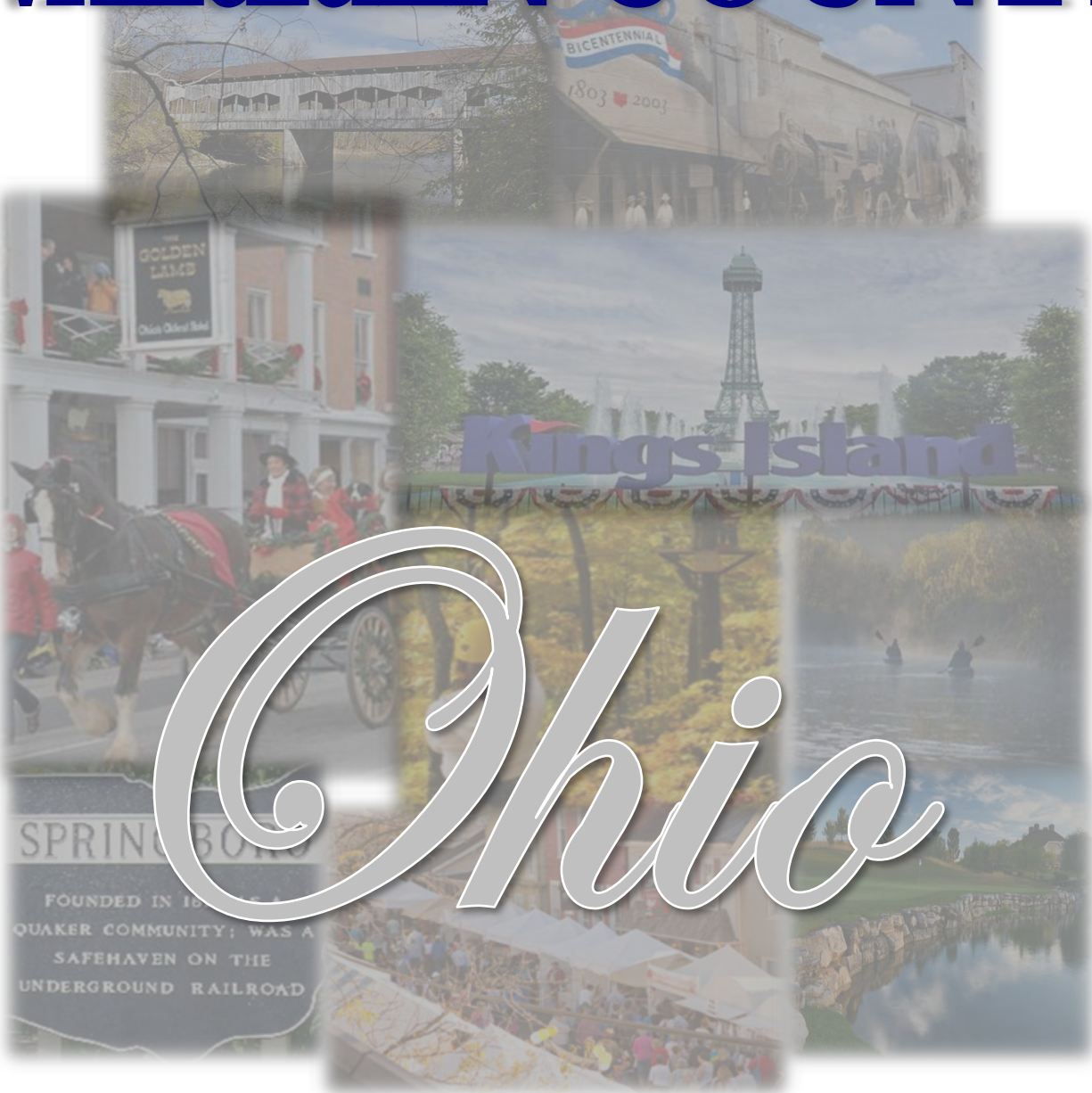


WARREN COUNTY



Ohio

**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2018**

WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2018

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



TABLE OF CONTENTS

WARREN COUNTY, OHIO

INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xviii
C County Organizational Chartxix
D Certificate of Achievement for Excellence in Financial Reporting.....xx

FINANCIAL SECTION

A Independent Auditor’s Report 1
B Management’s Discussion and Analysis5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position..... 16
 Statement of Activities 18
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....20
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities22
 Statement of Revenues, Expenditures, and Changes in Fund Balances24
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balances to the Statement of Activities26
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 (Budget and Actual):
 General Fund27
 Board of Developmental Disabilities Fund.....28
 Senior Citizens Service Levy Fund.29
 Proprietary Funds:
 Statement of Net Position30
 Statement of Revenues, Expenses, and Changes in Fund Net Position32
 Statement of Cash Flows33
 Fiduciary Funds:
 Statement of Net Position34
 Statement of Changes in Net Position35
 Notes to the Basic Financial Statements36
 Required Supplementary Information:
 Schedule of the County’s Proportionate Share of the
 Net Pension Liability/Net Pension Asset.....94
 Schedule of County Contributions - Pension.....95
 Schedule of the County’s Proportionate Share of the
 Net OPEB Liability.....96
 Schedule of County Contributions – OPEB Plan97
 Notes to the Required Supplementary Information98

WARREN COUNTY, OHIO

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	105
Combining Balance Sheet – Nonmajor Special Revenue Funds	106
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Special Revenue Funds	116
Combining Balance Sheet – Nonmajor Debt Service Funds	126
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	127
Combining Balance Sheet – Nonmajor Capital Projects Funds	128
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Capital Projects Funds	129
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual):	

Major Governmental Funds:

<i>General Fund</i>	130
<i>Special Revenue Fund:</i>	
Board of Developmental Disabilities Fund	137
Senior Citizens Service Levy Fund	138
<i>Debt Service Fund:</i>	
Special Assessment Fund	139
<i>Capital Projects Fund:</i>	
County Road Projects Fund	140
County Construction Projects Fund	141

Nonmajor Governmental Funds:

<i>Special Revenue Fund:</i>	
Motor Vehicle and Gasoline Tax Fund	142
Human Services Fund	143
Dog and Kennel Fund	144
Law Library Resources Fund	145
Veteran’s Memorial Fund	146
Indigent Driver Interlock and Monitoring Fund	147
Probation Supervision Fund	148
Common Pleas Mental Health Grant Fund	149

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	150
Domestic Shelter Fund	151
Real Estate Assessment Fund	152
Children's Services Board Fund	153
Crime Victim Grant Fund.....	154
Youth Services Subsidy Fund	155
Delinquent Real Estate Tax and Assessment Fund	156
County Court Probation Department Fund	157
CCEMP/TANF Fund	158
Municipal Victim Witness Fund	159
Warren County Solid Waste District Fund.....	160
Workforce Investment Act Fund	161
Job Training Partnership Act Fund.....	162
Pass Through Grants Fund	163
Community Corrections Fund	164
Child Support Enforcement Fund	165
Emergency Management Fund	166
Community Development Fund	167
Sheriff Grants Fund.....	168
Indigent Guardianship Fund	169
Indigent Driver Fund.....	170
Drug Law Enforcement Fund	171
Law Enforcement Fund	172
Court Computerization Fund	173
Courts Special Projects Fund	174
Cognitive Intervention Program Fund	175
Hazardous Materials Emergency Fund.....	176
Tactical Response Unit Fund	177
Enforcement and Education Fund	178
Rehabilitation Grants Fund	179
County Transit Fund.....	180
Recorder Technology Fund.....	181
Board of Elections Technology Fund.....	182
Workforce Investment Board Fund	183
Sales Tax Transition Fund.....	184
Lodging Tax Fund.....	185

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Debt Service Funds:

Tax Increment Financing Fund	186
State Ohio Public Works Commission (OPWC) Loan Fund.....	187
Radio System Bonds Fund	188
Tax Increment District Revenue Bond Fund	189

Capital Projects Funds:

Airport Construction Fund	190
Redevelopment Tax Equivalent Fund.....	191

Permanent Fund:

Scheurer-Smith Trust Fund	192
---------------------------------	-----

Nonmajor Enterprise Funds:

Combining Statement of Net Position	194
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	195
Combining Statement of Cash Flows	196

Internal Service Funds:

Combining Statement of Net Position	198
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	200
Combining Statement of Cash Flows	202

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	207
--	-----

WARREN COUNTY, OHIO

STATISTICAL SECTION

Net Position by Component	S2
Changes in Net Position	S4
Fund Balances, Governmental Funds	S8
Changes in Fund Balances, Governmental Funds	S10
Assessed Valuations and Estimated True Values of Taxable Property	S12
Property Tax Rates of Direct and Overlapping Governments	S14
Principal Taxpayers - Real Estate Tax - Current Year and 2009.....	S16
Principal Taxpayers - Public Utilities Personal Property Tax - Current Year and 2009	S17
Property Tax Levies and Collections.....	S18
Taxable Sales By Industry (Category-Cash Basis).....	S20
Ratio of Outstanding Debt By Type.....	S22
Ratios of General Bonded Debt Outstanding	S24
Debt Limitations	S26
Pledged Revenue Coverage	S28
Demographic and Economic Statistics	S30
Principal Employers - Current Year and 2009.....	S33
Full Time Equivalent Employees by Function.....	S34
Operating Indicators by Function.....	S38
Capital Asset Statistics by Function.....	S48



INTRODUCTORY SECTION



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June 25, 2019

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, 2018. 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

The preparation of this report 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 GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* 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. The Warren County Transportation Improvement District has been included as a discretely presented component unit of the County due to the significant relationship with the County.

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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. Its 400 square mile area serves a residential population estimated at 232,173 (2018 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages, and 7 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, library and 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, 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, and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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

Population & Housing:

The most recent Warren County population estimate is 232,173 persons, which is an increase of 19,480 persons or 9.2% from 212,693 persons in the 2010 Census. The annualized percent change is +1.4%, which is greater than +0.3% for the State of Ohio and +0.4% nationally. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 87,012 units, which is an increase of 1,395 units or 1.6% compared to 85,617 units previously. Nationally, home ownership is 64.2%.

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

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2008	1,472	\$308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844

Source: Warren County Building Inspection Department

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

In 2018, Warren County continued to see a strong increase of residential new construction which corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 43.9%. Agri/Residential and industrial new construction increased 41.0% and 918.2% respectively, while commercial new construction decreased 9.1%.

Warren County New Construction Assessed Values:

<u>Tax Year</u>	<u>Agri/Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2008	\$123,984,600	\$1,435,780	\$42,954,840	\$168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260
2018	137,580,980	12,291,640	13,119,120	162,991,740

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

Source: Warren County Auditor's Office

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student graduation rate, with eight districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 20% statewide based on the most recently available performance index rankings, with Mason schools coming in at the highest in the County, and at number 25 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State, and Miami University.

Warren County has a highly educated population relative to the state and national averages. 93.2% of Warren County adult residents have a high school degree as opposed to 89.8% for the State of Ohio and 87.3% nationally. The County ranks even higher in college graduates with 41.9% having a college degree compared to 27.2% in the State of Ohio and 30.9% nationally. This educated population provides many skilled workers for businesses and employers around the County.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

Communities

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 Presidents of the United States. The "Lamb" has experienced many renovations recently and must be seen. 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 will soon be introducing a new addition that includes an art museum. The recently expanded Lebanon Public Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its 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 200,000 visitors for the one-day event. Other Lebanon favorites include the Country Music Festival, Applefest, Blues Fest, the Warren County Fair, and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCAs in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities, and sports fields.

History meets art in the City of Franklin. With three indoor and eight outdoor murals – there's a reason the town is known as the "City of Murals." Driving tours of the murals reveal a glimpse of the first three-story building west of the Alleghenies and the third Roebling suspension bridge built in the country. Franklin has also put significant effort in creating a seasonal farmer's market with locally grown products and produce.

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices, and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker community of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.

Springboro recently opened an impressive Veteran's Memorial to pay tribute to the men and women who have defended our nation. A brand new performing arts center is schedule to open in 2019.

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

with over 500 businesses and top ranking schools. In 2013, Money Magazine named Mason as 7th on their list of the “Best Places to Live.” Mason is home to some of the biggest attractions in the County – Kings Island Amusement Park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island, and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White, and Boom Independence Day festival. The festival hosts great food, fireworks, and entertainment. In 2018 the event hosted Five for Fighting and The Fray, both Grammy nominated bands.

Waynesville, located in the northwest part of the County, is recognized as “The Antique Capital of the Midwest.” Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts the Ohio Sauerkraut Festival which attracts approximately 350,000 visitors over 2 days in October each year.

Travel and Tourism

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!

King’s Island Amusement Park is the most visited attraction in the region. It consistently is the second-most visited seasonal amusement park in the United States, trailing only Cedar Point near Cleveland.

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 2,000 years. Fort 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.

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. 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. 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. The Great Miami River sits along the County’s western edge and provides exciting river opportunities and a top notch bike trail connecting many urban areas.

While waterways have long been part of Warren County’s charm, Caesar Creek Lake located in Caesar Creek State Park near Waynesville was created in the late 1970’s by damming Caesar Creek, a tributary of the Little Miami River. A new marina was recently built that hosts 112 new boat slips, a retail store, concessions, and offers boat fuel. The new marina and its amenities has allowed even more use of the popular boating and fishing destination.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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, LaComedia Dinner Theater, and the Beach Waterpark. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. year-round indoor water park brings additional visitors to its resort and conference center. The Ozone Zipline Adventures, the largest canopy zip line tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you've done all of that, head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

In an effort to further increase Warren County's reputation as "Ohio's Playground," the County has entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, and equipping of a new outdoor, multi-sport complex in the Union Village development in western Turtlecreek Township. With nearly 100 acres of donated land from Otterbein Homes and a 1% increase in the County's lodging tax, plans are in place to build the Warren County Sports Park at Union Village – a soccer, lacrosse, and baseball complex.

In 2013, Warren County's tourism industry surpassed \$1 billion in total annual sales for the first time in history, according to a study by Tourism Economics and the Ohio Tourism Division. That year, 8.3 million visitors to Warren County spent more than \$1.1 billion. Now, a report compiled by the Warren County Convention & Visitors Bureau (WCCVB), citing a June 2018 Tourism Economics report, shows the county welcomes more than 12 million visitors annually, generating \$1.2 billion in economic impact and supporting 11,666 jobs. Warren County visitor spending also generates \$285 million in wages and \$148.8 million in federal, state, and local taxes annually. Warren County has seen significant increases in lodging tax collections in 2018, which serves to lessen the tax burden on local residents. Tourism supports one in every nine jobs in Warren County.

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 completed over \$30.7 million worth of roadway improvements in 2018 and has an estimated \$80.4 million of scheduled road improvements to be completed in 2019 through 2024. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements include a roundabout at the intersection of Old 122 and Township Line Road, a right turn lane on Tylersville Road at Butler-Warren Road, a drilled pierwall on Wilmington Road, and a bridge deck replacement on Strout Road over the Little Miami State and National Scenic River. The County Engineer is also working with the Warren County Transportation Improvement District on the following: a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; substantial completion of the new south exit ramps and northbound entrance ramps to create a full interchange at Western Row Road and I-71; completing the widening of Duke Boulevard between Irwin-Simpson Road and completed Innovation Way extension; continuation

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

of ODOT's improvements to the I-75 corridor between I-275 and Dayton; widening and other improvements to SR 63 between the City limit of Monroe and the City limit of Lebanon; and safety improvements on Greentree Road.

- As County offices expand to meet the needs of a growing population, the Department of Facilities Management works diligently to meet the increasing demand for our services. Our goal is to maximize the use and efficiency of our existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of our buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Repaved the Mary Haven Youth Center and Mechanic's Garage parking lots;
- Remodeled the Domestic Relations administrative area and judge's chambers, reception areas at the Child Support Enforcement Agency and Veteran's Services, chamber area and jury room at the Common Pleas Courts Building, the entire top floor of the Health & Human Services Building, and over 4,000 square feet of space in the Common Pleas Courts Building;
- Replaced flooring in the Old Courthouse, Telecom Department, main areas of the Administration Building lower level and Human Services Department ;
- Repaired 24 storm drains throughout the Campus parking lots;
- Replaced 38 windows in the Health & Human Services Building;
- Installed a building-wide paging system at the Juvenile Justice Center;
- Finished Phase 1 of the full remodel of the Clerk of Courts area in the Common Pleas Courts building, including an additional 2,000 square feet of space;
- Installed new flooring, lighting, ceiling, and paint in the old grand jury room at the Common Pleas Courts Building; and
- Broke ground on the Probate/Juvenile Expansion Project at the Juvenile Justice Center, which will add over 11,000 square feet to the facility.

Financial Information

The County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," since 2003.

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 Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2018. The analysis focus in the MD&A is on major funds.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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 capital assets 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.

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.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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 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.

Debt Administration

At December 31, 2018, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$5,171,108. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$3,520,000
Net Debt Per Capita	\$15.16
Net Debt to Assessed Value	0.0540%
Net Debt to Estimated Actual Value	0.0195%

The outstanding debt is primarily related to repayment of the proceeds of monies used to improve our road and bridge infrastructure, including the design and engineering around the I-71 and Fields-Ertel Road/Mason-Montgomery Road interchange, road and bridge infrastructure improvements to the I-71 and Western Row Road interchange, and a County-wide public safety radio system upgrade.

The County maintains an underlying "Aaa" 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 and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

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, 2018. The opinion of the Auditor appears in the financial section of this report.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2018

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, 2017. 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 27 years (1991 - 2017). 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 2018.

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 staff. I would also like to recognize the following people for their exceptional contribution to this effort.

Diane Gray, Director of Financial Operations – Auditor's Office
Brenda Quillen, Auditor's Office
Nicci Cepin, Auditor's Office
Shannon Aquino, Consultant
Hurst Kelly & Co. LLC

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

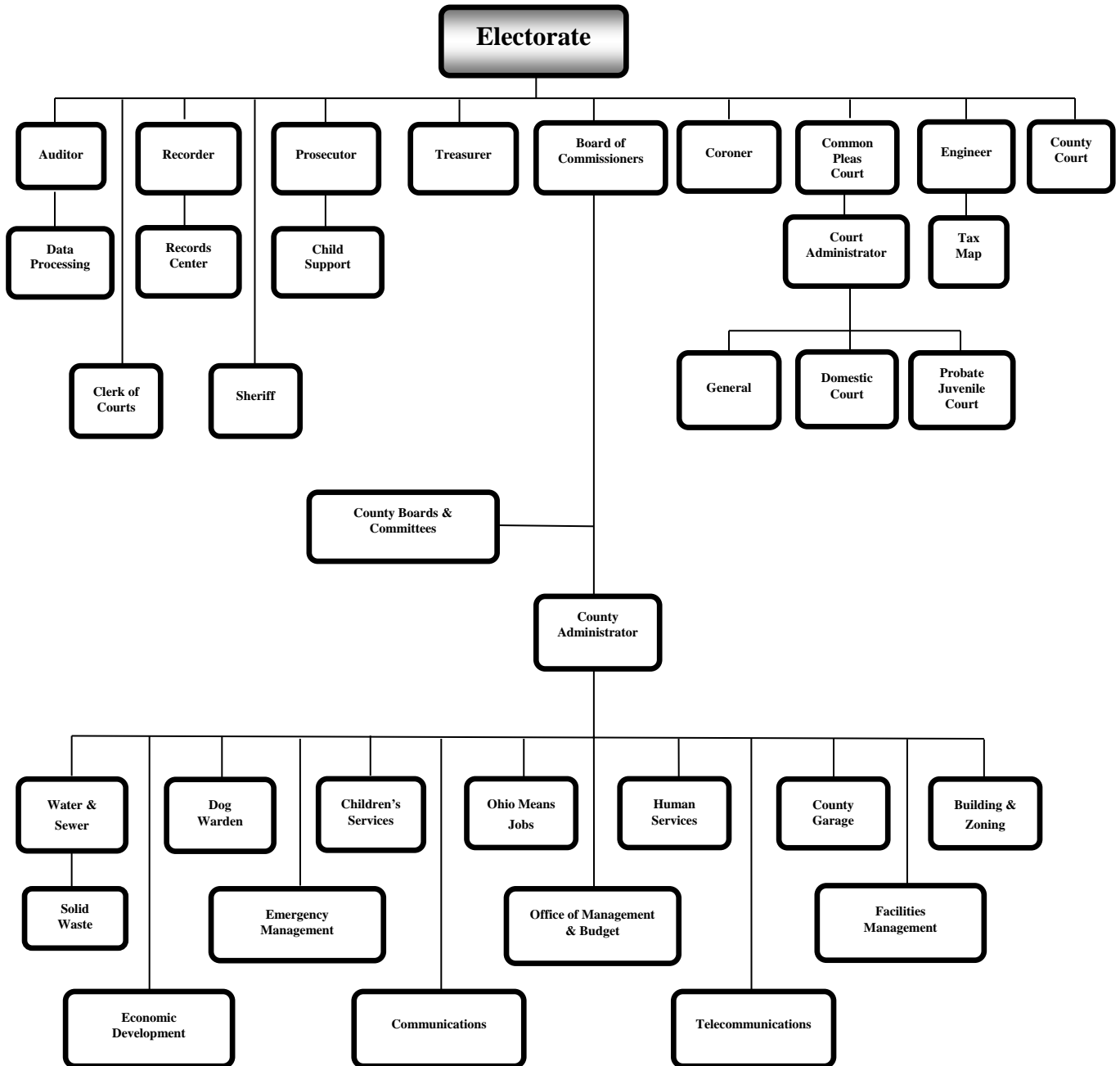
***List of Elected Officials
For the Year Ended December 31, 2018***

Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

JUDGES

Common Pleas Judges: General Division	Donald E. Oda Timothy Tepe Robert W. Peeler
Domestic Relations	Jeffrey Kirby
Juvenile/Probate	Joseph Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer

*County Organizational Chart
For the Year Ended December 31, 2018*



County Boards and Committees

County Budget Commission Board
Board of Developmental Disabilities
Soldiers' Relief Commission
Workforce Investment Board

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

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, 2017

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities and Senior Citizens Service Levy funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 25, 2019, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2019



This discussion and analysis of Warren County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2018. 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 2018 are as follows:

- Total net position of the County increased by \$18.7 million – due to a \$17.5 million increase in governmental activities and a \$1.2 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$7.6 million or 20.1%, compared with the fund balance reported one year prior.
- The County had \$150.9 million in expenses related to governmental activities; \$50.6 million (33.5%) of these expenses were offset by program specific charges for services and grants and contributions. This is down slightly from 2017 when 36.7% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$7.1 million less than budgeted. The General Fund reported a \$1.5 million increase in budgetary fund balance for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business. They report information about the County as a whole, including the Transportation Improvement District – the County's discretely presented component unit. A separately issued audit report containing financial statements is available from the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

The Statement of Net Position includes all of the County's assets, liabilities, and deferred outflows and inflows of resources. 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 financial statements also report the County's net position and how it has changed. Net position (the difference between the County's assets, liabilities, and deferred outflows/inflows) is one way to measure financial health. Over time, increases or decreases in net position indicate whether financial health is improving or deteriorating.

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

- *Governmental Activities* – Most of the County's services are reported here and include general government, public safety, public works, health, human services, and community and economic development. The majority of these services are funded by taxes and intergovernmental revenues.
- *Business-Type Activities* – These services include water, sewer, sheriff rotary, communications rotary, and storm water. These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's major funds, not the County as a whole. Funds are account groupings used to track specific sources of funding and spending for particular purposes. All of the funds of the County can be divided into three categories: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds.

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 spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of the governmental funds is narrower than 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 County'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 – General Fund, Board of Development Disabilities Fund, Senior Citizens Service Levy Fund, Special Assessment Fund, County Road Projects Fund, and the County Construction Projects Fund. 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 and internal service 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.

**Management's Discussion and Analysis
For the Year Ended December 31, 2018**

Unaudited

Internal Service funds are used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employees and medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases. The services provided by these funds predominately benefit governmental rather than the business-type functions. For this reason, they have been included within the governmental activities column in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the governmental-wide financial statements, only in more detail. The Water Fund, Sewer Fund, and Sheriff Fund are considered major proprietary funds of the County. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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, as they represent resources 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 consist of a private purpose trust fund and several agency funds.

The notes that follow the basic financial statements provide additional information that is essential to the full understanding of the data provided in the governmental-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2018 as compared to 2017:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017 Restated	2018	2017 Restated	2018	2017 Restated
Assets						
Current and Other Assets	\$263,906,393	\$239,151,151	\$67,272,784	\$58,532,741	\$331,179,177	\$297,683,892
Capital Assets, Net	139,232,520	136,050,219	184,869,239	191,519,165	324,101,759	327,569,384
Total Assets	403,138,913	375,201,370	252,142,023	250,051,906	655,280,936	625,253,276
Deferred Outflows of Resources	18,393,057	34,466,101	3,022,578	4,816,682	21,415,635	39,282,783
Liabilities						
Current Liabilities	9,862,497	9,738,133	1,609,188	1,277,903	11,471,685	11,016,036
Long-Term Liabilities:						
Due within One Year	2,548,467	2,624,606	1,128,151	1,094,389	3,676,618	3,718,995
Due in More than One Year:						
Other Amounts	17,082,580	19,034,512	12,016,646	13,057,431	29,099,226	32,091,943
Net Pension Liability	59,918,739	86,230,126	8,553,433	11,821,099	68,472,172	98,051,225
Net OPEB Liability	41,415,658	38,219,487	5,912,108	5,239,427	47,327,766	43,458,914
Total Liabilities	130,827,941	155,846,864	29,219,526	32,490,249	160,047,467	188,337,113
Deferred Inflows of Resources	63,238,545	43,828,756	2,508,836	139,667	65,747,381	43,968,423
Net Position						
Net Investment in Capital Assets	127,268,827	121,965,514	172,887,158	178,510,206	300,155,985	300,475,720
Restricted	155,272,013	140,541,689	0	0	155,272,013	140,541,689
Unrestricted	(55,075,356)	(52,515,352)	50,549,081	43,728,466	(4,526,275)	(8,786,886)
Total Net Position	\$227,465,484	\$209,991,851	\$223,436,239	\$222,238,672	\$450,901,723	\$432,230,523

***Management's Discussion and Analysis
For the Year Ended December 31, 2018***

Unaudited

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2018, the County's total net position was \$450.9 million.

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board (GASB) standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$247,620,804 to 209,991,851 for governmental activities and from \$227,397,143 to \$222,238,672 for business-type activities.

The largest portion of the County's net position (\$300.2 million or 66.6%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, and equipment); less related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, therefore, these assets are not available for future spending.

An additional portion of the County's net position (\$155.3 million or 34.4%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of (\$4.5) million.

Overall, net position increased \$18.7 million or 4.3%. Net position for governmental activities increased \$17.5 million, while net position for business-type activities increased \$1.2 million. The minimal increase was the result of holding expenses to 89.6% and 96.7% of total revenues for the year for governmental activities and business-type activities, respectively.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2018**

Unaudited

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services and Sales	\$19,316,526	\$18,953,666	\$28,575,878	\$27,260,703	\$47,892,404	\$46,214,369
Operating Grants and Contributions	25,081,870	23,574,422	0	0	25,081,870	23,574,422
Capital Grants and Contributions	6,205,207	13,219,479	8,209,198	10,269,657	14,414,405	23,489,136
General Revenues:						
Property Taxes	44,740,810	50,276,781	0	0	44,740,810	50,276,781
Sales Taxes	51,992,878	40,717,666	0	0	51,992,878	40,717,666
Other Local Taxes	0	421	0	0	0	421
Motor Vehicle and Gasoline Taxes	9,146,598	8,695,324	0	0	9,146,598	8,695,324
Shared Revenues	7,243,795	8,883,700	0	0	7,243,795	8,883,700
Investment Earnings	4,533,137	3,205,637	0	0	4,533,137	3,205,637
Miscellaneous	136,110	305,388	0	0	136,110	305,388
Total Revenues	<u>168,396,931</u>	<u>167,832,484</u>	<u>36,785,076</u>	<u>37,530,360</u>	<u>205,182,007</u>	<u>205,362,844</u>
Program Expenses						
General Government:						
Legislative and Executive	25,074,165	24,078,050	0	0	25,074,165	24,078,050
Judicial	12,535,055	12,361,315	0	0	12,535,055	12,361,315
Public Safety	39,818,785	39,189,369	0	0	39,818,785	39,189,369
Public Works	17,381,535	18,184,420	0	0	17,381,535	18,184,420
Health	537,045	535,798	0	0	537,045	535,798
Human Services	52,725,413	56,157,383	0	0	52,725,413	56,157,383
Community and Economic Development	2,297,984	766,686	0	0	2,297,984	766,686
Interest and Fiscal Charges	553,316	660,137	0	0	553,316	660,137
Business Type Activities:						
Water	0	0	14,713,668	15,085,541	14,713,668	15,085,541
Sewer	0	0	14,910,173	12,273,719	14,910,173	12,273,719
Sheriff	0	0	5,515,248	5,053,791	5,515,248	5,053,791
Communications Rotary	0	0	56,391	53,592	56,391	53,592
Storm Water	0	0	392,029	415,770	392,029	415,770
Total Expenses	<u>150,923,298</u>	<u>151,933,158</u>	<u>35,587,509</u>	<u>32,882,413</u>	<u>186,510,807</u>	<u>184,815,571</u>
Total Change in Net Position	17,473,633	15,899,326	1,197,567	4,647,947	18,671,200	20,547,273
Beginning Net Position, Restated	209,991,851	N/A	222,238,672	N/A	432,230,523	N/A
Ending Net Position	<u>\$227,465,484</u>	<u>\$209,991,851</u>	<u>\$223,436,239</u>	<u>\$222,238,672</u>	<u>\$450,901,723</u>	<u>\$432,230,523</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$671,490 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$4,203,406. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2018

Unaudited

	Governmental Activities	Business- Type Activities	Total
Total 2018 program expenses under GASB 75	\$150,923,298	\$35,587,509	\$186,510,807
OPEB expense under GASB 75	(3,619,990)	(583,416)	(4,203,406)
2018 contractually required contribution	79,368	11,331	90,699
Adjusted 2018 program expenses	147,382,676	35,015,424	182,398,100
Total 2017 program expenses under GASB 45	151,933,158	32,882,413	184,815,571
Increase (Decrease) not related to OPEB	(\$4,550,482)	\$2,133,011	(\$2,417,471)

Governmental Activities

The three functions with the largest expenses are human services, public safety, and general government. Human services represents 34.9% of total expenses and continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families. Expenses decreased 6.1% in 2018 due to a decrease in pension expense related to GASB 68. Of the \$52.7 million spent in 2018, \$24.1 million was covered by program revenues and the remaining \$28.6 million was funded by taxpayers.

Public safety programs comprise 26.4% of all program expenses and during 2018, these expenses increased by 1.6%. This increase is primarily due to increased salaries from raises and overtime. Of the \$39.8 million spent in 2018, \$6.8 million was covered by program revenues and the remaining \$33.0 million was funded by taxpayers.

General government expenses were \$37.6 million and were for legislative, executive, and judicial programs. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 24.9% of all program expenses – \$12.7 million was paid for by program revenues, with the remaining \$24.9 million being funded by taxpayers.

Property and sales tax revenue accounts for 57.4% of the \$168.4 million in total revenues for governmental activities. These revenues increased \$5.7 million (6.3%) from 2017. On January 1, 2018, an additional one-fourth percent sales tax took effect which accounts for this increase. This additional sales tax is designated to help build the new jail for the County and any associated costs.

Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water – with water and sewer making up \$29.6 million of total expenses or 83.2%.

Total expenses increased \$2.1 million (after taking into account changes due to GASB 75). The County paid their share of the Franklin Regional Wastewater Treatment Plan upgrades up front resulting in this increase.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2018

Unaudited

Charges for Services and Sales increased \$1.3 million due to a 2.8% increase in water rates. Capital Grants and Contributions decreased by \$2.1 million from 2017. This was attributed to some significant tap in fees received for businesses in 2017 as well as wet weather conditions in the first quarter of 2018 which slowed down construction.

Business-type activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The financial statements for the County's major governmental funds are presented after the Statement of Activities. The County's governmental funds reported a combined fund balance of \$186.7 million, which is an increase of \$22.4 million over last year's total of \$164.3 million. Of the \$186.7 million fund balance, \$41.1 million is unassigned.

The following table presents the fund balances at December 31, 2018 and December 31, 2017 and the associated change.

	<u>Fund Balance</u> <u>December 31, 2018</u>	<u>Fund Balance</u> <u>December 31, 2017</u>	<u>Increase</u> <u>(Decrease)</u>
General	\$45,486,824	\$37,867,313	\$7,619,511
Board of Developmental Disabilities	54,406,335	56,372,464	(1,966,129)
Senior Citizens Service Levy	7,877,848	7,184,668	693,180
Special Assessment	273,641	373,459	(99,818)
County Road Projects	(344,266)	(1,693,032)	1,348,766
County Construction Projects	33,770,703	20,835,823	12,934,880
Other Governmental	45,195,859	43,335,340	1,860,519
Total	<u>\$186,666,944</u>	<u>\$164,276,035</u>	<u>\$22,390,909</u>

General Fund – The \$7.6 million increase in fund balance is mainly contributed to holding expenses to 73.3% of total revenue for the year which is consistent with 2017.

The largest revenue source of taxes consists of sales taxes, real estate property taxes, and property transfer taxes. Tax revenues overall increased 2.9%.

Investment Earnings continued to increase for 2018 and is attributable to several factors. First, rising short term interest rates have encouraged the County to be cautious with regard to longer maturity bonds. As bonds have matured, the proceeds have primarily been reinvested in different short term obligations. The portfolio benefits from the increased rates available, without fear of rates moving up rapidly and substantially eroding principal values. Second, though the new investments are shorter in term, they are paying more than the maturing investments they replaced. These increasing short term rates have been the major source of the investment earnings increase.

Board of Developmental Disabilities Fund – The fund balance decreased by \$2.0 million from the prior year. This decrease is due to a voluntary 1.5 mill reduction in the tax levy collected by the Board of Development Disabilities.

***Management's Discussion and Analysis
For the Year Ended December 31, 2018***

Unaudited

Senior Citizens Service Levy Fund – The fund balance increased by \$.7 million from prior year as this fund saw a minimal increase in expenditures (0.8%) and a greater increase in tax revenue (3.3%) as a result of increased property valuation.

Special Assessment Fund – In 2018, this fund received \$0.9 million from special assessment levies, while expending \$1.0 million in debt service payments which is consistent with the prior year. The fund balance decreased by \$0.1 million from 2017.

County Road Projects Fund – The revenues of this fund increased \$1.7 million over 2017 due to receiving additional grant money. During 2018, expenditures totaling \$8.1 million involved improvements to nine capital road and bridge projects and five non-capital road projects. The fund balance increased by \$1.3 million.

County Construction Projects – In 2018, this fund experienced a \$13.0 million fund balance increase. As mentioned before, beginning in 2018, this fund began collecting an additional one-fourth percent sales tax which is designated to help build the new jail for the County and any associated costs. This additional sales tax amounted to \$9.4 million in 2018.

Explanations for the changes in the County's major enterprise funds follows the same explanations as provided in the assessment of the business-type activities noted earlier. This is because enterprise funds are accounted for using full accrual accounting – the same basis used in the government-wide financial statements.

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.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2018, his estimations ended with a positive variance of \$11.5 million.

