\$765,498	\$211,112	\$85,886	\$1,162,177
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	2,173	0	0	0	2,173
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	1,445	(149,078)	0	0	(147,633)
(Increase) Decrease in Due from Other Funds	(15,892)	0	(403,828)	12,744	(406,976)
(Increase) Decrease in Intergovernmental Receivables	(8,006)	0	(13,825)	52	(21,779)
Decrease in Inventory	0	0	0	11,040	11,040
Increase (Decrease) in Accounts Payable	18	(326)	0	(12,199)	(12,507)
Increase in Accrued Wages and Benefits	0	371	0	0	371
Increase in Due to Other Funds	0	103	0	0	103
Increase in Intergovernmental Payables	0	57	0	0	57
Increase in Claims Payable	0	247,903	0	0	247,903
Increase in Compensated Absences	0	702	0	0	702
Total Adjustments	(20,262)	99,732	(417,653)	11,637	(326,546)
Net Cash Provided (Used) by Operating Activities	\$79,419	\$865,230	(\$206,541)	\$97,523	\$835,631

***Fiduciary Funds***

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

***Agency Funds***

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**Employees Retirement Fund**

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

**Townships, Corporations, Schools, Special Districts, Libraries Fund**

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

**Undivided Water and Sewer Revenue Fund**

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

**Payroll Fund**

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

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

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

**Local Government Fund**

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

**Gasoline Tax Fund**

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

**Motor Vehicle License Fund**

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

**Trailer Tax Fund**

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

(Continued)

***Agency Funds***

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**Undivided Interest Fund**

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

**Non-Entity Holdings Fund**

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

**Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff and Engineer Fund**

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

**Other Agency Funds**

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

<b>Undivided Trailer Tax</b>	<b>Undivided Drug Task Force Seizures</b>
<b>Cigarette Tax</b>	<b>Massie Wayne Capacity Fees</b>
<b>Undivided Wireless 911 Gov Assist</b>	<b>Non-Participant Rotary</b>
<b>Real Estate Advance</b>	<b>Forfeited Land</b>
<b>Law Library</b>	<b>Housing Trust Authority</b>
<b>Life Insurance</b>	<b>Undivided Auction Proceeds</b>
<b>State</b>	<b>Recorder's Escrow Rotary</b>
<b>Miami Conservancy District</b>	<b>Undivided Indigent Fees</b>
<b>Ohio Elections Commission</b>	<b>Water Department</b>
<b>Board of Elections Recount</b>	<b>Dog and Kennel</b>
<b>Sewer Rotary</b>	<b>Mary Haven</b>
<b>Unidentified Deposits</b>	<b>Building Inspection</b>
<b>Payment in Lieu of Taxes</b>	<b>Tax Maps</b>
<b>Undivided Public Utility Deregulation</b>	<b>Recorder</b>
<b>Tactical Response Unit</b>	<b>Board of Elections</b>
<b>Escrow Rotary</b>	<b>Records Center</b>
<b>Undivided Income Tax – Real Property</b>	<b>Warren County Board of MRDD</b>
<b>Notary Public</b>	<b>Treasurer</b>
<b>Zoning Board</b>	<b>Licensing</b>
<b>Drug Task Force</b>	<b>Real Estate</b>
<b>Refundable Deposits</b>	<b>Auditor</b>
<b>Court Ordered Sheriff Sales</b>	



**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Employees Retirement</u></b>				
Assets				
Cash and Cash Equivalents	\$214	\$7,667,010	(\$7,667,010)	\$214
Total Assets	\$214	\$7,667,010	(\$7,667,010)	\$214
Liabilities				
Payroll Withholding	\$214	\$7,667,010	(\$7,667,010)	\$214
Total Liabilities	\$214	\$7,667,010	(\$7,667,010)	\$214
<b><u>Townships</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$40,981,264	(\$40,981,264)	\$0
Total Assets	\$0	\$40,981,264	(\$40,981,264)	\$0
Liabilities				
Unapportioned Monies	\$0	\$40,981,264	(\$40,981,264)	\$0
Total Liabilities	\$0	\$40,981,264	(\$40,981,264)	\$0
<b><u>Corporations</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$23,591,010	(\$23,591,010)	\$0
Total Assets	\$0	\$23,591,010	(\$23,591,010)	\$0
Liabilities				
Unapportioned Monies	\$0	\$23,591,010	(\$23,591,010)	\$0
Total Liabilities	\$0	\$23,591,010	(\$23,591,010)	\$0
<b><u>Undivided Water and Sewer Revenue</u></b>				
Assets				
Cash and Cash Equivalents	\$175,988	\$24,113,240	(\$24,096,872)	\$192,356
Total Assets	\$175,988	\$24,113,240	(\$24,096,872)	\$192,356
Liabilities				
Unapportioned Monies	\$175,988	\$24,113,240	(\$24,096,872)	\$192,356
Total Liabilities	\$175,988	\$24,113,240	(\$24,096,872)	\$192,356

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Payroll</u></b>				
Assets				
Cash and Cash Equivalents	\$101,780	\$55,987,460	(\$56,061,832)	\$27,408
Total Assets	\$101,780	\$55,987,460	(\$56,061,832)	\$27,408
Liabilities				
Payroll Withholding	\$101,780	\$55,987,460	(\$56,061,832)	\$27,408
Total Liabilities	\$101,780	\$55,987,460	(\$56,061,832)	\$27,408
<b><u>Schools</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$205,084,015	(\$205,084,015)	\$0
Total Assets	\$0	\$205,084,015	(\$205,084,015)	\$0
Liabilities				
Unapportioned Monies	\$0	\$205,084,015	(\$205,084,015)	\$0
Total Liabilities	\$0	\$205,084,015	(\$205,084,015)	\$0
<b><u>Undivided General Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$3,975,651	\$291,984,763	(\$291,584,985)	\$4,375,429
Taxes Receivable	249,663,231	254,616,909	(249,663,231)	254,616,909
Total Assets	\$253,638,882	\$546,601,672	(\$541,248,216)	\$258,992,338
Liabilities				
Intergovernmental Payables	\$249,663,231	\$254,616,909	(\$249,663,231)	\$254,616,909
Unapportioned Monies	3,975,651	291,984,763	(291,584,985)	4,375,429
Total Liabilities	\$253,638,882	\$546,601,672	(\$541,248,216)	\$258,992,338
<b><u>Tangible Personal Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$283,896	\$13,363,583	(\$13,130,410)	\$517,069
Total Assets	\$283,896	\$13,363,583	(\$13,130,410)	\$517,069
Liabilities				
Unapportioned Monies	\$283,896	\$13,363,583	(\$13,130,410)	\$517,069
Total Liabilities	\$283,896	\$13,363,583	(\$13,130,410)	\$517,069

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Undivided Trailer Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$15,659	\$90,679	(\$92,635)	\$13,703
Total Assets	\$15,659	\$90,679	(\$92,635)	\$13,703
Liabilities				
Unapportioned Monies	\$15,659	\$90,679	(\$92,635)	\$13,703
Total Liabilities	\$15,659	\$90,679	(\$92,635)	\$13,703
<b><u>Local Government</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$7,960,321	(\$7,960,321)	\$0
Total Assets	\$0	\$7,960,321	(\$7,960,321)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,960,321	(\$7,960,321)	\$0
Total Liabilities	\$0	\$7,960,321	(\$7,960,321)	\$0
<b><u>Special Districts</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$955,968	(\$955,968)	\$0
Total Assets	\$0	\$955,968	(\$955,968)	\$0
Liabilities				
Unapportioned Monies	\$0	\$955,968	(\$955,968)	\$0
Total Liabilities	\$0	\$955,968	(\$955,968)	\$0
<b><u>Cigarette Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$9	\$4,762	(\$4,567)	\$204
Total Assets	\$9	\$4,762	(\$4,567)	\$204
Liabilities				
Unapportioned Monies	\$9	\$4,762	(\$4,567)	\$204
Total Liabilities	\$9	\$4,762	(\$4,567)	\$204

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Gasoline Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,728,512	(\$3,728,512)	\$0
Total Assets	\$0	\$3,728,512	(\$3,728,512)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,728,512	(\$3,728,512)	\$0
Total Liabilities	\$0	\$3,728,512	(\$3,728,512)	\$0
<b><u>Undivided Wireless 911 Gov Assist</u></b>				
Assets				
Cash and Cash Equivalents	\$54,390	\$475,325	(\$529,715)	\$0
Total Assets	\$54,390	\$475,325	(\$529,715)	\$0
Liabilities				
Unapportioned Monies	\$54,390	\$475,325	(\$529,715)	\$0
Total Liabilities	\$54,390	\$475,325	(\$529,715)	\$0
<b><u>Motor Vehicle License</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$7,438,149	(\$7,438,149)	\$0
Total Assets	\$0	\$7,438,149	(\$7,438,149)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,438,149	(\$7,438,149)	\$0
Total Liabilities	\$0	\$7,438,149	(\$7,438,149)	\$0
<b><u>County Lodging Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$92,089	\$1,902,184	(\$1,894,775)	\$99,498
Total Assets	\$92,089	\$1,902,184	(\$1,894,775)	\$99,498
Liabilities				
Unapportioned Monies	\$92,089	\$1,902,184	(\$1,894,775)	\$99,498
Total Liabilities	\$92,089	\$1,902,184	(\$1,894,775)	\$99,498

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Real Estate Advance</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$208,111	\$0	\$208,111
Total Assets	\$0	\$208,111	\$0	\$208,111
Liabilities				
Unapportioned Monies	\$0	\$208,111	\$0	\$208,111
Total Liabilities	\$0	\$208,111	\$0	\$208,111
<b><u>Law Library</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$315,582	(\$315,582)	\$0
Total Assets	\$0	\$315,582	(\$315,582)	\$0
Liabilities				
Unapportioned Monies	\$0	\$315,582	(\$315,582)	\$0
Total Liabilities	\$0	\$315,582	(\$315,582)	\$0
<b><u>Trailer Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$15,243	\$32,907	(\$46,575)	\$1,575
Total Assets	\$15,243	\$32,907	(\$46,575)	\$1,575
Liabilities				
Unapportioned Monies	\$15,243	\$32,907	(\$46,575)	\$1,575
Total Liabilities	\$15,243	\$32,907	(\$46,575)	\$1,575
<b><u>Life Insurance</u></b>				
Assets				
Cash and Cash Equivalents	\$45,250	\$72,882	(\$72,498)	\$45,634
Total Assets	\$45,250	\$72,882	(\$72,498)	\$45,634
Liabilities				
Payroll Withholding	\$45,250	\$72,882	(\$72,498)	\$45,634
Total Liabilities	\$45,250	\$72,882	(\$72,498)	\$45,634

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Libraries</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,708,450	(\$4,708,450)	\$0
Total Assets	\$0	\$4,708,450	(\$4,708,450)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,708,450	(\$4,708,450)	\$0
Total Liabilities	\$0	\$4,708,450	(\$4,708,450)	\$0
<b><u>State</u></b>				
Assets				
Cash and Cash Equivalents	\$2,006	\$690,491	(\$690,814)	\$1,683
Total Assets	\$2,006	\$690,491	(\$690,814)	\$1,683
Liabilities				
Unapportioned Monies	\$2,006	\$690,491	(\$690,814)	\$1,683
Total Liabilities	\$2,006	\$690,491	(\$690,814)	\$1,683
<b><u>Miami Conservancy District</u></b>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	\$18,051	\$0	\$0	\$18,051
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	\$18,051	\$0	\$0	\$18,051
<b><u>Advance Estate Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$1,139,960	\$2,952,062	(\$3,521,186)	\$570,836
Total Assets	\$1,139,960	\$2,952,062	(\$3,521,186)	\$570,836
Liabilities				
Unapportioned Monies	\$1,139,960	\$2,952,062	(\$3,521,186)	\$570,836
Total Liabilities	\$1,139,960	\$2,952,062	(\$3,521,186)	\$570,836