During the course of 2018, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$0.7 million. Actual expenditures were less than the final budget by \$7.1 million – with the largest variances within Legislative and Executive of \$3.4 million and \$2.8 million in Public Safety. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The fund balance was \$19.0 million better than initially projected in the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2018 and 2017:

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$13,211,379	\$13,066,508	\$2,682,435	\$2,682,435	\$15,893,814	\$15,748,943
Construction in Progress	11,897,556	8,549,290	1,790,333	2,618,449	13,687,889	11,167,739
Total Non-Depreciable Capital Assets	<u>25,108,935</u>	<u>21,615,798</u>	<u>4,472,768</u>	<u>5,300,884</u>	<u>29,581,703</u>	<u>26,916,682</u>
Land Improvements	961,993	950,992	216,565,307	212,545,190	217,527,300	213,496,182
Buildings, Structures, and Improvements	66,303,126	66,436,644	120,074,303	120,415,922	186,377,429	186,852,566
Furniture, Fixtures and Equipment	30,266,147	29,521,743	6,127,792	5,949,422	36,393,939	35,471,165
Infrastructure	102,744,287	99,233,611	0	0	102,744,287	99,233,611
Less: Accumulated Depreciation	<u>(86,151,968)</u>	<u>(81,708,569)</u>	<u>(162,370,931)</u>	<u>(152,692,253)</u>	<u>(248,522,899)</u>	<u>(234,400,822)</u>
Total Depreciable Capital Assets	<u>114,123,585</u>	<u>114,434,421</u>	<u>180,396,471</u>	<u>186,218,281</u>	<u>294,520,056</u>	<u>300,652,702</u>
Total Capital Assets	<u>\$139,232,520</u>	<u>\$136,050,219</u>	<u>\$184,869,239</u>	<u>\$191,519,165</u>	<u>\$324,101,759</u>	<u>\$327,569,384</u>

The County's investment in capital assets (net of accumulated depreciation) for governmental and business-type activities as of December 31, 2018 amounted to \$127.3 million and \$172.9 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$3.2 million and depreciation expense for the year totaled \$5.6 million. Capital assets, net of accumulated depreciation in the business-type activities decreased \$6.6 million as a result of depreciation expense exceeding the cost of assets acquired during the year.

See Note 11 to the basic financial statements for additional details on capital assets.

Debt Administration

At December 31, 2018, the County had total bonded debt outstanding of \$10.0 million, of which \$2.0 million is due within one year. Of the total bonded debt, \$5.2 million comprises debt backed by the full faith and credit of the County, with the remaining \$4.8 million being special assessment debt for which the County is liable in the event of default by property owners subject to the assessment.

The County also had outstanding principal of \$1.9 million in Tax Increment District Revenue Bonds and \$0.9 million in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$3.0 million outstanding in OWDA Loans and the Sewer Fund had \$9.0 million in OWDA Loans and \$0.02 million in OPWC Loans outstanding at December 31, 2018.

See Note 16 to the basic financial statements for additional details on the long-term debt of the County.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County's central location has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in Mason, Deerfield Township, Lebanon, and South Lebanon, has contributed to the County's economic development. In addition, greater Dayton's expansion south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe, Springboro, and Turtlecreek Township. The County's business base is extremely diverse with many area companies concentrated in the sectors of information technology, research and development, advanced manufacturing, bio-health, and service related industries.

The Warren County Office of Economic Development continues to create new job opportunities and foster capital investment throughout the County. In 2018, the County welcomed 36 new projects – both new to the region and expansion. In total, the 36 projects accounted for 1,201 new jobs within the County along with over 1.1 million new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the Park North development in Monroe, which has now reached full build-out. The total level of capital investment through new construction and equipment purchases was \$315.4 million across the 36 projects.

In addition, two large scale projects were announced in 2018. Festo in Mason announced a 350,000 square foot expansion which nearly tripled their existing footprint resulting in \$90 million in new capital investment. Hardy Diagnostics, a medical device manufacturer in Springboro, also announced a 40,000 square foot expansion.

This growth indicates the existing business base continues to view the County as a great place to expand and conduct operations.

The County remains in strong financial shape largely due to consistent conservative budgeting. For 2019, total General Fund revenues are estimated at \$79.3 million, which is 6.2% less than actual cash received in fiscal year 2018. The General Fund's original budget for appropriations of anticipated expenses for 2019 was \$75.5 million as compared to \$78.1 million in cash expenditures at the end of 2018.

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 Matt Nolan, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government			Transportation Improvement District
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Cash, Cash Equivalents, and Investments	\$ 177,319,929	\$ 60,887,694	\$ 238,207,623	\$ 10,549,535
Cash and Cash Equivalents with Fiscal Agent	11,859,314	0	11,859,314	0
Receivables:				
Taxes	54,018,898	0	54,018,898	0
Accounts	841,110	4,404,703	5,245,813	0
Intergovernmental	10,118,844	94,571	10,213,415	72,578
Interest	913,447	0	913,447	0
Special Assessments	5,674,490	247,782	5,922,272	0
Loans	972,557	0	972,557	0
Internal Balances	380,867	(380,867)	0	0
Inventory of Supplies at Cost	749,152	705,698	1,454,850	0
Prepaid Items	558,305	3,440	561,745	0
Prepaid Water Contract	0	1,238,463	1,238,463	0
Net Pension Asset	499,480	71,300	570,780	0
Non-Depreciable Capital Assets	25,108,935	4,472,768	29,581,703	0
Depreciable Capital Assets, Net	114,123,585	180,396,471	294,520,056	0
Total Assets	403,138,913	252,142,023	655,280,936	10,622,113
Deferred Outflows of Resources:				
Pension	15,061,783	2,400,545	17,462,328	0
OPEB	3,331,274	622,033	3,953,307	0
Total Deferred Outflows of Resources	18,393,057	3,022,578	21,415,635	0
Liabilities:				
Accounts Payable	6,397,284	681,640	7,078,924	6,510
Accrued Wages and Benefits Payable	1,502,952	200,854	1,703,806	0
Intergovernmental Payable	985,680	713,660	1,699,340	973,000
Contracts Payable	0	0	0	448,590
Retainage Payable	301,819	13,034	314,853	0
Claims Payable	635,209	0	635,209	0
Accrued Interest Payable	39,553	0	39,553	20,018
Long-Term Liabilities:				
Due Within One Year	2,548,467	1,128,151	3,676,618	2,530,000
Due in More Than One Year	118,416,977	26,482,187	144,899,164	7,875,904
Total Liabilities	130,827,941	29,219,526	160,047,467	11,854,022
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	45,735,437	0	45,735,437	0
Pension	14,417,919	2,068,353	16,486,272	0
OPEB	3,085,189	440,483	3,525,672	0
Total Deferred Inflows of Resources	63,238,545	2,508,836	65,747,381	0

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	Primary Government			Transportation Improvement District
	Governmental Activities	Business-Type Activities	Total	
Net Position:				
Net Investment in Capital Assets	127,268,827	172,887,158	300,155,985	0
Restricted For:				
Capital Projects	34,366,129	0	34,366,129	0
Debt Service	10,683,936	0	10,683,936	0
General Government - Legislative and Executive	10,125,450	0	10,125,450	0
General Government - Judicial	4,271,460	0	4,271,460	0
Public Safety	5,561,498	0	5,561,498	0
Public Works	10,643,584	0	10,643,584	0
Health	1,751,243	0	1,751,243	0
Human Services	77,149,154	0	77,149,154	0
Community and Economic Development	719,559	0	719,559	0
Unrestricted	(55,075,356)	50,549,081	(4,526,275)	(1,231,909)
Total Net Position	<u>\$ 227,465,484</u>	<u>\$ 223,436,239</u>	<u>\$ 450,901,723</u>	<u>\$ (1,231,909)</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 25,074,165	\$ 8,012,025	\$ 18,065	\$ 100,145
Judicial	12,535,055	4,471,351	137,108	0
Public Safety	39,818,785	4,259,076	2,493,871	0
Public Works	17,381,535	242,076	145,637	5,336,296
Health	537,045	601,508	30,000	0
Human Services	52,725,413	1,727,990	22,207,189	141,405
Community and Economic Development	2,297,984	2,500	50,000	627,361
Interest and Fiscal Charges	553,316	0	0	0
Total Governmental Activities	150,923,298	19,316,526	25,081,870	6,205,207
Business-Type Activities:				
Water	14,713,668	13,663,149	0	4,963,623
Sewer	14,910,173	9,911,652	0	3,245,575
Sheriff	5,515,248	4,643,269	0	0
Communications Rotary	56,391	80,082	0	0
Storm Water	392,029	277,726	0	0
Total Business-Type Activities	35,587,509	28,575,878	0	8,209,198
Total Primary Government	\$ 186,510,807	\$ 47,892,404	\$ 25,081,870	\$ 14,414,405
Component Unit:				
Transportation Improvement District	\$ 14,769,543	\$ 33,197	\$ 0	\$ 5,410,579
Total Component Unit	\$ 14,769,543	\$ 33,197	\$ 0	\$ 5,410,579

General Revenues:

Property Taxes
Sales Taxes
Motor Vehicle and Gasoline Taxes
Shared Revenues, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Unit Transportation Improvement District
Governmental Activities	Business-Type Activities	Total	
\$ (16,943,930)	\$ 0	\$ (16,943,930)	
(7,926,596)	0	(7,926,596)	
(33,065,838)	0	(33,065,838)	
(11,657,526)	0	(11,657,526)	
94,463	0	94,463	
(28,648,829)	0	(28,648,829)	
(1,618,123)	0	(1,618,123)	
(553,316)	0	(553,316)	
<u>(100,319,695)</u>	<u>0</u>	<u>(100,319,695)</u>	
0	3,913,104	3,913,104	
0	(1,752,946)	(1,752,946)	
0	(871,979)	(871,979)	
0	23,691	23,691	
0	(114,303)	(114,303)	
<u>0</u>	<u>1,197,567</u>	<u>1,197,567</u>	
<u>(100,319,695)</u>	<u>1,197,567</u>	<u>(99,122,128)</u>	
			\$ (9,325,767)
			<u>\$ (9,325,767)</u>
44,740,810	0	44,740,810	0
51,992,878	0	51,992,878	0
9,146,598	0	9,146,598	0
7,243,795	0	7,243,795	0
4,533,137	0	4,533,137	175,818
136,110	0	136,110	0
<u>117,793,328</u>	<u>0</u>	<u>117,793,328</u>	<u>175,818</u>
17,473,633	1,197,567	18,671,200	(9,149,949)
<u>209,991,851</u>	<u>222,238,672</u>	<u>432,230,523</u>	<u>7,918,040</u>
<u>\$ 227,465,484</u>	<u>\$ 223,436,239</u>	<u>\$ 450,901,723</u>	<u>\$ (1,231,909)</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 39,379,403	\$ 43,184,539	\$ 9,327,619	\$ 302,786
Cash and Cash Equivalents with Fiscal Agent	0	11,859,314	0	0
Receivables:				
Taxes	25,772,955	13,792,772	7,313,272	0
Accounts	302,372	12,734	0	0
Intergovernmental	2,003,843	332,820	0	0
Interest	913,447	0	0	0
Special Assessments	0	0	0	5,674,490
Loans	0	0	0	0
Due from Other Funds	20,390	0	0	0
Interfund Loans Receivable	511,000	0	0	0
Inventory of Supplies, at Cost	13,733	0	0	0
Prepaid Items	214,252	48,465	0	0
Total Assets	<u>\$ 69,131,395</u>	<u>\$ 69,230,644</u>	<u>\$ 16,640,891</u>	<u>\$ 5,977,276</u>
Liabilities:				
Accounts Payable	\$ 788,876	\$ 179,000	\$ 1,258,250	\$ 0
Accrued Wages and Benefits Payable	974,252	182,237	0	0
Intergovernmental Payable	434,075	177,206	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	423,735	65,347	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	22,155	3,582	0	0
Total Liabilities	<u>2,643,093</u>	<u>607,372</u>	<u>1,258,250</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	1,968,305	61,940	0	5,703,635
Property Tax Levy for Next Fiscal Year	19,033,173	14,154,997	7,504,793	0
Total Deferred Inflows of Resources	<u>21,001,478</u>	<u>14,216,937</u>	<u>7,504,793</u>	<u>5,703,635</u>
Fund Balances:				
Nonspendable	227,985	48,465	0	0
Restricted	0	54,357,870	7,877,848	273,641
Committed	0	0	0	0
Assigned	3,863,962	0	0	0
Unassigned	41,394,877	0	0	0
Total Fund Balances	<u>45,486,824</u>	<u>54,406,335</u>	<u>7,877,848</u>	<u>273,641</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 69,131,395</u>	<u>\$ 69,230,644</u>	<u>\$ 16,640,891</u>	<u>\$ 5,977,276</u>

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 2,467,278	\$ 32,176,597	\$ 42,896,757	\$ 169,734,979
0	0	0	11,859,314
4,330,753	1,795,327	1,013,819	54,018,898
16,340	0	509,454	840,900
0	0	7,772,410	10,109,073
0	0	0	913,447
0	0	0	5,674,490
0	0	972,557	972,557
0	0	174,261	194,651
0	0	1,158,459	1,669,459
0	75,000	634,653	723,386
0	131,844	79,561	474,122
<u>\$ 6,814,371</u>	<u>\$ 34,178,768</u>	<u>\$ 55,211,931</u>	<u>\$ 257,185,276</u>
\$ 972,039	\$ 325,020	\$ 2,642,489	\$ 6,165,674
0	1,715	340,293	1,498,497
0	18,215	295,728	925,224
20,441	62,686	218,692	301,819
0	429	274,717	764,228
1,669,459	0	0	1,669,459
0	0	3,325	29,062
<u>2,661,939</u>	<u>408,065</u>	<u>3,775,244</u>	<u>11,353,963</u>
0	0	5,695,052	13,428,932
4,496,698	0	545,776	45,735,437
<u>4,496,698</u>	<u>0</u>	<u>6,240,828</u>	<u>59,164,369</u>
0	206,844	733,116	1,216,410
0	8,364,996	44,217,815	115,092,170
0	25,198,863	244,928	25,443,791
0	0	0	3,863,962
(344,266)	0	0	41,050,611
<u>(344,266)</u>	<u>33,770,703</u>	<u>45,195,859</u>	<u>186,666,944</u>
<u>\$ 6,814,371</u>	<u>\$ 34,178,768</u>	<u>\$ 55,211,931</u>	<u>\$ 257,185,276</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018

Total Governmental Fund Balances	\$	186,666,944
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		139,232,520
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.		13,428,932
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(19,603,827)
The net pension asset/liability and net OPEB liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(99,944,968)
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 position. This is the amount that applies to the governmental activities.		7,685,883
<i>Net Position of Governmental Funds</i>	\$	<u><u>227,465,484</u></u>

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, 2018

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Taxes	\$ 62,314,128	\$ 12,244,220	\$ 6,484,704	\$ 0
Intergovernmental Revenues	6,387,626	7,287,621	812,267	0
Charges for Services	9,225,111	287,484	0	3,000
Licenses and Permits	12,872	0	0	0
Investment Earnings	3,658,887	270,292	0	0
Special Assessments	0	0	0	943,362
Fines and Forfeitures	247,907	0	0	0
All Other Revenue	2,262,342	288,293	0	314
Total Revenue	84,108,873	20,377,910	7,296,971	946,676
Expenditures:				
Current:				
General Government:				
Legislative and Executive	18,941,243	0	0	0
Judicial	9,907,562	0	0	0
Public Safety	29,798,922	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,743,504	22,344,039	6,603,791	0
Community and Economic Development	241,159	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	775,049
Interest and Fiscal Charges	0	0	0	271,445
Total Expenditures	61,632,390	22,344,039	6,603,791	1,046,494
Excess (Deficiency) of Revenues Over Expenditures	22,476,483	(1,966,129)	693,180	(99,818)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(14,853,479)	0	0	0
Total Other Financing Sources (Uses)	(14,853,479)	0	0	0
Net Change in Fund Balances	7,623,004	(1,966,129)	693,180	(99,818)
Fund Balances at Beginning of Year	37,867,313	56,372,464	7,184,668	373,459
Increase (Decrease) in Inventory Reserve	(3,493)	0	0	0
Fund Balances End of Year	\$ 45,486,824	\$ 54,406,335	\$ 7,877,848	\$ 273,641

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,978,143	\$ 9,355,513	\$ 3,484,513	\$ 98,861,221
3,138,807	304,222	27,998,384	45,928,927
0	0	5,782,150	15,297,745
0	0	10	12,882
0	0	0	3,929,179
0	0	0	943,362
0	0	1,688,754	1,936,661
0	0	418,583	2,969,532
<u>8,116,950</u>	<u>9,659,735</u>	<u>39,372,394</u>	<u>169,879,509</u>
0	1,179	2,942,221	21,884,643
0	0	941,697	10,849,259
0	365,088	4,830,870	34,994,880
0	0	8,197,651	8,197,651
0	0	491,450	491,450
0	0	20,037,102	51,728,436
0	0	1,919,327	2,160,486
8,068,387	3,652,388	2,488,500	14,209,275
0	0	1,449,652	2,224,701
20,345	0	275,504	567,294
<u>8,088,732</u>	<u>4,018,655</u>	<u>43,573,974</u>	<u>147,308,075</u>
28,218	5,641,080	(4,201,580)	22,571,434
1,320,548	7,304,000	7,395,755	16,020,303
0	0	(1,433,264)	(16,286,743)
<u>1,320,548</u>	<u>7,304,000</u>	<u>5,962,491</u>	<u>(266,440)</u>
1,348,766	12,945,080	1,760,911	22,304,994
(1,693,032)	20,835,823	43,335,340	164,276,035
0	(10,200)	99,608	85,915
<u>\$ (344,266)</u>	<u>\$ 33,770,703</u>	<u>\$ 45,195,859</u>	<u>\$ 186,666,944</u>

WARREN COUNTY, OHIO
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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ 22,304,994

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. 3,305,491

Governmental funds only report the disposal of capital 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. (123,190)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,397,209)

The issuance of long-term debt (e.g. general obligation 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 position. 2,233,728

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension/OPEB liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities. (9,194,104)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 4,951

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. (258,554)

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. 597,526

Change in Net Position of Governmental Activities **\$ 17,473,633**

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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$54,664,800	\$54,664,800	\$61,761,834	\$ 7,097,034
Intergovernmental Revenues	5,313,900	5,313,900	6,367,579	1,053,679
Charges for Services	8,232,541	8,232,541	9,277,205	1,044,664
Licenses and Permits	11,500	11,500	12,897	1,397
Investment Earnings	1,601,615	1,601,615	3,009,985	1,408,370
Fines and Forfeitures	250,000	250,000	236,940	(13,060)
All Other Revenues	1,844,743	1,844,743	2,723,825	879,082
Total Revenues	<u>71,919,099</u>	<u>71,919,099</u>	<u>83,390,265</u>	<u>11,471,166</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,760,240	24,104,966	20,731,336	3,373,630
Judicial	10,109,693	10,649,243	10,023,587	625,656
Public Safety	33,452,966	33,267,450	30,462,989	2,804,461
Human Services	3,049,518	3,002,493	2,801,100	201,393
Community and Economic Development	319,923	324,460	247,367	77,093
Total Expenditures	<u>70,692,340</u>	<u>71,348,612</u>	<u>64,266,379</u>	<u>7,082,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,226,759	570,487	19,123,886	18,553,399
Other Financing Sources (Uses):				
Transfers Out	(8,171,177)	(18,131,037)	(17,158,479)	972,558
Advances In	30,000	30,000	165,000	135,000
Advances Out	0	0	(646,000)	(646,000)
Total Other Financing Sources (Uses):	<u>(8,141,177)</u>	<u>(18,101,037)</u>	<u>(17,639,479)</u>	<u>461,558</u>
Net Change in Fund Balance	(6,914,418)	(17,530,550)	1,484,407	19,014,957
Fund Balance at Beginning of Year	29,033,184	29,033,184	29,033,184	0
Prior Year Encumbrances	3,963,686	3,963,686	3,963,686	0
Fund Balance at End of Year	<u>\$ 26,082,452</u>	<u>\$ 15,466,320</u>	<u>\$ 34,481,277</u>	<u>\$ 19,014,957</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 DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 9,997,819	\$ 9,997,819	\$ 12,244,849	\$ 2,247,030
Intergovernmental Revenues	4,767,412	4,767,412	8,088,106	3,320,694
Charges for Services	467,348	467,348	288,346	(179,002)
All Other Revenues	535,369	535,369	671,320	135,951
Total Revenues	<u>15,767,948</u>	<u>15,767,948</u>	<u>21,292,621</u>	<u>5,524,673</u>
Expenditures:				
Current:				
Human Services	33,677,029	32,618,390	27,092,612	5,525,778
Total Expenditures	<u>33,677,029</u>	<u>32,618,390</u>	<u>27,092,612</u>	<u>5,525,778</u>
Net Change in Fund Balance	(17,909,081)	(16,850,442)	(5,799,991)	11,050,451
Fund Balance at Beginning of Year	44,377,858	44,377,858	44,377,858	0
Prior Year Encumbrances	2,527,029	2,527,029	2,527,029	0
Fund Balance at End of Year	<u>\$ 28,995,806</u>	<u>\$ 30,054,445</u>	<u>\$ 41,104,896</u>	<u>\$ 11,050,451</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 - SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,950,000	\$ 5,950,000	\$ 6,484,914	\$ 534,914
Intergovernmental Revenues	765,000	765,000	812,267	47,267
Total Revenues	<u>6,715,000</u>	<u>6,715,000</u>	<u>7,297,181</u>	<u>582,181</u>
Expenditures:				
Current:				
Human Services	9,523,381	9,522,784	8,612,186	910,598
Total Expenditures	<u>9,523,381</u>	<u>9,522,784</u>	<u>8,612,186</u>	<u>910,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,808,381)	(2,807,784)	(1,315,005)	1,492,779
Fund Balance at Beginning of Year	6,179,506	6,179,506	6,179,506	0
Prior Year Encumbrances	2,107,075	2,107,075	2,107,075	0
Fund Balance at End of Year	<u>\$ 5,478,200</u>	<u>\$ 5,478,797</u>	<u>\$ 6,971,576</u>	<u>\$ 1,492,779</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 30,513,876	\$ 29,471,811	\$ 468,324	\$ 433,683	\$ 60,887,694	\$ 7,584,950
Receivables:						
Accounts	2,540,650	1,864,043	0	10	4,404,703	210
Intergovernmental	66,402	25,959	0	2,210	94,571	9,771
Special Assessments	0	0	0	247,782	247,782	0
Due from Other Funds	0	0	0	912	912	657,825
Inventory of Supplies at Cost	595,189	110,509	0	0	705,698	25,766
Prepaid Items	469	2,971	0	0	3,440	84,183
Total Current Assets	33,716,586	31,475,293	468,324	684,597	66,344,800	8,362,705
Noncurrent Assets:						
Prepaid Water Contract	1,238,463	0	0	0	1,238,463	0
Net Pension Asset	16,707	15,651	37,762	1,180	71,300	1,615
Non-Depreciable Capital Assets	3,045,087	1,427,681	0	0	4,472,768	0
Depreciable Capital Assets, Net	94,722,438	85,645,374	28,659	0	180,396,471	39,402
Total Noncurrent Assets	99,022,695	87,088,706	66,421	1,180	186,179,002	41,017
Total Assets	132,739,281	118,563,999	534,745	685,777	252,523,802	8,403,722
Deferred Outflows of Resources:						
Pension	495,663	536,618	1,305,758	62,506	2,400,545	84,286
OPEB	104,601	135,437	357,743	24,252	622,033	24,113
Total Deferred Outflows of Resources	600,264	672,055	1,663,501	86,758	3,022,578	108,399
Liabilities:						
Current Liabilities:						
Accounts Payable	336,223	340,526	0	4,891	681,640	231,610
Accrued Wages and Benefits Payable	49,582	45,687	103,678	1,907	200,854	4,455
Retainage Payable	13,034	0	0	0	13,034	0
Intergovernmental Payable	387,118	7,874	317,871	797	713,660	60,456
Claims Payable	0	0	0	0	0	635,209
Due to Other Funds	19,527	41,690	26,769	789	88,775	385
Compensated Absences Payable - Current	22,670	25,801	25,457	0	73,928	36,666
Ohio Public Works Commission						
Loans Payable - Current	0	21,680	0	0	21,680	0
Ohio Water Development						
Authority Loans Payable - Current	245,909	786,634	0	0	1,032,543	0
Total Current Liabilities	1,074,063	1,269,892	473,775	8,384	2,826,114	968,781

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Noncurrent Liabilities						
Compensated Absences Payable	260,111	245,560	580,869	2,248	1,088,788	1,045
Ohio Water Development Authority Loans Payable	2,748,017	8,179,841	0	0	10,927,858	0
Net Pension Liability	2,004,245	1,877,583	4,530,041	97,848	8,509,717	193,719
Net OPEB Liability	1,385,329	1,297,780	3,131,151	141,564	5,955,824	133,897
Total Noncurrent Liabilities	<u>6,397,702</u>	<u>11,600,764</u>	<u>8,242,061</u>	<u>241,660</u>	<u>26,482,187</u>	<u>328,661</u>
Total Liabilities	<u>7,471,765</u>	<u>12,870,656</u>	<u>8,715,836</u>	<u>250,044</u>	<u>29,308,301</u>	<u>1,297,442</u>
Deferred Inflows of Resources:						
Pension	497,837	447,789	1,084,563	38,164	2,068,353	50,946
OPEB	103,268	96,676	233,250	7,289	440,483	9,974
Total Deferred Inflows of Resources	<u>601,105</u>	<u>544,465</u>	<u>1,317,813</u>	<u>45,453</u>	<u>2,508,836</u>	<u>60,920</u>
Net Position:						
Net Investment in Capital Assets	94,773,599	78,084,900	28,659	0	172,887,158	39,402
Unrestricted	30,493,076	27,736,033	(7,864,062)	477,038	50,842,085	7,114,357
Total Net Position	<u>\$ 125,266,675</u>	<u>\$ 105,820,933</u>	<u>\$ (7,835,403)</u>	<u>\$ 477,038</u>	<u>\$ 223,729,243</u>	<u>\$ 7,153,759</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(293,004)	
Net Position of Business-type Activities					<u>\$ 223,436,239</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 13,226,693	\$ 9,811,578	\$ 4,643,269	\$ 80,082	\$ 27,761,622	\$ 11,938,251
Tap in Fees	323,868	0	0	0	323,868	0
Other Operating Revenue	112,588	100,074	0	277,726	490,388	451,690
Total Operating Revenues	<u>13,663,149</u>	<u>9,911,652</u>	<u>4,643,269</u>	<u>357,808</u>	<u>28,575,878</u>	<u>12,389,941</u>
Operating Expenses:						
Personal Services	2,858,158	2,766,568	5,195,876	132,284	10,952,886	771,092
Contractual Services	833,769	878,710	0	259,692	1,972,171	1,034,909
Materials and Supplies	715,790	953,053	0	0	1,668,843	1,104,875
Utilities	4,919,639	5,046,156	0	0	9,965,795	0
Depreciation	5,203,492	4,896,904	7,165	0	10,107,561	5,502
Health Insurance Claims	0	0	0	0	0	8,453,977
Other Operating Expenses	127,171	57,249	340,126	57,635	582,181	682,331
Total Operating Expenses	<u>14,658,019</u>	<u>14,598,640</u>	<u>5,543,167</u>	<u>449,611</u>	<u>35,249,437</u>	<u>12,052,686</u>
Operating Income (Loss)	(994,870)	(4,686,988)	(899,898)	(91,803)	(6,673,559)	337,255
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(63,500)	(283,534)	0	0	(347,034)	0
Gain (Loss) on Disposal of Capital Assets	0	(39,171)	0	0	(39,171)	0
Total Nonoperating Revenues (Expenses)	<u>(63,500)</u>	<u>(322,705)</u>	<u>0</u>	<u>0</u>	<u>(386,205)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(1,058,370)	(5,009,693)	(899,898)	(91,803)	(7,059,764)	337,255
Capital Contributions - Tap in Fees	3,507,712	2,698,927	0	0	6,206,639	0
Capital Contributions	1,455,911	546,648	0	0	2,002,559	0
Transfers In	0	0	0	0	0	266,440
Change in Net Position	3,905,253	(1,764,118)	(899,898)	(91,803)	1,149,434	603,695
Net Position Beginning of Year, Restated	<u>121,361,422</u>	<u>107,585,051</u>	<u>(6,935,505)</u>	<u>568,841</u>	<u>222,579,809</u>	<u>6,550,064</u>
Net Position End of Year	<u>\$ 125,266,675</u>	<u>\$ 105,820,933</u>	<u>\$ (7,835,403)</u>	<u>\$ 477,038</u>	<u>\$ 223,729,243</u>	<u>\$ 7,153,759</u>
					Change in Net Position - Total Enterprise Funds	1,149,434
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	48,133
					Net Position of Business-type Activities	<u>\$ 1,197,567</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds				Governmental Activities	
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 13,714,971	\$ 10,374,697	\$ 4,686,442	\$ 424,714	\$ 29,200,824	\$ 12,334,854
Cash Payments for Goods and Services	(6,076,791)	(7,041,661)	(318,323)	(318,884)	(13,755,659)	(11,602,559)
Cash Payments to Employees	(2,534,407)	(2,426,902)	(4,267,390)	(162,976)	(9,391,675)	(717,952)
Net Cash Provided (Used) by Operating Activities	5,103,773	906,134	100,729	(57,146)	6,053,490	14,343
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	266,440
Net Cash Provided by Noncapital Financing Activities	0	0	0	0	0	266,440
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	3,507,712	2,698,927	0	0	6,206,639	0
Acquisition and Construction of Assets	(751,029)	(729,911)	(35,824)	0	(1,516,764)	(17,905)
Sale of Capital Assets	0	22,517	0	0	22,517	0
Principal Paid	(241,064)	(785,814)	0	0	(1,026,878)	0
Interest Paid	(63,500)	(283,534)	0	0	(347,034)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	2,452,119	922,185	(35,824)	0	3,338,480	(17,905)
Net Increase (Decrease) in Cash and Cash Equivalents	7,555,892	1,828,319	64,905	(57,146)	9,391,970	262,878
Cash and Cash Equivalents at Beginning of Year	22,957,984	27,643,492	403,419	490,829	51,495,724	7,322,072
Cash and Cash Equivalents at End of Year	\$ 30,513,876	\$ 29,471,811	\$ 468,324	\$ 433,683	\$ 60,887,694	\$ 7,584,950
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (994,870)	\$ (4,686,988)	\$ (899,898)	\$ (91,803)	\$ (6,673,559)	\$ 337,255
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,203,492	4,896,904	7,165	0	10,107,561	5,502
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	107,963	725	0	(10)	108,678	2,656
(Increase) Decrease in Due from Other Funds	0	0	0	451	451	(125,815)
(Increase) Decrease in Intergovernmental Receivables	(59,645)	484,753	43,173	932	469,213	16,723
(Increase) Decrease in Special Assessment Receivable	0	0	0	(5,154)	(5,154)	0
(Increase) Decrease in Prepaid Items	180	7,544	0	0	7,724	(8,899)
(Increase) Decrease in Inventory	(22,750)	(15,375)	0	0	(38,125)	2,837
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(10,066)	(9,716)	(23,679)	(839)	(44,300)	(1,080)
(Increase) Decrease in Deferred Outflows - Pension	645,530	529,615	1,151,899	8,137	2,335,181	39,598
(Increase) Decrease in Deferred Outflows - OPEB	(84,690)	(117,641)	(315,515)	(23,231)	(541,077)	(22,508)
Increase (Decrease) in Accounts Payable	10,839	(25,886)	0	1,463	(13,584)	5,071
Increase (Decrease) in Retainage Payable	3,598	(54,325)	0	0	(50,727)	0
Increase (Decrease) in Accrued Wages and Benefits	12,200	12,901	38,074	(1,167)	62,008	1,525
Increase (Decrease) in Due to Other Funds	25	11,398	13,192	35	24,650	172
Increase (Decrease) in Intergovernmental Payables	356,375	(35,368)	15,781	(3,200)	333,588	52,885
Increase (Decrease) in Claims Payable	0	0	0	0	0	(326,387)
Increase (Decrease) in Compensated Absences	22,980	(43,161)	43,167	(3,131)	19,855	(3,549)
Increase (Decrease) in Net Pension Liability	(903,106)	(720,929)	(1,636,100)	(51,247)	(3,311,382)	(40,572)
Increase (Decrease) in Net OPEB Liability	96,713	146,050	398,153	75,481	716,397	30,053
Increase (Decrease) in Deferred Inflows - Pension	438,814	428,957	1,032,067	28,848	1,928,686	38,902
Increase (Decrease) in Deferred Inflows - OPEB	103,268	96,676	233,250	7,289	440,483	9,974
Total Adjustments	6,098,643	5,593,122	1,000,627	34,657	12,727,049	(322,912)
Net Cash Provided (Used) by Operating Activities	\$ 5,103,773	\$ 906,134	\$ 100,729	\$ (57,146)	\$ 6,053,490	\$ 14,343
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 1,455,911	\$ 546,648	\$ -	\$ -	\$ 2,002,559	\$ -

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018

	Private Purpose Trust	Agency Funds
Assets:		
Cash, Cash Equivalents, and Investments	\$ 634,769	\$ 28,706,328
Cash in Segregated Accounts	0	3,422,779
Receivables:		
Taxes	0	374,373,627
Total Assets	634,769	406,502,734
 Liabilities:		
Intergovernmental Payable	0	395,376,884
Unapportioned Monies	0	6,697,651
Payroll Withholding	0	234,875
Deposits Held Due to Others	0	4,193,324
Total Liabilities	0	\$ 406,502,734
 Net Position:		
Unrestricted	634,769	
Total Net Position	\$ 634,769	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Private Purpose Trust
Additions:	
Contributions	\$ 136,007
Increase in Net Position Resulting from Operations	136,007
 Deductions:	
Disbursements	87,102
Change in Net Position	48,905
Net Position at Beginning of Year	585,864
Net Position at End of Year	\$ 634,769

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

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 County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 61 "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34," 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, the Warren County Transportation Improvement District. 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 Position includes the financial data of one County component unit – the Warren County Transportation Improvement District (TID). The component unit is reported in a separate column to emphasize the TID is legally separate from the County, however, is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, 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.

- *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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

- *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 Mental Health Recovery Services of Warren and Clinton Counties – a joint venture between both 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 21 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Butler, Clermont, Greene, Hamilton, Montgomery, and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 22 "Jointly Governed Organization."

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, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

General Fund – This 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 services. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Board of Developmental Disabilities 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 developmentally disabled.

Senior Citizens Service Levy Fund – This fund accounts for tax levy proceeds which provide the source of funding for senior citizen services.

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.

County Road Projects Fund – This fund is used to account for all revenue sources including federal/state grants and taxes used to finance road and bridge infrastructure projects.

County Construction Projects Fund – This fund is used to account for all revenue sources including federal/state and taxes used to finance construction and renovation of County owned land, buildings and communication systems.

Proprietary Funds

All proprietary funds are accounted for on an economic resources measurement focus. This 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 position.

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 for 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.
- *Sheriff Fund* – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, Village of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, and the Warren County Engineer's Office.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Internal Service Funds – These 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. The five internal service funds operated by the County are:

- *Vehicle Maintenance Fund* – This fund provides vehicle maintenance services to various County departments.
- *Health Insurance Fund* – This fund accounts for the claims and administration of the health insurance program for covered County employees and eligible dependents.
- *Workers’ Compensation Self Insurance Fund* – This fund was created to accumulate reserves and process claims for workers’ compensation for all functions of county government.
- *Property and Casualty Insurance Fund* – This fund accounts for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.
- *Gasoline Fund* – This fund accounts for centralized purchasing of gasoline provided to various departments of the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. 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.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The Statement of Net Position 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 activities of the County that are governmental and those considered business-type. Internal Service fund activity is eliminated to avoid “doubling up” revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

The government-wide financial 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.

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 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, 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 and non-major 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 Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. 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, 2018***

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 inflows of resources. Property taxes measurable as of December 31, 2018 but which are not intended to finance 2018 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

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 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 2018.

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 total fund appropriations do not exceed the current estimated resources. 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

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.