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Undivided Interest</u></b>				
Assets				
Cash and Cash Equivalents	\$4,223	\$9,112,521	(\$9,115,301)	\$1,443
Total Assets	\$4,223	\$9,112,521	(\$9,115,301)	\$1,443
Liabilities				
Unapportioned Monies	\$4,223	\$9,112,521	(\$9,115,301)	\$1,443
Total Liabilities	\$4,223	\$9,112,521	(\$9,115,301)	\$1,443
<b><u>Ohio Elections Commission</u></b>				
Assets				
Cash and Cash Equivalents	\$3,440	\$0	(\$3,440)	\$0
Total Assets	\$3,440	\$0	(\$3,440)	\$0
Liabilities				
Deposits Held Due to Others	\$3,440	\$0	(\$3,440)	\$0
Total Liabilities	\$3,440	\$0	(\$3,440)	\$0
<b><u>Board of Elections Recount</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$50	(\$50)	\$0
Total Assets	\$0	\$50	(\$50)	\$0
Liabilities				
Unapportioned Monies	\$0	\$50	(\$50)	\$0
Total Liabilities	\$0	\$50	(\$50)	\$0
<b><u>Sewer Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$67,740	\$354,230	(\$380,505)	\$41,465
Total Assets	\$67,740	\$354,230	(\$380,505)	\$41,465
Liabilities				
Deposits Held Due to Others	\$67,740	\$354,230	(\$380,505)	\$41,465
Total Liabilities	\$67,740	\$354,230	(\$380,505)	\$41,465

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Unidentified Deposits</u></b>				
Assets				
Cash and Cash Equivalents	\$8	\$200,327	(\$200,327)	\$8
Total Assets	\$8	\$200,327	(\$200,327)	\$8
Liabilities				
Deposits Held Due to Others	\$8	\$200,327	(\$200,327)	\$8
Total Liabilities	\$8	\$200,327	(\$200,327)	\$8
<b><u>Pmt In Lieu Of Taxes</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$18,148	(\$18,148)	\$0
Total Assets	\$0	\$18,148	(\$18,148)	\$0
Liabilities				
Unapportioned Monies	\$0	\$18,148	(\$18,148)	\$0
Total Liabilities	\$0	\$18,148	(\$18,148)	\$0
<b><u>Undivided Public Utility Deregulation</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$703,543	(\$703,543)	\$0
Total Assets	\$0	\$703,543	(\$703,543)	\$0
Liabilities				
Unapportioned Monies	\$0	\$703,543	(\$703,543)	\$0
Total Liabilities	\$0	\$703,543	(\$703,543)	\$0
<b><u>Tactical Response Unit</u></b>				
Assets				
Cash and Cash Equivalents	\$11,435	\$13,705	(\$5,669)	\$19,471
Total Assets	\$11,435	\$13,705	(\$5,669)	\$19,471
Liabilities				
Unapportioned Monies	\$11,435	\$13,705	(\$5,669)	\$19,471
Total Liabilities	\$11,435	\$13,705	(\$5,669)	\$19,471

(Continued)



**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Escrow Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$1,304,869	\$0	(\$263,494)	\$1,041,375
Total Assets	\$1,304,869	\$0	(\$263,494)	\$1,041,375
Liabilities				
Unapportioned Monies	\$1,304,869	\$0	(\$263,494)	\$1,041,375
Total Liabilities	\$1,304,869	\$0	(\$263,494)	\$1,041,375
<b><u>Undivided Income Tax - Real Property</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$9,183,303	(\$9,183,303)	\$0
Total Assets	\$0	\$9,183,303	(\$9,183,303)	\$0
Liabilities				
Unapportioned Monies	\$0	\$9,183,303	(\$9,183,303)	\$0
Total Liabilities	\$0	\$9,183,303	(\$9,183,303)	\$0
<b><u>Notary Public</u></b>				
Assets				
Cash and Cash Equivalents	\$74,669	\$12,660	(\$7,069)	\$80,260
Total Assets	\$74,669	\$12,660	(\$7,069)	\$80,260
Liabilities				
Deposits Held Due to Others	\$74,669	\$12,660	(\$7,069)	\$80,260
Total Liabilities	\$74,669	\$12,660	(\$7,069)	\$80,260
<b><u>Zoning Board</u></b>				
Assets				
Cash and Cash Equivalents	\$267,799	\$117,204	(\$162,400)	\$222,603
Total Assets	\$267,799	\$117,204	(\$162,400)	\$222,603
Liabilities				
Deposits Held Due to Others	\$267,799	\$117,204	(\$162,400)	\$222,603
Total Liabilities	\$267,799	\$117,204	(\$162,400)	\$222,603

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Drug Task Force</u></b>				
Assets				
Cash and Cash Equivalents	\$1,393,633	\$1,794,125	(\$1,753,178)	\$1,434,580
Total Assets	<u>\$1,393,633</u>	<u>\$1,794,125</u>	<u>(\$1,753,178)</u>	<u>\$1,434,580</u>
Liabilities				
Intergovernmental Payables	\$1,393,633	\$1,794,125	(\$1,753,178)	\$1,434,580
Total Liabilities	<u>\$1,393,633</u>	<u>\$1,794,125</u>	<u>(\$1,753,178)</u>	<u>\$1,434,580</u>
<b><u>Refundable Deposits</u></b>				
Assets				
Cash and Cash Equivalents	\$208,585	\$134,606	(\$104,355)	\$238,836
Total Assets	<u>\$208,585</u>	<u>\$134,606</u>	<u>(\$104,355)</u>	<u>\$238,836</u>
Liabilities				
Deposits Held Due to Others	\$208,585	\$134,606	(\$104,355)	\$238,836
Total Liabilities	<u>\$208,585</u>	<u>\$134,606</u>	<u>(\$104,355)</u>	<u>\$238,836</u>
<b><u>Non-Entity Holdings</u></b>				
Assets				
Cash and Cash Equivalents	\$12,716,863	\$27,892,240	(\$27,192,314)	\$13,416,789
Total Assets	<u>\$12,716,863</u>	<u>\$27,892,240</u>	<u>(\$27,192,314)</u>	<u>\$13,416,789</u>
Liabilities				
Intergovernmental Payables	\$12,716,863	\$27,892,240	(\$27,192,314)	\$13,416,789
Total Liabilities	<u>\$12,716,863</u>	<u>\$27,892,240</u>	<u>(\$27,192,314)</u>	<u>\$13,416,789</u>
<b><u>Court Ordered Sheriff Sales</u></b>				
Assets				
Cash and Cash Equivalents	\$97,130	\$12,186,124	(\$11,996,188)	\$287,066
Total Assets	<u>\$97,130</u>	<u>\$12,186,124</u>	<u>(\$11,996,188)</u>	<u>\$287,066</u>
Liabilities				
Unapportioned Monies	\$97,130	\$12,186,124	(\$11,996,188)	\$287,066
Total Liabilities	<u>\$97,130</u>	<u>\$12,186,124</u>	<u>(\$11,996,188)</u>	<u>\$287,066</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Undivided Drug Task Force Seizures</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$30,345	(\$19,635)	\$10,710
Total Assets	\$0	\$30,345	(\$19,635)	\$10,710
Liabilities				
Unapportioned Monies	\$0	\$30,345	(\$19,635)	\$10,710
Total Liabilities	\$0	\$30,345	(\$19,635)	\$10,710
<b><u>Massie Wayne Capacity Fees</u></b>				
Assets				
Cash and Cash Equivalents	\$1,945	\$5,835	(\$3,890)	\$3,890
Total Assets	\$1,945	\$5,835	(\$3,890)	\$3,890
Liabilities				
Intergovernmental Payables	\$1,945	\$5,835	(\$3,890)	\$3,890
Total Liabilities	\$1,945	\$5,835	(\$3,890)	\$3,890
<b><u>Non-Participant Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$3,000	\$20,941	(\$23,555)	\$386
Total Assets	\$3,000	\$20,941	(\$23,555)	\$386
Liabilities				
Deposits Held Due to Others	\$3,000	\$20,941	(\$23,555)	\$386
Total Liabilities	\$3,000	\$20,941	(\$23,555)	\$386
<b><u>Forfeited Land</u></b>				
Assets				
Cash and Cash Equivalents	\$9,170	\$0	\$0	\$9,170
Total Assets	\$9,170	\$0	\$0	\$9,170
Liabilities				
Deposits Held Due to Others	\$9,170	\$0	\$0	\$9,170
Total Liabilities	\$9,170	\$0	\$0	\$9,170

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Housing Trust Authority</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$966,976	(\$966,976)	\$0
Total Assets	\$0	\$966,976	(\$966,976)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$966,976	(\$966,976)	\$0
Total Liabilities	\$0	\$966,976	(\$966,976)	\$0
<b><u>Undivided Auction Proceeds</u></b>				
Assets				
Cash and Cash Equivalents	\$432	\$237,214	(\$237,338)	\$308
Total Assets	\$432	\$237,214	(\$237,338)	\$308
Liabilities				
Deposits Held Due to Others	\$432	\$237,214	(\$237,338)	\$308
Total Liabilities	\$432	\$237,214	(\$237,338)	\$308
<b><u>Recorder's Escrow Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$3,792	\$9,622	(\$9,236)	\$4,178
Total Assets	\$3,792	\$9,622	(\$9,236)	\$4,178
Liabilities				
Deposits Held Due to Others	\$3,792	\$9,622	(\$9,236)	\$4,178
Total Liabilities	\$3,792	\$9,622	(\$9,236)	\$4,178
<b><u>Undivided Indigent Fees</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$23,096	(\$23,096)	\$0
Total Assets	\$0	\$23,096	(\$23,096)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$23,096	(\$23,096)	\$0
Total Liabilities	\$0	\$23,096	(\$23,096)	\$0

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Clerk of Courts</u></b>				
Assets				
Cash in Segregated Accounts	\$2,835,847	\$34,720,031	(\$33,264,036)	\$4,291,842
Total Assets	<u>\$2,835,847</u>	<u>\$34,720,031</u>	<u>(\$33,264,036)</u>	<u>\$4,291,842</u>
Liabilities				
Deposits Held Due to Others	\$2,835,847	\$34,720,031	(\$33,264,036)	\$4,291,842
Total Liabilities	<u>\$2,835,847</u>	<u>\$34,720,031</u>	<u>(\$33,264,036)</u>	<u>\$4,291,842</u>
<b><u>Common Pleas Court - Probate Court</u></b>				
Assets				
Cash in Segregated Accounts	\$18,939	\$183,235	(\$181,185)	\$20,989
Total Assets	<u>\$18,939</u>	<u>\$183,235</u>	<u>(\$181,185)</u>	<u>\$20,989</u>
Liabilities				
Deposits Held Due to Others	\$18,939	\$183,235	(\$181,185)	\$20,989
Total Liabilities	<u>\$18,939</u>	<u>\$183,235</u>	<u>(\$181,185)</u>	<u>\$20,989</u>
<b><u>Child Support Enforcement Agency</u></b>				
Assets				
Cash in Segregated Accounts	\$11,558	\$1,469,123	(\$1,474,300)	\$6,381
Total Assets	<u>\$11,558</u>	<u>\$1,469,123</u>	<u>(\$1,474,300)</u>	<u>\$6,381</u>
Liabilities				
Deposits Held Due to Others	\$11,558	\$1,469,123	(\$1,474,300)	\$6,381
Total Liabilities	<u>\$11,558</u>	<u>\$1,469,123</u>	<u>(\$1,474,300)</u>	<u>\$6,381</u>
<b><u>County Court</u></b>				
Assets				
Cash in Segregated Accounts	\$164,193	\$2,073,271	(\$2,055,606)	\$181,858
Total Assets	<u>\$164,193</u>	<u>\$2,073,271</u>	<u>(\$2,055,606)</u>	<u>\$181,858</u>
Liabilities				
Deposits Held Due to Others	\$164,193	\$2,073,271	(\$2,055,606)	\$181,858
Total Liabilities	<u>\$164,193</u>	<u>\$2,073,271</u>	<u>(\$2,055,606)</u>	<u>\$181,858</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Water Department</u></b>				
Assets				
Cash in Segregated Accounts	\$1,000	\$0	\$0	\$1,000
Total Assets	\$1,000	\$0	\$0	\$1,000
Liabilities				
Deposits Held Due to Others	\$1,000	\$0	\$0	\$1,000
Total Liabilities	\$1,000	\$0	\$0	\$1,000
<b><u>Juvenile Court</u></b>				
Assets				
Cash in Segregated Accounts	\$1,050	\$316,499	(\$295,932)	\$21,617
Total Assets	\$1,050	\$316,499	(\$295,932)	\$21,617
Liabilities				
Deposits Held Due to Others	\$1,050	\$316,499	(\$295,932)	\$21,617
Total Liabilities	\$1,050	\$316,499	(\$295,932)	\$21,617
<b><u>Prosecuting Attorney</u></b>				
Assets				
Cash in Segregated Accounts	\$0	\$57,852	(\$57,852)	\$0
Total Assets	\$0	\$57,852	(\$57,852)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$57,852	(\$57,852)	\$0
Total Liabilities	\$0	\$57,852	(\$57,852)	\$0
<b><u>Sheriff</u></b>				
Assets				
Cash in Segregated Accounts	\$48,041	\$485,382	(\$492,948)	\$40,475
Total Assets	\$48,041	\$485,382	(\$492,948)	\$40,475
Liabilities				
Deposits Held Due to Others	\$48,041	\$485,382	(\$492,948)	\$40,475
Total Liabilities	\$48,041	\$485,382	(\$492,948)	\$40,475