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WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 are shown below:

	Net Change in Fund Balances		
	General Fund	Board of Developmental Disabilities Fund	Senior Citizens Service Levy Fund
GAAP Basis (as reported)	\$7,623,004	(\$1,966,129)	\$693,180
Increase (Decrease):			
Accrued Revenues at December 31, 2018 received during 2019	(10,526,732)	(12,142,928)	0
Accrued Revenues at December 31, 2017 received during 2018	8,986,544	10,410,680	210
Accrued Expenditures at December 31, 2018 paid during 2019	2,643,093	607,372	1,258,250
Accrued Expenditures at December 31, 2017 paid during 2018	(2,484,709)	(1,007,798)	(1,102,123)
Change in Fair Value, 2018	2,077,046	0	0
Change in Fair Value, 2017	(1,714,835)	0	0
2018 Prepays for 2019	(214,252)	(48,465)	0
2017 Prepays for 2018	36,217	64,695	0
Interfund Loans Receivable, 2018	(511,000)	0	0
Interfund Loans Receivable, 2017	30,000	0	0
Outstanding Encumbrances	(4,459,969)	(1,717,418)	(2,164,522)
Budget Basis	<u>\$1,484,407</u>	<u>(\$5,799,991)</u>	<u>(\$1,315,005)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a fiscal agent or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the county's records. Interest in the pool is presented as "cash, cash equivalents, and investments."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash in segregated accounts" since they are not required to be deposited into the County treasury.

During 2018, investments were limited to U.S treasury bonds and notes, certificates of deposit, County municipal bonds, commercial paper, corporate bonds and notes, U.S agency securities, money market mutual funds, and STAR Ohio.

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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, level 2 inputs are significant other observable inputs, and level 3 inputs are significant unobservable inputs.

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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. Capital Assets

General capital assets are associated with and generally arise from governmental activities and result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activity column of the government-wide Statement of Net Position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and deletions during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains the following capitalization thresholds – \$10,000 for land, land improvements, and furniture, fixtures, and equipment and \$100,000 for buildings, structures, building improvements, and infrastructure. Improvements are capitalized, however, the costs of normal maintenance and repairs that do not add value to the asset or materially extend an asset’s life are not.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital asset. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives (in years)
Land Improvements	5 - 10
Buildings, Structures, and Improvements	20 - 50
Furniture, Fixtures, and Equipment	5 - 25
Infrastructure	15 - 100

K. Bond Premiums/Discounts

Bond discounts when applicable 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 and bond premiums are recorded as an increase to the face amount of bonds payable.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Long-Term Obligations

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

General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund Sewer Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Human Services Board of Developmental Disabilities Fund Delinquent Tax & Assessment Collection Fund Child Support Enforcement Fund Children's Services Board Fund Water Fund Sewer Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

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, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Accrued Liabilities and Long-Term Obligations (Continued)

In general, governmental fund payables and accrued liabilities, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. However, net pension liability, net OPEB liability, and compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent 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. Compensated Absences

In accordance with GASB Statement No. 16, *"Accounting for Compensated Absences,"* as interpreted by Implementation No. 6 of the GASB, *"Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements,"* vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and is probable the employee will be compensated through paid time off or some other means – such as cash payments at termination or retirement. Leave time earned but unavailable for use as paid time off or as some other form of compensation, because the employee has not met the minimum service time requirement, is accrued to the extent it is considered probable conditions for compensation will be met in the future.

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

For governmental funds, the portion of unpaid compensated absences that is 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."

O. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and state reimbursement-type grants for the acquisition or construction of 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, 2018***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues 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.

Q. Special Assessments

The County reports special assessment bonds in the governmental activities on the government-wide Statement of Net position. 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.

R. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision, and workers' compensation benefits. The programs are administered by United Health Care, Optum RX, Dental Care Plus, EyeMed, and Careworks Consulting, Inc. which provide claims review and processing services. For health care, prescription, dental 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.

S. 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 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*,” the County’s fund balances are divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance. The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its 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 position is available.

V. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as inflow of resources in the periods that the amounts become available or for the periods in which they are to be used.

W. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2018, the County Roads Project Fund had a deficit fund balance of \$344,266 and the Sheriff Fund had a deficit net position of \$7,835,403.

The deficit fund balance/net position for these funds arises 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 deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County’s 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

**NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION
(Continued)**

	Governmental Activities	Business-Type Activities		
Net position December 31, 2017	\$ 247,620,804	\$ 227,397,143		
Adjustments:				
Net OPEB Liability	(38,219,487)	(5,239,427)		
Deferred Outflow - Payments Subsequent to Measurement Date	590,534	80,956		
Restated Net Position December 31, 2017	<u>\$ 209,991,851</u>	<u>\$ 222,238,672</u>		
	Water	Sewer	Storm Water	Sheriff's
Net position December 31, 2017	\$ 122,630,127	\$ 108,718,985	\$ 426,027	\$ (4,244,735)
Adjustments:				
Net OPEB Liability	(1,288,616)	(1,151,730)	(66,083)	(2,732,998)
Deferred Outflow - Payments Subsequent to Measurement Date	19,911	17,796	1,021	42,228
Restated Net Position December 31, 2017	<u>\$ 121,361,422</u>	<u>\$ 107,585,051</u>	<u>\$ 360,965</u>	<u>\$ (6,935,505)</u>
	Vehicle Maintenance	Health Insurance	Workers' Compensation	
Net position December 31, 2017	\$ 347,668	\$ 3,353,895	\$ 1,654,999	
Adjustments:				
Net OPEB Liability	(37,762)	(33,041)	(33,041)	
Deferred Outflow - Payments Subsequent to Measurement Date	583	511	511	
Restated Net Position December 31, 2017	<u>\$ 310,489</u>	<u>\$ 3,321,365</u>	<u>\$ 1,622,469</u>	

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 4 – 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 Position

The governmental fund Balance Sheet includes reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide Statement of Net Position. 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:

Shared Revenues	\$6,793,073
Interest Revenue	913,447
Special Assessment Revenue	<u>5,722,412</u>
	\$13,428,932

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$5,171,108
Special Assessment Bonds Payable	4,857,585
Tax Increment District Revenue Bonds Payable	1,935,000
Loans Payable	871,660
Accrued Interest on Long-Term Debt	39,553
Compensated Absences Payable	<u>6,728,921</u>
	\$19,603,827

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 4 – 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 position 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 Assets - Additions	\$10,033,102
Construction in Progress - Deletions	(1,130,632)
Depreciation - Additions	(5,596,979)
	\$3,305,491

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$1,054,554)
Increase in Interest Revenue	603,958
Decrease in Special Assessment Revenue	(946,676)
Increase in Charges for Services	63
	(\$1,397,209)

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

General Obligation Bond Principal Payments	\$1,214,027
Special Assessment Bond Principal Payments	775,049
Tax Increment District Revenue Bond Payments	60,000
Loan Payments	184,652
	\$2,233,728

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$344,469)
Increase in Supplies Inventory	85,915
	(\$258,554)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 5 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$13,733	\$0	\$0	\$0	\$0	\$75,000	\$634,653	\$723,386
Trust Corpus	0	0	0	0	0	0	18,902	18,902
Prepaid Items	214,252	48,465	0	0	0	131,844	79,561	474,122
Total Nonspendable	227,985	48,465	0	0	0	206,844	733,116	1,216,410
Restricted:								
Probation Services	0	0	0	0	0	0	532,138	532,138
Animal Control	0	0	0	0	0	0	385,623	385,623
Children's Services	0	0	0	0	0	0	5,729,522	5,729,522
Child Support Enforcement	0	0	0	0	0	0	615,853	615,853
Community Development & Assistance	0	0	0	0	0	0	3,394,152	3,394,152
Court Services	0	0	0	0	0	0	3,001,554	3,001,554
Delinquent Real Estate Tax & Assessm	0	0	0	0	0	0	830,877	830,877
Developmental Disabilities	0	54,357,870	0	0	0	0	0	54,357,870
Emergency Services	0	0	0	0	0	0	325,011	325,011
Indigent Assistance	0	0	0	0	0	0	774,401	774,401
Job and Family Services	0	0	0	0	0	0	1,052,030	1,052,030
Law Library	0	0	0	0	0	0	390,742	390,742
Litter Control and Recycling	0	0	0	0	0	0	1,307,731	1,307,731
Mental Health Services	0	0	0	0	0	0	83,525	83,525
Property Reappraisal	0	0	0	0	0	0	6,352,363	6,352,363
Public Safety	0	0	0	0	0	0	2,644,591	2,644,591
Roads	0	0	0	0	0	0	5,459,481	5,459,481
Senior Citizens Services	0	0	7,877,848	0	0	0	0	7,877,848
TANF	0	0	0	0	0	0	73,790	73,790
Transit Services	0	0	0	0	0	0	2,403,553	2,403,553
Veteran's Memorial	0	0	0	0	0	0	3,013	3,013
Victim Assistance	0	0	0	0	0	0	63,246	63,246
Youth Services	0	0	0	0	0	0	1,203,628	1,203,628
Debt Retirement	0	0	0	273,641	0	0	4,696,252	4,969,893
Technology Improvements	0	0	0	0	0	0	1,955,047	1,955,047
Jail Construction	0	0	0	0	0	7,484,584	0	7,484,584
Fairgrounds Construcion	0	0	0	0	0	880,412	0	880,412
Capital Acquisition and Improvement	0	0	0	0	0	0	939,692	939,692
Total Restricted	0	54,357,870	7,877,848	273,641	0	8,364,996	44,217,815	115,092,170
Committed:								
Capital Acquisition and Improvement	0	0	0	0	0	25,198,863	0	25,198,863
Community Development & Assistance	0	0	0	0	0	0	244,926	244,926
Hazardous Materials Emerg Plan	0	0	0	0	0	0	2	2
Total Committed	0	0	0	0	0	25,198,863	244,928	25,443,791
Assigned:								
Other Purposes	3,863,962	0	0	0	0	0	0	3,863,962
Total Assigned	3,863,962	0	0	0	0	0	0	3,863,962
Unassigned (Deficits):	41,394,877	0	0	0	(344,266)	0	0	41,050,611
Total Fund Balances	\$45,486,824	\$54,406,335	\$7,877,848	\$273,641	(\$344,266)	\$33,770,703	\$45,195,859	\$186,666,944

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 6 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories – active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal accounts, or in money market deposit accounts.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

- United States treasury bills, notes, 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, and Federal Agricultural Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided the market value of the securities subject to the repurchase agreement exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement does not exceed thirty days;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
- Bond and other obligations of the State of Ohio or its political subdivisions;
- No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in the first two bullets above and repurchase agreements secured by such obligations – provided these investments are made only through eligible institutions;
- The State Treasurer’s investment pool (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash – equal value for equal value;
- Up to 40% of the County’s interim monies available for investment in either the following: 1) commercial paper notes maturing in a period not to exceed 270 days and 2) banker’s acceptances which mature within 180 days after purchase; and

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

- Up to 15% of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S provided: 1) the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase, and 2) the notes mature within three years from the date of purchase.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited.

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. The 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 (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State.

At year end, the carrying amount of the County's deposits was \$12,618,396 and the bank balance was \$15,660,380. Federal depository insurance covered \$1,705,311. The remaining balance was collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$6,815,138 and 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 \$7,139,931. The County had \$219,194 in undeposited cash on hand at December 31, 2018 which was included as Cash, Cash Equivalents, and Investments on the Balance Sheet.

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$11,859,314 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

Cash and cash equivalents in the amount of \$10,549,535 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County's investments at December 31, 2018 are summarized as follows:

	Fair Value	Weighted Average Maturity (Years)	Concentration of Credit Risk	Fair Value Level
Money Market Mutual Funds	\$8,994,289	0.05	3.48%	1
STAR Ohio	8,651,934	0.12	3.35%	1
Brokered Certificates of Deposit	14,441,102	1.70	5.59%	2
U.S. Agency Securities	192,549,681	2.20	74.53%	2
Treasury Bonds and Notes	6,934,980	1.80	2.68%	2
County Government Bonds	6,737,401	6.30	2.61%	2
Commercial Paper	11,949,760	0.10	4.63%	2
Corporate Bonds and Notes	8,093,956	0.50	3.13%	2
Total Investments	<u>\$258,353,103</u>		<u>100.00%</u>	

Credit Risk – The County limits its credit risk by placing most of its available funds in obligations of the US Government or its Agencies, STAR Ohio, and Certificates of Deposit. The County also invests small amounts in Money Market Funds that are invested solely in U.S. Treasuries and U.S. Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has limited its use in the County's portfolio but does use it when rates in excess of those provided by STAR Ohio can be obtained. The County's investments in U.S. Agency obligations were rated AA+ by Standard & Poor's and investments in U.S. Money Market Funds and STAR Ohio were rated AAAM by Standard & Poor's. The investment in Warren County bonds is rated Aaa based upon the County's credit rating.

Concentration of Credit Risk – The County places no limit on the amount invested in one issuer.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment and depository policy, the County manages its exposure to declines in fair value by limiting the maximum maturity of investments in its portfolio to five years. The only exception being the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. Due to money market and STAR Ohio having average maturities of 20 and 45 days, respectively, at December 31, 2018, they were presented as investments with a maturity of less than six months.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a failure of a counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of that outside party. The County's investments are held in custody by a third party, professional trustee. The trustee is required by federal regulation and supervision to hold assets separate and segregated from its own assets. The County's investment policy does not address custodial credit risk.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 7- 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 2018 were levied after October 1, 2017 on assessed values as of January 1, 2017, 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.

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 by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September 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, 2017 was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2018 property tax levy was based totaled \$6,519,954,290 which was comprised of \$6,165,861,700 in real property, and \$354,092,590 in public utility 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 un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1.25% County levied sales tax, gasoline taxes, property transfer tax, casino tax, and miscellaneous other taxes which have various lien, levy, and collection dates.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2018, consisted of taxes, accounts, intergovernmental interest, special assessments, interfund, and loans. All receivables are considered collectible in full.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2018, represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$511,000	\$0
County Road Projects Fund	0	1,669,459
Other Governmental Funds	<u>1,158,459</u>	<u>0</u>
Total Interfund Loans	<u><u>\$1,669,459</u></u>	<u><u>\$1,669,459</u></u>

The purpose of interfund loans 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 projects and to cash flow funds that are specifically for reimbursable grants.

The following balances at December 31, 2018, represent interfund receivables and payables:

	<u>Interfund</u>	
	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$20,390	\$423,735
Board of Developmental Disabilities Fund	0	65,347
County Construction Projects Fund	0	429
Other Governmental Funds	<u>174,261</u>	<u>274,717</u>
Total Governmental Funds	<u><u>194,651</u></u>	<u><u>764,228</u></u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	0	19,527
Sewer Fund	0	41,690
Sheriff Fund	0	26,769
Nonmajor Enterprise Funds	<u>912</u>	<u>789</u>
Total Enterprise Funds	<u><u>912</u></u>	<u><u>88,775</u></u>
Internal Service Funds	<u>657,825</u>	<u>385</u>
Total Interfund Receivables and Payables	<u><u>\$853,388</u></u>	<u><u>\$853,388</u></u>

The purpose of interfund receivables and payables 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.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 10 - TRANSFERS

The following balances at December 31, 2018 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$14,853,479
County Road Projects Fund	1,320,548	0
County Construction Projects Fund	7,304,000	0
Other Governmental Funds	7,395,755	1,433,264
Total Governmental Transfers	<u>16,020,303</u>	<u>16,286,743</u>
Proprietary Funds:		
Internal Service Funds	266,440	0
Total Proprietary Transfers	<u>266,440</u>	<u>0</u>
Total Transfers	<u>\$16,286,743</u>	<u>\$16,286,743</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 general obligation debt.

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 11 – CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category at December 31, 2018:

<i>Historical Cost:</i>				
Class	December 31, 2017	Additions	Deletions	December 31, 2018
<i>Non-Depreciable Capital Assets:</i>				
Land	\$13,066,508	\$158,380	(\$13,509)	\$13,211,379
Construction in Progress	8,549,290	4,478,898	(1,130,632)	11,897,556
Total Non-Depreciable Capital Assets	<u>21,615,798</u>	<u>4,637,278</u>	<u>(1,144,141)</u>	<u>25,108,935</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	950,992	11,001	0	961,993
Buildings, Structures, and Improvements	66,436,644	15,588	(149,106)	66,303,126
Furniture, Fixtures, and Equipment	29,521,743	1,748,333	(1,003,929)	30,266,147
Infrastructure	99,233,611	3,620,902	(110,226)	102,744,287
Total Depreciable Capital Assets	<u>196,142,990</u>	<u>5,395,824</u>	<u>(1,263,261)</u>	<u>200,275,553</u>
Total Cost	<u>\$217,758,788</u>	<u>\$10,033,102</u>	<u>(\$2,407,402)</u>	<u>\$225,384,488</u>
<i>Accumulated Depreciation:</i>				
Class	December 31, 2017	Additions	Deletions	December 31, 2018
Land Improvements	(\$422,650)	(\$35,106)	\$0	(\$457,756)
Buildings, Structures, and Improvements	(26,460,444)	(1,727,348)	149,106	(28,038,686)
Furniture, Fixtures, and Equipment	(16,496,730)	(2,089,583)	932,069	(17,654,244)
Infrastructure	(38,328,745)	(1,744,942)	72,405	(40,001,282)
Total Depreciation	<u>(\$81,708,569)</u>	<u>(\$5,596,979)</u>	<u>\$1,153,580</u>	<u>(\$86,151,968)</u>
<i>Net Value:</i>	<u>\$136,050,219</u>			<u>\$139,232,520</u>

Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,030,840
Judicial	331,138
Public Safety	1,373,174
Public Works	2,112,559
Health	25,993
Human Services	716,070
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$5,596,979</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

<i>Historical Cost:</i>				
Class	December 31, 2017	Additions	Deletions	December 31, 2018
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,682,435	\$0	\$0	\$2,682,435
Construction in Progress	2,618,449	1,088,518	(1,916,634)	1,790,333
Total Non-Depreciable Capital Assets	5,300,884	1,088,518	(1,916,634)	4,472,768
<i>Depreciable Capital Assets:</i>				
Land Improvements	212,545,190	4,020,117	0	216,565,307
Buildings, Structures, and Improvements	120,415,922	0	(341,619)	120,074,303
Furniture, Fixtures, and Equipment	5,949,422	327,322	(148,952)	6,127,792
Total Depreciable Capital Assets	338,910,534	4,347,439	(490,571)	342,767,402
Total Cost	\$344,211,418	\$5,435,957	(\$2,407,205)	\$347,240,170
<i>Accumulated Depreciation:</i>				
Class	December 31, 2017	Additions	Deletions	December 31, 2018
Land Improvements	(\$95,433,249)	(\$5,877,796)	\$0	(\$101,311,045)
Buildings, Structures, and Improvements	(52,493,625)	(3,854,306)	290,376	(56,057,555)
Furniture, Fixtures, and Equipment	(4,765,379)	(375,459)	138,507	(5,002,331)
Total Depreciation	(\$152,692,253)	(\$10,107,561)	\$428,883	(\$162,370,931)
<i>Net Value:</i>	\$191,519,165			\$184,869,239

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*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 12 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the Statement of Net Position represents a liability or an asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability/asset. Resulting adjustments to the net pension liability/asset would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* or *net pension asset* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description - Ohio Public Employees Retirement System (“OPERS”)

Plan Description – Substantially all County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plan. Members of the Member-Directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code, updated by HB 520. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

FAS represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)

When a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided on the member’s base benefit. Members retiring under the Combined Plan receive a cost of living adjustment on the defined benefit portion of their benefit. The cost of living increase varies somewhat but is generally defined as Consumer Price Index not to exceed 3%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member’s FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member’s FAS for the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance of their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. For additional information, see the Plan Statement in the OPERS CAFR.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2018 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

** This rate is also determined by OPERS’ Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$8,593,837 for 2018. Of this amount, \$344,414 is reported as an intergovernmental payable.

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability/asset for OPERS was measured as of December 31, 2017, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member- Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$68,472,172	(\$554,829)	(\$15,951)	\$67,901,392
Proportion of the Net Pension Liability/(Asset)	0.474930%	0.443488%	0.497301%	
Pension Expense	\$14,805,642	\$86,979	\$305,990	\$15,198,611

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member- Directed Plan	
Deferred Outflows of Resources				
Differences between expected and actual experience	\$69,927	\$0	\$31,024	\$100,951
Changes of assumptions	8,182,883	48,486	1,890	8,233,259
Changes in proportion	532,006	2,238	37	534,281
County contributions subsequent to the measurement date	8,128,034	239,056	226,747	8,593,837
Total Deferred Outflows of Resources	<u>\$16,912,850</u>	<u>\$289,780</u>	<u>\$259,698</u>	<u>\$17,462,328</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,349,370	\$165,287	\$0	\$1,514,657
Net difference between projected and actual earnings on pension plan investments	14,700,073	87,538	4,494	14,792,105
Changes in proportion	169,171	9,438	901	179,510
Total Deferred Inflows of Resources	<u>\$16,218,614</u>	<u>\$262,263</u>	<u>\$5,395</u>	<u>\$16,486,272</u>

\$8,593,837 reported as deferred outflows of resources related to pension, resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	<u>OPERS</u>		
	<u>Traditional Pension Plan</u>	<u>Combined Plan</u>	<u>Member-Directed Plan</u>
	<u>Net Deferred Inflows/(Outflows) of Resources</u>	<u>Net Deferred Inflows/(Outflows) of Resources</u>	<u>Net Deferred Outflows of Resources</u>
Year Ending December 31:			
2019	(\$6,133,241)	\$27,828	(\$3,556)
2020	1,416,266	30,223	(3,446)
2021	6,473,133	49,836	(2,830)
2022	6,040,475	47,765	(2,937)
2023	0	17,028	(4,316)
Thereafter	0	31,659	(11,335)
Total	<u>\$7,796,633</u>	<u>\$204,339</u>	<u>(\$28,420)</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	3.25%	3.25%	3.25%
Projected Salary Increases	3.25% - 10.75% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple
Investment Rate of Return	7.50%	7.50%	7.50%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The discount rate used to measure the total pension liability was 7.5% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

The following table presents the County’s proportionate share of the net pension liability or asset calculated using the discount rate of 7.5%, and the County’s proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease (6.5 %)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$121,589,132	\$68,471,904	\$24,188,634
Combined Plan	(\$301,599)	(\$554,290)	(\$729,543)
Member-Directed Plan	(\$9,140)	(\$18,281)	(\$22,851)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00%	2.20%
Domestic Equities	19.00%	6.37%
Real Estate	10.00%	5.26%
Private Equity	10.00%	8.97%
International Equities	20.00%	7.88%
Other investments	18.00%	5.26%
Total	<u>100.00%</u>	<u>5.66%</u>

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

NOTE 13 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$90,699 for 2018. Of this amount, \$3,620 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.474242%
Prior Measurement Date	<u>0.467331%</u>
Change in Proportionate Share	<u>0.006911%</u>
 Proportionate Share of the Net OPEB Liability:	 \$47,327,766
 OPEB Expense	 \$4,203,406

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$36,868
Changes of assumptions	3,445,963
Changes in proportion	379,777
County contributions subsequent to the measurement date	<u>90,699</u>
Total Deferred Outflows of Resources	<u>\$3,953,307</u>
 Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	\$3,525,602
Changes in proportion	<u>70</u>
Total Deferred Inflows of Resources	<u>\$3,525,672</u>

\$90,699 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Year Ending December 31:	<u>OPERS</u>
2019	(\$783,751)
2020	(783,751)
2021	728,873
2022	881,400
2023	0
Thereafter	<u>0</u>
Total	<u><u>\$42,771</u></u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$62,876,979	\$47,326,618	\$34,748,607

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 13 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$45,282,582	\$47,326,618	\$49,440,386

NOTE 14 - 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 also earned on overtime hours at .0575 for every hour worked. Sick and vacation leave are cumulative without limit.

At December 31, 2018, the County's accumulated, unpaid compensated absences amounted to \$7,958,410. Of this amount, \$6,795,694 is recorded as Governmental Activities on the government-wide Statement of Net Position (\$398,931 is reported as due within one year), and \$1,162,716 is recorded as Business-type Activities (\$73,928 is reported as due within one year).

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 14 - COMPENSATED ABSENCES (Continued)

At December 31, 2018, the liability recorded for Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave, and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	145,052	\$3,963,586	\$294,962
Sick Time	88,600	2,546,799	103,969
Compensatory Time	11,293	285,309	0
Total	244,945	\$6,795,694	\$398,931

NOTE 15 – NOTES PAYABLE

In 2018, the County paid off the \$1,950,000 Racino TIF Roadway Bond Anticipation Note (BAN). This occurred due to the Warren County Port Authority issuing \$1,310,000 in revenue bonds in 2018 and providing those proceeds to the County in order to retire the outstanding note. See Note 20 for further discussion on this transaction.

	Balance December 31, 2017	Issued	Retired	Balance December 31, 2018
1.625% Series 2017 Racino TIF Roadway BAN	\$1,950,000	\$0	(\$1,950,000)	\$0
Total Notes Payable	\$1,950,000	\$0	(\$1,950,000)	\$0

NOTE 16 - 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 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 a State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & 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 and continued through 2018.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 and Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 and Western Row Road interchange.

The State 166 Loan and the 2010 Road and Interchange Bonds are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these two issues.

Special Assessment Bonds are 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 \$14,119.

The principal amount of the County's special assessment debt outstanding at December 31, 2018 of \$4,857,585 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with 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 \$273,641 in the Special Assessment Debt Service Fund at December 31, 2018 is reserved for the retirement of outstanding special assessment bonds.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandlewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court, and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

The 2015 Ohio Public Works Commission (OPWC) interest-free loan was used to cover costs incurred for various county road repairs and resurfacing projects. The loan amount was \$1,000,000. The loan will be retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The 2012 OPWC interest-free loans were used to cover costs incurred for repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service funds by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

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 was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

In 2010, the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012 and will continue through 2031. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

In 2016, under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville's sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County, which included an OPWC Loan and OWDA Loan. The OPWC Loan amount was \$433,600, originated in 2000, and was for wastewater treatment plant improvements. The OWDA Loan amount was \$3,575,670, originated in 2001, and was for wastewater treatment plant improvements also. The OWDA Loan will be paid off in July 2020 while the OPWC Loan will be paid off in December 2019.

The OWDA loans and Waynesville loans will be retired from the revenues generated by the Water and Sewer Funds.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$60.0 million of additional, unvoted general obligation debt.

For Net Pension Liability, the County pays obligations related to employee compensation from the fund benefitting from their service. There is no repayment schedule for the net pension liability and net OPEB liability. However, the General Fund liquidates approximately 64% and the Board of Developmental Disabilities 12% of these liabilities. Other governmental funds and internal service funds liquidate the remaining 24%, each representing less than 5% of the total.

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Restated Balance December 31, 2017	Additions	Retired	Balance December 31, 2018	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$2,030,135	\$0	(\$379,027)	\$1,651,108	\$394,027
2013 Radio System Acquisition Bonds	1.575%	2022	4,355,000	0	(835,000)	3,520,000	855,000
Total Unvoted General Obligation Bonds			6,385,135	0	(1,214,027)	5,171,108	1,249,027
Special Assessment Bonds (with Governmental Commitment):							
1998 Drake Rd Waterline	4.975%	2018	1,840	0	(1,840)	0	0
1998 Eagle Hill Waterline	4.975%	2018	3,215	0	(3,215)	0	0
1998 Turtlecreek Union Waterline	4.975%	2018	79,945	0	(79,945)	0	0
2000 Water and Sewer	4.40 - 4.85%	2020	255,000	0	(80,000)	175,000	85,000
2001 Water and Sewer	3.30 - 5.35%	2021	650,000	0	(150,000)	500,000	160,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2022	520,000	0	(95,000)	425,000	100,000
2003 Water and Sewer	2.00 - 4.75%	2023	1,020,000	0	(150,000)	870,000	160,000
2004 Water and Sewer	1.7 - 4.75%	2024	95,001	0	(11,877)	83,124	12,387
2005 Water and Sewer	4.40%	2025	36,129	0	(3,866)	32,263	4,035
2007 Bunnell Hill Road	4.3-5.75%	2027	20,000	0	(2,000)	18,000	2,000
2007 Bardes Drive Sewer	4.3-5.75%	2027	335,000	0	(28,000)	307,000	28,000
2008 Various Purpose SA Bonds	3.25-5.00%	2028	1,800,000	0	(130,000)	1,670,000	135,000
2011 Various Purpose SA Bonds	.75-4.625%	2031	418,662	0	(24,079)	394,583	24,564
2013 Bellbrook & Chenoweth Water	4.50%	2033	268,588	0	(11,822)	256,766	12,354
2017 Various Purpose SA Bonds	4.21%	2037	129,254	0	(3,405)	125,849	4,455
Total Special Assessment Bonds			5,632,634	0	(775,049)	4,857,585	727,795
Tax Increment District Revenue Bonds							
2009 Greens of Bunnell Hill	6.50%	2035	1,995,000	0	(60,000)	1,935,000	60,000
Total Tax Increment Revenue Bonds			1,995,000	0	(60,000)	1,935,000	60,000
Loans:							
1994 State 166 Loan	4.00%	2018	71,936	0	(71,936)	0	0
2012 OPWC Township Road North	0.00%	2032	120,318	0	(8,298)	112,020	8,297
2012 OPWC Township Road East	0.00%	2032	64,058	0	(4,418)	59,640	4,417
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	800,000	0	(100,000)	700,000	100,000
Total Loans			1,056,312	0	(184,652)	871,660	112,714
Compensated Absences			6,590,037	6,757,983	(6,552,326)	6,795,694	398,931
Net Pension Liability			86,230,126	0	(26,311,387)	59,918,739	0
Net OPEB Liability			38,219,487	3,196,171	0	41,415,658	0
Total Governmental Activities Long-term Liabilities			\$146,108,731	\$9,954,154	(\$35,097,441)	120,965,444	\$2,548,467

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Restated Balance December 31, 2017	Additions	Retired	Balance December 31, 2018	Amounts Due Within One Year	
Business-type Activities:								
2005	OWDA Loan Water	2.00%	2029	\$3,234,990	\$0	(\$241,064)	\$2,993,926	\$245,909
2010	OWDA Loan Sewer	3.00%	2031	9,133,430	0	(529,704)	8,603,726	546,306
2016	OWDA Loan Sewer-Waynesville	2.50%	2020	597,179	0	(234,430)	362,749	240,328
2016	OPWC Loan Sewer-Waynesville	0.00%	2019	43,360	0	(21,680)	21,680	21,680
	Compensated Absences			1,142,861	1,162,716	(1,142,861)	1,162,716	73,928
	Net Pension Liability			11,821,099	0	(3,267,666)	8,553,433	0
	Net OPEB Liability			5,239,427	672,681	0	5,912,108	0
	Total Business-type Activities Long-Term Liabilities			\$31,212,346	\$1,835,397	(\$5,437,405)	\$27,610,338	\$1,128,151

A summary of the County's future debt service requirements including principal and interest at December 31, 2018 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$1,249,027	\$116,140	\$727,795	\$233,705	\$60,000	\$124,800
2020	1,274,027	89,199	754,812	198,097	70,000	120,413
2021	1,309,027	61,671	701,992	160,742	70,000	115,862
2022	1,339,027	31,254	549,380	126,488	80,000	111,150
2023	0	0	457,147	100,175	85,000	105,950
2024-2028	0	0	1,380,362	261,012	510,000	438,425
2029-2033	0	0	250,866	35,688	705,000	245,700
2034-2037	0	0	35,231	3,784	355,000	28,763
Totals	\$5,171,108	\$298,264	\$4,857,585	\$1,119,691	\$1,935,000	\$1,291,063

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

B. Long-Term Loans

Years	OWDA Loan Water		OWDA Loan Sewer		OWDA Loan Sewer- Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$245,909	\$58,655	\$546,306	\$254,046	\$240,328	\$7,576
2020	250,852	53,713	563,428	237,529	122,421	1,530
2021	255,894	48,670	581,087	220,495	0	0
2022	261,038	43,527	599,300	202,927	0	0
2023	266,285	38,280	618,083	184,808	0	0
2024-2028	1,413,892	108,930	3,393,423	631,750	0	0
2029-2032	300,056	4,508	2,302,099	122,415	0	0
Totals	<u>\$2,993,926</u>	<u>\$356,283</u>	<u>\$8,603,726</u>	<u>\$1,853,970</u>	<u>\$362,749</u>	<u>\$9,106</u>

Years	OPWC Loan Sewer- Waynesville		OPWC County Rd Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$21,680	\$0	\$100,000	\$0	\$12,714	\$0
2020	0	0	100,000	0	12,716	0
2021	0	0	100,000	0	12,716	0
2022	0	0	100,000	0	12,716	0
2023	0	0	100,000	0	12,716	0
2024-2028	0	0	200,000	0	63,582	0
2029-2033	0	0	0	0	44,500	0
2034-2037	0	0	0	0	0	0
Totals	<u>\$21,680</u>	<u>\$0</u>	<u>\$700,000</u>	<u>\$0</u>	<u>\$171,660</u>	<u>\$0</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 is 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. 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, 2018 there were five series of conduit debt outstanding with a total principal debt of \$118,336,632.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 17 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2018, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Butler-Warren/Roberts Park Turn Lane Project	\$246,368	2019
Kings Ave. Bridge Improvement	380,719	2023
New Burlington Road Bridge Project	375,745	2019
Fields Ertel Road Improvement Project	318,162	TBD*
New Jail	3,375,000	2021
Juvenile/Probate Court Expansion	3,998,390	2019
Airport Runway Improvements	248,441	2019
CAD Upgrade	988,174	2019
Water Softening Project	4,235,737	2022
Lower Springboro Rd. Water Main	1,344,909	2019
Simpson Creek & Bear Run Lift Station	921,416	2019
Waynesville Sewer Collections System	349,635	2019
Waynesville WWTP	3,074,458	2020
Total	<u>\$19,857,154</u>	

* The Engineer's Office currently does not have an expected date of completion for this project - to be determined in 2019.

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 Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Workforce Investment and Opportunity Act Grants, Airport Improvement Program, Temporary Assistance for Needy Families, and Foster Care Grants. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

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-three 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 with the CORSA deductible of \$100,000 per occurrence. Settled claims during the last ten years have not exceeded commercial insurance coverage.

The County has a group health insurance program that is offered to County employees and their eligible dependents with the exception of employees of The Board of Developmental Disabilities and Warren County Health Department – an agency fund of the County. 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, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$250,000 per year per specific claim with an additional \$50,000 aggregating deductible.

The total claims liability of \$635,209, reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2018 is based on the requirements of Governmental Accounting Standards Board Statement No. 10. This statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

Changes in the fund's claims liability amount in 2018 were:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2018**

NOTE 19 - RISK MANAGEMENT (Continued)

	<u>Balance at December 31, 2017</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2018</u>
County:				
2017	\$662,316	\$9,018,179	(\$8,718,899)	\$961,596
2018	\$961,596	\$8,414,027	(\$8,740,414)	\$635,209

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$14.0 million at December 31, 2018.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co., LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$5.4 million at December 31, 2018.

In 2017, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, equipping, and installation of the Warren County Sports Park at Union Village in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$15,735,000 in debt for the project and Warren County to pledge lodging tax revenue to pay all bond service charges and administrative expenses related to the bonds. The County levied an additional 1% lodging tax that went into effect July 1, 2017 to assist with these payments. In May 2018, the Port Authority refinanced \$7.5 million of the original issue under the Ohio Communities Accelerator Fund. The original debt of \$8.2 million remained as issued. Both bonds are currently scheduled to continue through 2042, however, the interest and terms will be negotiated every 5 years. As of December 31, 2018, principal of \$15.3 million along with interest and administrative fees of \$8.2 million remained on the debt.