(Continued)

**WARREN COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Dog and Kennel</u></b>				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
<b><u>Engineer</u></b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
<b><u>Mary Haven</u></b>				
Assets				
Cash in Segregated Accounts	\$1,232	\$1,782	(\$1,299)	\$1,715
Total Assets	\$1,232	\$1,782	(\$1,299)	\$1,715
Liabilities				
Deposits Held Due to Others	\$1,232	\$1,782	(\$1,299)	\$1,715
Total Liabilities	\$1,232	\$1,782	(\$1,299)	\$1,715
<b><u>Building Inspection</u></b>				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75

(Continued)

**WARREN COUNTY, OHIO**

***Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008***

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Tax Maps</u></b>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
<b><u>Recorder</u></b>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
<b><u>Board of Elections</u></b>				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
<b><u>Records Center</u></b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)



**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Warren County Board of MRDD</u></b>				
Assets				
Cash in Segregated Accounts	\$14,202	\$582	\$0	\$14,784
Total Assets	\$14,202	\$582	\$0	\$14,784
Liabilities				
Deposits Held Due to Others	\$14,202	\$582	\$0	\$14,784
Total Liabilities	\$14,202	\$582	\$0	\$14,784
<b><u>Treasurer</u></b>				
Assets				
Cash in Segregated Accounts	\$0	\$419,960	(\$419,960)	\$0
Total Assets	\$0	\$419,960	(\$419,960)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$419,960	(\$419,960)	\$0
Total Liabilities	\$0	\$419,960	(\$419,960)	\$0
<b><u>Licensing</u></b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
<b><u>Real Estate</u></b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2008**

	Balance December 31, 2007	Additions	Deductions	Balance December 31, 2008
<b><u>Auditor</u></b>				
Assets				
Cash in Segregated Accounts	\$0	\$239,883	(\$229,883)	\$10,000
Total Assets	\$0	\$239,883	(\$229,883)	\$10,000
Liabilities				
Deposits Held Due to Others	\$0	\$239,883	(\$229,883)	\$10,000
Total Liabilities	\$0	\$239,883	(\$229,883)	\$10,000
<b><u>Total - All Agency Funds</u></b>				
Assets				
Cash and Cash Equivalents	\$22,088,919	\$757,325,545	(\$756,530,155)	\$22,884,309
Cash in Segregated Accounts	3,096,647	39,967,600	(38,473,001)	4,591,246
Taxes Receivable	249,663,231	254,616,909	(249,663,231)	254,616,909
Total Assets	\$274,848,797	\$1,051,910,054	(\$1,044,666,387)	\$282,092,464
Liabilities				
Intergovernmental Payables	\$263,775,672	\$285,276,085	(\$279,579,589)	\$269,472,168
Unapportioned Monies	7,190,599	661,829,117	(661,661,136)	7,358,580
Payroll Withholding	147,244	63,727,352	(63,801,340)	73,256
Deposits Held Due to Others	3,735,282	41,077,500	(39,624,322)	5,188,460
Total Liabilities	\$274,848,797	\$1,051,910,054	(\$1,044,666,387)	\$282,092,464

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2008***

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Capital Assets:

Land	\$7,961,564
Construction in Progress	7,066,010
Land Improvements	496,516
Buildings, Structures and Improvements	52,503,812
Furniture, Fixtures and Equipment	16,380,515
Infrastructure	63,249,496
	<hr/>
Total Capital Assets	<u><u>\$147,657,913</u></u>

Investment in Capital Assets from:

Acquired prior to January 1, 1988	\$4,570,774
General Fund	13,898,357
Special Revenue Funds	67,781,166
Capital Project Funds	55,230,600
Capital Contributions	6,145,127
Internal Service Funds	31,889
	<hr/>
Total Investment	<u><u>\$147,657,913</u></u>

**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2008***

---

<u>Function and Category</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings, Structures and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
Legislative and Executive	\$3,759,545	\$488,516	\$49,267,067	\$3,636,268	\$0	\$57,151,396
Judicial	0	0	0	339,848	0	339,848
Public Safety	101,500	8,000	2,513,382	6,319,830	0	8,942,712
Public Works	4,021,319			3,940,248	63,249,496	71,211,063
Health	0	0	0	154,771	0	154,771
Human Services	<u>79,200</u>		<u>723,363</u>	<u>1,989,550</u>	<u>0</u>	<u>2,792,113</u>
Total	<u>\$7,961,564</u>	<u>\$496,516</u>	<u>\$52,503,812</u>	<u>\$16,380,515</u>	<u>\$63,249,496</u>	<u>140,591,903</u>
Construction in Progress						<u>7,066,010</u>
Total Capital Assets						<u>\$147,657,913</u>

**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Function and Activity  
For Year Ended December 31, 2008***

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<u>Function</u>	<u>December 31, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2008</u>
Legislative and Executive	\$54,938,363	\$2,269,499	(\$56,466)	\$57,151,396
Judicial	378,526	0	(38,678)	339,848
Public Safety	8,642,943	1,165,184	(865,415)	8,942,712
Public Works	64,359,522	8,156,468	(1,304,927)	71,211,063
Health	154,771	0	0	154,771
Human Services	<u>2,776,543</u>	<u>262,631</u>	<u>(247,061)</u>	<u>2,792,113</u>
Total	<u>131,250,668</u>	<u>11,853,782</u>	<u>(2,512,547)</u>	<u>140,591,903</u>
Construction in Progress	<u>8,977,025</u>	<u>3,120,005</u>	<u>(5,031,020)</u>	<u>7,066,010</u>
Total Capital Assets	<u><u>\$140,227,693</u></u>	<u><u>\$14,973,787</u></u>	<u><u>(\$7,543,567)</u></u>	<u><u>\$147,657,913</u></u>

## Statistical Section





## STATISTICAL TABLES

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This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

### Contents

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 40 – S 57
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
<b>Sources Note:</b>	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

## Warren County, Ohio

*Net Assets by Component  
Last Six Years  
(accrual basis of accounting)*

	2003	2004	2005	2006
<b>Governmental Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$53,371,047	\$78,444,697	\$81,539,279	\$85,398,414
Restricted	65,290,504	69,109,801	83,902,769	90,678,144
Unrestricted	15,221,377	(1,201,520)	819,128	6,778,929
Total Governmental Activities Net Assets	<u>\$133,882,928</u>	<u>\$146,352,978</u>	<u>\$166,261,176</u>	<u>\$182,855,487</u>
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$113,424,773	\$131,385,110	\$139,912,158	\$151,632,916
Restricted	391,989	315,601	131,824	138,196
Unrestricted	37,918,818	34,873,951	41,779,537	45,521,917
Total Business-type Activities Net Assets	<u>\$151,735,580</u>	<u>\$166,574,662</u>	<u>\$181,823,519</u>	<u>\$197,293,029</u>
<b>Primary Government:</b>				
	\$166,795,820	\$209,829,807	\$221,451,437	\$237,031,330
Restricted	65,682,493	69,425,402	84,034,593	90,816,340
Unrestricted	53,140,195	33,672,431	42,598,665	52,300,846
Total Primary Government Net Assets	<u>\$285,618,508</u>	<u>\$312,927,640</u>	<u>\$348,084,695</u>	<u>\$380,148,516</u>

Source: County Auditor's Office

*Warren County, Ohio*

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<u>2007</u>	<u>2008</u>
\$78,317,156	\$86,499,817
110,599,082	123,909,039
8,720,115	5,938,886
<u>\$197,636,353</u>	<u>\$216,347,742</u>
\$169,102,380	\$181,058,275
139,125	69,277
40,636,372	35,413,707
<u>\$209,877,877</u>	<u>\$216,541,259</u>
\$247,419,536	\$267,558,092
110,738,207	123,978,316
49,356,487	41,352,593
<u>\$407,514,230</u>	<u>\$432,889,001</u>

## Warren County, Ohio

*Changes in Net Assets  
Last Six Years  
(accrual basis of accounting)*

	2003	2004	2005	2006
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,794,372	\$16,094,889	\$20,806,979	\$23,168,083
Judicial	7,385,089	8,859,116	8,982,162	10,754,998
Public Safety	19,538,316	17,312,747	20,656,646	22,988,810
Public Works	6,231,985	11,543,019	7,994,465	6,965,278
Health	638,477	838,628	627,548	647,914
Human Services	35,895,122	37,562,356	37,321,917	38,003,987
Community and Economic Development	856,785	791,039	1,023,113	1,275,089
Interest and Fiscal Charges	1,391,801	1,436,293	1,485,224	1,212,156
<i>Total Governmental Activities Expenses</i>	<u>87,731,947</u>	<u>94,438,087</u>	<u>98,898,054</u>	<u>105,016,315</u>
Business-type Activities:				
Water	8,776,350	10,791,794	10,241,330	10,944,231
Sewer	8,642,247	9,641,749	10,287,272	10,234,254
Sheriff	1,759,694	1,843,104	2,073,391	2,307,269
Communications Rotary	37,337	36,719	55,233	42,478
Storm Water	0	0	116,816	109,582
<i>Total Business-type Activities Expenses</i>	<u>19,215,628</u>	<u>22,313,366</u>	<u>22,774,042</u>	<u>23,637,814</u>
<i>Total Primary Government Expenses</i>	<u>\$106,947,575</u>	<u>\$116,751,453</u>	<u>\$121,672,096</u>	<u>\$128,654,129</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,602,544	\$7,034,649	\$7,219,028	\$7,687,388
Judicial	2,291,587	2,341,374	2,453,087	2,329,909
Public Safety	2,212,576	2,523,847	2,963,790	2,811,352
Public Works	455,468	773,116	513,800	350,017
Health	381,418	451,074	535,296	565,581
Human Services	2,712,219	942,687	2,217,411	2,485,442
Community and Economic Development	52,272	63,969	23,827	23,477
Operating Grants and Contributions	15,848,191	16,378,470	19,021,085	16,967,683
Capital Grants and Contributions	5,471,404	5,983,261	5,729,622	4,122,575
<i>Total Governmental Activities</i>	<u>37,027,679</u>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>
<i>Program Revenues</i>	<u>37,027,679</u>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>

*Warren County, Ohio*

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<u>2007</u>	<u>2008</u>
\$20,420,763	\$23,812,522
10,964,956	11,515,619
25,536,922	27,809,742
18,342,826	8,943,608
610,409	645,752
38,359,310	40,019,535
1,430,122	2,056,654
1,209,055	1,298,695
116,874,363	116,102,127
11,955,590	12,721,115
10,165,363	10,947,761
2,525,530	2,785,978
50,932	37,754
158,505	199,021
24,855,920	26,691,629
\$141,730,283	\$142,793,756
\$7,983,419	\$7,942,240
2,383,447	2,669,094
2,624,481	2,498,387
527,328	343,470
563,739	629,957
2,543,850	1,803,321
610,641	20,588
20,486,915	18,748,618
2,830,599	8,908,520
40,554,419	43,564,195

(continued)

## Warren County, Ohio

### Changes in Net Assets Last Six Years (accrual basis of accounting)

	2003	2004	2005	2006
Charges for Services				
Water	7,321,559	7,875,254	9,261,215	8,936,711
Sewer	6,645,735	6,904,423	8,119,675	7,317,756
Sheriff	1,514,712	1,989,786	2,065,112	2,122,777
Communications Rotary	42,762	43,091	47,321	47,659
Operating Grants and Contributions	399,701	173,182	9,305	8,447
Capital Grants and Contributions	14,315,030	20,092,628	18,202,907	20,111,371
<i>Total Business-type Activities Program Revenues</i>	30,239,499	37,078,364	37,705,535	38,544,721
<i>Total Primary Government Program Revenues</i>	67,267,178	73,570,811	78,382,481	75,888,145
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(50,704,268)	(57,945,640)	(58,221,108)	(67,672,891)
Business-type Activities	11,023,871	14,764,998	14,931,493	14,906,907
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$39,680,397)	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes	\$24,144,523	\$31,378,957	\$33,888,269	\$35,692,314
Sales Taxes	21,559,525	22,964,671	24,605,086	24,976,708
Other Local Taxes	223,732	351,176	216,141	216,044
Grants and Entitlements not Restricted to Specific Programs	12,374,277	13,419,490	14,388,158	14,992,042
Investment Earnings	1,816,825	2,054,124	3,892,655	8,376,073
Miscellaneous	3,251	20,132	14,934	14,021
<i>Total Governmental Activities</i>	60,122,133	70,188,550	77,005,243	84,267,202
Business-type Activities:				
Investment Earnings	26,829	74,084	317,364	562,603
<i>Total Business-type Activities</i>	26,829	74,084	317,364	562,603
<i>Total Primary Government</i>	\$60,148,962	\$70,262,634	\$77,322,607	\$84,829,805
<b>Change in Net Assets</b>				
Governmental Activities	\$9,417,865	\$12,242,910	\$18,784,135	\$16,594,311
Business-type Activities	11,050,700	14,839,082	15,248,857	15,469,510
<i>Total Primary Government Change in Net Assets</i>	\$20,468,565	\$27,081,992	\$34,032,992	\$32,063,821

Source: County Auditor's Office

*Warren County, Ohio*

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<u>2007</u>	<u>2008</u>
10,850,277	10,290,994
7,448,705	7,675,398
2,462,539	3,193,952
56,925	40,065
12,862	15,245
<u>15,741,696</u>	<u>11,564,883</u>
<u>36,573,004</u>	<u>32,780,537</u>
<u>77,127,423</u>	<u>76,344,732</u>
(76,319,944)	(72,537,932)
<u>11,717,084</u>	<u>6,088,908</u>
<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>
\$37,654,331	\$36,828,915
26,750,179	26,612,717
232,555	252,824
16,077,499	17,155,280
10,373,240	10,234,424
13,006	165,161
<u>91,100,810</u>	<u>91,249,321</u>
<u>867,764</u>	<u>574,474</u>
<u>867,764</u>	<u>574,474</u>
<u>\$91,968,574</u>	<u>\$91,823,795</u>
\$14,780,866	\$18,711,389
<u>12,584,848</u>	<u>6,663,382</u>
<u>\$27,365,714</u>	<u>\$25,374,771</u>

## Warren County, Ohio

*Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	1999	2000	2001	2002
General Fund				
Reserved	\$1,173,321	\$1,721,355	\$1,987,107	\$2,988,707
Unreserved	11,677,773	14,589,508	19,182,006	14,103,541
<i>Total General Fund</i>	<u>12,851,094</u>	<u>16,310,863</u>	<u>21,169,113</u>	<u>17,092,248</u>
All Other Governmental Funds				
Reserved	16,837,089	11,687,819	13,344,337	12,164,846
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	17,192,271	15,822,546	17,720,523	22,303,245
Capital Projects Funds	10,591,192	5,252,596	(4,085,299)	(4,099,854)
Permanent Fund	42,011	42,601	40,153	40,377
Total All Other Governmental Funds	<u>44,662,563</u>	<u>32,805,562</u>	<u>27,019,714</u>	<u>30,408,614</u>
<i>Total Governmental Funds</i>	<u>\$57,513,657</u>	<u>\$49,116,425</u>	<u>\$48,188,827</u>	<u>\$47,500,862</u>

Source: County Auditor's Office

NOTE: Years 1999-2002 Do not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003



*Warren County, Ohio*

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<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$2,685,713	\$2,235,219	\$1,931,668	\$1,363,117	\$4,766,817	\$1,680,082
<u>13,331,618</u>	<u>19,336,406</u>	<u>19,108,190</u>	<u>21,003,586</u>	<u>21,381,377</u>	<u>24,225,464</u>
<u>16,017,331</u>	<u>21,571,625</u>	<u>21,039,858</u>	<u>22,366,703</u>	<u>26,148,194</u>	<u>25,905,546</u>
9,264,203	10,982,841	10,552,465	12,091,922	19,397,472	20,629,796
29,761,021	35,622,555	42,019,099	51,978,875	65,027,186	71,506,337
1,781,055	(881,971)	9,643,552	7,927,152	4,059,884	4,470,114
<u>40,413</u>	<u>40,500</u>	<u>41,064</u>	<u>41,703</u>	<u>42,788</u>	<u>43,594</u>
<u>40,846,692</u>	<u>45,763,925</u>	<u>62,256,180</u>	<u>72,039,652</u>	<u>88,527,330</u>	<u>96,649,841</u>
<u>\$56,864,023</u>	<u>\$67,335,550</u>	<u>\$83,296,038</u>	<u>\$94,406,355</u>	<u>\$114,675,524</u>	<u>\$122,555,387</u>

## Warren County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	1999	2000	2001	2002
<b>Revenues:</b>				
Taxes	\$30,761,098	\$30,555,847	\$32,982,064	\$33,918,134
Intergovernmental Revenues	24,597,622	25,449,680	28,279,040	30,449,878
Charges for Services	7,364,474	7,759,460	9,105,290	9,757,839
Licenses and Permits	18,903	19,355	16,087	17,718
Investment Earnings	4,840,779	6,463,951	6,255,856	3,762,732
Special Assessments	1,678,969	2,222,249	2,040,662	1,570,886
Fines and Forfeitures	557,246	761,993	672,096	740,875
All Other Revenue	1,617,288	1,523,739	1,219,372	1,717,964
<b>Total Revenue</b>	<b>71,436,379</b>	<b>74,756,274</b>	<b>80,570,467</b>	<b>81,936,026</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	12,885,824	14,115,195	15,455,230	16,394,004
Judicial	4,947,958	5,749,221	6,517,477	6,995,030
Public Safety	11,385,644	13,035,719	14,022,562	17,337,300
Public Works	7,087,106	5,859,505	5,663,208	5,895,132
Health	789,203	738,075	731,368	742,254
Human Services	22,693,350	24,524,141	28,077,320	28,267,899
Community and Economic Development	720,884	714,868	443,890	616,826
Capital Outlay	9,124,342	16,266,700	11,430,252	4,460,160
Debt Service:				
Principal Retirement	1,193,120	1,853,985	1,367,559	1,183,325
Interest and Fiscal Charges	1,261,775	1,187,980	1,234,080	1,235,913
<b>Total Expenditures</b>	<b>72,089,206</b>	<b>84,045,389</b>	<b>84,942,946</b>	<b>83,127,843</b>
Excess (Deficiency) of Revenues Over Expenditures	(652,827)	(9,289,115)	(4,372,479)	(1,191,817)

*Warren County, Ohio*

2003	2004	*2005	2006	2007	2008
\$46,149,053	\$54,946,546	\$59,806,913	\$62,442,778	\$66,251,838	\$65,343,356
28,462,239	33,867,366	35,572,407	33,909,065	36,554,283	35,752,753
11,518,445	11,200,834	12,841,869	14,025,407	13,789,145	13,432,656
24,177	20,247	14,984	14,101	13,081	12,162
1,904,174	2,009,577	1,853,238	7,699,283	10,852,836	9,712,809
2,707,239	2,020,006	716,249	1,806,801	1,812,452	1,796,592
728,029	708,702	3,734,174	675,352	603,044	683,888
3,419,948	2,254,675	2,366,240	1,568,712	2,859,267	1,868,546
<u>94,913,304</u>	<u>107,027,953</u>	<u>116,906,074</u>	<u>122,141,499</u>	<u>132,735,946</u>	<u>128,602,762</u>
15,406,359	15,311,361	20,522,498	22,531,354	19,871,191	24,544,073
7,302,996	8,727,236	8,957,244	10,347,193	10,760,891	11,520,486
17,971,299	18,892,806	20,370,614	22,196,942	24,789,947	27,149,511
5,879,020	6,708,772	6,569,286	7,524,824	7,596,556	8,864,008
613,223	836,343	634,847	635,359	612,110	623,426
35,358,416	37,374,387	37,361,835	37,507,664	38,423,877	40,103,146
850,560	788,838	1,020,458	1,256,362	1,435,989	2,059,655
1,778,516	6,605,649	3,047,156	5,852,857	5,601,434	4,868,260
1,293,562	1,430,200	6,616,891	1,593,337	1,683,670	2,767,353
1,208,673	1,262,638	1,412,944	1,055,048	1,041,485	1,290,075
<u>87,662,624</u>	<u>97,938,230</u>	<u>106,513,773</u>	<u>110,500,940</u>	<u>111,817,150</u>	<u>123,789,993</u>
7,250,680	9,089,723	10,392,301	11,640,559	20,918,796	4,812,769

(Continued)

## Warren County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	1999	2000	2001	2002
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	25,619	30,810	14,125	0
Ohio Public Works Commission Loan	0	253,415	88,973	0
Special Assessment Bonds Issued	0	1,180,000	2,320,000	1,525,000
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Ohio Department of Transportation Loan	0	0	0	0
Transfers In	10,789,327	5,685,464	4,128,351	6,117,391
Transfers Out	(11,435,788)	(6,435,464)	(5,128,351)	(6,767,391)
<b>Total Other Financing Sources (Uses)</b>	<u>(620,842)</u>	<u>714,225</u>	<u>1,423,098</u>	<u>875,000</u>
<b>Net Change in Fund Balance</b>	<u>(\$1,273,669)</u>	<u>(\$8,574,890)</u>	<u>(\$2,949,381)</u>	<u>(\$316,817)</u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>				
	4.06%	4.70%	3.67%	3.17%

Source: County Auditor's Office

\* In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is reflected in the 2005 debt service.

NOTE: Years 1999-2002 Do not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003

**Warren County, Ohio**

2003	2004	*2005	2006	2007	2008
63,486	12,036	0	0	0	0
0	0	0	0	0	0
2,635,000	213,950	71,577	0	560,000	2,755,000
0	0	5,030,000	0	0	0
0	0	263,246	0	0	8,590
0	0	0	1,000,000	406,261	0
3,888,278	6,041,025	14,424,158	7,962,923	10,757,773	4,570,076
(4,888,278)	(6,041,025)	(14,424,158)	(9,462,923)	(12,257,773)	(4,570,076)
1,698,486	225,986	5,364,823	(500,000)	(533,739)	2,763,590
<u>\$8,949,166</u>	<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>	<u>\$20,385,057</u>	<u>\$7,576,359</u>

3.00%	3.04%	8.41%	2.60%	2.63%	3.53%
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## Warren County, Ohio

### Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Tax year	1999	2000	2001	2002
<b>Real Property (2)</b>				
Assessed				
Residential/Agricultural	\$1,888,038,710	\$2,051,816,850	\$2,553,091,030	\$2,742,863,870
Commercial/Industrial/Public Utility	430,907,230	452,728,680	544,454,050	574,015,230
Actual	6,625,559,829	7,155,844,370	8,850,128,800	9,476,797,430
<b>Personal Property - Public Utility (2)</b>				
Assessed	184,842,000	182,182,735	187,827,770	132,558,680
Actual	210,047,727	207,025,835	213,440,650	150,634,870
<b>Tangible Personal Property - General Business (2)</b>				
Assessed	296,287,893	326,109,551	386,747,993	425,999,708
Actual	1,185,151,572	1,304,438,200	1,546,991,980	1,703,998,830
<b>Total</b>				
Assessed	2,800,075,833	3,012,837,816	3,672,120,843	3,875,437,488
Actual	8,020,759,128	8,667,308,405	10,610,561,430	11,331,431,130
<b>Assessed Value as a Percentage of Actual Value</b>				
	34.91%	34.76%	34.61%	34.20%
<b>Total Direct Tax Rate</b>				
	4.75	4.00	4.00	4.00

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 6 - Taxes in the Financial Statements.