In 2018, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the County in financing a portion of the Racino TIF Roadway project. This project includes the acquisition, construction, equipping, installation, and improving of the Union Road and Greentree Road Intersection in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$1,310,000 in revenue bonds for the project and the County to pledge TIF revenue to pay all bond service charges and administrative expenses related to the bonds. The debt is currently scheduled to continue through 2023. As of December 31, 2018, principal of \$1.3 million remained on the debt.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 21 - JOINT VENTURE

Mental Health Recovery Services of Warren and Clinton Counties

Warren County is a member of Mental Health Recovery Services of Warren and 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 Section 340 of the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

MHRS is governed by a 14 member board whereby six members are appointed by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) and the remaining eight are appointed by the Warren County Commissioners (six) and the Clinton County Commissioners (two). MHRS's main sources of revenue are grants and other allocations from OhioMHAS 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 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, 2018 is presented below:

Mental Health Recovery Services of Warren and Clinton Counties			
Assets	\$11,180,569	Revenues	\$12,758,773
Fund Equity	\$11,180,569	Expenses	<u>\$12,839,533</u>
		Net Income/(Loss)	<u><u>(\$80,760)</u></u>

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwestern Ohio Council of Governments

The Southwestern Ohio Council of Governments (SWOCOG) was formed in 2009 and currently has six county boards of developmental disabilities in southwestern Ohio: Butler, Clermont, Greene, Hamilton, Montgomery, and Warren. Their mission is to provide support and solutions to county boards of developmental disabilities through cost-effective shared services that deliver value, satisfaction, and maximization of resources. The SWOCOG serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2018, the County contributed \$37,000 towards the operation of the SWOCOG.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 23 – SIGNIFICANT ENCUMBRANCES

At December 31, 2018, the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 2,305,000	County Fairgrounds Redevelopment
	44,389	Crippled Children Contribution
	316,000	Case Management System
Board of Developmental Disabilities Fund	266,911	Nursing Services
Other Governmental Funds	378,241	Bulk Salt
	93,409	Road Resurfacing
	53,126	Deerfield Township Community Development
County Construction Fund	576,233	County Fairgrounds Redevelopment

NOTE 24 – TAX ABATEMENTS

The County uses Enterprise Zone Agreements (ORC 5079) with local businesses to provide real and personal property tax exemptions to encourage development of real property and the acquisition of personal property within the County. Such agreements can provide tax exemptions for a portion of the value of new real and personal property investment (when that personal property is still taxable) when the investment is made in conjunction with a project that includes job creation. The County currently has one such agreement with Mane, Inc. Under this agreement, Mane, Inc. receives a 75% real property tax abatement until December 31, 2022.

For the fiscal year ended December 31, 2018, the County abated \$21,169 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

In addition to this Enterprise Zone Agreement, the County received reduced real property tax revenues because of Community Reinvestment Areas (CRAs) Agreements granted by various cities and villages within the County. CRAs encourage property owners to renovate existing or construct new buildings by providing tax exemptions.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2018***

NOTE 24 – TAX ABATEMENTS (Continued)

For the fiscal year ended December 31, 2018, the County’s real property tax revenues were reduced as follows by these programs:

<u>Governments Entered Into CRAs</u>	Amount of Tax Revenue Reduction to Warren County
Village of Carlisle	\$ 6,144
City of Franklin	7,679
City of Lebanon	50,586
City of Mason	280,633
City of Middletown	45,795
City of Monroe	224,317
City of Springboro	54,817
Village of Harveysburg	3,393
Village of South Lebanon	24,526
	<u>\$ 697,890</u>

REQUIRED SUPPLEMENTARY INFORMATION

Warren County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset
Ohio Public Employees Retirement System
Last Five Years (1) *

	2017	2016	2015	2014	2013
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.474930%	0.468976%	0.470618%	0.470916%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
County's Covered-Employee Payroll	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	121.16%	173.67%	155.15%	110.21%	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.443488%	0.433430%	0.438146%	0.409626%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 554,829	\$ 222,104	\$ 213,211	\$ 157,716	\$ 42,982
County's Covered-Employee Payroll	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	34.02%	14.49%	14.94%	11.27%	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	137.28%	116.55%	116.90%	114.83%	104.56%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.497301%	0.482203%	0.471660%	0.477854%	**
County's Proportionate Share of the Net Pension Asset	\$ 15,951	\$ 1,850	\$ 1,803	\$ 2,813	**
County's Covered-Employee Payroll	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	0.65%	0.07%	0.08%	0.12%	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	124.46%	103.40%	103.91%	**	**

(1) Information prior to 2013 is not available.

* Amounts presented as of the County's measurement date which is the prior fiscal year-end.

** Information not available because OPERS deemed the plan immaterial and did not include this information in their report.

Warren County, Ohio
Required Supplementary Information
Schedule of County Contributions - Pension
Ohio Public Employees Retirement System
Last Six Years (1)

	2018	2017	2016	2015	2014	2013
Traditional Pension Plan:						
Contractually Required Contribution	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302	\$ 6,420,895	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(8,128,034)</u>	<u>(7,519,721)</u>	<u>(6,733,274)</u>	<u>(6,515,302)</u>	<u>(6,420,895)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
Contributions as a Percentage of Covered-Employee Payroll	14.12%	13.31%	11.93%	12.40%	12.46%	14.33%
Combined Plan:						
Contractually Required Contribution	\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932	\$ 166,151	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(239,056)</u>	<u>(217,020)</u>	<u>(186,929)</u>	<u>(176,932)</u>	<u>(166,151)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
Contributions as a Percentage of Covered-Employee Payroll	14.12%	13.31%	12.19%	12.40%	11.87%	14.33%
Member-Directed Plan:						
Contractually Required Contribution	\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478	\$ 206,975	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(226,747)</u>	<u>(326,007)</u>	<u>(231,123)</u>	<u>(291,478)</u>	<u>(206,975)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
Contributions as a Percentage of Covered-Employee Payroll	14.12%	13.31%	9.15%	12.40%	8.98%	14.33%

(1) Information prior to 2013 is not available.

Warren County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System
Last Two Years (1) *

	2017	2016
County's Proportion of the Net OPEB Liability	0.474242%	0.467331%
County's Proportionate Share of the Net OPEB Liability	\$ 47,327,766	\$ 43,458,914
County's Covered-Employee Payroll	\$ 60,597,135	\$ 60,516,181
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered-Employee Payroll	78.10%	71.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

(1) Information prior to 2016 is not available.

* Amounts presented as of the County's measurement date which is the prior fiscal year-end.

Warren County, Ohio
Required Supplementary Information
Schedule of County Contributions - OPEB Plan
Ohio Public Employees Retirement System
Last Three Years (1)

	2018	2017	2016
Contractually Required Contribution	\$ 90,699	\$ 671,490	\$ 1,196,844
Contributions in Relation to the Contractually Required Contribution	(90,699)	(671,490)	(1,196,844)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
Contributions as a Percentage of Covered-Employee Payroll	0.15%	1.11%	1.98%

(1) Information prior to 2016 is not available.

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions - OPERS OPEB

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

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

To account 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)

WARREN COUNTY, OHIO

Special Revenue Funds

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

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.

Courts 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 and Common Pleas 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)

WARREN COUNTY, OHIO

Special Revenue Funds

Other Special Revenue Funds

To account for revenues from: fees, taxes, fines, federal and state grants, licenses, and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds represent the less significant special revenue funds of the County:

Law Library Resources Fund
Sales Tax Transition Fund
Veteran's Memorial Fund
Indigent Driver Interlock and Monitoring Fund
Indigent Driver Fund
Probation Supervision Fund
Common Pleas Mental Health Grant Fund
Domestic Shelter Fund
Crime Victim Grant Fund
County Court Probation Department Fund
Comprehensive Case Management and Employment Program Fund (CCMEP/TANF)
Municipal Victim Witness Fund
Job Training Partnership Act Fund
Community Corrections Fund
Sheriff Grants Fund
Indigent Guardianship Fund
Drug Law Enforcement Fund
Cognitive Intervention Program Fund
Hazardous Materials Emergency Fund
Tactical Response Unit Fund
Enforcement and Education Fund
Rehabilitation Grants Fund
Recorder Technology Fund
Board of Elections Technology Fund
Workforce Investment Board Fund
Lodging Tax Fund

Debt Service Funds

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

Tax Increment Financing Fund

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012. A balance sheet is not presented for this fund due to zero balances.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade. A balance sheet is not presented for this fund due to zero balances.

Tax Increment District Revenue Bond Fund

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

Capital Projects Funds

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.

Airport Construction Fund

To account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

To account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

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, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 36,879,627	\$ 4,711,122	\$ 1,262,399	\$ 43,609	\$ 42,896,757
Receivables:					
Taxes	482,913	530,906	0	0	1,013,819
Accounts	509,454	0	0	0	509,454
Intergovernmental	7,772,410	0	0	0	7,772,410
Loans	972,557	0	0	0	972,557
Due from Other Funds	174,261	0	0	0	174,261
Interfund Loans Receivable	1,158,459	0	0	0	1,158,459
Inventory of Supplies, at Cost	634,653	0	0	0	634,653
Prepaid Items	79,561	0	0	0	79,561
Total Assets	<u>\$ 48,663,895</u>	<u>\$ 5,242,028</u>	<u>\$ 1,262,399</u>	<u>\$ 43,609</u>	<u>\$ 55,211,931</u>
Liabilities:					
Accounts Payable	\$ 2,538,474	\$ 0	\$ 104,015	\$ 0	\$ 2,642,489
Accrued Wages and Benefits Payable	340,293	0	0	0	340,293
Intergovernmental Payable	295,728	0	0	0	295,728
Retainage Payable	0	0	218,692	0	218,692
Due to Other Funds	274,717	0	0	0	274,717
Compensated Absences Payable	3,325	0	0	0	3,325
Total Liabilities	<u>3,452,537</u>	<u>0</u>	<u>322,707</u>	<u>0</u>	<u>3,775,244</u>
Deferred Inflows of Resources:					
Unavailable Amounts	5,695,052	0	0	0	5,695,052
Property Tax Levy for Next Fiscal Year	0	545,776	0	0	545,776
Total Deferred Inflows of Resources	<u>5,695,052</u>	<u>545,776</u>	<u>0</u>	<u>0</u>	<u>6,240,828</u>
Fund Balances:					
Nonspendable	714,214	0	0	18,902	733,116
Restricted	38,557,164	4,696,252	939,692	24,707	44,217,815
Committed	244,928	0	0	0	244,928
Total Fund Balances	<u>39,516,306</u>	<u>4,696,252</u>	<u>939,692</u>	<u>43,609</u>	<u>45,195,859</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 48,663,895</u>	<u>\$ 5,242,028</u>	<u>\$ 1,262,399</u>	<u>\$ 43,609</u>	<u>\$ 55,211,931</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 3,006,225	\$ 478,288	\$ 0	\$ 0	\$ 3,484,513
Intergovernmental Revenues	25,993,343	75,410	1,929,631	0	27,998,384
Charges for Services	5,782,150	0	0	0	5,782,150
Licenses and Permits	10	0	0	0	10
Fines and Forfeitures	1,688,754	0	0	0	1,688,754
All Other Revenue	418,583	0	0	0	418,583
Total Revenue	36,889,065	553,698	1,929,631	0	39,372,394
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,942,221	0	0	0	2,942,221
Judicial	941,697	0	0	0	941,697
Public Safety	4,830,870	0	0	0	4,830,870
Public Works	8,197,651	0	0	0	8,197,651
Health	491,450	0	0	0	491,450
Human Services	20,037,102	0	0	0	20,037,102
Community and Economic Development	1,919,327	0	0	0	1,919,327
Capital Outlay	0	0	2,488,500	0	2,488,500
Debt Service:					
Principal Retirement	0	1,449,652	0	0	1,449,652
Interest and Fiscal Charges	0	275,504	0	0	275,504
Total Expenditures	39,360,318	1,725,156	2,488,500	0	43,573,974
Excess (Deficiency) of Revenues					
Over Expenditures	(2,471,253)	(1,171,458)	(558,869)	0	(4,201,580)
Other Financing Sources (Uses):					
Transfers In	6,379,448	1,016,307	0	0	7,395,755
Transfers Out	(1,433,264)	0	0	0	(1,433,264)
Total Other Financing Sources (Uses)	4,946,184	1,016,307	0	0	5,962,491
Net Change in Fund Balances	2,474,931	(155,151)	(558,869)	0	1,760,911
Fund Balances at Beginning of Year	36,941,767	4,851,403	1,498,561	43,609	43,335,340
Increase (Decrease) in Inventory Reserve	99,608	0	0	0	99,608
Fund Balances End of Year	\$ 39,516,306	\$ 4,696,252	\$ 939,692	\$ 43,609	\$ 45,195,859

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 4,430,580	\$ 995,367	\$ 382,553	\$ 387,415
Receivables:				
Taxes	482,913	0	0	0
Accounts	28,632	0	13,677	27,047
Intergovernmental	2,971,247	0	0	0
Loans	0	0	0	0
Due from Other Funds	13,662	0	0	0
Interfund Loans Receivable	1,158,459	0	0	0
Inventory of Supplies, at Cost	634,653	0	0	0
Prepaid Items	1,147	32	47	0
Total Assets	\$ 9,721,293	\$ 995,399	\$ 396,277	\$ 414,462
Liabilities:				
Accounts Payable	\$ 1,306,870	\$ 141,164	\$ 1,192	\$ 22,220
Accrued Wages and Benefits Payable	67,967	43,090	5,360	1,140
Intergovernmental Payable	17,574	20,576	827	176
Due to Other Funds	15,758	177,731	3,228	184
Compensated Absences Payable	0	1,300	0	0
Total Liabilities	1,408,169	383,861	10,607	23,720
Deferred Inflows of Resources:				
Unavailable Amounts	2,217,843	0	0	0
Total Deferred Inflows of Resources	2,217,843	0	0	0
Fund Balances:				
Nonspendable	635,800	32	47	0
Restricted	5,459,481	611,506	385,623	390,742
Committed	0	0	0	0
Total Fund Balances	6,095,281	611,538	385,670	390,742
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,721,293	\$ 995,399	\$ 396,277	\$ 414,462

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 2,938	\$ 91,692	\$ 530,786	\$ 76,045	\$ 2,011,128
0	0	0	0	0
75	0	3,059	0	0
0	1,007	0	15,000	38,118
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>\$ 3,013</u>	<u>\$ 92,699</u>	<u>\$ 533,845</u>	<u>\$ 91,045</u>	<u>\$ 2,049,246</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	1,478	0	0
0	0	229	0	92,643
0	0	0	20	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>1,707</u>	<u>20</u>	<u>92,643</u>
0	0	0	7,500	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
0	0	0	0	0
3,013	92,699	532,138	83,525	1,956,603
0	0	0	0	0
<u>3,013</u>	<u>92,699</u>	<u>532,138</u>	<u>83,525</u>	<u>1,956,603</u>
<u>\$ 3,013</u>	<u>\$ 92,699</u>	<u>\$ 533,845</u>	<u>\$ 91,045</u>	<u>\$ 2,049,246</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>	<u>Children's Services Board</u>	<u>Crime Victim Grant</u>
Assets:				
Cash, Cash Equivalents, and Investments	\$ 22,436	\$ 6,499,129	\$ 5,671,733	\$ 9,599
Receivables:				
Taxes	0	0	0	0
Accounts	2,230	0	2,404	0
Intergovernmental	0	0	516,610	8,319
Loans	0	0	0	0
Due from Other Funds	0	0	150,277	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	96	0
Total Assets	<u>\$ 24,666</u>	<u>\$ 6,499,129</u>	<u>\$ 6,341,120</u>	<u>\$ 17,918</u>
Liabilities:				
Accounts Payable	\$ 22,436	\$ 131,727	\$ 376,002	\$ 74
Accrued Wages and Benefits Payable	0	11,269	61,431	2,217
Intergovernmental Payable	0	1,738	9,930	341
Due to Other Funds	0	2,032	21,727	267
Compensated Absences Payable	0	0	312	0
Total Liabilities	<u>22,436</u>	<u>146,766</u>	<u>469,402</u>	<u>2,899</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	142,100	1,727
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>142,100</u>	<u>1,727</u>
Fund Balances:				
Nonspendable	0	0	96	0
Restricted	2,230	6,352,363	5,729,522	13,292
Committed	0	0	0	0
Total Fund Balances	<u>2,230</u>	<u>6,352,363</u>	<u>5,729,618</u>	<u>13,292</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 24,666</u>	<u>\$ 6,499,129</u>	<u>\$ 6,341,120</u>	<u>\$ 17,918</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>County Court Probation Department</u>	<u>CCMEP/ TANF</u>	<u>Municipal Victim Witness</u>
\$ 1,091,114	\$ 844,453	\$ 0	\$ 5,000	\$ 50,233
0	0	0	0	0
4,098	0	0	0	0
166,079	0	0	575,649	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
26	0	0	0	0
<u>\$ 1,261,317</u>	<u>\$ 844,453</u>	<u>\$ 0</u>	<u>\$ 580,649</u>	<u>\$ 50,233</u>
\$ 22,244	\$ 156	\$ 0	\$ 2,548	\$ 0
37,698	10,593	0	0	1,770
9,363	1,626	0	355	273
13,065	1,201	0	329	466
0	0	0	0	0
<u>82,370</u>	<u>13,576</u>	<u>0</u>	<u>3,232</u>	<u>2,509</u>
0	0	0	503,627	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>503,627</u>	<u>0</u>
26	0	0	0	0
1,178,921	830,877	0	73,790	47,724
0	0	0	0	0
<u>1,178,947</u>	<u>830,877</u>	<u>0</u>	<u>73,790</u>	<u>47,724</u>
<u>\$ 1,261,317</u>	<u>\$ 844,453</u>	<u>\$ 0</u>	<u>\$ 580,649</u>	<u>\$ 50,233</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,291,193	\$ 102,151	\$ 1,675	\$ 0
Receivables:				
Taxes	0	0	0	0
Accounts	7,234	0	0	0
Intergovernmental	6,534	453,453	0	97,367
Loans	0	0	0	0
Due from Other Funds	7,500	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	33	17	0	0
Total Assets	\$ 1,312,494	\$ 555,621	\$ 1,675	\$ 97,367
Liabilities:				
Accounts Payable	\$ 557	\$ 6,632	\$ 0	\$ 0
Accrued Wages and Benefits Payable	2,465	7,869	0	0
Intergovernmental Payable	381	11,377	0	0
Due to Other Funds	1,327	2,392	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	4,730	28,270	0	0
Deferred Inflows of Resources:				
Unavailable Amounts	0	367,847	0	97,367
Total Deferred Inflows of Resources	0	367,847	0	97,367
Fund Balances:				
Nonspendable	33	17	0	0
Restricted	1,307,731	159,487	1,675	0
Committed	0	0	0	0
Total Fund Balances	1,307,764	159,504	1,675	0
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,312,494	\$ 555,621	\$ 1,675	\$ 97,367

<u>Community Corrections</u>	<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 898,332	\$ 563,284	\$ 290,115	\$ 587,926	\$ 985,280	\$ 189,530
0	0	0	0	0	0
3,295	72,203	0	211,171	0	1,330
296,951	256,524	44,772	459,430	30,386	0
0	0	0	851,938	0	0
1,308	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	21	0	0	0
<u>\$ 1,199,886</u>	<u>\$ 892,011</u>	<u>\$ 334,908</u>	<u>\$ 2,110,465</u>	<u>\$ 1,015,666</u>	<u>\$ 190,860</u>
\$ 37,795	\$ 3,580	\$ 0	\$ 211,171	\$ 5,200	\$ 0
13,604	57,512	7,375	1,687	1,381	0
2,095	8,854	1,136	260	212	0
242	15,975	1,365	368	250	0
0	1,713	0	0	0	0
<u>53,736</u>	<u>87,634</u>	<u>9,876</u>	<u>213,486</u>	<u>7,043</u>	<u>0</u>
147,716	188,524	0	459,430	30,386	0
<u>147,716</u>	<u>188,524</u>	<u>0</u>	<u>459,430</u>	<u>30,386</u>	<u>0</u>
0	0	21	0	0	0
998,434	615,853	325,011	1,437,549	978,237	190,860
0	0	0	0	0	0
<u>998,434</u>	<u>615,853</u>	<u>325,032</u>	<u>1,437,549</u>	<u>978,237</u>	<u>190,860</u>
<u>\$ 1,199,886</u>	<u>\$ 892,011</u>	<u>\$ 334,908</u>	<u>\$ 2,110,465</u>	<u>\$ 1,015,666</u>	<u>\$ 190,860</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>Indigent Driver</u>	<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>
Assets:				
Cash, Cash Equivalents, and Investments	\$ 482,820	\$ 28,853	\$ 193,564	\$ 925,051
Receivables:				
Taxes	0	0	0	0
Accounts	51	0	0	13,961
Intergovernmental	7,971	300	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	78,125
Total Assets	<u><u>\$ 490,842</u></u>	<u><u>\$ 29,153</u></u>	<u><u>\$ 193,564</u></u>	<u><u>\$ 1,017,137</u></u>
Liabilities:				
Accounts Payable	\$ 0	\$ 358	\$ 1,729	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	3,012	0
Due to Other Funds	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u><u>0</u></u>	<u><u>358</u></u>	<u><u>4,741</u></u>	<u><u>0</u></u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Fund Balances:				
Nonspendable	0	0	0	78,125
Restricted	490,842	28,795	188,823	939,012
Committed	0	0	0	0
Total Fund Balances	<u><u>490,842</u></u>	<u><u>28,795</u></u>	<u><u>188,823</u></u>	<u><u>1,017,137</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 490,842</u></u>	<u><u>\$ 29,153</u></u>	<u><u>\$ 193,564</u></u>	<u><u>\$ 1,017,137</u></u>

<u>Courts Special Projects</u>	<u>Cognitive Intervention Program</u>	<u>Hazardous Materials Emergency</u>	<u>Tactical Response Unit</u>	<u>Enforcement and Education</u>	<u>Rehabilitation Grants</u>
\$ 2,048,187	\$ 340,126	\$ 2	\$ 10,275	\$ 99,789	\$ 124,307
0	0	0	0	0	0
30,950	2,504	0	0	0	0
3,259	0	0	0	553	0
0	0	0	0	0	120,619
0	242	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
17	0	0	0	0	0
<u>\$ 2,082,413</u>	<u>\$ 342,872</u>	<u>\$ 2</u>	<u>\$ 10,275</u>	<u>\$ 100,342</u>	<u>\$ 244,926</u>
\$ 12,131	\$ 1,974	\$ 0	\$ 0	\$ 0	\$ 0
193	623	0	0	0	0
30	96	0	0	0	0
7,500	494	0	0	0	0
0	0	0	0	0	0
<u>19,854</u>	<u>3,187</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>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	0	0	0	0	0
2,062,542	339,685	0	10,275	100,342	0
0	0	2	0	0	244,926
<u>2,062,559</u>	<u>339,685</u>	<u>2</u>	<u>10,275</u>	<u>100,342</u>	<u>244,926</u>
<u>\$ 2,082,413</u>	<u>\$ 342,872</u>	<u>\$ 2</u>	<u>\$ 10,275</u>	<u>\$ 100,342</u>	<u>\$ 244,926</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

	<u>County Transit</u>	<u>Recorder Technology</u>	<u>Board of Elections Technology</u>	<u>Workforce Investment Board</u>
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,716,098	\$ 203,924	\$ 1,750,808	\$ 74,847
Receivables:				
Taxes	0	0	0	0
Accounts	6,969	315	0	0
Intergovernmental	0	0	0	1,822,881
Loans	0	0	0	0
Due from Other Funds	1,272	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
Total Assets	<u><u>\$ 1,724,339</u></u>	<u><u>\$ 204,239</u></u>	<u><u>\$ 1,750,808</u></u>	<u><u>\$ 1,897,728</u></u>
Liabilities:				
Accounts Payable	\$ 148,044	\$ 0	\$ 0	\$ 82,670
Accrued Wages and Benefits Payable	0	0	0	3,571
Intergovernmental Payable	0	0	0	550
Due to Other Funds	8,206	0	0	590
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u><u>156,250</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>87,381</u></u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	1,530,985
Total Deferred Inflows of Resources	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,530,985</u></u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,568,089	204,239	1,750,808	279,362
Committed	0	0	0	0
Total Fund Balances	<u><u>1,568,089</u></u>	<u><u>204,239</u></u>	<u><u>1,750,808</u></u>	<u><u>279,362</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 1,724,339</u></u>	<u><u>\$ 204,239</u></u>	<u><u>\$ 1,750,808</u></u>	<u><u>\$ 1,897,728</u></u>

Sales Tax Transition	Lodging Tax	Total Nonmajor Special Revenue Funds
\$ 835,464	\$ 33,825	\$ 36,879,627
0	0	482,913
0	78,249	509,454
0	0	7,772,410
0	0	972,557
0	0	174,261
0	0	1,158,459
0	0	634,653
0	0	79,561
<u>\$ 835,464</u>	<u>\$ 112,074</u>	<u>\$ 48,663,895</u>
\$ 0	\$ 0	\$ 2,538,474
0	0	340,293
0	112,074	295,728
0	0	274,717
0	0	3,325
<u>0</u>	<u>112,074</u>	<u>3,452,537</u>
0	0	5,695,052
<u>0</u>	<u>0</u>	<u>5,695,052</u>
0	0	714,214
835,464	0	38,557,164
0	0	244,928
<u>835,464</u>	<u>0</u>	<u>39,516,306</u>
<u>\$ 835,464</u>	<u>\$ 112,074</u>	<u>\$ 48,663,895</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 2,127,533	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,582,680	4,591,219	0	0
Charges for Services	8,063	0	436,709	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	234,013	0	42,940	440,299
All Other Revenue	145,637	0	18,613	0
Total Revenue	<u>9,097,926</u>	<u>4,591,219</u>	<u>498,262</u>	<u>440,299</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	441,915
Public Safety	0	0	0	0
Public Works	7,875,914	0	0	0
Health	0	0	348,569	0
Human Services	0	4,932,651	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>7,875,914</u>	<u>4,932,651</u>	<u>348,569</u>	<u>441,915</u>
Excess (Deficiency) of Revenues Over Expenditures	1,222,012	(341,432)	149,693	(1,616)
Other Financing Sources (Uses):				
Transfers In	0	168,954	0	0
Transfers Out	(1,433,264)	0	0	0
Total Other Financing Sources (Uses)	<u>(1,433,264)</u>	<u>168,954</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(211,252)	(172,478)	149,693	(1,616)
Fund Balances at Beginning of Year	6,206,925	784,016	235,977	392,358
Increase (Decrease) in Inventory Reserve	99,608	0	0	0
Fund Balances End of Year	<u>\$ 6,095,281</u>	<u>\$ 611,538</u>	<u>\$ 385,670</u>	<u>\$ 390,742</u>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	50,845	507,841
0	0	90,515	0	0
0	0	0	0	0
0	12,460	0	0	0
858	0	196	0	0
<u>858</u>	<u>12,460</u>	<u>90,711</u>	<u>50,845</u>	<u>507,841</u>
0	0	0	0	0
0	0	0	25,314	0
0	0	9,572	0	0
0	0	0	0	321,737
0	0	0	0	0
1,551	0	0	0	0
0	0	0	0	0
<u>1,551</u>	<u>0</u>	<u>9,572</u>	<u>25,314</u>	<u>321,737</u>
(693)	12,460	81,139	25,531	186,104
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>
(693)	12,460	81,139	25,531	186,104
3,706	80,239	450,999	57,994	1,770,499
0	0	0	0	0
<u>\$ 3,013</u>	<u>\$ 92,699</u>	<u>\$ 532,138</u>	<u>\$ 83,525</u>	<u>\$ 1,956,603</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, 2018

	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>	<u>Children's Services Board</u>	<u>Crime Victim Grant</u>
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	5,021,542	81,773
Charges for Services	46,711	2,515,555	0	0
Licenses and Permits	0	10	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	5,150	25,192	0
Total Revenue	<u>46,711</u>	<u>2,520,715</u>	<u>5,046,734</u>	<u>81,773</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	2,345,367	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	105,576
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	47,207	0	8,780,093	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>47,207</u>	<u>2,345,367</u>	<u>8,780,093</u>	<u>105,576</u>
Excess (Deficiency) of Revenues Over Expenditures	(496)	175,348	(3,733,359)	(23,803)
Other Financing Sources (Uses):				
Transfers In	0	0	4,494,123	22,067
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,494,123</u>	<u>22,067</u>
Net Change in Fund Balances	(496)	175,348	760,764	(1,736)
Fund Balances at Beginning of Year	2,726	6,177,015	4,968,854	15,028
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 2,230</u>	<u>\$ 6,352,363</u>	<u>\$ 5,729,618</u>	<u>\$ 13,292</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>County Court Probation Department</u>	<u>CCMEP/ TANF</u>	<u>Municipal Victim Witness</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,096,349	0	0	77,022	0
9,615	478,273	0	0	55,000
0	0	0	0	0
0	0	0	0	0
62,074	1,797	0	0	0
<u>1,168,038</u>	<u>480,070</u>	<u>0</u>	<u>77,022</u>	<u>55,000</u>
0	511,674	0	3,232	0
0	0	0	0	0
2,205,108	0	107	0	81,611
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>2,205,108</u>	<u>511,674</u>	<u>107</u>	<u>3,232</u>	<u>81,611</u>
(1,037,070)	(31,604)	(107)	73,790	(26,611)
950,700	0	0	0	0
0	0	0	0	0
<u>950,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(86,370)	(31,604)	(107)	73,790	(26,611)
1,265,317	862,481	107	0	74,335
0	0	0	0	0
<u>\$ 1,178,947</u>	<u>\$ 830,877</u>	<u>\$ 0</u>	<u>\$ 73,790</u>	<u>\$ 47,724</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, 2018

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	30,000	590,105	0	209,768
Charges for Services	98,989	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	11,562	28,888	0	0
Total Revenue	<u>140,551</u>	<u>618,993</u>	<u>0</u>	<u>209,768</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	272,477
Public Works	0	0	0	0
Health	142,881	0	0	0
Human Services	0	568,139	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>142,881</u>	<u>568,139</u>	<u>0</u>	<u>272,477</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,330)	50,854	0	(62,709)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(2,330)	50,854	0	(62,709)
Fund Balances at Beginning of Year	1,310,094	108,650	1,675	62,709
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,307,764</u>	<u>\$ 159,504</u>	<u>\$ 1,675</u>	<u>\$ 0</u>

<u>Community Corrections</u>	<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
692,813	2,032,107	414,991	962,285	77,488	0
429,070	938,067	0	2,500	142,640	18,510
0	0	0	0	0	0
0	0	0	0	0	0
0	63,382	1,000	12,528	22,270	0
<u>1,121,883</u>	<u>3,033,556</u>	<u>415,991</u>	<u>977,313</u>	<u>242,398</u>	<u>18,510</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,424,489	0	343,583	0	138,731	2,410
0	0	0	0	0	0
0	0	0	0	0	0
0	3,198,440	0	0	0	0
0	0	0	1,026,441	0	0
<u>1,424,489</u>	<u>3,198,440</u>	<u>343,583</u>	<u>1,026,441</u>	<u>138,731</u>	<u>2,410</u>
(302,606)	(164,884)	72,408	(49,128)	103,667	16,100
0	228,035	34,030	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>228,035</u>	<u>34,030</u>	<u>0</u>	<u>0</u>	<u>0</u>
(302,606)	63,151	106,438	(49,128)	103,667	16,100
1,301,040	552,702	218,594	1,486,677	874,570	174,760
0	0	0	0	0	0
<u>\$ 998,434</u>	<u>\$ 615,853</u>	<u>\$ 325,032</u>	<u>\$ 1,437,549</u>	<u>\$ 978,237</u>	<u>\$ 190,860</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, 2018

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	35,640
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	146,786	6,117	100,506	223,688
All Other Revenue	0	0	0	0
Total Revenue	<u>146,786</u>	<u>6,117</u>	<u>100,506</u>	<u>259,328</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	288,053
Public Safety	2,058	29,729	12,947	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
Total Expenditures	<u>2,058</u>	<u>29,729</u>	<u>12,947</u>	<u>288,053</u>
Excess (Deficiency) of Revenues Over Expenditures	144,728	(23,612)	87,559	(28,725)
Other Financing Sources (Uses):				
Transfers In	0	0	0	54,420
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,420</u>
Net Change in Fund Balances	144,728	(23,612)	87,559	25,695
Fund Balances at Beginning of Year	346,114	52,407	101,264	991,442
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 490,842</u>	<u>\$ 28,795</u>	<u>\$ 188,823</u>	<u>\$ 1,017,137</u>

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
40,136	0	0	0	0	0
22,634	62,936	0	0	0	0
0	0	0	0	0	0
468,909	0	0	4,100	8,936	0
0	0	0	7,250	0	0
<u>531,679</u>	<u>62,936</u>	<u>0</u>	<u>11,350</u>	<u>8,936</u>	<u>0</u>
0	0	0	0	0	0
186,415	0	0	0	0	0
0	13,145	27,117	5,960	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	13,973
0	0	0	0	0	14,194
<u>186,415</u>	<u>13,145</u>	<u>27,117</u>	<u>5,960</u>	<u>0</u>	<u>28,167</u>
345,264	49,791	(27,117)	5,390	8,936	(28,167)
0	0	27,119	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
345,264	49,791	2	5,390	8,936	(28,167)
1,717,295	289,894	0	4,885	91,406	273,093
0	0	0	0	0	0
<u>\$ 2,062,559</u>	<u>\$ 339,685</u>	<u>\$ 2</u>	<u>\$ 10,275</u>	<u>\$ 100,342</u>	<u>\$ 244,926</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, 2018

	County Transit	Recorder Technology	Board of Elections Technology	Workforce Investment Board
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	623,645	0	18,065	1,580,535
Charges for Services	145,837	115,566	164,960	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	12,186	0	0	0
Total Revenue	<u>781,668</u>	<u>115,566</u>	<u>183,025</u>	<u>1,580,535</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	75,054	6,894	0
Judicial	0	0	0	0
Public Safety	156,250	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,053,561	0	0	1,441,487
Community and Economic Development	0	0	0	0
Total Expenditures	<u>1,209,811</u>	<u>75,054</u>	<u>6,894</u>	<u>1,441,487</u>
Excess (Deficiency) of Revenues Over Expenditures	(428,143)	40,512	176,131	139,048
Other Financing Sources (Uses):				
Transfers In	400,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(28,143)	40,512	176,131	139,048
Fund Balances at Beginning of Year	1,596,232	163,727	1,574,677	140,314
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,568,089</u>	<u>\$ 204,239</u>	<u>\$ 1,750,808</u>	<u>\$ 279,362</u>

Sales Tax Transition	Lodging Tax	Total Nonmajor Special Revenue Funds
\$ 0	\$ 878,692	\$ 3,006,225
676,494	0	25,993,343
0	0	5,782,150
0	0	10
0	0	1,688,754
0	0	418,583
676,494	878,692	36,889,065
0	0	2,942,221
0	0	941,697
0	0	4,830,870
0	0	8,197,651
0	0	491,450
0	0	20,037,102
0	878,692	1,919,327
0	878,692	39,360,318
676,494	0	(2,471,253)
0	0	6,379,448
0	0	(1,433,264)
0	0	4,946,184
676,494	0	2,474,931
158,970	0	36,941,767
0	0	99,608
\$ 835,464	\$ 0	\$ 39,516,306

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2018

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 1,773,325	\$ 2,937,797	\$ 4,711,122
Receivables:			
Taxes	0	530,906	530,906
Total Assets	<u>\$ 1,773,325</u>	<u>\$ 3,468,703</u>	<u>\$ 5,242,028</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	0	545,776	545,776
Total Deferred Inflows of Resources	<u>0</u>	<u>545,776</u>	<u>545,776</u>
Fund Balances:			
Restricted	1,773,325	2,922,927	4,696,252
Total Fund Balances	<u>1,773,325</u>	<u>2,922,927</u>	<u>4,696,252</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,773,325</u>	<u>\$ 3,468,703</u>	<u>\$ 5,242,028</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 478,288	\$ 478,288
Intergovernmental Revenues	0	0	0	75,410	75,410
Total Revenue	0	0	0	553,698	553,698
Expenditures:					
Debt Service:					
Principal Retirement	441,936	112,716	835,000	60,000	1,449,652
Interest and Fiscal Charges	72,980	0	68,591	133,933	275,504
Total Expenditures	514,916	112,716	903,591	193,933	1,725,156
Excess (Deficiency) of Revenues Over Expenditures	(514,916)	(112,716)	(903,591)	359,765	(1,171,458)
Other Financing Sources (Uses):					
Transfers In	0	112,716	903,591	0	1,016,307
Total Other Financing Sources (Uses)	0	112,716	903,591	0	1,016,307
Net Change in Fund Balances	(514,916)	0	0	359,765	(155,151)
Fund Balances at Beginning of Year	2,288,241	0	0	2,563,162	4,851,403
Fund Balances End of Year	\$ 1,773,325	\$ 0	\$ 0	\$ 2,922,927	\$ 4,696,252