Source:

County Auditor's Office

**Warren County, Ohio**

2003	2004	2005	2006	2007	2008
\$2,944,701,410	\$3,399,768,870	\$3,628,061,400	\$3,860,915,220	\$4,620,980,270	\$4,824,838,340
591,620,220	625,459,770	664,935,360	687,970,460	818,492,130	866,239,420
10,103,776,090	11,500,653,260	12,265,705,029	12,996,816,229	15,541,349,714	16,260,222,171
149,367,762	150,538,870	157,337,250	152,939,740	155,539,600	135,350,390
169,736,100	171,066,900	178,792,330	173,795,159	176,749,545	153,807,261
440,810,410	430,776,911	428,282,018	351,771,062	268,201,325	127,312,790
1,763,241,640	1,723,107,644	1,713,128,072	1,876,112,331	2,145,610,600	203,700,464
4,126,499,802	4,606,544,421	4,878,616,028	5,053,596,482	5,863,213,325	5,953,740,940
12,036,753,830	13,394,827,804	14,157,625,430	15,046,723,718	17,863,709,860	16,617,729,897
34.28%	34.39%	34.46%	33.59%	32.82%	35.83%
4.96	6.53	6.46	6.46	6.71	5.21

## *Warren County, Ohio*

*Property Tax Rates of Direct and Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	1999	2000	2001	2002
<b>Direct Rates</b>				
County				
General Fund	0.75	0.00	0.00	0.00
Board of Mental Retardation	4.00	4.00	4.00	4.00
Senior Citizens	0.00	0.00	0.00	0.00
Total	4.75	4.00	4.00	4.00
<b>Overlapping Rates</b>				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11 - 9.82	1.11 - 10.32	1.11 - 10.51	1.11 - 11.72
Townships	3.62 - 11.62	3.62 - 13.12	3.62 - 13.12	3.62 - 16.97
School Districts	26.40 - 64.70	30.20 - 64.24	30.00 - 70.14	30.40 - 71.11
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office  
County Treasurer's Office



*Warren County, Ohio*

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2003	2004	2005	2006	2007	2008
0.00	1.57	1.50	1.50	1.50	2.00
4.00	4.00	4.00	4.00	4.00	2.00
0.96	0.96	0.96	0.96	1.21	1.21
4.96	6.53	6.46	6.46	6.71	5.21
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80
1.11 - 11.72	1.11 - 11.72	1.11 - 11.72	1.11 - 11.72	1.11-10.07	1.11-10.07
3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.87-16.97	3.87-16.97
30.40 - 72.61	30.40 - 74.11	30.40 - 74.88	30.40 - 80.65	28.90-83.45	28.90-83.45
1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93-4.50	1.93-4.50



## Warren County, Ohio

*Principal Taxpayers  
Tangible Personal Property Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Mitsubishi Electric Automotive	Manufacturing	\$5,115,730	1	4.02%
Advics	Manufacturing	4,852,540	2	3.81%
United Telephone	Telephone/Communications	4,727,810	3	3.71%
Kings Island Company	Amusement/Lodging	3,906,230	4	3.07%
Proctor & Gamble	Manufacturing	3,493,460	5	2.74%
Sumco Phoenix Corp	Manufacturing	3,252,060	6	2.55%
Cincinnati Bell Extended	Telephone/Communications	2,128,700	7	1.67%
Anthem Prescription Mgmt	Manufacturing	2,049,380	8	1.61%
Thomson Learning Inc.	Media	1,697,760	9	1.33%
Great Wolf Lodge of PKI LLC	Amusement/Lodging	1,588,490	10	1.25%
	Subtotal	32,812,160		25.76%
	All Others	94,500,630		74.24%
	Total	<u>\$127,312,790</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	1999		
		Assessed Value	Rank	Percent of Total Assessed Value
Sumitomo Sitex Silicon	Manufacturing	\$19,213,492	1	6.48%
Mitsubishi Electric Motor	Manufacturing	17,447,460	2	5.89%
Proctor & Gamble Company	Manufacturing	11,586,870	3	3.91%
Lucas Sumitomo Brakes	Manufacturing	10,605,750	4	3.58%
Vickers Inc	Manufacturing	5,172,210	5	1.75%
Pharmacia Hepar Inc	Manufacturing	4,329,440	6	1.46%
Facs Group Inc	Credit	3,980,530	7	1.34%
Michelin North America Inc	Manufacturing	3,528,370	8	1.19%
Graphic Packaging	Manufacturing	3,527,070	9	1.19%
Pioneer Industrial Corp	Manufacturing	3,241,770	10	1.09%
	Subtotal	82,632,962		27.88%
	All Others	213,654,931		72.12%
	Total	<u>\$296,287,893</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2008 and 1999

## Warren County, Ohio

*Principal Taxpayers  
Real Estate Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Middletown Regional Hospital	Medical Facility	\$62,135,480	1	1.09%
Duke Energy Ohio Inc.*	Utility	27,204,970	2	0.48%
Kings Island Company	Amusement	20,385,720	3	0.36%
Deerfield Realty Holdings **	Rental	14,726,450	4	0.26%
Duke Realty Ohio	Real Estate	10,860,130	5	0.19%
Otterbein Home	Retirement Community	10,560,790	6	0.19%
S.M.G. Land Holdings LLC	Real Estate	10,212,990	7	0.18%
Community Insurance Company	Retirement Insurance	9,112,280	8	0.16%
Passco Mallard Crossing	Rental	8,727,520	9	0.15%
Twin Fountains of Mason	Rental	8,695,050	10	0.15%
	Subtotal	182,621,380		3.21%
	All Others	5,508,456,380		96.79%
	Total	<u>\$5,691,077,760</u>		<u>100.00%</u>

\* formerly Cincinnati Gas & Electric

\*\* formerly Somerset Deerfield Holding

Name of Taxpayer	Nature of Business	1999		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric Co.	Gas & Electric	\$34,853,672	1	1.50%
Kings Island Company	Amusement	18,559,559	2	0.80%
Duke Realty Ltd Partners	Commercial	15,377,205	3	0.66%
Texas Eastern Transmission	Gas, Pipeline & Storage	5,765,396	4	0.25%
Drees Company	Real Estate	5,460,011	5	0.24%
Hill Real Estate Corp LT	Real Estate	5,204,392	6	0.22%
Fujitec America Inc	Manufacturing	5,136,376	7	0.22%
H U B Properties	Commercial Real Estate	5,038,754	8	0.22%
Meijer, Inc	Grocery	5,838,050	9	0.25%
EQR-Watson General Partners	Development	4,780,237	10	0.21%
	Subtotal	106,013,652		4.57%
	All Others	2,212,932,288		95.43%
	Total	<u>\$2,318,945,940</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2008 and 1999

## Warren County, Ohio

### Principal Taxpayers Public Utilities Tangible Personal Property Tax Current Year and Nine Years Ago

		2008		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc	Gas & Electric	\$87,820,730	1	64.88%
Texas Eastern Transmission LP	Gas Pipeline & Storage	17,699,890	2	13.08%
Dayton Power and Light Company	Gas & Electric	12,769,300	3	9.43%
Dominion Transmission Inc.	Gas Transportation	5,462,130	4	4.04%
ANR Pipeline	Gas & Electric	4,736,110	5	3.50%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,157,710	6	1.59%
Columbus Southern Power	Electric	1,980,550	7	1.46%
Vectren Energy Delivery Ohio	Gas Transportation	1,170,100	8	0.86%
Ohio Power Company	Electric	428,850	9	0.32%
Columbus Gas Transmission	Gas Transportation	365,420	10	0.27%
	Subtotal	134,590,790		99.43%
	All Others	759,600		0.57%
	Total	<u>\$135,350,390</u>		<u>100.00%</u>
		1999		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric Co.	Gas & Electric	\$104,783,960	1	56.69%
United Telephone Co. of Ohio	Telephone/Communications	18,062,960	2	9.77%
Texas Eastern Transmission	Gas Pipeline & Storage	17,448,460	3	9.44%
Dayton Power and Light Co.	Gas & Electric	11,504,320	4	6.22%
Ohio Bell Telephone Co.	Telephone/Communications	8,044,230	5	4.35%
C.N.G. Transmission Corp.	Gas Transportation	7,149,410	6	3.87%
A.N.R. Pipeline	Gas Pipeline & Storage	4,605,020	7	2.49%
Cincinnati Bell Telephone	Telephone/Communications	2,121,240	8	1.15%
LCI International Telecom	Telephone/Communications	2,071,190	9	1.12%
Ohio Telephone & Telegraph	Telephone/Communications	2,056,100	10	1.11%
	Subtotal	177,846,890		96.21%
	All Others	6,995,110		3.79%
	Total	<u>\$184,842,000</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2008 and 1999

## *Warren County, Ohio*

*Property Tax Levies and Collections  
(amounts in thousands)  
Last Ten Years*

<b>Collection Year</b>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<b>Total Tax Levy</b> (1)	\$9,642,984	\$8,279,846	\$8,674,070
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections (2)	9,533,848	8,110,109	8,578,655
Percent of Levy Collected	98.87%	97.95%	98.90%
Delinquent Tax Collections	<u>254,497</u>	<u>251,708</u>	<u>310,782</u>
Total Tax Collections	9,788,345	8,361,817	8,889,437
<b>Percent of Total Tax Collections to Tax Levy</b>	101.51%	100.99%	102.48%
<b>Accumulated Outstanding Delinquent Taxes</b> (3)	138,223	0	0
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	1.43%	0.00%	0.00%

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included;

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

*Warren County, Ohio*

2002	2003	2004	2005	2006	2007	2008
\$8,848,333	\$20,271,413	\$28,795,437	\$29,369,302	\$29,928,991	\$33,601,985	\$36,160,721
8,723,572	20,046,400	28,565,074	29,046,240	28,973,397	32,513,550	35,195,734
98.59%	98.89%	99.20%	98.90%	96.81%	96.76%	97.33%
244,213	378,928	578,788	363,095	987,346	733,678	1,109,746
8,967,785	20,425,328	29,143,862	29,409,335	29,960,743	33,247,228	36,305,480
101.35%	100.76%	101.21%	100.14%	100.11%	98.94%	100.40%
0	0	174,839	236,254	185,173	263,118	334,730
0.00%	0.00%	0.61%	0.80%	0.62%	0.78%	0.93%

## Warren County, Ohio

### Taxable Sales By Industry (Category) Last Eight Years

Industry (Category)	2001	2002	2003	2004
Sales Tax Payments	\$6,451,379	\$6,735,126	\$6,929,849	\$6,755,557
Direct Pay Tax Return Payments	598,462	469,453	319,464	338,393
Seller's Use Tax Return Payments	2,087,218	1,704,757	1,892,876	2,326,091
Consumer's Use Tax Return Payments	1,034,283	951,652	1,123,716	1,292,732
Motor Vehicle Tax Payments	3,257,552	3,865,403	4,139,238	3,897,048
Watercraft and Outboard Motors	79,905	67,545	56,604	79,575
Department of Liquor Control	35,335	38,361	41,195	45,358
Sales Tax on Motor Vehicle Fuel Refunds	1,127	740	1,731	953
Sales/Use Tax Voluntary Payments	11,912	11,767	36,165	37,818
Statewide Master Numbers	6,542,351	7,105,139	6,984,776	8,309,474
Sales/Use Tax Assessment Payments	11,078	53,964	36,213	31,417
Streamlined Sales Tax Payments	0	0	0	0
State Administrative Rotary Fund	(201,126)	(209,482)	(215,613)	(231,144)
Sales/Use Tax Refunds Approved	(122,038)	(189,754)	(39,131)	(152,046)
State Adjustment to Prior Allocations	2,003	(55,632)	(496)	0
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
<b>Total</b>	<b>\$19,789,441</b>	<b>\$20,549,039</b>	<b>\$21,306,587</b>	<b>\$22,731,226</b>
Sales Tax Rate	6.00%	6.00%	6.00%	6.00-7.00%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: This information is not available for years prior to 2001.



**Warren County, Ohio**

2005	2006	2007	2008
\$7,611,321	\$7,831,851	\$8,191,274	\$8,123,715
379,655	359,786	418,565	578,098
2,490,095	2,591,293	2,910,922	2,856,422
1,330,848	1,170,146	1,271,731	1,279,125
3,737,959	3,398,487	3,686,268	3,539,029
68,750	65,198	66,627	47,975
51,929	57,816	64,827	70,988
1,843	2,861	1,975	2,511
46,888	32,269	24,877	22,555
9,050,142	9,611,678	10,257,271	10,660,551
47,778	72,227	45,109	121,436
0	1,082	1,350	13,967
(248,172)	(251,904)	(268,854)	(270,541)
(68,677)	(69,917)	(61,260)	(333,753)
0	(2,784)	(18,567)	(13,813)
0	0	5,880	71,485
<b>\$24,500,359</b>	<b>\$24,870,089</b>	<b>\$26,597,995</b>	<b>\$26,769,751</b>
7.00%	6.50%	6.50%	6.50%

## Warren County, Ohio

### Ratio of Outstanding Debt By Type Last Ten Years

	1999	2000	2001	2002
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$7,750,000	\$7,460,000	\$7,160,000	\$6,840,000
Special Assessment Bonds Payable	12,762,000	12,980,000	14,274,000	15,003,000
State 166 Loan Payable	5,060,000	5,844,536	6,023,397	6,202,257
OPWC Loan Payable	0	253,415	482,066	431,322
ODOT Loan Payable	0	0	0	0
Capital Leases	54,857	67,972	57,226	40,645
<b>Business-type Activities</b> <sup>(1)</sup>				
Mortgage Revenue Bonds Payable	\$31,977,445	\$30,779,852	\$27,592,259	\$27,459,124
OWDA Loan Payable	2,450,145	2,143,445	1,811,485	1,455,575
Long-Term Contract	4,158,811	2,478,266	2,185,198	1,879,048
Total Primary Government	<u>\$64,213,258</u>	<u>\$62,007,486</u>	<u>\$59,585,631</u>	<u>\$59,310,971</u>
<b>Population</b> <sup>(2)</sup>				
Warren County	113,909	158,383	158,383	158,383
Outstanding Debt Per Capita	\$564	\$392	\$376	\$374
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	3,363,619	4,856,023	4,990,965	4,992,549
Percentage of Personal Income	1.91%	1.28%	1.19%	1.19%

Sources:

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis

*Warren County, Ohio*

2003	2004	2005	2006	2007	2008
\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220
16,746,000	15,958,950	14,953,707	13,841,411	13,304,853	14,896,998
6,381,118	6,559,979	6,738,840	6,917,700	7,099,111	6,587,404
380,578	329,834	279,091	228,347	177,603	126,859
0	0	0	1,000,000	1,406,261	949,834
72,905	42,577	33,249	22,952	11,584	774
<u>\$26,116,194</u>	<u>\$17,291,845</u>	<u>\$13,067,893</u>	<u>\$12,253,970</u>	<u>\$11,415,049</u>	<u>\$6,729,141</u>
1,074,125	665,244	613,540	1,691,066	5,000,138	5,000,138
<u>1,559,232</u>	<u>1,225,140</u>	<u>876,135</u>	<u>511,552</u>	<u>130,694</u>	<u>0</u>
<u><u>\$58,835,152</u></u>	<u><u>\$48,218,569</u></u>	<u><u>\$42,507,348</u></u>	<u><u>\$41,969,000</u></u>	<u><u>\$43,499,404</u></u>	<u><u>\$38,677,368</u></u>
158,383	158,383	158,383	158,383	158,383	158,383
\$371	\$304	\$268	\$265	\$275	\$244
5,020,583	5,186,251	5,511,728	5,723,011	5,997,172	5,997,172
1.17%	0.93%	0.77%	0.73%	0.73%	0.64%

## *Warren County, Ohio*

### *Ratios of General Bonded Debt Outstanding Last Ten Years*

Year	1999	2000	2001	2002
<b>Population</b> (1)	113,909	158,383	158,383	158,383
<b>Assessed Value</b> (2)	\$2,800,075,833	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488
<b>General Bonded Debt</b> (3)				
General Obligation Bonds	\$7,750,000	\$7,460,000	\$7,160,000	\$6,840,000
<b>Resources Available to Pay Principal</b> (4)	\$0	\$0	\$0	\$0
<b>Net General Bonded Debt</b>	\$7,750,000	\$7,460,000	\$7,160,000	\$6,840,000
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.28%	0.25%	0.19%	0.18%
<b>Ratio of Net Bonded Debt to Estimated Assessed Value</b>	0.0966%	0.0860%	0.0675%	0.0604%
<b>Net Bonded Debt per Capita</b>	\$68.04	\$47.10	\$45.21	\$43.19

Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

(3) Includes all governmental general obligation bonded debt supported by property taxes.

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

**Warren County, Ohio**

2003	2004	2005	2006	2007	2008
158,383	158,383	158,383	158,383	158,383	158,383
\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220
\$0	\$0	\$0	\$0	\$0	\$0
\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220
0.16%	0.13%	0.12%	0.11%	0.08%	0.07%
0.0540%	0.0459%	0.0419%	0.0377%	0.0277%	0.0264%
\$41.07	\$38.80	\$37.53	\$34.74	\$31.28	\$27.69



**Warren County, Ohio**

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2008*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
<b>Direct:</b>			
Warren County	\$4,386,220	100.00%	\$4,386,220
<b>Overlapping:</b>			
All Cities wholly within the County	98,241,776	100.00%	98,241,776
All Townships wholly within the County	20,407,360	100.00%	20,407,360
All School Districts wholly within the County	4,111,839	100.00%	4,111,839
Subtotal	<u>122,760,975</u>		<u>122,760,975</u>
Total	<u>\$127,147,195</u>		<u>\$127,147,195</u>

Source: Warren County Auditor

## Warren County, Ohio

### Debt Limitations Last Ten Years

Collection Year	1999	2000	2001	2002
<u>Total Debt</u>				
Net Assessed Valuation	\$2,800,075,833	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488
Debt Limit (1)	68,501,896	73,820,945	90,303,021	95,385,937
County G.O. Debt Outstanding (2)	7,750,000	7,460,000	7,160,000	6,840,000
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>7,750,000</u>	<u>7,460,000</u>	<u>7,160,000</u>	<u>6,840,000</u>
Overall Legal Debt Margin	<u>\$60,751,896</u>	<u>\$66,360,945</u>	<u>\$83,143,021</u>	<u>\$88,545,937</u>
	88.69%	89.89%	92.07%	92.83%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$2,800,075,833	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	28,000,758	30,128,378	36,721,208	38,754,375
Net Indebtedness Subject to Limit	<u>7,750,000</u>	<u>7,460,000</u>	<u>7,160,000</u>	<u>6,840,000</u>
Overall Legal Debt Margin	<u>\$20,250,758</u>	<u>\$22,668,378</u>	<u>\$29,561,208</u>	<u>\$31,914,375</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.

Excludes the following debt service funds: Special Assessment Fund and the portion of the State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office



*Warren County, Ohio*

2003	2004	2005	2006	2007	2008
\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
101,662,495	113,663,611	120,465,401	124,839,912	145,080,333	147,343,524
6,505,000	6,145,000	5,944,893	5,502,002	4,954,111	4,386,220
0	0	0	0	0	0
<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>
<u>\$95,157,495</u>	<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>	<u>\$140,126,222</u>	<u>\$142,957,304</u>
93.60%	94.59%	95.07%	95.59%	96.59%	97.02%
\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
41,264,998	46,065,444	48,786,160	50,535,965	58,632,133	59,537,409
<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>
<u>\$34,759,998</u>	<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>	<u>\$53,678,022</u>	<u>\$55,151,189</u>

## Warren County, Ohio

### Pledged Revenue Coverage Last Ten Years

	1999	2000	2001	2002
<b>Water System Bonds (1)</b>				
Gross Revenues (2)	\$7,657,458	\$6,977,902	\$7,171,564	\$7,841,950
Direct Operating Expenses (3)	3,495,012	5,079,053	5,356,289	5,809,187
Net Revenue Available for Debt Service	4,162,446	1,898,849	1,815,275	2,032,763
Annual Debt Service Requirement	1,906,305	1,908,938	1,918,365	1,224,685
Coverage Excluding Tap-in Fees	2.18	0.99	0.95	1.66
Tap-in Fees (4)	5,442,949	3,579,226	4,589,704	3,576,274
Coverage Including Tap-in Fees	5.04	2.87	3.34	4.58
<b>Sewer System Bonds (1)</b>				
Gross Revenues (2)	\$5,067,572	\$5,071,896	\$5,287,985	\$6,110,052
Direct Operating Expenses (3)	3,081,207	3,367,974	3,643,844	4,455,744
Net Revenue Available for Debt Service	1,986,365	1,703,922	1,644,141	1,654,308
Annual Debt Service Requirement	1,102,568	1,092,758	1,106,600	766,645
Coverage	1.80	1.56	1.49	2.16
Tap-in Fees (4)	3,928,631	3,471,851	4,020,712	2,796,828
Coverage Including Tap-in Fees	5.36	4.74	5.12	5.81
<b>Special Assessment Bonds (1)</b>				
Special Assessment Collections	\$1,793,333	\$1,671,497	\$1,991,064	\$1,595,985
Debt Service				
Principal	911,000	962,000	1,026,000	796,000
Interest	819,070	575,007	763,925	801,358
Coverage	1.04	1.09	1.11	1.00
<b>Tax Increment Financing (TIF) Bonds (1) &amp; (5)</b>				
Collections	\$628,493	\$618,531	\$648,583	\$739,816
Debt Service				
Principal	195,000	205,000	215,000	225,000
Interest	345,870	337,438	328,370	318,648
Coverage	1.16	1.14	1.19	1.36

(1) Additional Information on the various bond issues can be found in Note 14:

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

(5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Source: County Auditor's Office

**Warren County, Ohio**

2003	2004	2005	2006	2007	2008
\$7,783,391	\$8,343,118	\$9,885,270	\$9,590,838	\$11,628,964	\$10,791,275
5,706,655	6,968,951	6,794,196	7,125,885	7,963,596	8,169,088
2,076,736	1,374,167	3,091,074	2,464,953	3,665,368	2,622,187
1,880,968	1,881,393	1,375,090	1,375,620	1,373,526	1,373,526
1.10	0.73	2.25	1.79	2.67	1.91
4,018,524	3,685,089	6,122,509	4,236,843	3,701,775	2,452,235
3.24	2.69	6.70	4.87	5.36	3.69
\$6,653,766	\$6,932,942	\$8,232,064	\$7,514,417	\$7,783,496	\$7,951,392
5,781,330	5,841,063	6,955,319	6,856,439	6,597,254	7,524,961
872,436	1,091,879	1,276,745	657,978	1,186,242	426,431
769,935	766,855	357,895	0	0	0
1.13	1.42	3.57	N/A	N/A	N/A
3,083,397	2,933,621	3,923,904	2,974,478	2,045,308	1,704,983
5.14	5.25	14.53	N/A	N/A	N/A
\$1,781,783	\$1,955,006	\$1,909,494	\$1,865,748	\$1,818,870	\$1,823,300
892,000	1,001,000	1,076,820	1,112,296	1,096,558	1,162,855
827,955	897,760	832,927	781,256	723,305	699,921
1.04	1.03	1.00	0.99	1.00	0.98
\$798,781	\$860,627	\$1,013,324	\$2,391,453	\$3,146,387	\$3,216,753
235,000	250,000	285,000	300,000	395,000	946,517
308,459	297,423	386,038	201,850	192,850	449,206
1.47	1.57	1.51	4.77	5.35	2.30

## Warren County, Ohio

### Demographic and Economic Statistics Last Ten Years

Calendar Year	1999	2000	2001	2002
<b>Population</b> <sup>(1)</sup>				
Warren County	113,909	158,383	158,383	158,383
<b>Income</b> <sup>(2) (a)</sup>				
Total Personal (in thousands)	3,363,619	4,856,023	4,990,965	4,992,549
Per Capita	29,529	30,660	31,512	31,522
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	4.5%	4.2%	3.8%	4.8%
State	4.3%	4.3%	3.7%	4.3%
Warren County	3.0%	2.9%	3.3%	4.0%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,749,000	5,900,400	5,857,000	5,828,000
Warren County	77,400	81,300	83,000	89,500
<b>Total Retail Sales (thousands)</b> <sup>(1)</sup>				
Warren County	1,035,858	1,869,317	2,011,298	1,983,238
<b>Employment Distribution by Occupation</b> <sup>(1) (a)</sup>				
Manufacturing	17,879	19,238	16,358	17,423
Education	2,630	2,630	2,630	2,630
Service	10,020	11,011	8,257	8,106
Retail	5,669	6,914	8,035	8,196
Medical	1,978	2,207	3,939	4,216
Construction	5,109	5,808	5,151	6,172
Financial	2,822	3,406	4,840	5,313
Restaurants/Accommodations	5,370	6,084	9,131	9,714
<b>Daytime Population</b> <sup>(1)</sup>	51,477	57,298	58,341	61,770

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2000 may be higher/lower than expected due to a change in how companies reported business information from previous years. SIC codes were used for years 1997-1999 while NAICS codes were utilized for 2000-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2007 for the presentation of 2008 statistics, the County is using the latest information available.