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2018

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 1,069,517	\$ 192,882	\$ 1,262,399
Total Assets	<u>\$ 1,069,517</u>	<u>\$ 192,882</u>	<u>\$ 1,262,399</u>
Liabilities:			
Accounts Payable	\$ 82,805	\$ 21,210	\$ 104,015
Retainage Payable	218,692	0	218,692
Total Liabilities	<u>301,497</u>	<u>21,210</u>	<u>322,707</u>
Fund Balances:			
Restricted	768,020	171,672	939,692
Total Fund Balances	<u>768,020</u>	<u>171,672</u>	<u>939,692</u>
Total Liabilities and Fund Balances	<u>\$ 1,069,517</u>	<u>\$ 192,882</u>	<u>\$ 1,262,399</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Intergovernmental Revenues	\$ 1,929,631	\$ 0	\$ 1,929,631
Total Revenue	<u>1,929,631</u>	<u>0</u>	<u>1,929,631</u>
Expenditures:			
Capital Outlay	2,384,540	103,960	2,488,500
Total Expenditures	<u>2,384,540</u>	<u>103,960</u>	<u>2,488,500</u>
Net Change in Fund Balances	(454,909)	(103,960)	(558,869)
Fund Balances at Beginning of Year	1,222,929	275,632	1,498,561
Fund Balances End of Year	<u>\$ 768,020</u>	<u>\$ 171,672</u>	<u>\$ 939,692</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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 54,664,800	\$ 54,664,800	\$ 61,761,834	\$ 7,097,034
Intergovernmental Revenues	5,313,900	5,313,900	6,367,579	1,053,679
Charges for Services	8,232,541	8,232,541	9,277,205	1,044,664
Licenses and Permits	11,500	11,500	12,897	1,397
Investment Earnings	1,601,615	1,601,615	3,009,985	1,408,370
Fines and Forfeitures	250,000	250,000	236,940	(13,060)
All Other Revenues	1,844,743	1,844,743	2,723,825	879,082
Total Revenues	<u>71,919,099</u>	<u>71,919,099</u>	<u>83,390,265</u>	<u>11,471,166</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,639,399	1,460,015	1,233,481	226,534
Materials and Supplies	173,800	194,800	183,390	11,410
Contractual Services	282,893	260,377	229,422	30,955
Other Expenditures	3,747,186	3,887,161	3,765,842	121,319
Capital Outlay	14,000	14,000	6,028	7,972
Total Commissioners	<u>5,857,278</u>	<u>5,816,353</u>	<u>5,418,163</u>	<u>398,190</u>
Auditor:				
Personal Services	1,138,554	1,142,653	911,997	230,656
Materials and Supplies	26,000	26,000	11,727	14,273
Contractual Services	46,497	46,497	36,742	9,755
Other Expenditures	7,985	7,985	2,998	4,987
Capital Outlay	17,000	17,000	6,286	10,714
Total Auditor	<u>1,236,036</u>	<u>1,240,135</u>	<u>969,750</u>	<u>270,385</u>
Treasurer:				
Personal Services	475,433	520,015	511,767	8,248
Materials and Supplies	12,000	18,931	11,233	7,698
Contractual Services	16,050	22,850	19,891	2,959
Other Expenditures	11,000	8,500	7,765	735
Capital Outlay	15,000	15,700	3,690	12,010
Total Treasurer	<u>529,483</u>	<u>585,996</u>	<u>554,346</u>	<u>31,650</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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,765,235	2,768,717	2,646,629	122,088
Materials and Supplies	29,016	29,016	19,610	9,406
Contractual Services	39,130	34,930	16,762	18,168
Other Expenditures	97,530	97,530	54,527	43,003
Capital Outlay	4,000	320,700	320,690	10
Total Prosecutor	2,934,911	3,250,893	3,058,218	192,675
Recorder:				
Personal Services	718,510	732,321	633,673	98,648
Materials and Supplies	3,000	3,000	2,914	86
Other Expenditures	7,050	8,550	7,330	1,220
Total Recorder	728,560	743,871	643,917	99,954
Board of Elections:				
Personal Services	1,200,429	1,191,740	1,128,422	63,318
Materials and Supplies	287,663	270,038	197,445	72,593
Contractual Services	182,451	209,076	193,066	16,010
Other Expenditures	25,300	25,300	10,194	15,106
Capital Outlay	10,950	10,950	6,639	4,311
Total Board of Elections	1,706,793	1,707,104	1,535,766	171,338
Data Processing:				
Personal Services	2,300,477	2,307,236	1,824,792	482,444
Materials and Supplies	26,000	26,000	12,042	13,958
Contractual Services	885,296	885,296	723,670	161,626
Other Expenditures	4,453	4,453	729	3,724
Capital Outlay	864,793	864,793	203,824	660,969
Total Data Processing	4,081,019	4,087,778	2,765,057	1,322,721
Microfilming Process:				
Personal Services	360,212	336,712	306,838	29,874
Materials and Supplies	16,740	15,790	9,524	6,266
Contractual Services	45,473	44,463	38,467	5,996
Other Expenditures	2,200	2,200	324	1,876
Capital Outlay	104	22,950	22,394	556
Total Microfilming Process	424,729	422,115	377,547	44,568

(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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,776,043	2,788,812	2,495,300	293,512
Materials and Supplies	672,743	612,843	451,144	161,699
Contractual Services	2,118,032	2,165,825	1,935,312	230,513
Other Expenditures	16,140	15,140	7,405	7,735
Capital Outlay	275,032	263,958	176,845	87,113
Total Building and Grounds	5,857,990	5,846,578	5,066,006	780,572
Tax Maps:				
Personal Services	361,110	373,454	336,873	36,581
Materials and Supplies	7,000	7,000	3,032	3,968
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,653	2,011	1,011	1,000
Capital Outlay	31,678	20,678	1,650	19,028
Total Tax Maps	403,441	404,143	342,566	61,577
Total Legislative and Executive	23,760,240	24,104,966	20,731,336	3,373,630
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,733,501	1,740,612	1,649,008	91,604
Materials and Supplies	22,000	28,925	20,161	8,764
Contractual Services	632,544	842,307	768,976	73,331
Other Expenditures	19,000	12,000	7,833	4,167
Capital Outlay	40,500	113,000	96,402	16,598
Total Common Pleas Court	2,447,545	2,736,844	2,542,380	194,464
Domestic Relations Court:				
Personal Services	960,293	963,493	921,067	42,426
Materials and Supplies	7,500	9,500	8,252	1,248
Contractual Services	54,900	54,900	19,022	35,878
Other Expenditures	32,000	10,500	5,782	4,718
Capital Outlay	5,300	21,600	18,223	3,377
Total Domestic Relations Court	1,059,993	1,059,993	972,346	87,647
Juvenile Court:				
Personal Services	1,290,212	1,334,937	1,308,395	26,542
Materials and Supplies	24,000	28,000	27,066	934
Contractual Services	723,000	763,000	753,098	9,902
Other Expenditures	6,659	3,159	2,514	645
Capital Outlay	5,000	11,000	9,337	1,663
Total Juvenile Court	2,048,871	2,140,096	2,100,410	39,686

(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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	496,016	507,759	493,650	14,109
Materials and Supplies	60,739	60,739	55,143	5,596
Contractual Services	49,505	49,505	31,005	18,500
Other Expenditures	4,000	4,000	409	3,591
Capital Outlay	15,000	15,000	8,738	6,262
Total Probate Court	625,260	637,003	588,945	48,058
Clerk of Courts:				
Personal Services	906,636	905,636	893,992	11,644
Materials and Supplies	218,782	217,056	203,033	14,023
Contractual Services	20,348	25,348	18,513	6,835
Other Expenditures	6,834	7,834	7,776	58
Capital Outlay	13,534	113,534	104,442	9,092
Total Clerk of Courts	1,166,134	1,269,408	1,227,756	41,652
Municipal Court:				
Personal Services	350,916	371,916	328,197	43,719
Contractual Services	131,000	131,000	70,648	60,352
Total Municipal Court	481,916	502,916	398,845	104,071
Criminal Prosecutors:				
Personal Services	51,954	51,954	51,735	219
Total Criminal Prosecutors	51,954	51,954	51,735	219
County Court:				
Personal Services	932,000	940,426	869,246	71,180
Materials and Supplies	31,500	25,728	22,639	3,089
Contractual Services	76,121	75,371	71,987	3,384
Other Expenditures	10,722	8,472	3,232	5,240
Capital Outlay	9,000	9,420	3,524	5,896
Total County Court	1,059,343	1,059,417	970,628	88,789
Certificate of Title Administration:				
Personal Services	1,009,586	1,024,871	1,013,394	11,477
Materials and Supplies	18,000	17,376	12,152	5,224
Contractual Services	129,491	130,565	127,847	2,718
Other Expenditures	5,900	9,100	7,553	1,547
Capital Outlay	5,700	9,700	9,596	104
Total Certificate of Title Administration	1,168,677	1,191,612	1,170,542	21,070
Total Judicial	10,109,693	10,649,243	10,023,587	625,656

(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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	400,376	406,188	405,022	1,166
Materials and Supplies	21,000	21,491	20,546	945
Contractual Services	206,903	201,900	199,656	2,244
Other Expenditures	10,400	8,147	7,929	218
Capital Outlay	0	30,608	30,557	51
Total Coroner	<u>638,679</u>	<u>668,334</u>	<u>663,710</u>	<u>4,624</u>
Sheriff:				
Personal Services	15,682,957	15,281,644	14,264,156	1,017,488
Materials and Supplies	504,264	560,419	527,631	32,788
Contractual Services	1,816,013	1,746,407	1,608,184	138,223
Other Expenditures	149,194	176,852	127,367	49,485
Capital Outlay	588,481	985,481	773,229	212,252
Total Sheriff	<u>18,740,909</u>	<u>18,750,803</u>	<u>17,300,567</u>	<u>1,450,236</u>
Building Regulation:				
Personal Services	1,085,594	1,098,025	1,044,909	53,116
Materials and Supplies	52,000	49,853	40,858	8,995
Contractual Services	11,000	13,148	9,554	3,594
Other Expenditures	12,000	5,781	4,255	1,526
Capital Outlay	32,000	45,356	41,793	3,563
Total Building Regulation	<u>1,192,594</u>	<u>1,212,163</u>	<u>1,141,369</u>	<u>70,794</u>
Adult Probation:				
Personal Services	2,061,467	1,888,204	1,652,260	235,944
Materials and Supplies	50,000	41,400	26,289	15,111
Contractual Services	85,600	64,200	27,959	36,241
Other Expenditures	3,000	6,000	3,034	2,966
Capital Outlay	0	11,500	9,384	2,116
Total Adult Probation	<u>2,200,067</u>	<u>2,011,304</u>	<u>1,718,926</u>	<u>292,378</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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	1,059,336	1,072,667	1,010,585	62,082
Materials and Supplies	12,000	11,000	10,581	419
Contractual Services	12,600	12,600	10,769	1,831
Other Expenditures	3,000	3,000	407	2,593
Capital Outlay	0	1,000	0	1,000
Total Juvenile Probation	1,086,936	1,100,267	1,032,342	67,925
County Court Probation:				
Personal Services	224,580	247,419	228,787	18,632
Materials and Supplies	9,300	8,885	8,129	756
Contractual Services	2,000	2,600	2,556	44
Other Expenditures	3,000	1,000	643	357
Capital Outlay	0	910	748	162
Total Juvenile Probation	238,880	260,814	240,863	19,951
Juvenile Detention:				
Personal Services	1,564,637	1,458,695	1,319,693	139,002
Materials and Supplies	17,000	27,000	24,560	2,440
Contractual Services	144,500	144,500	139,517	4,983
Other Expenditures	5,000	5,000	871	4,129
Capital Outlay	39,803	56,303	52,251	4,052
Total Juvenile Detention	1,770,940	1,691,498	1,536,892	154,606
Communication Dispatch:				
Personal Services	3,501,891	3,501,767	2,917,163	584,604
Materials and Supplies	14,000	10,725	4,365	6,360
Contractual Services	144,640	140,190	119,202	20,988
Other Expenditures	12,500	12,500	9,485	3,015
Capital Outlay	0	11,725	11,596	129
Total Communication Dispatch	3,673,031	3,676,907	3,061,811	615,096
Telecommunications:				
Personal Services	1,757,219	1,796,785	1,751,603	45,182
Materials and Supplies	66,000	50,300	35,617	14,683
Contractual Services	1,267,720	1,290,359	1,281,703	8,656
Other Expenditures	18,000	17,500	12,570	4,930
Capital Outlay	801,991	740,416	685,016	55,400
Total Telecommunications	3,910,930	3,895,360	3,766,509	128,851
Total Public Safety	33,452,966	33,267,450	30,462,989	2,804,461

(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, 2018

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	672	128
Total Health	<u>800</u>	<u>800</u>	<u>672</u>	<u>128</u>
Veterans' Services:				
Personal Services	1,746,813	1,722,975	1,670,268	52,707
Materials and Supplies	81,000	87,000	85,217	1,783
Contractual Services	250,542	224,316	202,524	21,792
Other Expenditures	825,363	808,402	688,287	120,115
Capital Outlay	145,000	159,000	154,132	4,868
Total Veterans' Services	<u>3,048,718</u>	<u>3,001,693</u>	<u>2,800,428</u>	<u>201,265</u>
Total Human Services	<u>3,049,518</u>	<u>3,002,493</u>	<u>2,801,100</u>	<u>201,393</u>
Community and Economic Development:				
Commissioners:				
Personal Services	164,715	183,299	176,701	6,598
Materials and Supplies	7,730	9,130	8,419	711
Contractual Services	13,678	13,678	2,319	11,359
Other Operating Expenditures	125,300	109,853	58,980	50,873
Capital Outlay	8,500	8,500	948	7,552
Total Community and Economic Development	<u>319,923</u>	<u>324,460</u>	<u>247,367</u>	<u>77,093</u>
Total Expenditures	<u>70,692,340</u>	<u>71,348,612</u>	<u>64,266,379</u>	<u>7,082,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,226,759	570,487	19,123,886	18,553,399
Other Financing Sources (Uses):				
Transfers Out	(8,171,177)	(18,131,037)	(17,158,479)	972,558
Advances In	30,000	30,000	165,000	135,000
Advances Out	0	0	(646,000)	(646,000)
Total Other Financing Sources (Uses)	<u>(8,141,177)</u>	<u>(18,101,037)</u>	<u>(17,639,479)</u>	<u>461,558</u>
Net Change in Fund Balance	(6,914,418)	(17,530,550)	1,484,407	19,014,957
Fund Balance at Beginning of Year	29,033,184	29,033,184	29,033,184	0
Prior Year Encumbrances	3,963,686	3,963,686	3,963,686	0
Fund Balance at End of Year	<u>\$ 26,082,452</u>	<u>\$ 15,466,320</u>	<u>\$ 34,481,277</u>	<u>\$ 19,014,957</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, 2018

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 9,997,819	\$ 9,997,819	\$ 12,244,849	\$ 2,247,030
Intergovernmental Revenues	4,767,412	4,767,412	8,088,106	3,320,694
Charges for Services	467,348	467,348	288,346	(179,002)
All Other Revenues	535,369	535,369	671,320	135,951
Total Revenues	<u>15,767,948</u>	<u>15,767,948</u>	<u>21,292,621</u>	<u>5,524,673</u>
Expenditures:				
Human Services:				
Personal Services	12,269,262	11,890,154	10,281,440	1,608,714
Materials and Supplies	303,500	300,000	186,859	113,141
Contractual Services	16,031,274	15,432,864	13,953,655	1,479,209
Other Expenditures	4,211,038	4,140,553	2,532,864	1,607,689
Capital Outlay	861,955	854,819	137,794	717,025
Total Expenditures	<u>33,677,029</u>	<u>32,618,390</u>	<u>27,092,612</u>	<u>5,525,778</u>
Net Change in Fund Balance	(17,909,081)	(16,850,442)	(5,799,991)	11,050,451
Fund Balance at Beginning of Year	44,377,858	44,377,858	44,377,858	0
Prior Year Encumbrances	2,527,029	2,527,029	2,527,029	0
Fund Balance at End of Year	<u>\$ 28,995,806</u>	<u>\$ 30,054,445</u>	<u>\$ 41,104,896</u>	<u>\$ 11,050,451</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, 2018

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,950,000	\$ 5,950,000	\$ 6,484,914	\$ 534,914
Intergovernmental Revenues	765,000	765,000	812,267	47,267
Total Revenues	<u>6,715,000</u>	<u>6,715,000</u>	<u>7,297,181</u>	<u>582,181</u>
Expenditures:				
Human Services:				
Contractual Services	9,424,381	9,423,784	8,531,580	892,204
Other Expenditures	99,000	99,000	80,606	18,394
Total Expenditures	<u>9,523,381</u>	<u>9,522,784</u>	<u>8,612,186</u>	<u>910,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,808,381)	(2,807,784)	(1,315,005)	1,492,779
Fund Balance at Beginning of Year	6,179,506	6,179,506	6,179,506	0
Prior Year Encumbrances	2,107,075	2,107,075	2,107,075	0
Fund Balance at End of Year	<u>\$ 5,478,200</u>	<u>\$ 5,478,797</u>	<u>\$ 6,971,576</u>	<u>\$ 1,492,779</u>

WARREN COUNTY, OHIO
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, 2018

SPECIAL ASSESSMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 943,362	\$ 943,362	\$ 0
Charges for Services	3,000	3,000	0
All Other Revenues	314	314	0
Total Revenues	946,676	946,676	0
Expenditures:			
Debt Service:			
Principal Retirement	775,049	775,049	0
Interest and Fiscal Charges	271,467	271,445	22
Total Expenditures	1,046,516	1,046,494	22
Net Change in Fund Balance	(99,840)	(99,818)	22
Fund Balance at Beginning of Year	373,459	373,459	0
Fund Balance at End of Year	\$ 273,619	\$ 273,641	\$ 22

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 4,978,143	\$ 4,978,143	\$ 0
Intergovernmental Revenues	3,138,807	3,138,807	0
Total Revenues	<u>8,116,950</u>	<u>8,116,950</u>	<u>0</u>
Expenditures:			
Capital Outlay	8,780,465	8,026,809	753,656
Debt Service:			
Principal	1,950,000	1,950,000	0
Interest and Fiscal Charges	31,599	31,600	(1)
Total Expenditures	<u>10,762,064</u>	<u>10,008,409</u>	<u>753,655</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,645,114)	(1,891,459)	753,655
Other Financing Sources (Uses):			
General Obligation Notes Issued	801,000	0	(801,000)
Transfers In	2,557,732	1,320,548	(1,237,184)
Advances In	0	2,193,434	2,193,434
Advances Out	(1,118,700)	(1,642,675)	(523,975)
Total Other Financing Sources (Uses)	<u>2,240,032</u>	<u>1,871,307</u>	<u>(368,725)</u>
Net Change in Fund Balance	(405,082)	(20,152)	384,930
Fund Balance at Beginning of Year	589,537	589,537	0
Prior Year Encumbrances	804,226	804,226	0
Fund Balance at End of Year	<u>\$ 988,681</u>	<u>\$ 1,373,611</u>	<u>\$ 384,930</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 7,560,186	\$ 7,560,186	\$ 0
Intergovernmental Revenues	0	304,222	304,222
Total Revenues	<u>7,560,186</u>	<u>7,864,408</u>	<u>304,222</u>
Expenditures:			
Capital Outlay	20,630,245	14,354,405	6,275,840
Total Expenditures	<u>20,630,245</u>	<u>14,354,405</u>	<u>6,275,840</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,070,059)	(6,489,997)	6,580,062
Other Financing Sources (Uses):			
Transfers In	1,000,000	7,304,000	6,304,000
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>7,304,000</u>	<u>6,304,000</u>
Net Change in Fund Balance	(12,070,059)	814,003	12,884,062
Fund Balance at Beginning of Year	17,893,734	17,893,734	0
Prior Year Encumbrances	2,988,014	2,988,014	0
Fund Balance at End of Year	<u>\$ 8,811,689</u>	<u>\$ 21,695,751</u>	<u>\$ 12,884,062</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, 2018

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,650,000	\$ 2,080,195	\$ 430,195
Intergovernmental Revenues	7,145,000	6,733,723	(411,277)
Charges for Services	9,000	7,737	(1,263)
Fines and Forfeitures	380,000	227,180	(152,820)
All Other Revenues	0	218,433	218,433
Total Revenues	<u>9,184,000</u>	<u>9,267,268</u>	<u>83,268</u>
Expenditures:			
Public Works:			
Personal Services	3,625,934	3,220,023	405,911
Materials and Supplies	2,168,189	1,419,528	748,661
Contractual Services	4,756,799	4,290,460	466,339
Other Expenditures	40,000	26,718	13,282
Capital Outlay	1,210,745	868,005	342,740
Total Expenditures	<u>11,801,667</u>	<u>9,824,734</u>	<u>1,976,933</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,617,667)	(557,466)	2,060,201
Other Financing Sources (Uses):			
Transfers Out	(1,781,852)	(1,433,264)	348,588
Advances In	1,118,700	1,642,675	523,975
Advances Out	0	(1,682,434)	(1,682,434)
Total Other Financing Sources (Uses)	<u>(663,152)</u>	<u>(1,473,023)</u>	<u>(809,871)</u>
Net Change in Fund Balance	(3,280,819)	(2,030,489)	1,250,330
Fund Balance at Beginning of Year	2,737,485	2,737,485	0
Prior Year Encumbrances	853,759	853,759	0
Fund Balance at End of Year	<u>\$ 310,425</u>	<u>\$ 1,560,755</u>	<u>\$ 1,250,330</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,548,155	\$ 4,591,395	\$ 43,240
All Other Revenues	0	49	49
Total Revenues	<u>4,548,155</u>	<u>4,591,444</u>	<u>43,289</u>
Expenditures:			
Human Services:			
Personal Services	2,487,023	2,258,880	228,143
Materials and Supplies	65,000	43,533	21,467
Contractual Services	3,154,669	2,866,473	288,196
Other Expenditures	40,000	14,115	25,885
Capital Outlay	65,523	10,214	55,309
Total Expenditures	<u>5,812,215</u>	<u>5,193,215</u>	<u>619,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,264,060)	(601,771)	662,289
Other Financing Sources (Uses):			
Transfers In	205,137	168,954	(36,183)
Total Other Financing Sources (Uses)	<u>205,137</u>	<u>168,954</u>	<u>(36,183)</u>
Net Change in Fund Balance	(1,058,923)	(432,817)	626,106
Fund Balance at Beginning of Year	704,122	704,122	0
Prior Year Encumbrances	368,692	368,692	0
Fund Balance at End of Year	<u>\$ 13,891</u>	<u>\$ 639,997</u>	<u>\$ 626,106</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, 2018

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 322,530	\$ 437,289	\$ 114,759
Fines and Forfeitures	41,808	42,743	935
All Other Revenues	15,617	18,558	2,941
Total Revenues	<u>379,955</u>	<u>498,590</u>	<u>118,635</u>
Expenditures:			
Health:			
Personal Services	269,300	254,252	15,048
Materials and Supplies	46,391	46,182	209
Contractual Services	4,300	3,198	1,102
Other Expenditures	16,851	14,670	2,181
Capital Outlay	29,658	29,658	0
Total Expenditures	<u>366,500</u>	<u>347,960</u>	<u>18,540</u>
Net Change in Fund Balance	13,455	150,630	137,175
Fund Balance at Beginning of Year	230,061	230,061	0
Fund Balance at End of Year	<u>\$ 243,516</u>	<u>\$ 380,691</u>	<u>\$ 137,175</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, 2018

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 389,878	\$ 427,020	\$ 37,142
Total Revenues	<u>389,878</u>	<u>427,020</u>	<u>37,142</u>
Expenditures:			
Judicial:			
Personal Services	53,652	52,787	865
Materials and Supplies	106,830	87,141	19,689
Contractual Services	351,706	345,576	6,130
Other Expenditures	8,943	6,148	2,795
Total Expenditures	<u>521,131</u>	<u>491,652</u>	<u>29,479</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,253)	(64,632)	66,621
Fund Balance at Beginning of Year	365,121	365,121	0
Prior Year Encumbrances	43,636	43,636	0
Fund Balance at End of Year	<u>\$ 277,504</u>	<u>\$ 344,125</u>	<u>\$ 66,621</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, 2018

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 783	\$ 783
Total Revenues	<u>0</u>	<u>783</u>	<u>783</u>
Expenditures:			
Human Services:			
Other Expenditures	3,700	1,551	2,149
Total Expenditures	<u>3,700</u>	<u>1,551</u>	<u>2,149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,700)	(768)	2,932
Fund Balance at Beginning of Year	<u>3,706</u>	<u>3,706</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6</u>	<u>\$ 2,938</u>	<u>\$ 2,932</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, 2018

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 5,000	\$ 11,640	\$ 6,640
Total Revenues	<u>5,000</u>	<u>11,640</u>	<u>6,640</u>
Expenditures:			
Judicial:			
Contractual Services	55,000	0	55,000
Total Expenditures	<u>55,000</u>	<u>0</u>	<u>55,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	11,640	61,640
Fund Balance at Beginning of Year	80,052	80,052	0
Fund Balance at End of Year	<u>\$ 30,052</u>	<u>\$ 91,692</u>	<u>\$ 61,640</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, 2018

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 78,500	\$ 90,132	\$ 11,632
All Other Revenue	0	196	196
Total Revenues	<u>78,500</u>	<u>90,328</u>	<u>11,828</u>
Expenditures:			
Public Safety:			
Personal Services	23,000	7,231	15,769
Materials and Supplies	2,000	0	2,000
Contractual Services	45,500	0	45,500
Other Expenditures	8,000	1,369	6,631
Total Expenditures	<u>78,500</u>	<u>8,600</u>	<u>69,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	81,728	81,728
Fund Balance at Beginning of Year	449,058	449,058	0
Fund Balance at End of Year	<u>\$ 449,058</u>	<u>\$ 530,786</u>	<u>\$ 81,728</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, 2018

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 43,345	\$ 13,345
Total Revenues	<u>30,000</u>	<u>43,345</u>	<u>13,345</u>
Expenditures:			
Judicial:			
Personal Services	51,200	25,294	25,906
Contractual Services	5,000	0	5,000
Total Expenditures	<u>56,200</u>	<u>25,294</u>	<u>30,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,200)	18,051	44,251
Fund Balance at Beginning of Year	57,994	57,994	0
Fund Balance at End of Year	<u>\$ 31,794</u>	<u>\$ 76,045</u>	<u>\$ 44,251</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, 2018

PERMISSIVE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 508,337	\$ 58,337
Total Revenues	<u>450,000</u>	<u>508,337</u>	<u>58,337</u>
Expenditures:			
Public Works:			
Capital Outlay	566,324	468,178	98,146
Total Expenditures	<u>566,324</u>	<u>468,178</u>	<u>98,146</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(116,324)	40,159	156,483
Fund Balance at Beginning of Year	1,485,672	1,485,672	0
Prior Year Encumbrances	342,924	342,924	0
Fund Balance at End of Year	<u>\$ 1,712,272</u>	<u>\$ 1,868,755</u>	<u>\$ 156,483</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, 2018

DOMESTIC SHELTER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 44,000	\$ 47,207	\$ 3,207
Total Revenues	<u>44,000</u>	<u>47,207</u>	<u>3,207</u>
Expenditures:			
Human Services:			
Other Expenditures	46,000	44,020	1,980
Total Expenditures	<u>46,000</u>	<u>44,020</u>	<u>1,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	3,187	5,187
Fund Balance at Beginning of Year	19,249	19,249	0
Fund Balance at End of Year	<u>\$ 17,249</u>	<u>\$ 22,436</u>	<u>\$ 5,187</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, 2018

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,304,025	\$ 2,511,713	\$ 207,688
Licenses and Permits	0	10	10
All Other Revenue	0	5,747	5,747
Total Revenues	<u>2,304,025</u>	<u>2,517,470</u>	<u>213,445</u>
Expenditures:			
Legislative and Executive:			
Personal Services	943,007	569,505	373,502
Materials and Supplies	26,500	4,684	21,816
Contractual Services	2,414,921	2,025,854	389,067
Other Expenditures	22,168	3,557	18,611
Capital Outlay	35,300	9,513	25,787
Total Expenditures	<u>3,441,896</u>	<u>2,613,113</u>	<u>828,783</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,137,871)	(95,643)	1,042,228
Fund Balance at Beginning of Year	4,824,392	4,824,392	0
Prior Year Encumbrances	1,446,993	1,446,993	0
Fund Balance at End of Year	<u>\$ 5,133,514</u>	<u>\$ 6,175,742</u>	<u>\$ 1,042,228</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, 2018

CHILDREN'S SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,182,700	\$ 4,897,862	\$ 1,715,162
All Other Revenues	36,400	69,816	33,416
Total Revenues	<u>3,219,100</u>	<u>4,967,678</u>	<u>1,748,578</u>
Expenditures:			
Human Services:			
Personal Services	3,098,412	3,066,574	31,838
Materials and Supplies	75,500	70,837	4,663
Contractual Services	5,818,687	5,578,981	239,706
Other Expenditures	263,100	258,131	4,969
Capital Outlay	37,235	37,235	0
Total Expenditures	<u>9,292,934</u>	<u>9,011,758</u>	<u>281,176</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,073,834)	(4,044,080)	2,029,754
Other Financing Sources (Uses):			
Transfers In	3,325,497	4,494,123	1,168,626
Total Other Financing Sources (Uses)	<u>3,325,497</u>	<u>4,494,123</u>	<u>1,168,626</u>
Net Change in Fund Balance	(2,748,337)	450,043	3,198,380
Fund Balance at Beginning of Year	5,160,948	5,160,948	0
Prior Year Encumbrances	44,042	44,042	0
Fund Balance at End of Year	<u>\$ 2,456,653</u>	<u>\$ 5,655,033</u>	<u>\$ 3,198,380</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, 2018

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 79,800	\$ 89,212	\$ 9,412
Total Revenues	<u>79,800</u>	<u>89,212</u>	<u>9,412</u>
Expenditures:			
Public Safety:			
Personal Services	96,719	96,624	95
Materials and Supplies	380	380	0
Other Expenditures	10,086	10,056	30
Total Expenditures	<u>107,185</u>	<u>107,060</u>	<u>125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,385)	(17,848)	9,537
Other Financing Sources (Uses):			
Transfers In	22,067	22,067	0
Total Other Financing Sources (Uses)	<u>22,067</u>	<u>22,067</u>	<u>0</u>
Net Change in Fund Balance	(5,318)	4,219	9,537
Fund Balance at Beginning of Year	5,380	5,380	0
Fund Balance at End of Year	<u>\$ 62</u>	<u>\$ 9,599</u>	<u>\$ 9,537</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, 2018

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,008,090	\$ 1,075,796	\$ 67,706
Charges for Services	9,000	9,615	615
All Other Revenues	74,640	61,576	(13,064)
Total Revenues	<u>1,091,730</u>	<u>1,146,987</u>	<u>55,257</u>
Expenditures:			
Public Safety:			
Personal Services	1,847,680	1,747,943	99,737
Materials and Supplies	58,900	40,510	18,390
Contractual Services	724,149	467,847	256,302
Other Expenditures	7,500	2,001	5,499
Capital Outlay	7,499	1,499	6,000
Total Expenditures	<u>2,645,728</u>	<u>2,259,800</u>	<u>385,928</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,553,998)	(1,112,813)	441,185
Other Financing Sources (Uses):			
Transfers In	950,700	950,700	0
Total Other Financing Sources (Uses)	<u>950,700</u>	<u>950,700</u>	<u>0</u>
Net Change in Fund Balance	(603,298)	(162,113)	441,185
Fund Balance at Beginning of Year	1,083,260	1,083,260	0
Prior Year Encumbrances	104,467	104,467	0
Fund Balance at End of Year	<u>\$ 584,429</u>	<u>\$ 1,025,614</u>	<u>\$ 441,185</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, 2018

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 242,723	\$ 478,304	\$ 235,581
All Other Revenues	0	37,974	37,974
Total Revenues	<u>242,723</u>	<u>516,278</u>	<u>273,555</u>
Expenditures:			
Legislative and Executive:			
Personal Services	527,161	517,340	9,821
Materials and Supplies	5,505	1,739	3,766
Contractual Services	54,242	44,987	9,255
Other Expenditures	11,382	766	10,616
Capital Outlay	1,700	226	1,474
Total Expenditures	<u>599,990</u>	<u>565,058</u>	<u>34,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,267)	(48,780)	308,487
Fund Balance at Beginning of Year	865,244	865,244	0
Prior Year Encumbrances	7,097	7,097	0
Fund Balance at End of Year	<u>\$ 515,074</u>	<u>\$ 823,561</u>	<u>\$ 308,487</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, 2018

COUNTY COURT PROBATION DEPARTMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ -	\$ -	\$ -
Expenditures:			
Public Safety:			
Materials and Supplies	302	302	0
Total Expenditures	<u>302</u>	<u>302</u>	<u>0</u>
 Net Change in Fund Balance	 (302)	 (302)	 0
 Fund Balance at Beginning of Year	 302	 302	 0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 5,000	\$ 5,000	\$ 0
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,000	5,000	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 55,000	\$ 55,000	\$ 0
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	82,990	80,823	2,167
Total Expenditures	<u>82,990</u>	<u>80,823</u>	<u>2,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,990)	(25,823)	2,167
Fund Balance at Beginning of Year	76,056	76,056	0
Fund Balance at End of Year	<u>\$ 48,066</u>	<u>\$ 50,233</u>	<u>\$ 2,167</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, 2018

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	82,927	91,992	9,065
All Other Revenues	5,443	5,443	0
Total Revenues	<u>118,370</u>	<u>127,435</u>	<u>9,065</u>
Expenditures:			
Health:			
Personal Services	126,639	114,221	12,418
Materials and Supplies	26,000	11,874	14,126
Contractual Services	47,679	20,081	27,598
Other Expenditures	23,000	1,716	21,284
Capital Outlay	2,003	373	1,630
Total Expenditures	<u>225,321</u>	<u>148,265</u>	<u>77,056</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,951)	(20,830)	86,121
Fund Balance at Beginning of Year	1,302,240	1,302,240	0
Prior Year Encumbrances	4,282	4,282	0
Fund Balance at End of Year	<u>\$ 1,199,571</u>	<u>\$ 1,285,692</u>	<u>\$ 86,121</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, 2018

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 620,936	\$ 576,612	\$ (44,324)
All Other Revenues	0	28,947	28,947
Total Revenues	<u>620,936</u>	<u>605,559</u>	<u>(15,377)</u>
Expenditures:			
Human Services:			
Personal Services	340,794	332,014	8,780
Materials and Supplies	16,787	12,048	4,739
Contractual Services	335,398	326,663	8,735
Other Expenditures	20,653	19,908	745
Total Expenditures	<u>713,632</u>	<u>690,633</u>	<u>22,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,696)	(85,074)	7,622
Fund Balance at Beginning of Year	34,986	34,986	0
Prior Year Encumbrances	<u>57,710</u>	<u>57,710</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 7,622</u>	<u>\$ 7,622</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, 2018

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	1,675	1,675	0
Fund Balance at End of Year	<u>\$ 1,675</u>	<u>\$ 1,675</u>	<u>\$ 0</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, 2018