(3) State Department of Labor Statistics

*Warren County, Ohio*

2003	2004	2005	2006	2007	2008
158,383	158,383	158,383	158,383	158,383	158,383
5,020,583	5,186,251	5,511,728	5,723,011	5,997,172	5,997,172
31,699	32,745	34,800	36,134	37,865	37,865
5.8%	6.0%	5.5%	4.6%	4.6%	5.8%
5.7%	6.1%	6.0%	5.5%	5.6%	6.8%
4.4%	4.5%	4.4%	4.9%	4.6%	5.5%
5,915,000	5,875,300	5,900,400	5,934,000	5,976,500	5,986,400
93,900	99,200	100,200	105,600	107,800	108,500
2,006,178	2,205,173	2,254,236	2,497,924	2,675,288	2,661,541
16,912	18,386	19,187	20,099	20,900	18,071
2,335	2,335	2,335	2,780	2,900	2,900
8,388	8,790	9,378	10,113	10,864	27,449
8,176	7,709	8,215	8,215	8,215	10,023
4,409	4,650	4,804	5,049	7,137	12,574
6,199	6,547	6,243	6,161	5,895	7,217
6,620	7,054	7,548	8,798	9,151	9,878
12,198	12,371	13,137	14,482	14,826	16,402
65,237	67,842	70,847	75,697	79,888	104,514



## Warren County, Ohio

### Principal Employers Current Year and Nine Years Ago

		2008		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Community Insurance ( Wellpoint)	Insurance	2,770	1	3.14%
Macy's Credit	Credit Card Service	2,410	2	2.73%
Atrium Medical Center	Medical	2,000	3	2.27%
Proctor and Gamble	Commerical Physical Bio Research	1,900	4	2.15%
Cintas Corporation	Uniform and Linen Supply	1,800	5	2.04%
Luxotic Retail	Eyeware Manufacturer	1,000	6	1.13%
ADVICS Manufacturing	Automotive Manufacturer	625	7	0.71%
Quebecor World	Printing	600	8	0.68%
SUMCO Manufacturing	Manufacturing	548	9	0.62%
Mitsubishi Electric	Automotive Manufacturer	460	10	0.52%
	Total	<u>14,113</u>		
	Total Employment within the County	<u><u>88,267</u></u>		
		1999		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage and Credit Services	1,853	1	2.58%
Proctor & Gamble Health Care Research Center	Pharmaceuticals Research & Development	1,600	2	2.23%
Cintas Corporation	Uniform and Linen Supply	1,373	3	1.91%
G.E. Capital Consumer Card Company	Mortgages and Credit Services	1,192	4	1.66%
Antherm Blue Cross and Blue Shield	Pharmaceuticals and Healthcare Carrier	920	5	1.28%
Entex Information Services	Desktop Technology Services	888	6	1.24%
Worthington Custom Plastics	Manufacturer	650	7	0.91%
Sumitomo Sitix Silicon, Inc.	Manufacturer	620	8	0.86%
Lucas Sumitomo Brakes	Manufacturer	495	9	0.69%
Siemens Motion Control Systems	Manufacturer	450	10	0.63%
	Total	<u>10,041</u>		
	Total Employment within the County	<u><u>71,700</u></u>		

Sources: Warren County Office of Economic Development

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Seven Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners	7	7	7	8
Auditor	21	18	18	17
Treasurer	7	7	7	7
Prosecuting Attorney	24	25	26	31
Recorder	13	13	15	15
Board of Elections	11	10	12	11
Data Processing	30	32	34	31
Records Center	6	6	6	6
Buildings and Grounds	44	45	45	45
Rural Zoning	3	3	2	3
Tax Maps	5	6	7	6
Office of Management and Budget	8	8	7	8
Real Estate Assessment	7	10	10	10
Delinquent Real Estate Tax and Assessment	4	4	4	7
Municipal Victim Witness	0	0	0	0
Judicial				
Common Pleas Court	21	22	24	32
Domestic Relations	13	12	12	12
Juvenile Court	18	17	18	20
Probate Court	8	8	10	9
Clerk of Courts	16	16	18	19
Municipal Court	11	13	11	12
Criminal Prosecutors	3	3	3	3
County Court	14	15	11	3
County Court Clerk	0	0	1	12
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	16	15	15	15
County Court Probation Department	4	4	5	5
Indigent Guardianship				
Youth Services Subsidy Judicial	28	30	29	27
County Court Special Projects	1	1	1	2



Warren County, Ohio

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2006	2007	2008
8	8	7
18	17	16
7	7	7
29	29	32
14	13	13
8	8	8
29	29	31
7	7	7
48	48	48
3	3	0
7	7	6
8	8	8
9	9	10
9	13	13
0	2	2
27	26	31
8	9	9
17	17	16
8	9	10
17	17	17
9	8	9
3	3	3
4	4	4
12	13	13
1	1	1
1	1	1
15	16	15
6	5	4
1	1	1
29	30	30
2	3	3

(Continued)

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Seven Years

	2002	2003	2004	2005
Public Safety				
Coroner	2	2	3	3
Sheriff	155	164	160	163
Building Regulation	14	14	14	14
Adult Probation	1	1	3	1
Juvenile Probation	13	12	13	15
Juvenile Detention	23	25	22	22
Communication Dispatch	32	35	34	34
Telecommunications	12	12	12	13
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety	3	4	2	2
Emergency Management	1	2	2	2
TASC Grant	4	5	4	4
Hazardous Materials Emergency	1	1	1	1
Public Works				
Engineer	47	45	46	47
Water	34	34	34	35
Sewer	32	32	32	32
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	4	4	5
Warren County Solid Waste District	3	3	3	3
Human Services				
MRDD	269	280	282	191
Jobs and Family Services	44	44	44	45
Children's Services Board	51	50	47	49
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	51	49	52	57
Veteran Services	11	12	12	13
Community and Economic Development	2	2	2	3
	<u>1,163</u>	<u>1,193</u>	<u>1,197</u>	<u>1,141</u>

Source: Warren County Data Processing  
Information prior to 2002 is not available

*Warren County, Ohio*

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2006	2007	2008
3	3	3
177	182	183
13	13	15
2	4	5
15	14	13
24	24	22
37	41	38
15	16	18
2	2	2
2	2	3
1	1	1
4	4	4
2	2	1
44	45	44
37	40	38
35	37	36
0	0	1
4	4	4
3	3	3
184	185	181
49	49	47
46	47	47
7	7	7
55	54	55
7	9	9
5	6	5
1,137	1,165	1,160

## Warren County, Ohio

### Operating Indicators by Function Last Seven Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,094	2,062	1,962	2,097
Number of Public Hearings	67	33	22	28
Auditor				
Number of Non-exempt Conveyances	7,563	7,936	8,146	8,598
Number of Exempt Conveyances	3,069	3,452	3,415	3,357
Number of Real Estate Transfers	10,632	11,388	11,561	11,955
Number of Personal Property Returns	9,368	9,630	1,954	1,980
Number of General Warrants Issued	35,848	36,135	35,243	36,120
Number of Payroll Warrants Issued	33,307	34,099	35,645	35,307
Number of Receipt Payins Issued	6,957	6,688	6,033	5,859
Number of Dog Licenses Issued	*	21,106	22,381	23,046
Treasurer				
Number of Parcels Billed ***	*	73,102	75,364	77,746
Number of Parcels Collected ***	*	65,311	69,415	69,773
Return on Portfolio as of December 31st	1.89%	1.45%	2.24%	3.76%
Prosecuting Attorney				
Criminal Cases - Common Pleas	716	756	807	970
Criminal/Traffic Cases - Juvenile Court	4,949	4,897	4,873	5,416
Criminal/Traffic Cases - County Court	10,892	11,841	8,218	7,774
Board of Elections				
Number of Registered Voters	101,207	105,040	125,165	127,891
Number of Voters Last General Election	58,813	31,677	95,512	59,334
Percentage of Register Voters that Voted	50.21%	30.16%	76.31%	46.39%
Recorder				
Number of Deeds Recorded	11,998	12,552	12,616	13,017
Number of Mortgages Recorded	27,591	34,428	23,391	22,054
Number of Military Discharges Recorded	70	51	23	17
Buildings and Grounds				
Number of Buildings	*	14	14	15
Square Footage of Buildings	*	447,082	447,082	158,405

*Warren County, Ohio*

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2006	2007	2008
2,267	2,193	2,058
31	30	20
7,682	6,116	4,934
3,139	2,952	2,762
10,821	9,068	7,696
1,794	1,651	1,296
38,429	39,146	33,581
33,635	34,387	35,656
5,802	6,627	7,493
24,316	25,067	26,508
80,427	83,539	85,715
73,021	81,158	86,960
4.92%	4.93%	3.66%
1,036	903	1,080
3,895	3,644	2,864
7,857	9,470	8,098
127,843	127,130	140,988
70,660	37,039	106,951
55.27%	29.13%	75.86%
11,704	9,999	8,422
19,238	15,248	11,833
21	24	21
15	15	16
458,405	458,405	462,005

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Seven Years

	2002	2003	2004	2005
Data Processing				
GIS Group				
Number of GIS Outside Requests	*	249	409	412
Number of Internal GIS Users	5	17	23	29
Systems Development Group				
Number of Outside Requests	119	131	114	135
Number of Users Supported	387	395	391	393
Web Group				
Number of Sites Maintained	18	21	25	28
Support Group				
Number of Departments Supported	38	52	51	51
Number of Help Desk Work Orders	2,292	2,958	3,261	3,493
Office of Management and Budget				
Number of Workers' Compensation Claims	87	75	74	76
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,420	1,505	1,636	1,896
Number of Criminal Cases Filed	748	697	802	977
Probate Court				
Number of Estates Filed	657	599	656	624
Number of Guardianships Filed	101	78	138	159
Number of Marriages Filed	1,064	1,049	1,101	1,100
Juvenile Court				
Number of Civil Cases Filed	1,132	1,352	1,453	1,771
Number of Adult Cases Filed	54	71	73	113
Number of Delinquent Cases Filed	1,678	1,649	1,714	1,788
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	671	830	788	779
Number of Criminal and Traffic Cases Filed	9,668	7,276	6,780	6,198
Number of Small Claims Cases Filed	91	93	71	62
Lebanon				
Number of Civil Cases Filed	614	648	731	809
Number of Criminal and Traffic Cases Filed	8,130	6,840	4,989	5,991
Number of Small Claims Cases Filed	231	242	495	424
Mason				
Number of Civil Cases Filed	597	814	983	1,057
Number of Criminal and Traffic Cases Filed	10,721	7,710	7,370	7,399
Number of Small Claims Cases Filed	111	90	84	75

*Warren County, Ohio*

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2006	2007	2008
503	263	357
50	53	57
129	104	141
763	763	782
29	30	32
52	52	53
3,209	2,450	2,834
82	84	72
2,125	2,659	2,987
955	881	828
617	657	686
131	138	145
1,108	1,093	1,110
1,610	1,577	1,858
182	256	175
2,047	1,813	1,439
643	658	965
7,507	6,338	6,180
55	53	99
849	889	985
5,805	5,706	5,275
363	386	336
1,084	1,191	1,303
8,018	7,355	8,538
93	81	125

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Seven Years

	2002	2003	2004	2005
<b>Clerk of Courts</b>				
Number of Domestic Relations Cases Filed	998	852	858	825
Number of Civil Cases Filed	1,423	1,508	1,678	1,898
Number of Criminal Cases Filed	884	782	1,064	1,248
Number of Domestic Violence Cases Filed	365	365	387	500
Number of Civil Stalking Cases Filed	97	138	164	233
Number of Appeals Filed	139	121	150	134
Number of Certificates of Judgement Filed	1,330	1,727	1,284	1,931
Number of Executions Filed	77	78	96	169
Number of Notary Commissions	503	500	505	513
Number of Passport Applications	908	922	1,116	1,407
Number of Expungements	9	8	12	15
<b>Domestic Relations</b>				
Number of DR Cases Filed	1,001	855	846	845
Number of protective orders	364	364	386	500
<b>Law Library</b>				
Number of Volumes in Collection	5,186	5,227	5,385	5,504
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operations</b>				
Average Daily Jail Census	178	191	190	196
Prisoners Booked	4,775	4,406	4,346	4,466
Prisoners Released	4,616	4,404	4,374	4,408
Average Jail Stay	29	30	31	30
<b>Enforcement</b>				
Number of Accident Reports	929	1,000	1,005	1,070
Number of Citations Issued	6,484	4,517	4,579	6,014
Number of Warrants Served	*	2,205	2,290	2,314
Number of Calls for Service	*	53,376	60,268	62,266
Number of Transport Miles	*	92,424	95,846	156,564
Number of Court Security Hours	*	7,275	4,779	5,212
Number of Registered Sex Offenders	127	208	290	387
<b>Probation</b>				
Average Daily Case Load	623	578	671	829
<b>Emergency Services</b>				
Number of Calls for Service	151,526	149,808	146,272	160,860
Number of 9-1-1 Calls	14,846	21,131	22,971	24,431
<b>Coroner</b>				
Number of Cases Investigated	216	239	275	312



*Warren County, Ohio*

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2006	2007	2008
844	822	865
2,125	2,659	2,987
950	881	827
496	499	445
234	300	232
147	148	153
2,225	2,754	3,390
111	88	87
603	534	644
1,749	1,987	2,327
18	28	38
895	860	862
495	499	445
5,609	5,696	5,832
219	232	255
5,101	5,613	5,802
5,099	5,611	5,800
30	28	25
1,051	1,921	1,177
5,065	5,661	3,323
2,583	2,304	1,965
61,142	60,946	65,783
257,441	293,218	261,742
6,521	6,740	6,693
576	969	1,283
913	1,014	1,201
162,179	169,714	186,604
27,240	30,385	28,548
317	327	499

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Seven Years

	2002	2003	2004	2005
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Road Resurfaced	14.09	11.83	15.38	24.42
Number of Bridges Replaced/Improved	2	2	5	1
Number of Culverts Built/Replaced/Improved	3	1	1	1
<b>Building Department</b>				
Number of Permits Issued	2,835	3,027	3,360	3,250
Number of Inspections Performed	33,061	32,845	35,985	37,125
<b>Sewer District</b>				
Average Daily Sewage Treated (mgd)	5.22	4.51	4.46	5.13
Number of Tap-ins	1,184	1,842	990	1,119
Number of Customers	13,973	15,815	16,805	17,924
<b>Water District</b>				
Average Daily Water Treated (mgd)	4.89	4.71	5.96	6.48
Average Daily Water Billed (mgd) **	6.70	6.35	6.81	8.02
Number of Tap-ins	756	1,965	1,376	1,271
Number of Customers	19,520	21,485	22,477	23,748
<b>Human Services</b>				
<b>MRDD</b>				
Clients Enrolled in:				
Family Services	203	235	271	288
Early Intervention Program	153	144	161	130
Respite Services	203	235	264	288
Clients Assisted with:				
Employment Planning	10	10	89	78
Community Employment	118	126	104	93
Organizational Employment	148	148	145	146
Transition School to Work	29	30	24	27
<b>Job and Family Services</b>				
Recipients Receiving Ohio Works First (OWF)	2,155	4,776	5,323	4,476
Recipients Receiving Day Care	4,928	4,488	4,407	4,440
Recipients Receiving Food Stamps	28,836	38,652	43,764	43,992
Recipients Receiving Medicaid	121,596	131,352	132,180	155,604
Recipients Receiving Disability Assistance (DA)	480	648	720	852
Recipients Receiving Prevention, Retention and Contingency Program	478	735	580	720
Job Placements thru Jobs Program	94	126	186	154
Clients Served in Agency	17,541	20,210	18,554	14,469

*Warren County, Ohio*

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2006	2007	2008
5.80	13.36	15.73
3	4	5
2	1	0
2,830	2,527	2,110
31,831	21,639	17,328
5.62	6.07	6.54
559	466	358
18,483	18,949	19,307
6.11	7.15	5.98
7.68	8.80	8.40
949	699	486
24,697	25,396	25,882
263	239	243
175	184	181
263	239	243
31	24	42
112	115	63
152	185	243
28	29	30
4,274	4,712	5,520
5,405	6,241	6,090
47,064	46,462	56,172
159,972	151,354	162,360
864	1,101	1,200
410	1,143	488
188	116	174
18,495	18,837	20,063

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Seven Years

	2002	2003	2004	2005
<b>Children's Services</b>				
Average Client Count - Foster Care	94	105	131	103
Adoptions Finalized	20	9	7	11
New Investigations	817	724	707	768
<b>Child Support Enforcement Agency</b>				
Average Number of Active Support Orders	7,895	8,208	8,812	9,157
Percentage Collected	78%	75%	75%	75%
<b>Veteran Services</b>				
Number of Clients Assisted	1,744	1,763	1,240	1,370
Amount of Financial Assistance Paid	479,831	443,397	442,455	362,765
<b>Community and Economic Development</b>				
Number of Jobs Created	90	215	581	1,191
Number of Jobs Retained	*	*	*	*
Number of Projects	2	1	10	26
Total Project Investment	\$11.6 M	\$16.7 M	\$113.9 M	\$257.2 M

\* = information not available

\*\* Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

\*\*\* = collection year

Source: County Auditor's Office

Information prior to 2002 is not available

*Warren County, Ohio*

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2006	2007	2008
75	89	83
15	2	8
824	648	723
9,598	9,801	9,916
73%	74%	75%
1,510	3,318	4,338
549,455	614,077	702,172
1,109	1,641	1,714
1,277	1,747	3,012
21	36	36
\$298.3 M	\$133.3 M	\$279.4 M

*Warren County, Ohio*

*Capital Asset Statistics by Function  
Last Ten Years*

	1999	2000	2001	2002
<b>Governmental Activities</b>				
General Government				
Judicial				
Machinery and Equipment	\$601,724	\$656,388	\$717,194	\$734,565
Legislative				
Land	1,663,063	1,671,991	1,680,000	1,680,000
Land Improvements	**	**	**	**
Buildings, Structures and Improvements	22,313,609	25,757,375	41,609,258	44,941,611
Machinery and Equipment	3,951,084	4,747,310	5,466,887	5,541,713
Public Safety				
Land	60,000	60,000	109,500	109,500
Land Improvements	**	**	**	**
Buildings, Structures and Improvements	1,724,250	2,333,016	2,288,873	2,950,298
Machinery and Equipment	5,321,477	6,158,965	6,544,115	7,264,411
Public Works				
Land				
Machinery and Equipment	2,974,190	3,052,774	3,280,856	3,399,445
Infrastructure	****	****	****	****
Health				
Machinery and Equipment	158,275	154,543	154,240	180,812
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	278,819	278,819	287,117	287,117
Machinery and Equipment	2,936,914	3,339,065	3,704,940	3,836,821
Community and Economic Development				
Machinery and Equipment	3,986	3,986	2,642	2,642
Construction in Progress	8,546,616	16,744,484	3,405,901	488,993

*Warren County, Ohio*

***2003	2004	2005	2006	2007	2008
\$286,069	\$325,597	\$325,597	378,526	378,526	339,848
1,880,508	1,880,508	1,953,215	2,302,715	2,302,715	3,759,545
322,192	488,516	488,516	488,516	488,516	488,516
45,745,003	45,745,003	47,536,434	47,977,216	48,653,854	49,267,067
2,773,618	2,753,815	2,927,351	3,322,303	3,493,278	3,636,268
101,500	101,500	101,500	101,500	101,500	101,500
8,000	8,000	8,000	8,000	8,000	8,000
2,683,399	2,683,399	2,683,399	2,683,399	2,683,399	2,513,382
4,844,635	5,143,598	5,302,403	5,472,444	5,850,044	6,319,830
2,854,243	2,854,243	2,894,105	3,441,008	3,451,366	4,021,319
3,079,295	3,048,621	3,151,610	3,436,278	3,673,884	3,940,248
56,145,734	57,293,748	61,363,315	64,631,866	57,234,272	63,249,496
138,520	145,510	153,496	152,766	154,771	154,771
79,200	79,200	79,200	79,200	79,200	79,200
271,909	271,909	271,909	271,909	723,363	723,363
2,795,920	2,554,208	2,269,080	2,180,732	1,973,980	1,989,550
0	0	0	0	0	0
1,285,475	5,074,122	3,990,321	7,794,468	8,977,025	7,066,010

(Continued)

*Warren County, Ohio*

*Capital Asset Statistics by Function  
Last Ten Years*

	1999	2000	2001	2002
<b>Business-Type Activities</b>				
Utilities				
Water				
Land	*****	*****	*****	1,256,842
Land Improvements	*****	*****	*****	45,653,951
Buildings	*****	*****	*****	16,492,691
Machinery and Equipment	*****	*****	*****	1,101,826
Construction in Progress	1,005,692	6,614,404	7,849,904	12,363,688
Sewer				
Land	*****	*****	*****	277,979
Land Improvements	*****	*****	*****	55,043,626
Buildings	*****	*****	*****	23,592,537
Machinery and Equipment	*****	*****	*****	1,670,166
Construction in Progress	4,505,023	1,913,071	4,711,148	12,783,790
Storm Water				
Machinery and Equipment	*****	*****	*****	*****

Source: County Auditor's Office

\* Capitalization Threshold Increased from \$500 to \$1,000

\*\* Land and Land Improvements were reported as combined prior to 2003.

\*\*\* Capitalization Threshold Increased from \$1,000 to \$10,000

\*\*\*\* Governmental Infrastructure was not reported as capital assets prior to 2003.

\*\*\*\*\*Water and Sewer Asset Categories Were Not Segregated.

\*\*\*\*\*Storm Water Fund Created in 2004. First Asset Purchased in 2007



*Warren County, Ohio*

***2003	2004	2005	2006	2007	2008
1,746,342	1,746,342	1,746,342	1,746,342	1,746,342	1,746,342
49,449,532	59,957,532	63,205,461	70,727,589	76,431,500	83,314,971
22,082,877	26,828,071	26,828,071	27,583,328	28,042,967	29,008,512
1,132,408	1,143,676	1,261,420	1,399,147	1,701,473	1,754,801
8,000,559	871,594	3,069,075	5,027,181	18,494,552	20,920,071
277,979	406,165	406,165	406,165	406,165	406,165
58,175,757	74,163,347	77,898,626	83,984,282	88,418,787	91,541,584
23,700,331	28,412,516	28,643,632	29,032,380	29,015,576	29,353,826
1,709,685	1,709,685	1,811,555	2,079,744	2,605,820	2,919,529
15,013,420	11,469	231,938	875,462	2,266,158	2,581,059
*****	*****	*****	*****	24,793	24,793