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 272,477	\$ 272,477	\$ 0
Total Revenues	<u>272,477</u>	<u>272,477</u>	<u>0</u>
Expenditures:			
Public Safety:			
Other Expenditures	272,477	272,477	0
Total Expenditures	<u>272,477</u>	<u>272,477</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	(126,401)	(126,401)	0
Prior Year Encumbrances	126,401	126,401	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

COMMUNITY CORRECTIONS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 641,839	\$ 641,839	\$ 0
Charges for Services	433,115	455,260	22,145
Total Revenues	<u>1,074,954</u>	<u>1,097,099</u>	<u>22,145</u>
Expenditures:			
Public Safety:			
Personal Services	859,985	694,156	165,829
Materials and Supplies	48,637	33,644	14,993
Contractual Services	916,676	712,052	204,624
Other Expenditures	10,211	6,943	3,268
Capital Outlay	20,000	19,107	893
Total Expenditures	<u>1,855,509</u>	<u>1,465,902</u>	<u>389,607</u>
Net Change in Fund Balance	(780,555)	(368,803)	411,752
Fund Balance at Beginning of Year	1,208,381	1,208,381	0
Prior Year Encumbrances	58,754	58,754	0
Fund Balance at End of Year	<u>\$ 486,580</u>	<u>\$ 898,332</u>	<u>\$ 411,752</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, 2018

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,054,812	\$ 2,114,107	\$ 59,295
Charges for Services	811,500	871,107	59,607
All Other Revenues	35,000	63,182	28,182
Total Revenues	<u>2,901,312</u>	<u>3,048,396</u>	<u>147,084</u>
Expenditures:			
Human Services:			
Personal Services	3,063,272	2,831,143	232,129
Materials and Supplies	66,000	42,870	23,130
Contractual Services	296,781	280,744	16,037
Other Expenditures	65,109	52,373	12,736
Capital Outlay	19,105	12,477	6,628
Total Expenditures	<u>3,510,267</u>	<u>3,219,607</u>	<u>290,660</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(608,955)	(171,211)	437,744
Other Financing Sources (Uses):			
Transfers In	228,673	228,035	(638)
Total Other Financing Sources (Uses)	<u>228,673</u>	<u>228,035</u>	<u>(638)</u>
Net Change in Fund Balance	(380,282)	56,824	437,106
Fund Balance at Beginning of Year	476,169	476,169	0
Prior Year Encumbrances	16,413	16,413	0
Fund Balance at End of Year	<u>\$ 112,300</u>	<u>\$ 549,406</u>	<u>\$ 437,106</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, 2018

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 320,751	\$ 370,219	\$ 49,468
All Other Revenues	1,000	1,000	0
Total Revenues	<u>321,751</u>	<u>371,219</u>	<u>49,468</u>
Expenditures:			
Public Safety:			
Personal Services	381,099	322,851	58,248
Materials and Supplies	14,340	4,299	10,041
Contractual Services	24,200	8,578	15,622
Other Expenditures	5,755	3,809	1,946
Capital Outlay	4,160	2,779	1,381
Total Expenditures	<u>429,554</u>	<u>342,316</u>	<u>87,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,803)	28,903	136,706
Other Financing Sources (Uses):			
Transfers In	34,030	34,030	0
Total Other Financing Sources (Uses)	<u>34,030</u>	<u>34,030</u>	<u>0</u>
Net Change in Fund Balance	(73,773)	62,933	136,706
Fund Balance at Beginning of Year	227,182	227,182	0
Fund Balance at End of Year	<u>\$ 153,409</u>	<u>\$ 290,115</u>	<u>\$ 136,706</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, 2018

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,027,872	\$ 1,002,278	\$ (25,594)
Charges for Services	2,500	2,500	0
All Other Revenues	30,000	55,806	25,806
Total Revenues	<u>1,060,372</u>	<u>1,060,584</u>	<u>212</u>
Expenditures:			
Community and Economic Development:			
Personal Services	91,827	86,145	5,682
Materials and Supplies	1,200	573	627
Contractual Services	40,739	34,823	5,916
Other Expenditures	110,027	83,049	26,978
Capital Outlay	1,194,114	1,091,631	102,483
Total Expenditures	<u>1,437,907</u>	<u>1,296,221</u>	<u>141,686</u>
Net Change in Fund Balance	(377,535)	(235,637)	141,898
Fund Balance at Beginning of Year	405,966	405,966	0
Prior Year Encumbrances	126,806	126,806	0
Fund Balance at End of Year	<u>\$ 155,237</u>	<u>\$ 297,135</u>	<u>\$ 141,898</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, 2018

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 85,402	\$ 124,890	\$ 39,488
Charges for Services	100,000	142,670	42,670
All Other Revenues	20,000	22,270	2,270
Total Revenues	<u>205,402</u>	<u>289,830</u>	<u>84,428</u>
Expenditures:			
Public Safety:			
Personal Services	116,299	72,046	44,253
Materials and Supplies	10,008	6,746	3,262
Contractual Services	28,000	27,380	620
Other Expenditures	4,586	4,553	33
Capital Outlay	45,325	22,409	22,916
Total Expenditures	<u>204,218</u>	<u>133,134</u>	<u>71,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,184	156,696	155,512
Other Financing Sources (Uses):			
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
Net Change in Fund Balance	(28,816)	126,696	155,512
Fund Balance at Beginning of Year	851,941	851,941	0
Prior Year Encumbrances	6,643	6,643	0
Fund Balance at End of Year	<u>\$ 829,768</u>	<u>\$ 985,280</u>	<u>\$ 155,512</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, 2018

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 18,000	\$ 18,790	\$ 790
Total Revenues	<u>18,000</u>	<u>18,790</u>	<u>790</u>
Expenditures:			
Judicial:			
Personal Services	3,045	913	2,132
Contractual Services	4,000	1,497	2,503
Total Expenditures	<u>7,045</u>	<u>2,410</u>	<u>4,635</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,955	16,380	5,425
Fund Balance at Beginning of Year	173,150	173,150	0
Fund Balance at End of Year	<u>\$ 184,105</u>	<u>\$ 189,530</u>	<u>\$ 5,425</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, 2018

INDIGENT DRIVER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 9,000	\$ 139,156	\$ 130,156
Total Revenues	<u>9,000</u>	<u>139,156</u>	<u>130,156</u>
Expenditures:			
Public Safety:			
Contractual Services	19,375	15,472	3,903
Total Expenditures	<u>19,375</u>	<u>15,472</u>	<u>3,903</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,375)	123,684	134,059
Fund Balance at Beginning of Year	324,852	324,852	0
Prior Year Encumbrances	20,909	20,909	0
Fund Balance at End of Year	<u>\$ 335,386</u>	<u>\$ 469,445</u>	<u>\$ 134,059</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, 2018

DRUG LAW ENFORCEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 6,167	\$ 3,167
All Other Revenues	0	6,000	6,000
Total Revenues	<u>3,000</u>	<u>12,167</u>	<u>9,167</u>
Expenditures:			
Public Safety:			
Personal Services	3,500	3,500	0
Materials and Supplies	14,000	9,371	4,629
Contractual Services	30,000	29,000	1,000
Other Expenditures	7,500	7,500	0
Total Expenditures	<u>55,000</u>	<u>49,371</u>	<u>5,629</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,000)	(37,204)	14,796
Fund Balance at Beginning of Year	52,057	52,057	0
Fund Balance at End of Year	<u>\$ 57</u>	<u>\$ 14,853</u>	<u>\$ 14,796</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, 2018

LAW ENFORCEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 100,506	\$ 100,506
Total Revenues	<u>0</u>	<u>100,506</u>	<u>100,506</u>
Expenditures:			
Public Safety:			
Contractual Services	10,000	6,925	3,075
Other Expenditures	10,000	1,281	8,719
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>30,000</u>	<u>8,206</u>	<u>21,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	92,300	122,300
Fund Balance at Beginning of Year	101,264	101,264	0
Fund Balance at End of Year	<u>\$ 71,264</u>	<u>\$ 193,564</u>	<u>\$ 122,300</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, 2018

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 35,640	\$ 35,640
Fines and Forfeitures	188,922	221,814	32,892
Total Revenues	<u>188,922</u>	<u>257,454</u>	<u>68,532</u>
Expenditures:			
Judicial:			
Materials and Supplies	27,603	20,035	7,568
Contractual Services	239,420	226,512	12,908
Capital Outlay	146,287	97,561	48,726
Total Expenditures	<u>413,310</u>	<u>344,108</u>	<u>69,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(224,388)</u>	<u>(86,654)</u>	<u>137,734</u>
Other Financing Sources (Uses):			
Transfers In	0	54,420	54,420
Total Other Financing Sources (Uses)	<u>0</u>	<u>54,420</u>	<u>54,420</u>
Net Change in Fund Balance	(224,388)	(32,234)	192,154
Fund Balance at Beginning of Year	894,014	894,014	0
Prior Year Encumbrances	13,886	13,886	0
Fund Balance at End of Year	<u>\$ 683,512</u>	<u>\$ 875,666</u>	<u>\$ 192,154</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, 2018

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 47,140	\$ 47,140
Fines and Forfeitures	334,037	477,815	143,778
All Other Revenues	1,968	1,968	0
Total Revenues	<u>336,005</u>	<u>526,923</u>	<u>190,918</u>
Expenditures:			
Judicial:			
Personal Services	28,541	16,402	12,139
Materials and Supplies	5,000	186	4,814
Contractual Services	754,227	154,975	599,252
Other Expenditures	22,950	11,222	11,728
Capital Outlay	60,500	26,473	34,027
Total Expenditures	<u>871,218</u>	<u>209,258</u>	<u>661,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(535,213)	317,665	852,878
Fund Balance at Beginning of Year	1,695,821	1,695,821	0
Prior Year Encumbrances	11,560	11,560	0
Fund Balance at End of Year	<u>\$ 1,172,168</u>	<u>\$ 2,025,046</u>	<u>\$ 852,878</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, 2018

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 30,000	\$ 60,612	\$ 30,612
All Other Revenues	67,000	93,650	26,650
Total Revenues	<u>97,000</u>	<u>154,262</u>	<u>57,262</u>
Expenditures:			
Public Safety:			
Personal Services	37,850	28,903	8,947
Materials and Supplies	35,800	31,898	3,902
Contractual Services	57,000	35,606	21,394
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>132,150</u>	<u>96,407</u>	<u>35,743</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,150)	57,855	93,005
Fund Balance at Beginning of Year	282,271	282,271	0
Fund Balance at End of Year	<u>\$ 247,121</u>	<u>\$ 340,126</u>	<u>\$ 93,005</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, 2018

HAZARDOUS MATERIALS EMERGENCY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,117	2
Total Expenditures	27,119	27,117	2
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,119)	(27,117)	2
Other Financing Sources (Uses):			
Transfers In	27,119	27,119	0
Total Other Financing Sources (Uses)	27,119	27,119	0
Net Change in Fund Balance	0	2	2
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 2	\$ 2

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, 2018

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 4,100	\$ 4,100	\$ 0
All Other Revenues	7,250	7,250	0
Total Revenues	<u>11,350</u>	<u>11,350</u>	<u>0</u>
Expenditures:			
Public Safety:			
Materials and Supplies	4,900	4,119	781
Contractual Services	1,000	576	424
Other Expenditures	500	498	2
Capital Outlay	1,000	767	233
Total Expenditures	<u>7,400</u>	<u>5,960</u>	<u>1,440</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,950	5,390	1,440
Fund Balance at Beginning of Year	4,885	4,885	0
Fund Balance at End of Year	<u>\$ 8,835</u>	<u>\$ 10,275</u>	<u>\$ 1,440</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, 2018

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 9,023	\$ 9,023
Total Revenues	<u>0</u>	<u>9,023</u>	<u>9,023</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	9,023	39,023
Fund Balance at Beginning of Year	90,766	90,766	0
Fund Balance at End of Year	<u>\$ 60,766</u>	<u>\$ 99,789</u>	<u>\$ 39,023</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, 2018

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 1,406	\$ 1,405	\$ (1)
Total Revenues	<u>1,406</u>	<u>1,405</u>	<u>(1)</u>
Expenditures:			
Human Services:			
Contractual Services	10,000	9,485	515
Other Expenditures	<u>42,000</u>	<u>0</u>	<u>42,000</u>
Total Expenditures	<u>52,000</u>	<u>9,485</u>	<u>42,515</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,594)	(8,080)	42,514
Fund Balance at Beginning of Year	122,902	122,902	0
Fund Balance at End of Year	<u>\$ 72,308</u>	<u>\$ 114,822</u>	<u>\$ 42,514</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, 2018

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 230,197	\$ 623,645	\$ 393,448
Charges for Services	132,243	144,944	12,701
All Other Revenues	12,186	12,186	0
Total Revenues	<u>374,626</u>	<u>780,775</u>	<u>406,149</u>
Expenditures:			
Human Services:			
Materials and Supplies	140,000	134,411	5,589
Contractual Services	1,045,462	963,253	82,209
Other Expenditures	40,300	26,685	13,615
Capital Outlay	307,430	183,045	124,385
Total Expenditures	<u>1,533,192</u>	<u>1,307,394</u>	<u>225,798</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,158,566)	(526,619)	631,947
Other Financing Sources (Uses):			
Transfers In	400,000	400,000	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(758,566)	(126,619)	631,947
Fund Balance at Beginning of Year	1,362,137	1,362,137	0
Prior Year Encumbrances	297,892	297,892	0
Fund Balance at End of Year	<u>\$ 901,463</u>	<u>\$ 1,533,410</u>	<u>\$ 631,947</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, 2018

RECORDER TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 100,000	\$ 116,298	\$ 16,298
All Other Revenues	-	-	-
Total Revenues	<u>100,000</u>	<u>116,298</u>	<u>16,298</u>
Expenditures:			
Legislative and Executive:			
Personal Services	25,000	0	25,000
Materials and Supplies	12,000	1,557	10,443
Contractual Services	99,000	68,471	30,529
Other Expenditures	4,000	1,803	2,197
Capital Outlay	10,000	3,223	6,777
Total Expenditures	<u>150,000</u>	<u>75,054</u>	<u>74,946</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	41,244	91,244
Fund Balance at Beginning of Year	162,680	162,680	0
Fund Balance at End of Year	<u>\$ 112,680</u>	<u>\$ 203,924</u>	<u>\$ 91,244</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, 2018

BOARD OF ELECTIONS TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 18,065	\$ 18,065
Charges for Services	50,000	168,351	118,351
Total Revenues	<u>50,000</u>	<u>186,416</u>	<u>136,416</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	6,894	6,894	0
Capital Outlay	10,606	0	10,606
Total Expenditures	<u>17,500</u>	<u>6,894</u>	<u>10,606</u>
Net Change in Fund Balance	32,500	179,522	147,022
Fund Balance at Beginning of Year	1,570,691	1,570,691	0
Fund Balance at End of Year	<u>\$ 1,603,191</u>	<u>\$ 1,750,213</u>	<u>\$ 147,022</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

WORKFORCE INVESTMENT BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,323,077	\$ 1,323,077	\$ 0
Total Revenues	<u>1,323,077</u>	<u>1,323,077</u>	<u>0</u>
Expenditures:			
Human Services:			
Personal Services	156,147	156,087	60
Materials and Supplies	2,726	2,649	77
Contractual Services	1,256,374	1,219,659	36,715
Other Expenditures	13,250	13,141	109
Total Expenditures	<u>1,428,497</u>	<u>1,391,536</u>	<u>36,961</u>
Net Change in Fund Balance	(105,420)	(68,459)	36,961
Fund Balance at Beginning of Year	(174,848)	(174,848)	0
Prior Year Encumbrances	288,774	288,774	0
Fund Balance at End of Year	<u>\$ 8,506</u>	<u>\$ 45,467</u>	<u>\$ 36,961</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

SALES TAX TRANSITION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 676,494	\$ 676,494
Total Revenues	<u>0</u>	<u>676,494</u>	<u>676,494</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	676,494	676,494
Fund Balance at Beginning of Year	158,970	158,970	0
Fund Balance at End of Year	<u>\$ 158,970</u>	<u>\$ 835,464</u>	<u>\$ 676,494</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

LODGING TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 842,694	\$ 876,416	\$ 33,722
Total Revenues	<u>842,694</u>	<u>876,416</u>	<u>33,722</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	932,005	932,005	0
Total Expenditures	<u>932,005</u>	<u>932,005</u>	<u>0</u>
Net Change in Fund Balance	(89,311)	(55,589)	33,722
Fund Balance at Beginning of Year	89,414	89,414	0
Fund Balance at End of Year	<u>\$ 103</u>	<u>\$ 33,825</u>	<u>\$ 33,722</u>

WARREN COUNTY, OHIO
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, 2018

TAX INCREMENT FINANCING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	441,936	441,936	0
Interest and Fiscal Charges	72,980	72,980	0
Total Expenditures	<u>514,916</u>	<u>514,916</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(514,916)	(514,916)	0
Fund Balance at Beginning of Year	2,288,241	2,288,241	0
Fund Balance at End of Year	<u>\$ 1,773,325</u>	<u>\$ 1,773,325</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
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, 2018

STATE OPWC LOAN FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	112,716	112,716	0
Total Expenditures	112,716	112,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,716)	(112,716)	0
Other Financing Sources (Uses):			
Transfers In	112,716	112,716	0
Total Other Financing Sources (Uses)	112,716	112,716	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
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, 2018

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	835,000	835,000	0
Interest and Fiscal Charges	68,591	68,591	0
Total Expenditures	<u>903,591</u>	<u>903,591</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(903,591)	(903,591)	0
Other Financing Sources (Uses):			
Transfers In	903,591	903,591	0
Total Other Financing Sources (Uses)	<u>903,591</u>	<u>903,591</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
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, 2018

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 500,000	\$ 478,288	\$ (21,712)
Intergovernmental Revenues	0	75,410	75,410
Total Revenues	<u>500,000</u>	<u>553,698</u>	<u>53,698</u>
Expenditures:			
Debt Service:			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	134,850	133,933	917
Total Expenditures	<u>194,850</u>	<u>193,933</u>	<u>917</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	305,150	359,765	54,615
Fund Balance at Beginning of Year	2,563,162	2,563,162	0
Fund Balance at End of Year	<u>\$ 2,868,312</u>	<u>\$ 2,922,927</u>	<u>\$ 54,615</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, 2018

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,903,524	\$ 1,929,631	\$ 26,107
Total Revenues	<u>1,903,524</u>	<u>1,929,631</u>	<u>26,107</u>
Expenditures:			
Capital Outlay	2,449,918	2,441,548	8,370
Total Expenditures	<u>2,449,918</u>	<u>2,441,548</u>	<u>8,370</u>
Net Change in Fund Balance	<u>(546,394)</u>	<u>(511,917)</u>	<u>34,477</u>
Fund Balance at Beginning of Year	(934,548)	(934,548)	0
Prior Year Encumbrances	2,164,043	2,164,043	0
Fund Balance at End of Year	<u>\$ 683,101</u>	<u>\$ 717,578</u>	<u>\$ 34,477</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, 2018

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	200,000	148,621	51,379
Total Expenditures	<u>200,000</u>	<u>148,621</u>	<u>51,379</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,000)	(148,621)	51,379
Fund Balance at Beginning of Year	<u>275,632</u>	<u>275,632</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,632</u>	<u>\$ 127,011</u>	<u>\$ 51,379</u>

WARREN COUNTY, OHIO
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, 2018

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
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)	(18,902)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	18,902	18,902	0
Fund Balance at End of Year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that the cost of providing services is primarily financed and recovered through user charges.

Storm Water Fund

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.

Communications Rotary Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 204,387	\$ 229,296	\$ 433,683
Receivables:			
Accounts	0	10	10
Intergovernmental	0	2,210	2,210
Special Assessments	247,782	0	247,782
Due from Other Funds	0	912	912
Total Current Assets	452,169	232,428	684,597
Noncurrent Assets:			
Net Pension Asset	1,180	0	1,180
Total Noncurrent Assets	1,180	0	1,180
Total Assets	453,349	232,428	685,777
Deferred Outflows of Resources:			
Pension	62,506	0	62,506
OPEB	24,252	0	24,252
Total Deferred Outflows of Resources	86,758	0	86,758
Liabilities:			
Current Liabilities:			
Accounts Payable	4,030	861	4,891
Accrued Wages and Benefits Payable	1,907	0	1,907
Intergovernmental Payable	797	0	797
Due to Other Funds	789	0	789
Total Current Liabilities	7,523	861	8,384
Noncurrent Liabilities			
Compensated Absences Payable	2,248	0	2,248
Net Pension Liability	97,848	0	97,848
Net OPEB Liability	141,564	0	141,564
Total Noncurrent Liabilities	241,660	0	241,660
Total Liabilities	249,183	861	250,044
Deferred Inflows of Resources:			
Pension	38,164	0	38,164
OPEB	7,289	0	7,289
Total Deferred Inflows of Resources	45,453	0	45,453
Net Position:			
Unrestricted	245,471	231,567	477,038
Total Net Position	\$ 245,471	\$ 231,567	\$ 477,038

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
Operating Revenues:			
Charges for Services	\$ 0	\$ 80,082	\$ 80,082
Other Operating Revenue	277,726	0	277,726
Total Operating Revenues	<u>277,726</u>	<u>80,082</u>	<u>357,808</u>
Operating Expenses:			
Personal Services	132,284	0	132,284
Contractual Services	259,692	0	259,692
Other Operating Expenses	1,244	56,391	57,635
Total Operating Expenses	<u>393,220</u>	<u>56,391</u>	<u>449,611</u>
Change in Net Position	(115,494)	23,691	(91,803)
Net Position Beginning of Year, Restated	<u>360,965</u>	<u>207,876</u>	<u>568,841</u>
Net Position End of Year	<u>\$ 245,471</u>	<u>\$ 231,567</u>	<u>\$ 477,038</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities - Enterprise Funds		
	Storm Water	Communications Rotary	Total
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 343,259	\$ 81,455	\$ 424,714
Cash Payments for Goods and Services	(260,386)	(58,498)	(318,884)
Cash Payments to Employees	(162,976)	0	(162,976)
Net Cash Provided (Used) by Operating Activities	<u>(80,103)</u>	<u>22,957</u>	<u>(57,146)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(80,103)	22,957	(57,146)
Cash and Cash Equivalents at Beginning of Year	284,490	206,339	490,829
Cash and Cash Equivalents at End of Year	<u>\$ 204,387</u>	<u>\$ 229,296</u>	<u>\$ 433,683</u>
Reconciliation of Operating Income (Loss) to Net Cash			
Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ (115,494)	\$ 23,691	\$ (91,803)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	0	(10)	(10)
(Increase) Decrease in Due from Other Funds	0	451	451
(Increase) Decrease in Intergovernmental Receivables	0	932	932
(Increase) Decrease in Special Assessment Receivable	(5,154)	0	(5,154)
(Increase) Decrease in Net Pension Asset	(839)	0	(839)
(Increase) Decrease in Deferred Outflows - Pension	8,137	0	8,137
(Increase) Decrease in Deferred Outflows - OPEB	(23,231)	0	(23,231)
Increase (Decrease) in Accounts Payable	3,570	(2,107)	1,463
Increase (Decrease) in Accrued Wages and Benefits	(1,167)	0	(1,167)
Increase (Decrease) in Due to Other Funds	35	0	35
Increase (Decrease) in Intergovernmental Payables	(3,200)	0	(3,200)
Increase (Decrease) in Compensated Absences	(3,131)	0	(3,131)
Increase (Decrease) in Net Pension Liability	(51,247)	0	(51,247)
Increase (Decrease) in Net OPEB Liability	75,481	0	75,481
Increase (Decrease) in Deferred Inflows - Pension	28,848	0	28,848
Increase (Decrease) in Deferred Inflows - OPEB	7,289	0	7,289
Total Adjustments	<u>35,391</u>	<u>(734)</u>	<u>34,657</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (80,103)</u>	<u>\$ 22,957</u>	<u>\$ (57,146)</u>

WARREN COUNTY, OHIO

Internal Service Funds

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

Vehicle Maintenance Fund

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

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.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of 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 POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2018

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Assets:				
<i>Current Assets:</i>				
Cash, Cash Equivalents, and Investments	\$ 304,922	\$ 4,882,137	\$ 1,199,366	\$ 963,978
Receivables:				
Accounts	210	0	0	0
Intergovernmental	6,635	0	0	0
Due from Other Funds	23,736	0	592,889	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	84,183
Total Current Assets	335,503	4,882,137	1,792,255	1,048,161
<i>Non Current Assets:</i>				
Net Pension Asset	497	497	621	0
Depreciable Capital Assets, Net	39,402	0	0	0
Total Non Current Assets	39,899	497	621	0
Total Assets	375,402	4,882,634	1,792,876	1,048,161
Deferred Outflows of Resources:				
Pension	29,748	20,454	34,084	0
OPEB	3,489	6,682	13,942	0
Total Deferred Outflows of Resources	33,237	27,136	48,026	0
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	21,918	140,804	9,715	20,086
Accrued Wages and Benefits Payable	1,439	1,324	1,692	0
Intergovernmental Payable	216	59,979	261	0
Claims Payable	0	635,209	0	0
Due to Other Funds	0	385	0	0
Compensated Absences Payable - Current	16,975	9,612	10,079	0
Total Current Liabilities	40,548	847,313	21,747	20,086
<i>Long Term Liabilities:</i>				
Compensated Absences Payable	0	522	523	0
Net Pension Liability	59,606	59,606	74,507	0
Net OPEB Liability	41,199	41,199	51,499	0
Total Long Term Liabilities	100,805	101,327	126,529	0
Total Liabilities	141,353	948,640	148,276	20,086
Deferred Inflows of Resources:				
Pension	14,614	16,368	19,964	0
OPEB	3,069	3,069	3,836	0
Total Deferred Inflows of Resources	17,683	19,437	23,800	0
Net Position:				
Net Investment in Capital Assets	39,402	0	0	0
Unrestricted	210,201	3,941,693	1,668,826	1,028,075
Total Net Position	\$ 249,603	\$ 3,941,693	\$ 1,668,826	\$ 1,028,075

<u>Gasoline</u>	<u>Total</u>
\$ 234,547	\$ 7,584,950
0	210
3,136	9,771
41,200	657,825
25,766	25,766
0	84,183
<u>304,649</u>	<u>8,362,705</u>
0	1,615
0	39,402
<u>0</u>	<u>41,017</u>
<u>304,649</u>	<u>8,403,722</u>
0	84,286
0	24,113
<u>0</u>	<u>108,399</u>
39,087	231,610
0	4,455
0	60,456
0	635,209
0	385
0	36,666
<u>39,087</u>	<u>968,781</u>
0	1,045
0	193,719
<u>0</u>	<u>133,897</u>
<u>0</u>	<u>328,661</u>
<u>39,087</u>	<u>1,297,442</u>
0	50,946
0	9,974
<u>0</u>	<u>60,920</u>
0	39,402
265,562	7,114,357
<u>\$ 265,562</u>	<u>\$ 7,153,759</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Operating Revenues:				
Charges for Services	\$ 493,441	\$ 10,032,825	\$ 596,179	\$ 67,850
Other Operating Revenue	930	418,184	4,406	28,170
Total Operating Revenues	<u>494,371</u>	<u>10,451,009</u>	<u>600,585</u>	<u>96,020</u>
Operating Expenses:				
Personal Services	81,884	326,225	362,983	0
Materials and Supplies	383,023	398	0	0
Contractual Services	84,773	387,911	191,245	370,980
Depreciation	5,502	0	0	0
Health Insurance Claims	0	8,453,977	0	0
Other Operating Expenses	75	662,170	0	20,086
Total Operating Expenses	<u>555,257</u>	<u>9,830,681</u>	<u>554,228</u>	<u>391,066</u>
Income (Loss) Before Transfers	(60,886)	620,328	46,357	(295,046)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>266,440</u>
Change in Net Position	(60,886)	620,328	46,357	(28,606)
Net Position Beginning of Year, Restated	<u>310,489</u>	<u>3,321,365</u>	<u>1,622,469</u>	<u>1,056,681</u>
Net Position End of Year	<u>\$ 249,603</u>	<u>\$ 3,941,693</u>	<u>\$ 1,668,826</u>	<u>\$ 1,028,075</u>

Gasoline	Total
\$ 747,956	\$ 11,938,251
0	451,690
747,956	12,389,941
0	771,092
721,454	1,104,875
0	1,034,909
0	5,502
0	8,453,977
0	682,331
721,454	12,052,686
26,502	337,255
0	266,440
26,502	603,695
239,060	6,550,064
\$ 265,562	\$ 7,153,759

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Vehicle Maintenance	Health Insurance
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$ 499,724	\$ 10,500,789
Cash Payments for Goods and Services	(471,729)	(9,819,380)
Cash Payments to Employees	(60,257)	(314,905)
Net Cash Provided (Used) by Operating Activities	(32,262)	366,504
<u>Cash Flows from Noncapital Financing Activities:</u>		
Transfers In	0	0
Net Cash Provided by Noncapital Financing Activities	0	0
<u>Cash Flows from Capital and Related Financing Activities:</u>		
Acquisition and Construction of Assets	(17,905)	0
Net Cash Used by Capital and Related Financing Activities	(17,905)	0
Net Increase (Decrease) in Cash and Cash Equivalents	(50,167)	366,504
Cash and Cash Equivalents at Beginning of Year	355,089	4,515,633
Cash and Cash Equivalents at End of Year	\$ 304,922	\$ 4,882,137
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$ (60,886)	\$ 620,328
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	5,502	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	2,656	0
(Increase) Decrease in Due from Other Funds	6,422	0
(Increase) Decrease in Intergovernmental Receivables	(5,294)	0
(Increase) Decrease in Prepaid Items	0	0
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Net Pension Asset	(302)	(327)
(Increase) Decrease in Deferred Outflows - Pension	31,562	10,833
(Increase) Decrease in Deferred Outflows - OPEB	(2,906)	(6,171)
Increase (Decrease) in Accounts Payable	(2,289)	8,983
Increase (Decrease) in Accrued Wages and Benefits	451	353
Increase (Decrease) in Due to Other Funds	0	172
Increase (Decrease) in Intergovernmental Payables	67	52,707
Increase (Decrease) in Claims Payable	0	(326,387)
Increase (Decrease) in Compensated Absences	(8)	(2,002)
Increase (Decrease) in Net Pension Liability	(25,591)	(14,941)
Increase (Decrease) in Net OPEB Liability	3,437	8,158
Increase (Decrease) in Deferred Inflows - Pension	11,848	11,729
Increase (Decrease) in Deferred Inflows - OPEB	3,069	3,069
Total Adjustments	28,624	(253,824)
Net Cash Provided (Used) by Operating Activities	\$ (32,262)	\$ 366,504

Worker's Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Totals
\$ 481,131	\$ 96,020	\$ 757,190	\$ 12,334,854
(181,530)	(411,765)	(718,155)	(11,602,559)
(342,790)	0	0	(717,952)
<u>(43,189)</u>	<u>(315,745)</u>	<u>39,035</u>	<u>14,343</u>
0	266,440	0	266,440
0	266,440	0	266,440
0	0	0	(17,905)
0	0	0	(17,905)
(43,189)	(49,305)	39,035	262,878
1,242,555	1,013,283	195,512	7,322,072
<u>\$ 1,199,366</u>	<u>\$ 963,978</u>	<u>\$ 234,547</u>	<u>\$ 7,584,950</u>
\$ 46,357	\$ (295,046)	\$ 26,502	\$ 337,255
0	0	0	5,502
0	0	0	2,656
(141,265)	0	9,028	(125,815)
21,811	0	206	16,723
0	(8,899)	0	(8,899)
0	0	2,837	2,837
(451)	0	0	(1,080)
(2,797)	0	0	39,598
(13,431)	0	0	(22,508)
9,715	(11,800)	462	5,071
721	0	0	1,525
0	0	0	172
111	0	0	52,885
0	0	0	(326,387)
(1,539)	0	0	(3,549)
(40)	0	0	(40,572)
18,458	0	0	30,053
15,325	0	0	38,902
3,836	0	0	9,974
<u>(89,546)</u>	<u>(20,699)</u>	<u>12,533</u>	<u>(322,912)</u>
<u>\$ (43,189)</u>	<u>\$ (315,745)</u>	<u>\$ 39,035</u>	<u>\$ 14,343</u>



WARREN COUNTY, OHIO

Fiduciary Funds

The fiduciary funds are used to account for assets held by the County in a trustee or agency capacity for others.

Agency Funds

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 Property 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.

Undivided Interest Fund

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

(Continued)

WARREN COUNTY, OHIO

Agency Funds

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 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.

WIA Pass Through to Butler/Clermont Fund

To maintain and account for the accumulation and disbursement of funds received from ODJFS that are passed through to Butler and Clermont Counties.

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.

- | | |
|---|--|
| Trailer (Like Real Estate) Tax | Non Participant Rotary |
| Cigarette Tax | Forfeited Land |
| Undivided Wireless 911 Government Assist | Forfeited Land Excess Sale Proceeds |
| Real Estate Advance | Housing Trust Authority |
| Life Insurance | Recorder's Escrow Rotary |
| State | Sex Offender Registration Fee |
| Miami Conservancy District | Undivided Sheriff Web Check Fee |
| Ohio Elections Commission | Undivided Indigent Fees |
| Sewer Rotary | Municipal ORD Violation Indigent |
| Outside Entity Flowthru | New Undivided Auction Proceeds |
| Unidentified Deposits | Undivided Evidence Sheriff |
| Payment in Lieu of Taxes | Water Department |
| Escrow Rotary | Dog and Kennel |
| Undivided Income Tax – Real Property | Engineer |
| Zoning Board | Mary Haven |
| Undivided Federal and State Forfeitures | Building Inspection |
| Refundable Deposits | Tax Maps |
| Court Ordered Sheriff Sales | Recorder |
| Undivided Drug Task Force Seizures | Board of Elections |
| Sheriff Lost/Abandoned Property | Records Center |
| Massie Wayne Capacity Fees | Licensing |
| Treasurer | Real Estate |
| Armco Park Tournament Fees | Arson Offender Registration Fees |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$359,442	\$9,461,418	(\$9,818,119)	\$2,741
Total Assets	<u>\$359,442</u>	<u>\$9,461,418</u>	<u>(\$9,818,119)</u>	<u>\$2,741</u>
Liabilities				
Payroll Withholding	\$359,442	\$9,461,418	(\$9,818,119)	\$2,741
Total Liabilities	<u>\$359,442</u>	<u>\$9,461,418</u>	<u>(\$9,818,119)</u>	<u>\$2,741</u>
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$54,959,482	(\$54,959,482)	\$0
Total Assets	<u>\$0</u>	<u>\$54,959,482</u>	<u>(\$54,959,482)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$54,959,482	(\$54,959,482)	\$0
Total Liabilities	<u>\$0</u>	<u>\$54,959,482</u>	<u>(\$54,959,482)</u>	<u>\$0</u>
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$27,646,073	(\$27,646,073)	\$0
Total Assets	<u>\$0</u>	<u>\$27,646,073</u>	<u>(\$27,646,073)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$27,646,073	(\$27,646,073)	\$0
Total Liabilities	<u>\$0</u>	<u>\$27,646,073</u>	<u>(\$27,646,073)</u>	<u>\$0</u>
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$255,256	\$32,660,662	(\$32,639,460)	\$276,458
Total Assets	<u>\$255,256</u>	<u>\$32,660,662</u>	<u>(\$32,639,460)</u>	<u>\$276,458</u>
Liabilities				
Unapportioned Monies	\$255,256	\$32,660,662	(\$32,639,460)	\$276,458
Total Liabilities	<u>\$255,256</u>	<u>\$32,660,662</u>	<u>(\$32,639,460)</u>	<u>\$276,458</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Payroll				
Assets				
Cash and Cash Equivalents	\$431,517	\$67,420,690	(\$67,635,155)	\$217,052
Total Assets	<u>\$431,517</u>	<u>\$67,420,690</u>	<u>(\$67,635,155)</u>	<u>\$217,052</u>
Liabilities				
Payroll Withholding	\$431,517	\$67,420,690	(\$67,635,155)	\$217,052
Total Liabilities	<u>\$431,517</u>	<u>\$67,420,690</u>	<u>(\$67,635,155)</u>	<u>\$217,052</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$261,429,151	(\$261,429,151)	\$0
Total Assets	<u>\$0</u>	<u>\$261,429,151</u>	<u>(\$261,429,151)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$261,429,151	(\$261,429,151)	\$0
Total Liabilities	<u>\$0</u>	<u>\$261,429,151</u>	<u>(\$261,429,151)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$5,171,828	\$397,936,054	(\$398,514,942)	\$4,592,940
Taxes Receivable	352,421,844	374,373,627	(352,421,844)	374,373,627
Total Assets	<u>\$357,593,672</u>	<u>\$772,309,681</u>	<u>(\$750,936,786)</u>	<u>\$378,966,567</u>
Liabilities				
Intergovernmental Payables	\$352,421,844	\$374,373,627	(\$352,421,844)	\$374,373,627
Unapportioned Monies	5,171,828	397,936,054	(398,514,942)	4,592,940
Total Liabilities	<u>\$357,593,672</u>	<u>\$772,309,681</u>	<u>(\$750,936,786)</u>	<u>\$378,966,567</u>
Tangible Personal Property Tax				
Assets				
Cash and Cash Equivalents	\$0	\$2,890	(\$2,890)	\$0
Total Assets	<u>\$0</u>	<u>\$2,890</u>	<u>(\$2,890)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$2,890	(\$2,890)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,890</u>	<u>(\$2,890)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Trailer (Like Real Estate) Tax				
Assets				
Cash and Cash Equivalents	\$9,407	\$94,325	(\$93,424)	\$10,308
Total Assets	<u>\$9,407</u>	<u>\$94,325</u>	<u>(\$93,424)</u>	<u>\$10,308</u>
Liabilities				
Unapportioned Monies	\$9,407	\$94,325	(\$93,424)	\$10,308
Total Liabilities	<u>\$9,407</u>	<u>\$94,325</u>	<u>(\$93,424)</u>	<u>\$10,308</u>
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$4,208,134	(\$4,208,134)	\$0
Total Assets	<u>\$0</u>	<u>\$4,208,134</u>	<u>(\$4,208,134)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,208,134	(\$4,208,134)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,208,134</u>	<u>(\$4,208,134)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$1,373,977	(\$1,373,977)	\$0
Total Assets	<u>\$0</u>	<u>\$1,373,977</u>	<u>(\$1,373,977)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,373,977	(\$1,373,977)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,373,977</u>	<u>(\$1,373,977)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$0	\$19,887	(\$17,275)	\$2,612
Total Assets	<u>\$0</u>	<u>\$19,887</u>	<u>(\$17,275)</u>	<u>\$2,612</u>
Liabilities				
Unapportioned Monies	\$0	\$19,887	(\$17,275)	\$2,612
Total Liabilities	<u>\$0</u>	<u>\$19,887</u>	<u>(\$17,275)</u>	<u>\$2,612</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,809,641	(\$3,809,641)	\$0
Total Assets	<u>\$0</u>	<u>\$3,809,641</u>	<u>(\$3,809,641)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,809,641	(\$3,809,641)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,809,641</u>	<u>(\$3,809,641)</u>	<u>\$0</u>
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$11,006	\$435,272	(\$432,656)	\$13,622
Total Assets	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$432,656)</u>	<u>\$13,622</u>
Liabilities				
Unapportioned Monies	\$11,006	\$435,272	(\$432,656)	\$13,622
Total Liabilities	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$432,656)</u>	<u>\$13,622</u>
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$8,702,115	(\$8,702,115)	\$0
Total Assets	<u>\$0</u>	<u>\$8,702,115</u>	<u>(\$8,702,115)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,702,115	(\$8,702,115)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,702,115</u>	<u>(\$8,702,115)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$93,870	\$2,602,947	(\$2,595,069)	\$101,748
Total Assets	<u>\$93,870</u>	<u>\$2,602,947</u>	<u>(\$2,595,069)</u>	<u>\$101,748</u>
Liabilities				
Unapportioned Monies	\$93,870	\$2,602,947	(\$2,595,069)	\$101,748
Total Liabilities	<u>\$93,870</u>	<u>\$2,602,947</u>	<u>(\$2,595,069)</u>	<u>\$101,748</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$3,354	\$59,462	(\$3,354)	\$59,462
Total Assets	<u>\$3,354</u>	<u>\$59,462</u>	<u>(\$3,354)</u>	<u>\$59,462</u>
Liabilities				
Unapportioned Monies	\$3,354	\$59,462	(\$3,354)	\$59,462
Total Liabilities	<u>\$3,354</u>	<u>\$59,462</u>	<u>(\$3,354)</u>	<u>\$59,462</u>
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$1,362	\$14,065	(\$13,275)	\$2,152
Total Assets	<u>\$1,362</u>	<u>\$14,065</u>	<u>(\$13,275)</u>	<u>\$2,152</u>
Liabilities				
Unapportioned Monies	\$1,362	\$14,065	(\$13,275)	\$2,152
Total Liabilities	<u>\$1,362</u>	<u>\$14,065</u>	<u>(\$13,275)</u>	<u>\$2,152</u>
Life Insurance				
Assets				
Cash and Cash Equivalents	\$16,213	\$120,510	(\$121,641)	\$15,082
Total Assets	<u>\$16,213</u>	<u>\$120,510</u>	<u>(\$121,641)</u>	<u>\$15,082</u>
Liabilities				
Payroll Withholding	\$16,213	\$120,510	(\$121,641)	\$15,082
Total Liabilities	<u>\$16,213</u>	<u>\$120,510</u>	<u>(\$121,641)</u>	<u>\$15,082</u>
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,801,326	(\$8,801,326)	\$0
Total Assets	<u>\$0</u>	<u>\$8,801,326</u>	<u>(\$8,801,326)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,801,326	(\$8,801,326)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,801,326</u>	<u>(\$8,801,326)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
State				
Assets				
Cash and Cash Equivalents	\$0	\$28,621	(\$28,621)	\$0
Total Assets	<u>\$0</u>	<u>\$28,621</u>	<u>(\$28,621)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$28,621	(\$28,621)	\$0
Total Liabilities	<u>\$0</u>	<u>\$28,621</u>	<u>(\$28,621)</u>	<u>\$0</u>
Miami Conservancy District				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$3,886	\$106,107	(\$93,101)	\$16,892
Total Assets	<u>\$3,886</u>	<u>\$106,107</u>	<u>(\$93,101)</u>	<u>\$16,892</u>
Liabilities				
Unapportioned Monies	\$3,886	\$106,107	(\$93,101)	\$16,892
Total Liabilities	<u>\$3,886</u>	<u>\$106,107</u>	<u>(\$93,101)</u>	<u>\$16,892</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$5,024,847	(\$5,024,847)	\$0
Total Assets	<u>\$0</u>	<u>\$5,024,847</u>	<u>(\$5,024,847)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$5,024,847	(\$5,024,847)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,024,847</u>	<u>(\$5,024,847)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$400	(\$400)	\$0
Total Assets	<u>\$0</u>	<u>\$400</u>	<u>(\$400)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$400	(\$400)	\$0
Total Liabilities	<u>\$0</u>	<u>\$400</u>	<u>(\$400)</u>	<u>\$0</u>
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$38,120	\$843,886	(\$752,289)	\$129,717
Total Assets	<u>\$38,120</u>	<u>\$843,886</u>	<u>(\$752,289)</u>	<u>\$129,717</u>
Liabilities				
Deposits Held Due to Others	\$38,120	\$843,886	(\$752,289)	\$129,717
Total Liabilities	<u>\$38,120</u>	<u>\$843,886</u>	<u>(\$752,289)</u>	<u>\$129,717</u>
WIA Pass Through to Butler/Clermont				
Assets				
Cash and Cash Equivalents	\$0	\$1,240,860	(\$1,240,860)	\$0
Total Assets	<u>\$0</u>	<u>\$1,240,860</u>	<u>(\$1,240,860)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,240,860	(\$1,240,860)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,240,860</u>	<u>(\$1,240,860)</u>	<u>\$0</u>
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$42,045	(\$42,045)	\$0
Total Assets	<u>\$0</u>	<u>\$42,045</u>	<u>(\$42,045)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$42,045	(\$42,045)	\$0
Total Liabilities	<u>\$0</u>	<u>\$42,045</u>	<u>(\$42,045)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$7,531,559	(\$7,531,559)	\$0
Total Assets	<u>\$0</u>	<u>\$7,531,559</u>	<u>(\$7,531,559)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$7,531,559	(\$7,531,559)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,531,559</u>	<u>(\$7,531,559)</u>	<u>\$0</u>
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$21,239	(\$21,239)	\$0
Total Assets	<u>\$0</u>	<u>\$21,239</u>	<u>(\$21,239)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$21,239	(\$21,239)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,239</u>	<u>(\$21,239)</u>	<u>\$0</u>
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$860,987	\$255,045	(\$249,858)	\$866,174
Total Assets	<u>\$860,987</u>	<u>\$255,045</u>	<u>(\$249,858)</u>	<u>\$866,174</u>
Liabilities				
Unapportioned Monies	\$860,987	\$255,045	(\$249,858)	\$866,174
Total Liabilities	<u>\$860,987</u>	<u>\$255,045</u>	<u>(\$249,858)</u>	<u>\$866,174</u>
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$3,361	\$4,728,797	(\$4,728,797)	\$3,361
Total Assets	<u>\$3,361</u>	<u>\$4,728,797</u>	<u>(\$4,728,797)</u>	<u>\$3,361</u>
Liabilities				
Unapportioned Monies	\$3,361	\$4,728,797	(\$4,728,797)	\$3,361
Total Liabilities	<u>\$3,361</u>	<u>\$4,728,797</u>	<u>(\$4,728,797)</u>	<u>\$3,361</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Zoning Board				
Assets				
Cash and Cash Equivalents	\$174,020	\$0	(\$21,200)	\$152,820
Total Assets	<u>\$174,020</u>	<u>\$0</u>	<u>(\$21,200)</u>	<u>\$152,820</u>
Liabilities				
Deposits Held Due to Others	\$174,020	\$0	(\$21,200)	\$152,820
Total Liabilities	<u>\$174,020</u>	<u>\$0</u>	<u>(\$21,200)</u>	<u>\$152,820</u>
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$18,199	\$30,180	(\$48,379)	\$0
Total Assets	<u>\$18,199</u>	<u>\$30,180</u>	<u>(\$48,379)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$18,199	\$30,180	(\$48,379)	\$0
Total Liabilities	<u>\$18,199</u>	<u>\$30,180</u>	<u>(\$48,379)</u>	<u>\$0</u>
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$447,315	\$228,425	(\$267,436)	\$408,304
Total Assets	<u>\$447,315</u>	<u>\$228,425</u>	<u>(\$267,436)</u>	<u>\$408,304</u>
Liabilities				
Deposits Held Due to Others	\$447,315	\$228,425	(\$267,436)	\$408,304
Total Liabilities	<u>\$447,315</u>	<u>\$228,425</u>	<u>(\$267,436)</u>	<u>\$408,304</u>
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$20,595,449	\$23,540,673	(\$23,132,865)	\$21,003,257
Total Assets	<u>\$20,595,449</u>	<u>\$23,540,673</u>	<u>(\$23,132,865)</u>	<u>\$21,003,257</u>
Liabilities				
Intergovernmental Payables	\$20,595,449	\$23,540,673	(\$23,132,865)	\$21,003,257
Total Liabilities	<u>\$20,595,449</u>	<u>\$23,540,673</u>	<u>(\$23,132,865)</u>	<u>\$21,003,257</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$1,707,608	\$12,901,434	(\$14,396,561)	\$212,481
Total Assets	<u>\$1,707,608</u>	<u>\$12,901,434</u>	<u>(\$14,396,561)</u>	<u>\$212,481</u>
Liabilities				
Unapportioned Monies	\$1,707,608	\$12,901,434	(\$14,396,561)	\$212,481
Total Liabilities	<u>\$1,707,608</u>	<u>\$12,901,434</u>	<u>(\$14,396,561)</u>	<u>\$212,481</u>
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$173,762	\$390,863	(\$43,589)	\$521,036
Total Assets	<u>\$173,762</u>	<u>\$390,863</u>	<u>(\$43,589)</u>	<u>\$521,036</u>
Liabilities				
Unapportioned Monies	\$173,762	\$390,863	(\$43,589)	\$521,036
Total Liabilities	<u>\$173,762</u>	<u>\$390,863</u>	<u>(\$43,589)</u>	<u>\$521,036</u>
Sheriff-Lost/Abandoned Property				
Assets				
Cash and Cash Equivalents	\$354	\$0	\$0	\$354
Total Assets	<u>\$354</u>	<u>\$0</u>	<u>\$0</u>	<u>\$354</u>
Liabilities				
Unapportioned Monies	\$354	\$0	\$0	\$354
Total Liabilities	<u>\$354</u>	<u>\$0</u>	<u>\$0</u>	<u>\$354</u>
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$28,000	(\$28,000)	\$0
Total Assets	<u>\$0</u>	<u>\$28,000</u>	<u>(\$28,000)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$28,000	(\$28,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$28,000</u>	<u>(\$28,000)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$1,545	\$18,535	(\$20,080)	\$0
Total Assets	<u>\$1,545</u>	<u>\$18,535</u>	<u>(\$20,080)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$1,545	\$18,535	(\$20,080)	\$0
Total Liabilities	<u>\$1,545</u>	<u>\$18,535</u>	<u>(\$20,080)</u>	<u>\$0</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$0	\$30,000	(\$30,000)	\$0
Total Assets	<u>\$0</u>	<u>\$30,000</u>	<u>(\$30,000)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$30,000	(\$30,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$30,000</u>	<u>(\$30,000)</u>	<u>\$0</u>
Forfeited Land Excess Sale Proceeds				
Assets				
Cash and Cash Equivalents	\$3,035	\$0	(\$3,035)	\$0
Total Assets	<u>\$3,035</u>	<u>\$0</u>	<u>(\$3,035)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$3,035	\$0	(\$3,035)	\$0
Total Liabilities	<u>\$3,035</u>	<u>\$0</u>	<u>(\$3,035)</u>	<u>\$0</u>
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,044,316	(\$1,044,316)	\$0
Total Assets	<u>\$0</u>	<u>\$1,044,316</u>	<u>(\$1,044,316)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,044,316	(\$1,044,316)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,044,316</u>	<u>(\$1,044,316)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$19,952	\$20,974	(\$21,265)	\$19,661
Total Assets	<u>\$19,952</u>	<u>\$20,974</u>	<u>(\$21,265)</u>	<u>\$19,661</u>
Liabilities				
Deposits Held Due to Others	\$19,952	\$20,974	(\$21,265)	\$19,661
Total Liabilities	<u>\$19,952</u>	<u>\$20,974</u>	<u>(\$21,265)</u>	<u>\$19,661</u>
Sex Offender Registration Fee				
Assets				
Cash and Cash Equivalents	\$0	\$200	(\$200)	\$0
Total Assets	<u>\$0</u>	<u>\$200</u>	<u>(\$200)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$200	(\$200)	\$0
Total Liabilities	<u>\$0</u>	<u>\$200</u>	<u>(\$200)</u>	<u>\$0</u>
Undivided Sheriff Web Check Fees				
Assets				
Cash and Cash Equivalents	\$17,251	\$153,675	(\$156,556)	\$14,370
Total Assets	<u>\$17,251</u>	<u>\$153,675</u>	<u>(\$156,556)</u>	<u>\$14,370</u>
Liabilities				
Deposits Held Due to Others	\$17,251	\$153,675	(\$156,556)	\$14,370
Total Liabilities	<u>\$17,251</u>	<u>\$153,675</u>	<u>(\$156,556)</u>	<u>\$14,370</u>
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$18,797	(\$18,797)	\$0
Total Assets	<u>\$0</u>	<u>\$18,797</u>	<u>(\$18,797)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$18,797	(\$18,797)	\$0
Total Liabilities	<u>\$0</u>	<u>\$18,797</u>	<u>(\$18,797)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$11,569	\$9,582	(\$8,712)	\$12,439
Total Assets	<u>\$11,569</u>	<u>\$9,582</u>	<u>(\$8,712)</u>	<u>\$12,439</u>
Liabilities				
Deposits Held Due to Others	\$11,569	\$9,582	(\$8,712)	\$12,439
Total Liabilities	<u>\$11,569</u>	<u>\$9,582</u>	<u>(\$8,712)</u>	<u>\$12,439</u>
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$206,826	(\$206,826)	\$0
Total Assets	<u>\$0</u>	<u>\$206,826</u>	<u>(\$206,826)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$206,826	(\$206,826)	\$0
Total Liabilities	<u>\$0</u>	<u>\$206,826</u>	<u>(\$206,826)</u>	<u>\$0</u>
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$35,768	\$21,152	(\$23,736)	\$33,184
Total Assets	<u>\$35,768</u>	<u>\$21,152</u>	<u>(\$23,736)</u>	<u>\$33,184</u>
Liabilities				
Deposits Held Due to Others	\$35,768	\$21,152	(\$23,736)	\$33,184
Total Liabilities	<u>\$35,768</u>	<u>\$21,152</u>	<u>(\$23,736)</u>	<u>\$33,184</u>
Armco Park Tournament Fees				
Assets				
Cash and Cash Equivalents	\$0	\$1,468	(\$1,468)	\$0
Total Assets	<u>\$0</u>	<u>\$1,468</u>	<u>(\$1,468)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,468	(\$1,468)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,468</u>	<u>(\$1,468)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Arson Offender Registration Fees				
Assets				
Cash and Cash Equivalents	\$0	\$50	\$0	\$50
Total Assets	<u>\$0</u>	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$0	\$50	\$0	\$50
Total Liabilities	<u>\$0</u>	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$3,391,595	\$65,599,730	(\$66,123,186)	\$2,868,139
Total Assets	<u>\$3,391,595</u>	<u>\$65,599,730</u>	<u>(\$66,123,186)</u>	<u>\$2,868,139</u>
Liabilities				
Deposits Held Due to Others	\$3,391,595	\$65,599,730	(\$66,123,186)	\$2,868,139
Total Liabilities	<u>\$3,391,595</u>	<u>\$65,599,730</u>	<u>(\$66,123,186)</u>	<u>\$2,868,139</u>
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$24,750	\$227,799	(\$229,735)	\$22,814
Total Assets	<u>\$24,750</u>	<u>\$227,799</u>	<u>(\$229,735)</u>	<u>\$22,814</u>
Liabilities				
Deposits Held Due to Others	\$24,750	\$227,799	(\$229,735)	\$22,814
Total Liabilities	<u>\$24,750</u>	<u>\$227,799</u>	<u>(\$229,735)</u>	<u>\$22,814</u>
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$8,168	\$1,797,975	(\$1,796,682)	\$9,461
Total Assets	<u>\$8,168</u>	<u>\$1,797,975</u>	<u>(\$1,796,682)</u>	<u>\$9,461</u>
Liabilities				
Deposits Held Due to Others	\$8,168	\$1,797,975	(\$1,796,682)	\$9,461
Total Liabilities	<u>\$8,168</u>	<u>\$1,797,975</u>	<u>(\$1,796,682)</u>	<u>\$9,461</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
County Court				
Assets				
Cash in Segregated Accounts	\$282,349	\$1,805,511	(\$1,820,050)	\$267,810
Total Assets	<u>\$282,349</u>	<u>\$1,805,511</u>	<u>(\$1,820,050)</u>	<u>\$267,810</u>
Liabilities				
Deposits Held Due to Others	\$282,349	\$1,805,511	(\$1,820,050)	\$267,810
Total Liabilities	<u>\$282,349</u>	<u>\$1,805,511</u>	<u>(\$1,820,050)</u>	<u>\$267,810</u>
Water Department				
Assets				
Cash in Segregated Accounts	\$1,417	\$12	\$0	\$1,429
Total Assets	<u>\$1,417</u>	<u>\$12</u>	<u>\$0</u>	<u>\$1,429</u>
Liabilities				
Deposits Held Due to Others	\$1,417	\$12	\$0	\$1,429
Total Liabilities	<u>\$1,417</u>	<u>\$12</u>	<u>\$0</u>	<u>\$1,429</u>
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$86,532	\$351,299	(\$338,944)	\$98,887
Total Assets	<u>\$86,532</u>	<u>\$351,299</u>	<u>(\$338,944)</u>	<u>\$98,887</u>
Liabilities				
Deposits Held Due to Others	\$86,532	\$351,299	(\$338,944)	\$98,887
Total Liabilities	<u>\$86,532</u>	<u>\$351,299</u>	<u>(\$338,944)</u>	<u>\$98,887</u>
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$32,945	\$45,018	(\$49,249)	\$28,714
Total Assets	<u>\$32,945</u>	<u>\$45,018</u>	<u>(\$49,249)</u>	<u>\$28,714</u>
Liabilities				
Deposits Held Due to Others	\$32,945	\$45,018	(\$49,249)	\$28,714
Total Liabilities	<u>\$32,945</u>	<u>\$45,018</u>	<u>(\$49,249)</u>	<u>\$28,714</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Sheriff				
Assets				
Cash in Segregated Accounts	\$120,199	\$873,806	(\$873,079)	\$120,926
Total Assets	<u>\$120,199</u>	<u>\$873,806</u>	<u>(\$873,079)</u>	<u>\$120,926</u>
Liabilities				
Deposits Held Due to Others	\$120,199	\$873,806	(\$873,079)	\$120,926
Total Liabilities	<u>\$120,199</u>	<u>\$873,806</u>	<u>(\$873,079)</u>	<u>\$120,926</u>
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Mary Haven				
Assets				
Cash in Segregated Accounts	\$6,909	\$761	(\$3,856)	\$3,814
Total Assets	<u>\$6,909</u>	<u>\$761</u>	<u>(\$3,856)</u>	<u>\$3,814</u>
Liabilities				
Deposits Held Due to Others	\$6,909	\$761	(\$3,856)	\$3,814
Total Liabilities	<u>\$6,909</u>	<u>\$761</u>	<u>(\$3,856)</u>	<u>\$3,814</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Recorder				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Board of Elections				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance December 31, 2017	Additions	Deductions	Balance December 31, 2018
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$5,177,748	(\$5,177,748)	\$0
Total Assets	<u>\$0</u>	<u>\$5,177,748</u>	<u>(\$5,177,748)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$5,177,748	(\$5,177,748)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,177,748</u>	<u>(\$5,177,748)</u>	<u>\$0</u>
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Total - All Agency Funds				
Assets				
Cash, Cash Equivalents, and Investments	\$30,483,487	\$940,226,637	(\$942,003,796)	\$28,706,328
Cash in Segregated Accounts	3,955,649	75,879,659	(76,412,529)	3,422,779
Taxes Receivable	352,421,844	374,373,627	(352,421,844)	374,373,627
Total Assets	<u>\$386,860,980</u>	<u>\$1,390,479,923</u>	<u>(\$1,370,838,169)</u>	<u>\$406,502,734</u>
Liabilities				
Intergovernmental Payables	\$373,035,492	\$399,016,796	(\$376,675,404)	\$395,376,884
Unapportioned Monies	8,314,092	828,212,416	(829,828,857)	6,697,651
Payroll Withholding	807,172	77,002,618	(77,574,915)	234,875
Deposits Held Due to Others	4,704,224	86,248,093	(86,758,993)	4,193,324
Total Liabilities	<u>\$386,860,980</u>	<u>\$1,390,479,923</u>	<u>(\$1,370,838,169)</u>	<u>\$406,502,734</u>

STATISTICAL SECTION



STATISTICAL TABLES

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

Financial Trends S 2 – S 11
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.

Revenue Capacity S 12 – S 21
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 sales tax.

Debt Capacity S 22 – S 29
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.

Demographic and Economic Information S 30 – S 33
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.

Operating Information S 34 – S 51
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.

Sources Note:
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Warren County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2009	2010	2011	2012
Governmental Activities:				
Net Investment in Capital Assets	\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601
Restricted	117,230,738	118,166,446	105,859,570	112,180,708
Unrestricted	6,815,521	6,204,333	21,990,171	19,716,416
Total Governmental Activities Net Position	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>
Business-type Activities:				
Net Investment in Capital Assets	\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896
Restricted	65,521	65,561	65,192	0
Unrestricted	34,395,771	28,613,852	28,319,700	25,478,533
Total Business-type Activities Net Position	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>
Primary Government:				
Net Investment in Capital Assets	\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497
Restricted	117,296,259	118,232,007	105,924,762	112,180,708
Unrestricted	41,211,292	34,818,185	50,309,871	45,194,949
Total Primary Government Net Position	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>

Source: County Auditor's Office

GASB 68 was adopted in 2015. In connection with this adoption, 2014 Net Position was restated to account for the net pension liability at December 31, 2014.

GASB 75 was adopted in 2018. In connection with this adoption, 2017 Net Position was restated to account for the net OPEB liability at December 31, 2017.

2013	2014	2015	2016	2017	2018
\$91,841,230	\$101,160,373	\$105,717,834	\$109,867,619	\$121,965,514	\$127,268,827
118,558,889	114,844,167	122,315,715	134,296,761	140,541,689	155,272,013
23,876,754	(10,299,037)	(7,318,658)	(12,442,902)	(52,515,352)	(55,075,356)
<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$209,991,851</u>	<u>\$227,465,484</u>
\$192,001,095	\$193,130,833	\$186,570,228	\$182,926,810	\$178,510,206	\$172,887,158
0	0	0	0	0	0
28,018,215	22,720,635	30,173,405	39,822,386	43,728,466	50,549,081
<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$222,238,672</u>	<u>\$223,436,239</u>
\$283,842,325	\$294,291,206	\$292,288,062	\$292,794,429	\$300,475,720	\$300,155,985
118,558,889	114,844,167	122,315,715	134,296,761	140,541,689	155,272,013
51,894,969	12,421,598	22,854,747	27,379,484	(8,786,886)	(4,526,275)
<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$432,230,523</u>	<u>\$450,901,723</u>

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2009	2010	2011	2012
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409
Judicial	8,891,285	8,948,673	9,968,293	10,600,831
Public Safety	30,823,637	30,569,557	32,918,838	30,235,088
Public Works	10,672,612	8,448,937	10,877,264	10,610,939
Health	927,509	690,070	739,922	719,384
Human Services	43,962,308	41,578,821	43,470,337	42,878,607
Community and Economic Development	751,650	1,959,237	1,277,322	1,144,044
Interest and Fiscal Charges	1,502,025	1,339,714	1,279,520	1,261,821
<i>Total Governmental Activities Expenses</i>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>
Business-type Activities:				
Water	11,576,895	12,949,603	12,628,721	13,624,951
Sewer	10,749,424	10,288,540	10,866,142	10,241,487
Sheriff	3,052,702	3,306,881	3,850,834	4,305,137
Communications Rotary	46,573	47,289	44,833	35,554
Storm Water	240,274	278,330	226,487	270,936
<i>Total Business-type Activities Expenses</i>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>
<i>Total Primary Government Expenses</i>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688
Judicial	2,385,275	3,764,683	3,850,177	3,825,532
Public Safety	2,838,426	3,185,681	3,217,028	3,435,708
Public Works	443,242	386,432	319,754	188,263
Health	607,342	640,977	643,008	615,907
Human Services	1,361,238	1,515,451	1,782,327	2,151,616
Community and Economic Development	47,685	15,797	15,470	91,574
Operating Grants and Contributions	20,126,606	18,721,731	16,295,747	15,417,995
Capital Grants and Contributions	4,389,793	6,489,133	5,118,467	7,017,529
<i>Total Governmental Activities Program Revenues</i>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>

2013	2014	2015	2016	2017	2018
\$21,163,009	\$25,697,153	\$20,947,312	\$22,962,392	\$24,078,050	\$25,074,165
9,578,991	10,245,183	10,031,641	10,936,582	12,361,315	12,535,055
32,633,993	32,523,550	32,704,802	36,381,006	39,189,369	39,818,785
16,199,240	16,941,023	14,097,496	14,782,537	18,184,420	17,381,535
751,215	803,660	721,478	772,568	535,798	537,045
42,798,814	44,781,022	46,556,568	50,592,701	56,157,383	52,725,413
718,423	839,410	1,868,539	1,012,399	766,686	2,297,984
1,347,515	984,976	856,805	759,944	660,137	553,316
<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>	<u>150,923,298</u>
12,324,785	13,199,905	13,570,477	13,793,369	15,085,541	14,713,668
11,791,668	11,353,148	11,471,919	12,348,975	12,273,719	14,910,173
3,681,418	3,939,563	4,033,407	4,434,600	5,053,791	5,515,248
37,935	95,203	51,731	38,060	53,592	56,391
268,922	305,221	229,600	324,893	415,770	392,029
<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>	<u>35,587,509</u>
<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>	<u>\$184,815,571</u>	<u>\$186,510,807</u>
\$7,969,461	\$8,356,380	\$7,781,430	\$8,089,838	\$7,831,534	\$8,012,025
3,474,492	3,951,971	4,205,338	3,972,238	4,407,438	4,471,351
4,229,470	3,506,114	3,358,883	3,965,564	4,338,569	4,259,076
742,190	290,728	377,913	176,725	278,202	242,076
644,580	642,561	654,082	603,316	563,995	601,508
2,423,820	1,455,148	2,445,466	1,674,231	1,528,271	1,727,990
248,724	11,016	42,996	5,970	5,657	2,500
17,895,487	21,466,029	18,474,444	21,473,325	23,574,422	25,081,870
3,751,090	7,095,137	1,702,284	2,145,499	13,219,479	6,205,207
<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>	<u>50,603,603</u>

(continued)

Warren County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

	2009	2010	2011	2012
Charges for Services				
Water	9,861,042	10,851,461	9,703,555	10,294,904
Sewer	7,531,172	8,028,278	7,606,032	8,316,165
Sheriff	3,198,283	3,191,256	3,087,525	3,634,642
Communications Rotary	38,278	23,855	75,203	44,618
Storm Water	0	0	21,075	17,140
Operating Grants and Contributions	6,333	275,383	30,300	30,759
Capital Grants and Contributions	7,606,331	10,171,630	5,709,307	4,144,480
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	28,241,439	32,541,863	26,232,997	26,482,708
<i>Total Primary Government</i>				
<i>Program Revenues</i>	69,547,287	74,712,537	64,947,808	65,782,520
Net (Expense)/Revenue				
Governmental Activities	(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)
Business-type Activities	2,575,571	5,671,220	(1,384,020)	(1,995,357)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	<u>(\$80,827,434)</u>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232
Sales Taxes	26,201,290	27,206,742	28,359,838	30,624,218
Other Local Taxes	225,448	208,560	86,772	6,135
Grants and Entitlements not Restricted to Specific Programs	16,943,061	16,868,894	16,474,349	16,603,808
Investment Earnings	3,458,859	2,044,082	2,050,124	1,133,851
Miscellaneous	13,189	17,398	(15,591)	11,541
Transfers	0	0	(606,261)	0
<i>Total Governmental Activities</i>	<u>77,053,043</u>	<u>79,404,249</u>	<u>79,863,851</u>	<u>91,425,785</u>
Business-type Activities:				
Investment Earnings	5,233	40	34	105
Transfers	0	0	606,261	0
Special Item-Gain on Transfer of Operation	0	0	0	0
<i>Total Business-type Activities</i>	<u>5,233</u>	<u>40</u>	<u>606,295</u>	<u>105</u>
<i>Total Primary Government</i>	<u>\$77,058,276</u>	<u>\$79,404,289</u>	<u>\$80,470,146</u>	<u>\$91,425,890</u>
Change in Net Position				
Governmental Activities	(\$6,349,962)	\$7,072,901	(\$4,903,715)	\$11,428,474
Business-type Activities	2,580,804	5,671,260	(777,725)	(1,995,252)
<i>Total Primary Government Change in Net Position</i>	<u>(\$3,769,158)</u>	<u>\$12,744,161</u>	<u>(\$5,681,440)</u>	<u>\$9,433,222</u>

Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
9,613,585	10,005,920	10,557,413	11,734,574	13,072,900	13,663,149
8,307,475	8,764,591	8,955,427	10,030,296	9,541,003	9,911,652
3,944,816	3,853,398	4,036,459	4,128,694	4,317,357	4,643,269
57,352	96,224	132,943	81,961	63,592	80,082
247,109	250,504	254,550	261,778	265,851	277,726
31,232	0	0	0	0	0
4,167,040	7,430,418	6,312,507	9,476,954	10,269,657	8,209,198
26,368,609	30,401,055	30,249,299	35,714,257	37,530,360	36,785,076
67,747,923	77,176,139	69,292,135	77,820,963	93,277,927	87,388,679
(83,811,886)	(86,040,893)	(88,741,805)	(96,093,423)	(96,185,591)	(100,319,695)
(1,736,119)	1,508,015	892,165	4,774,360	4,647,947	1,197,567
<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>
\$44,046,309	\$44,333,710	\$46,638,924	\$48,595,401	\$50,276,781	\$44,740,810
32,701,492	35,006,529	37,382,106	39,550,594	40,717,666	51,992,878
332	260	271	373	421	0
17,883,188	18,946,910	18,111,930	17,886,740	17,579,024	16,390,393
(97,693)	2,058,230	1,605,704	946,193	3,205,637	4,533,137
12,406	11,866	12,258	160,029	305,388	136,110
0	0	0	(39,320)	0	0
94,546,034	100,357,505	103,751,193	107,100,010	112,084,917	117,793,328
0	0	0	0	0	0
0	0	0	39,320	0	0
0	0	0	1,191,883	0	0
0	0	0	1,231,203	0	0
<u>\$94,546,034</u>	<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>
\$10,734,148	\$14,316,612	\$15,009,388	\$11,006,587	\$15,899,326	\$17,473,633
(1,736,119)	1,508,015	892,165	6,005,563	4,647,947	1,197,567
<u>\$8,998,029</u>	<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>

Warren County, Ohio

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

	2009	2010	2011 *	2012
General Fund				
Nonspendable	\$0	\$0	\$260,626	\$31,219
Assigned	0	0	2,625,739	1,868,372
Unassigned	0	0	26,374,353	26,453,683
Reserved	1,670,840	1,955,660	0	0
Unreserved	22,409,711	26,811,113	0	0
<i>Total General Fund</i>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>
All Other Governmental Funds				
Nonspendable	0	0	988,969	836,316
Restricted	0	0	77,898,965	80,484,434
Committed	0	0	6,374,050	8,798,193
Unassigned	0	0	(91,510)	(879,646)
Reserved	21,809,584	24,602,858	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	67,141,926	60,469,888	0	0
Capital Projects Funds	3,685,418	7,215,720	0	0
Permanent Fund	43,609	43,609	0	0
<i>Total All Other Governmental Funds</i>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>
<i>Total Governmental Funds</i>	<u><u>\$116,761,088</u></u>	<u><u>\$121,098,848</u></u>	<u><u>\$114,431,192</u></u>	<u><u>\$117,592,571</u></u>

Source: County Auditor's Office

* Beginning in 2011, as required by GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions" the County began dividing fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned.

2013	2014	2015	2016	2017	2018
\$23,622	\$118,589	\$14,530	\$11,173	\$53,443	\$227,985
5,291,802	2,300,426	3,000,240	3,300,189	5,985,074	3,863,962
23,161,515	27,856,716	29,472,049	28,444,831	31,828,796	41,394,877
0	0	0	0	0	0
0	0	0	0	0	0
28,476,939	30,275,731	32,486,819	31,756,193	37,867,313	45,486,824
2,608,124	2,669,190	2,145,522	2,275,284	1,280,303	988,425
84,772,293	87,687,837	92,251,541	100,042,934	107,275,427	115,092,170
11,090,997	8,335,590	11,663,371	17,270,495	19,546,024	25,443,791
(721,592)	(2,743,047)	(843,113)	(1,035,223)	(1,693,032)	(344,266)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
97,749,822	95,949,570	105,217,321	118,553,490	126,408,722	141,180,120
\$126,226,761	\$126,225,301	\$137,704,140	\$150,309,683	\$164,276,035	\$186,666,944

Warren County, Ohio

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

	2009	2010	2011	2012
Revenues:				
Taxes	\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433
Intergovernmental Revenues	38,376,967	37,749,226	34,437,987	36,645,811
Charges for Services	13,308,055	12,906,906	13,784,895	12,698,839
Licenses and Permits	13,219	17,413	12,489	11,546
Investment Earnings	4,007,127	1,888,491	2,442,583	1,223,141
Special Assessments	1,887,265	2,555,173	1,713,292	1,337,407
Fines and Forfeitures	579,540	1,011,309	1,298,994	1,695,676
All Other Revenue	3,420,815	3,834,542	2,382,008	2,814,312
Total Revenue	119,881,710	122,135,971	119,759,942	131,851,165
Expenditures:				
Current:				
General Government:				
Legislative and Executive	26,208,266	20,526,767	20,377,060	22,269,105
Judicial	8,568,625	9,001,503	9,263,271	9,507,064
Public Safety	29,351,440	29,419,773	29,732,494	30,115,927
Public Works	7,294,406	7,459,346	7,270,195	6,890,600
Health	929,624	664,957	713,084	719,234
Human Services	43,595,284	42,407,184	42,883,850	42,657,872
Community and Economic Development	745,284	1,961,672	1,200,266	1,169,642
Capital Outlay	5,828,041	6,817,539	9,114,384	10,610,923
Debt Service:				
Principal Retirement	2,884,886	3,442,853	2,937,158	2,892,193
Interest and Fiscal Charges	1,503,927	1,366,104	1,302,481	1,165,557
Total Expenditures	126,909,783	123,067,698	124,794,243	127,998,117
Excess (Deficiency) of Revenues Over Expenditures	(7,028,073)	(931,727)	(5,034,301)	3,853,048
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease Proceeds	13,585	0	0	0
Ohio Public Works Commission Loan	0	0	0	254,314
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	0	4,725,000	555,810	0
Tax Increment Revenue Bonds Issued	2,350,000	0	0	0
Premium on General Obligation Bonds	0	0	3,173	0
Ohio Department of Transportation Loan	0	0	0	0
Pledged Revenues	0	0	0	0
Transfers In	5,769,621	6,354,321	7,046,311	8,502,294
Transfers Out	(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)
Total Other Financing Sources (Uses)	2,363,585	4,725,000	(1,347,278)	(543,030)
Net Change in Fund Balance	(\$4,664,488)	\$3,793,273	(\$6,381,579)	\$3,310,018
Debt Service as a Percentage of Noncapital Expenditures	3.60%	4.20%	3.61%	3.38%

Source: County Auditor's Office

2013	2014	2015	2016	2017	2018
\$78,539,863	\$81,179,735	\$85,936,717	\$90,116,220	\$92,988,455	\$98,861,221
35,627,277	40,371,800	37,159,816	38,291,382	42,644,173	45,928,927
14,322,046	13,886,374	14,360,672	14,808,160	15,174,059	15,297,745
12,421	11,881	12,263	12,804	12,638	12,882
(177,969)	2,078,922	1,596,930	813,189	3,191,621	3,929,179
1,974,904	1,321,980	1,354,610	1,306,444	1,390,768	943,362
1,555,168	1,464,896	1,462,069	1,510,868	1,736,459	1,936,661
3,969,630	3,124,962	3,680,509	2,806,370	2,683,264	2,969,532
135,823,340	143,440,550	145,563,586	149,665,437	159,821,437	169,879,509
20,913,990	24,836,330	21,030,071	21,088,042	21,481,634	21,884,643
9,468,603	10,084,465	10,206,280	10,889,249	10,501,637	10,849,259
30,758,222	31,450,422	31,565,945	32,977,073	33,932,231	34,994,880
8,145,703	6,781,163	8,504,917	7,836,445	9,064,793	8,197,651
736,077	790,993	761,050	761,785	532,564	491,450
42,490,549	44,784,175	46,992,012	48,996,353	52,945,538	51,728,436
709,426	829,873	1,881,304	974,813	840,665	2,160,486
16,892,404	19,000,295	8,811,601	9,385,124	12,118,779	14,209,275
11,747,618	3,473,159	3,459,908	3,668,951	3,207,570	2,224,701
1,375,520	1,025,137	896,102	797,740	674,760	567,294
143,238,112	143,056,012	134,109,190	137,375,575	145,300,171	147,308,075
(7,414,772)	384,538	11,454,396	12,289,862	14,521,266	22,571,434
8,327,410	0	0	0	0	0
0	0	1,000,000	0	0	0
0	0	0	0	129,254	0
8,611,000	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	292,535	0
11,572,894	15,100,434	15,753,634	20,003,560	16,104,380	16,020,303
(12,372,894)	(15,900,434)	(16,553,634)	(20,042,880)	(16,371,815)	(16,286,743)
16,138,410	(800,000)	200,000	(39,320)	154,354	(266,440)
\$8,723,638	(\$415,462)	\$11,654,396	\$12,250,542	\$14,675,620	\$22,304,994
9.90%	3.42%	3.42%	3.49%	2.83%	2.03%

Warren County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Collection year	2009	2010	2011	2012
Real Property (2)				
Assessed		(3)		
Residential/Agricultural	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270
Commercial/Industrial/Public Utility	919,347,450	953,892,890	899,990,910	881,568,940
Actual	16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886
Personal Property - Public Utility (2)				
Assessed	144,066,080	153,261,530	227,822,150	236,416,170
Actual	163,711,455	174,160,830	258,888,807	268,654,739
Tangible Personal Property				
- General Business (2)				
Assessed	16,431,000	11,619,070	0	0
Actual	164,310,000	185,905,120	0	0
Total				
Assessed	6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380
Actual	17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624
Assessed Value as a Percentage of Actual Value	35.27%	35.24%	35.87%	35.89%
Total Direct Tax Rate	5.21	5.78	7.78	7.78

Source:

County Auditor's Office

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 7 - Taxes in the Financial Statements.

All public utility collections from 2009 forward, are unpaid delinquent collections from prior tax years.

Additionally, telephone property was reclassified to general business and assessed at 10% for 2009

(3) A triennial update of property values was done in 2009 and 2012 resulting in the decrease of assessed property values in 2010 and 2013.

(4) A triennial update of property values was done in 2015 resulting in an increase of property values in 2016.

(5) MRDD rate reduced 1.5 from prior year.

2013	2014	2015	2016	2017	2018
(3)			(4)		
\$4,435,960,550	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010	\$5,233,469,080
841,267,660	841,493,780	862,154,640	890,946,780	903,153,890	932,392,620
15,077,794,885	15,188,960,400	15,459,011,060	16,839,110,660	17,176,411,143	17,616,747,714
278,705,790	285,162,200	292,369,620	297,320,090	329,708,200	354,092,590
316,711,125	324,047,955	332,238,205	337,863,739	374,668,409	402,377,943
0	0	0	0	0	0
0	0	0	0	0	0
5,555,934,000	5,601,298,340	5,703,023,490	6,191,008,820	6,341,452,100	6,519,954,290
15,394,506,010	15,513,008,350	15,791,249,265	17,176,974,399	17,551,079,552	18,019,125,657
36.09%	36.11%	36.12%	36.04%	36.13%	36.18%
7.78	7.78	7.78	7.78	7.78	6.28
					(5)

Warren County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years - by Collection Year*

	2009	2010	2011	2012
Direct Rates				
County				
General Fund	2.00	2.57	2.57	2.57
Board of Developmental Disabilities	2.00	2.00	4.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	5.21	5.78	7.78	7.78
Overlapping Rates				
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
Warren County Joint Emergency Medical Services (2)	1.80	1.80	1.80	1.80
Warren/Clinton Joint Fire (1)	3.00	3.00	3.00	3.00
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	0.00	.50-1.00	.50-1.00	.50-1.00

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

(1) Added entity to list in 2018 and updated past years' rates.

(2) Disclosed as Franklin Carlisle Joint Emergency Service in prior years

2013	2014	2015	2016	2017	2018
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	4.00	2.50
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	7.78	7.78	6.28
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	4.41	4.41	4.41	4.41	4.41
3.00	4.00	4.00	4.00	4.00	4.00
1.11-10.07	1.11-10.07	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.11	28.90-83.11	28.90-83.11
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.00	.50-1.00	.50-1.0	.50-1.0	.50-1.0	.50-1.0

Warren County, Ohio

Principal Taxpayers

Real Estate Tax

Current Year and Nine Years Ago

		2018		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Park, LLC	Amusement Park	\$20,638,050	1	0.33%
Mason Family Resorts, LLC	Hotel/Amusement Park	17,998,030	2	0.29%
Somerset at Deerfield	Real Estate	15,887,550	3	0.26%
Inland American Loveland	Rental Properties	11,812,100	4	0.19%
Hills Properties, LTD	Apartments	10,995,500	5	0.18%
Sir Mallard Crossing, LLC	Apartments	10,812,790	6	0.18%
Otterbein Lebanon, LLC	Retirement Community	10,794,010	7	0.18%
Middletown Regional Hospital	Medical Office Buildings	9,475,440	8	0.15%
LSREF4 Skyline (OH/NE)	Hotel	9,064,800	9	0.15%
CVG Partners IV, LLC	Office Buildings	8,434,470	10	0.14%
	Subtotal	125,912,740		2.05%
	All Others	6,039,948,960		97.95%
	Total	<u>\$6,165,861,700</u>		<u>100.00%</u>
		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Company	Research/Manufacturing	\$54,691,960	1	0.93%
Kings Island Company	Amusement	20,334,450	2	0.35%
Deerfield Realty Holding	Real Estate	16,779,530	3	0.29%
Craig & Frances Lindner	Office Space	12,326,700	4	0.21%
Duke Realty Ohio	Real Estate	10,752,550	5	0.18%
Otterbein Home	Retirement Community	10,561,150	6	0.18%
S.M.G. Land Holdings, LLC	Real Estate	9,400,480	7	0.16%
Community Insurance Company	Insurance/Office Space	9,112,270	8	0.16%
Passco Mallard Crossing	Apartments	8,727,520	9	0.15%
Twin Fountains of Mason	Apartments	8,695,050	10	0.15%
	Subtotal	161,381,660		2.76%
	All Others	5,716,807,120		97.24%
	Total	<u>\$5,878,188,780</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2018 and 2009. The above information does not include properties exempt from taxation.

Warren County, Ohio

*Principal Taxpayers
Public Utilities Personal Property Tax
Current Year and Nine Years Ago*

		2018		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc.	Gas & Electric	\$154,192,600	1	43.55%
Rockies Express Pipeline	Gas Pipeline & Storage	91,898,810	2	25.95%
Texas Eastern Transmission Corp.	Gas Pipeline & Storage	39,059,540	3	11.03%
Texas Gas Transmission Company	Gas Transportation	16,649,580	4	4.70%
Dayton Power & Light Company	Gas & Electric	15,803,630	5	4.46%
Dominion Transmission, Inc.	Gas Pipeline & Storage	15,537,620	6	4.39%
Vectren Energy Delivery of Ohio, Inc.	Gas Transportation	10,848,340	7	3.06%
ANR Pipeline Company	Gas Pipeline & Storage	5,576,850	8	1.57%
Ohio Power Company	Gas & Electric	1,256,640	9	0.35%
Cincinnati Gas & Electric Company	Gas & Electric	1,047,240	10	0.30%
	Subtotal	<u>351,870,850</u>		<u>99.36%</u>
	All Others	<u>2,221,740</u>		<u>0.64%</u>
	Total	<u><u>\$354,092,590</u></u>		<u><u>100.00%</u></u>
		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc.	Gas & Electric	\$93,933,960	1	65.20%
Texas Eastern Transmission LP	Gas Pipeline & Storage	16,925,360	2	11.75%
Dayton Power & Light Company	Gas & Electric	12,892,360	3	8.95%
Dominion Transmission, Inc.	Gas Transportation	5,343,410	4	3.71%
Vectren Energy Delivery Ohio	Gas Transportation	4,874,720	5	3.38%
ANR Pipeline Company	Gas Pipeline & Storage	4,675,890	6	3.25%
Texas Gas Transmillion, LLC	Gas Pipeline & Storage	2,048,190	7	1.42%
Columbus Southern Power	Gas & Electric	2,035,550	8	1.41%
Ohio Power Company	Gas & Electric	460,220	9	0.32%
Columbia Gas Transmission	Gas Transportation	375,240	10	0.26%
	Subtotal	<u>143,564,900</u>		<u>99.65%</u>
	All Others	<u>501,180</u>		<u>0.35%</u>
	Total	<u><u>\$144,066,080</u></u>		<u><u>100.00%</u></u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2018 and 2009.

Warren County, Ohio

*Property Tax Levies and Collections
Last Ten Years*

Collection Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total Current Tax Levy (1)	\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712
Total Delinquent Levy	<u>1,212,488</u>	<u>1,878,854</u>	<u>2,231,929</u>	<u>3,962,381</u>
Total Levy	30,364,845	31,156,711	33,924,021	45,939,093
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	26,694,705	27,988,157	30,049,225	40,546,414
Percent of Current Levy Collected	91.57%	95.59%	94.82%	96.59%
Delinquent Tax Collections	866,080	914,580	889,513	1,925,050
Percent of Delinquent Collected	<u>71.43%</u>	<u>48.68%</u>	<u>39.85%</u>	<u>48.58%</u>
Total Tax Collections	27,560,785	28,902,737	30,938,738	42,471,464
Percent of Total Tax Collections to Total Tax Levy	90.77%	92.77%	91.20%	92.45%

Source: County Auditor's Office

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included.

2013	2014	2015	2016	2017	2018
\$40,462,609	\$40,340,149	\$41,406,295	\$43,669,333	\$44,709,929	\$37,697,060
1,898,211	1,659,516	1,246,552	1,411,300	1,229,542	666,160
42,360,820	41,999,665	42,652,847	45,080,633	45,939,471	38,363,220
39,671,026	39,556,557	40,449,437	42,836,026	43,850,377	36,612,081
98.04%	98.06%	97.69%	98.09%	98.08%	97.12%
1,366,872	1,135,743	875,917	1,061,367	862,744	430,599
72.01%	68.44%	70.27%	75.20%	70.17%	64.64%
41,037,898	40,692,300	41,325,354	43,897,393	44,713,121	37,042,680
96.88%	96.89%	96.89%	97.38%	97.33%	96.56%

Warren County, Ohio

*Taxable Sales By Industry (Category - Cash Basis)
Last Ten Years*

Industry (Category)	2009	2010	2011	2012
Sales Tax Payments (1)	\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984
Direct Pay Tax Return Payments (1)	590,123	783,446	712,138	804,890
Seller's Use Tax Return Payments (1)	2,529,204	2,758,736	3,294,396	3,678,037
Consumer's Use Tax Return Payments (1)	1,156,878	1,223,045	1,008,326	1,351,308
Motor Vehicle Tax Payments (1)	3,252,997	3,566,902	3,938,727	4,130,794
Watercraft and Outboard Motors (1)	43,325	42,759	53,548	50,699
Department of Liquor Control (1)	75,678	77,533	80,692	85,986
Sales Tax on Motor Vehicle Fuel Refunds (1)	2,832	1,644	1,824	2,324
Sales/Use Tax Voluntary Payments (1)	82,355	53,492	23,906	27,911
Statewide Master Numbers (1)	10,597,975	11,429,838	11,657,003	12,472,932
Sales/Use Tax Assessment Payments (1)	270,590	164,252	168,025	156,005
Streamlined Sales Tax Payments (1)	9,961	13,413	26,053	22,238
Use Tax Amnesty Payments (1)	0	0	4,473	21,758
State Administrative Rotary Fund (1)	(258,822)	(276,440)	0	0
Sales/Use Tax Refunds Approved (1)	(93,100)	(72,269)	(477,799)	(395,111)
State Adjustment to Prior Allocations (1)	0	0	(283,419)	(306,388)
Non-Resident Motor Vehicle Tax Payments (1)	57,649	69,168	84,925	82,092
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
Total	\$25,623,355	\$27,367,525	\$28,058,472	\$30,332,459
Sales Tax Rate	6.50%	6.50%	6.50%	6.50%

Source: State Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" through April 2014. These figures and names are reflective of the total sales tax revenue received through April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning in May 2014. These figures and names are reflective of the total sales tax revenue received from May - December 2014.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2013	2014	2015	2016	2017	2018
\$8,619,775	\$4,522,487	\$0	\$0	\$0	\$0
882,631	387,307	0	0	0	0
4,151,277	2,260,384	0	0	0	0
1,538,738	878,142	0	0	0	0
4,425,416	2,135,611	0	0	0	0
61,778	18,373	0	0	0	0
90,046	47,384	0	0	0	0
2,204	1,412	0	0	0	0
28,974	7,332	0	0	0	0
12,716,921	6,160,406	0	0	0	0
128,015	63,104	0	0	0	0
27,981	14,110	0	0	0	0
102,910	4,311	0	0	0	0
(327,492)	(165,005)	0	0	0	0
(141,254)	(52,902)	0	0	0	0
0	0	0	0	0	0
113,791	53,086	0	0	0	0
0	2,973,041	5,826,942	6,705,288	6,431,993	8,065,010
0	708,812	1,720,831	1,607,244	1,570,852	790,713
0	2,276,106	4,799,801	5,832,878	5,887,346	7,821,474
0	859,989	1,900,883	1,868,979	2,163,722	2,367,073
0	2,605,944	5,006,930	5,384,016	5,876,023	7,195,639
0	39,385	59,443	78,562	88,573	125,273
0	47,064	98,880	113,969	118,769	154,735
0	20,820	99,569	89,401	32,294	16,631
0	52,551	135,236	59,134	237,243	156,107
0	170,874	95,668	29,939	49,257	79,686
0	1,731	3,113	7,160	4,853	9,668
0	4,737	177,677	107,180	156,163	155,384
0	6,787,403	13,385,998	13,874,244	14,139,741	16,953,844
0	808	18,369	14,263	35,196	36,340
0	1,882	39,603	25,659	33,935	54,806
0	0	4	52	41	39
0	0	0	0	11,720	11,836
0	63,951	122,645	168,346	198,414	209,837
0	0	0	0	0	0
0	1,935,716	3,744,511	3,772,912	3,681,283	4,582,505
0	595	1,376	1,347	1,332	5,825
0	632	0	0	0	0
0	(63,852)	(405,262)	(500,064)	(162,694)	(26,048)
0	(184,882)	(368,322)	(392,405)	(405,561)	(487,664)
<u>\$32,421,711</u>	<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>	<u>\$40,150,495</u>	<u>\$48,278,713</u>
6.50-6.75%	6.75%	6.75%	6.75%	6.75%	7.00%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2009	2010	2011	2012
Governmental Activities (1)				
General Obligation Bonds Payable	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
Special Assessment Bonds Payable	13,657,815	12,329,258	11,541,111	10,180,450
Tax Increment Dist. Revenue Bonds Payable	2,350,000	2,325,000	2,285,000	2,245,000
State 166 Loan Payable	5,973,606	5,334,801	4,669,970	3,978,053
OPWC Loan Payable	76,115	25,372	0	247,956
ODOT Loan Payable	481,988	0	0	0
Capital Leases	11,044	8,284	5,286	2,029
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$6,232,311	\$5,715,481	\$5,178,651	\$0
OWDA Loan Payable	5,000,138	4,914,650	13,389,853	15,734,018
OPWC Loan Payable	0	0	0	0
Long-Term Contract	0	0	0	0
Total Primary Government	<u>\$37,636,346</u>	<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>
Population (2)				
Warren County	207,262	212,693	215,406	217,310
Outstanding Debt Per Capita	\$182	\$181	\$204	\$177
Income (3)				
Personal (in thousands)	\$8,055,652	\$8,266,739	\$8,731,698	\$9,304,780
Percentage of Personal Income	0.47%	0.46%	0.50%	0.41%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau.

Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

(3) US Department of Commerce, Bureau of Economic Analysis

2013	2014	2015	2016	2017	2018
\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108
9,431,095	8,405,097	7,472,884	6,508,405	5,632,634	4,857,585
2,205,000	2,155,000	2,105,000	2,055,000	1,995,000	1,935,000
3,257,945	2,508,500	1,728,521	916,765	71,936	0
235,240	222,524	1,209,808	1,097,092	984,376	871,660
0	0	0	0	0	0
0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0
15,248,765	14,557,956	13,847,998	13,944,198	12,965,599	11,960,401
0	0	0	65,040	43,360	21,680
0	0	0	0	0	0
<u>\$43,101,053</u>	<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>

219,169	221,659	224,469	227,063	228,882	232,173
\$197	\$176	\$159	\$142	\$123	\$107

\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293
0.50%	0.45%	0.32%	0.28%	0.23%	0.19%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2009	2010	2011 (1)(a)	2012 (1)(a)
Population (1)	207,262	212,693	215,406	217,310
Assessed Value (2)	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
General Bonded Debt (3)				
General Obligation Bonds	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
Resources Available to Pay Principal (4)	\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926
Net General Bonded Debt	\$205,000	\$105,000	\$0	\$0
Ratio of Net Bonded Debt to Assessed Value	0.0034%	0.0019%	0.0000%	0.0000%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0012%	0.0007%	0.0000%	0.0000%
Net Bonded Debt per Capita	\$0.99	\$0.49	\$0.00	\$0.00

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated 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.

2013	2014	2015	2016	2017	2018
219,169	221,659	224,469	227,063	228,882	232,173
\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108
\$5,316,459	\$4,286,090	\$3,359,172	\$2,404,162	\$2,030,135	\$1,651,108
\$7,406,549	\$6,770,000	\$5,980,000	\$5,175,000	\$4,355,000	\$3,520,000
0.1333%	0.1209%	0.1049%	0.0836%	0.0687%	0.0540%
0.0481%	0.0436%	0.0379%	0.0301%	0.0248%	0.0195%
\$33.79	\$30.54	\$26.64	\$22.79	\$19.03	\$15.16

Warren County, Ohio

*Debt Limitations
Last Ten Years*

Collection Year	2009	2010	2011	2012
<u>Total Debt</u>				
Net Assessed Valuation	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
Debt Limit (1)	149,467,147	139,209,719	140,382,588	141,276,285
County G.O. Debt Outstanding (2)	3,853,329	7,753,762	6,861,844	6,039,926
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
Overall Legal Debt Margin	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>
	97.42%	94.43%	95.11%	95.72%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	60,386,859	56,283,888	56,753,035	57,110,514
Net Indebtedness Subject to Limit	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
Overall Legal Debt Margin	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</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

2013	2014	2015	2016	2017	2018
\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
137,398,350	138,532,459	141,075,587	153,275,221	157,036,303	161,498,857
12,723,008	11,056,090	9,339,172	7,579,162	6,385,135	5,171,108
0	0	0	0	0	0
12,723,008	11,056,090	9,339,172	7,579,162	6,385,135	5,171,108
\$124,675,342	\$127,476,369	\$131,736,415	\$145,696,059	\$150,651,168	\$156,327,749
90.74%	92.02%	93.38%	95.06%	95.93%	96.80%
\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
55,559,340	56,012,983	57,030,235	61,910,088	63,414,521	65,199,543
12,723,008	11,056,090	9,339,172	7,579,162	6,385,135	5,171,108
\$42,836,332	\$44,956,893	\$47,691,063	\$54,330,926	\$57,029,386	\$60,028,435

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2009	2010	2011	2012
Water System Bonds (1)				
Gross Revenues (2)	\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348
Direct Operating Expenses (3)	7,764,584	7,921,008	7,648,931	8,526,501
Net Revenue Available for Debt Service	2,254,672	3,082,823	2,213,692	1,914,847
Annual Debt Service Requirement	780,470	784,223	786,295	781,870
Coverage Excluding Tap-in Fees	2.89	3.93	2.82	2.45
Tap-in Fees (4)	1,795,667	1,714,150	2,636,665	2,103,466
Coverage Including Tap-in Fees	5.19	6.12	6.17	5.14
Sewer System Bonds (1)				
Gross Revenues (2)	\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165
Direct Operating Expenses (3)	7,170,707	6,761,398	6,873,776	6,646,793
Net Revenue Available for Debt Service	360,465	1,266,880	732,256	1,669,372
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	1,388,747	1,171,558	846,579	813,710
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407
January 1 Restricted Fund Balance to pay Debt Service	1,821,508	1,797,320	1,652,259	1,288,155
Debt Service				
Principal	1,239,183	1,328,557	1,343,957	1,360,661
Interest	792,062	686,743	619,402	562,792
Coverage	1.88	1.82	1.66	1.37
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123
January 1 Restricted Fund Balance to pay Debt Service	7,681,422	9,126,492	10,549,093	11,043,489
Debt Service				
Principal	1,028,798	1,453,805	1,419,831	1,481,917
Interest	646,165	486,884	521,743	451,822
Coverage	6.45	6.44	6.69	6.82

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 16
- (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.

2013	2014	2015	2016	2017	2018
\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149
7,711,903	8,265,954	8,671,385	8,680,386	9,709,670	9,454,527
1,901,682	1,739,966	1,886,028	3,054,188	3,363,230	4,208,622
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,367,417	2,438,414	3,389,001	3,434,494	4,028,812	3,507,712
N/A	N/A	N/A	N/A	N/A	N/A
\$8,307,475	\$8,764,591	\$8,955,427	\$10,030,296	\$9,541,003	\$9,911,652
6,517,435	6,431,656	6,560,500	7,161,614	7,020,518	9,701,736
1,790,040	2,332,935	2,394,927	2,868,682	2,520,485	209,916
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,300,873	1,859,229	2,482,081	3,083,743	3,700,153	2,698,927
N/A	N/A	N/A	N/A	N/A	N/A
\$1,407,328	\$1,321,980	\$1,356,383	\$1,334,108	\$1,286,133	\$946,676
719,109	575,202	436,536	405,783	373,459	273,641
1,060,356	1,025,998	932,213	964,479	1,005,025	775,049
492,379	455,349	403,469	359,701	313,432	271,445
1.37	1.28	1.34	1.31	1.26	1.17
\$0	\$0	\$0	\$0	\$0	\$0
11,251,872	9,342,535	5,515,189	3,604,369	2,288,241	1,773,325
1,545,107	1,614,445	1,674,979	1,736,756	1,209,829	441,936
364,230	301,707	236,215	174,064	106,299	72,980
5.90	4.88	2.89	1.89	1.74	3.44

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2009	2010	2011 (4)	2012 (4)
Population (4)				
Warren County	207,262	212,693	215,406	217,310
Income (2)				
Total Personal (in thousands)	\$8,055,652	\$8,266,739	\$8,731,698	\$9,304,780
Per Capita (2) (a)	\$38,867	\$38,867	\$40,536	\$42,818
Unemployment Rate (3)				
Federal	9.3%	9.6%	8.9%	8.1%
State	10.2%	10.1%	8.6%	7.2%
Warren County	8.8%	8.9%	7.6%	6.3%
Civilian Work Force Estimates (3)				
State	5,970,200	5,897,600	5,806,000	5,747,900
Warren County	109,300	108,300	109,200	109,100
Total Retail Sales (thousands) (5)				
Warren County	\$2,620,394	\$2,720,949	\$2,836,263	\$3,062,820
Employment Distribution by Occupation (1) (a)				
Manufacturing	12,843	10,977	11,142	10,284
Education (1)(b)	2,336	1,612	4,440	8,697
Service	11,049	17,013	14,225	15,620
Retail	14,044	9,439	13,024	22,604
Medical	6,241	6,205	5,389	6,533
Construction	2,137	2,198	3,065	3,734
Financial	4,015	4,026	5,256	5,214
Restaurants/Accommodations	12,410	10,681	7,105	8,814
Daytime Population (1)	65,075	62,151	63,646	81,500

Sources:

- (1) Warren County Office of Economic Development
 - (a) Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.
 - (b) The number for 2013 has been re-stated due to an error in the number previously reported.
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2017 for the presentation of 2018 statistics, the County is using the latest information available.
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).
- (5) Warren County Auditor's Office

2013	2014	2015	2016	2017	2018
219,169	221,659	224,469	227,063	228,882	232,173
\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293
\$39,057	\$39,057	\$48,962	\$50,964	\$52,536	\$56,003
7.0%	6.2%	5.0%	4.7%	4.4%	3.9%
7.0%	5.7%	4.8%	5.0%	4.8%	4.6%
6.0%	4.8%	3.9%	3.9%	3.9%	3.9%
5,766,000	5,719,500	5,719,872	5,720,387	5,748,400	5,755,000
110,800	110,700	109,662	111,749	115,600	116,703
\$3,270,480	\$3,501,007	\$3,732,564	\$3,955,059	\$4,071,767	\$4,175,867
12,068	14,214	9,281	10,243	13,032	13,542
5,790	3,909	7,372	6,412	6,270	6,130
26,433	28,538	38,315	38,929	39,388	38,906
16,405	17,099	16,992	17,422	16,923	16,971
5,777	6,291	9,801	10,189	10,034	10,481
3,559	4,039	4,971	4,890	3,970	4,057
5,027	4,709	7,726	7,293	5,186	5,677
5,850	6,917	9,108	9,263	9,121	9,409
80,909	85,710	103,556	104,641	105,402	105,747



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

		2018		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit and Customer Service	Financial Transactions Processing	2,154	1	2.04%
Procter & Gamble	Research and Development	1,943	2	1.84%
Luxottica	Eyewear and Lens HQ	1,853	3	1.75%
Cintas Corporation	Professional Uniforms	1,512	4	1.43%
WellPoint	Healthcare Insurance	1,300	5	1.23%
Atrium Medical Center	Medical Hospital	1,200	6	1.13%
Warren County, OH	Government	1,183	7	1.12%
Mason City School District	Public Education	1,074	8	1.02%
ADVICS Manufacturing	Automotive Manufacturing	1,070	9	1.01%
HumaCare	Healthcare Resource Management	1,000	10	0.95%
	Total	<u>14,289</u>		<u>13.52%</u>
	Total Employment within the County	<u><u>105,747</u></u>		
		2009		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit and Customer Service	Financial Transactions Processing	2,154	1	3.31%
Proctor and Gamble	Research & Development	1,943	2	2.99%
Atrium Medical Center	Medical	1,879	3	2.89%
WellPoint	Healthcare Insurance	1,743	4	2.68%
Luxottica	Eyewear and Lens HQ	1,533	5	2.36%
Cintas Corporation	Professional Uniforms	1,322	6	2.03%
Cincinnati Premium Outlets	Store Retailers	900	7	1.38%
L-3 Cincinnati Electronics	Aerospace & Defense	609	8	0.94%
Cengage Learning Inc.	Custom Computer Programming Service	575	9	0.88%
ADVICS Manufacturing	Automotive Manufacturing	535	10	0.82%
	Total	<u>13,193</u>		<u>20.28%</u>
	Total Employment within the County	<u><u>65,075</u></u>		

Source: Warren County Office of Economic Development

Warren County, Ohio

*Full Time Equivalent Employees by Function
Last Ten Years*

	2009	2010	2011	2012
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	7	7
Auditor	14	13	15	13
Treasurer	7	7	7	7
Prosecuting Attorney	34	31	32	32
Recorder	13	13	13	12
Board of Elections	9	8	9	9
Data Processing	30	30	28	28
Records Center	5	5	5	5
Facilities Management	43	43	41	38
Rural Zoning	0	0	0	0
Tax Maps	6	5	5	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	11	11	11	12
Delinquent Real Estate Tax and Assessment (1)	13	16	17	3
Judicial				
Common Pleas Court (2)	32	30	34	22
Domestic Relations	9	9	9	9
Juvenile Court	15	18	18	18
Probate Court	9	9	9	8
Clerk of Courts	17	17	17	16
Municipal Court	9	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	4	5	4
County Court Clerk	13	13	13	13
Law Library/Notary Public	1	0	0	0
Notary Public	0	1	1	1
Certificate of Title Administration	14	16	16	16
County Court Special Projects	4	5	4	4
Mental Health Grant	1	0	1	0

2013	2014	2015	2016	2017	2018
7	7	7	7	7	8
17	14	14	14	16	16
7	7	7	7	7	7
32	32	31	32	34	31
12	12	10	10	11	12
10	10	10	10	10	11
27	28	22	21	22	23
6	4	5	5	5	6
42	42	47	45	47	46
0	0	0	0	0	0
5	4	6	7	6	6
8	8	8	8	9	8
9	13	12	9	10	9
3	3	3	3	3	11
23	24	22	29	22	33
9	9	10	10	9	14
19	19	18	18	18	21
9	9	9	10	9	11
16	17	16	16	16	16
9	9	9	9	9	10
3	3	3	3	3	3
3	4	4	6	6	6
12	10	10	10	11	11
0	0	0	0	0	0
1	1	1	1	1	1
16	16	17	17	18	18
3	4	4	0	0	0
0	0	1	0	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2009	2010	2011	2012
Public Safety				
Coroner	3	3	3	4
Sheriff	183	185	193	187
Building Regulation	12	12	12	12
Adult Probation	7	11	8	24
Juvenile Probation	14	14	12	15
Juvenile Detention	22	22	21	24
Communication Dispatch	38	35	34	32
Telecommunications	19	18	21	21
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	31	30	29	31
Emergency Management	1	6	5	9
County Court Probation Department (2)	4	4	4	4
Indigent Guardianship (2)	1	1	0	2
Cognitive Intervention Program (3)	3	3	5	5
Hazardous Materials Emergency	1	0	0	0
Municipal Victim Witness	2	3	3	3
Public Works				
Engineer	44	43	44	43
Water	36	36	37	37
Sewer	36	34	30	31
Storm Water	0	1	0	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	194	205	204	198
Jobs and Family Services	43	41	40	41
Children's Services Board	44	39	42	41
Workforce Investment Act	9	10	10	9
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	54	54	50	50
Veteran Services	8	9	10	9
Community and Economic Development	5	4	4	4
	<u>1,154</u>	<u>1,163</u>	<u>1,167</u>	<u>1,148</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

(3) In 2015, the name changed from TASC Grant to Cognitive Intervention Program.

2013	2014	2015	2016	2017	2018
4	4	4	4	4	5
194	191	190	188	190	194
12	12	12	16	15	15
27	28	32	33	34	32
14	13	17	14	17	17
23	25	24	26	25	24
32	36	32	36	39	42
20	21	20	23	22	23
2	1	2	2	2	2
37	37	43	35	34	34
7	7	7	5	4	5
4	4	2	3	4	5
0	0	0	1	0	0
4	2	0	0	2	2
0	0	0	0	0	0
2	2	3	3	2	2
43	44	45	45	43	45
40	36	37	37	36	36
29	30	34	34	34	36
1	1	1	0	2	3
4	4	4	4	4	4
3	2	2	2	2	2
199	175	169	170	174	127
38	42	44	45	45	44
42	42	45	52	50	55
10	10	9	9	7	8
0	0	1	2	1	2
51	50	49	49	48	50
13	15	19	22	22	26
4	5	5	5	5	5
<u>1,167</u>	<u>1,148</u>	<u>1,158</u>	<u>1,172</u>	<u>1,176</u>	<u>1,183</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,857	2,026	1,867	1,862
Number of Public Hearings	39	26	17	28
Auditor				
Number of Non-exempt Conveyances	4,389	4,624	4,123	5,040
Number of Exempt Conveyances	2,666	2,349	2,682	2,802
Number of Real Estate Transfers	7,055	6,973	6,805	7,842
Number of Dog Licenses Issued	27,004	28,151	28,815	29,038
Number of General Warrants Issued	39,072	36,161	35,249	33,702
Number of Payroll Warrants Issued	35,796	36,327	35,494	35,923
Number of Receipt Payins Issued	8,953	9,139	8,843	9,354
Treasurer				
Number of Parcels Billed-see (C) below	87,290	87,904	88,018	88,720
Number of Parcels Collected - see (C) below	85,707	86,442	86,442	87,416
Return on Portfolio as of December 31st	2.00%	1.41%	0.98%	0.72%
Prosecuting Attorney				
Criminal Cases - Common Pleas	853	891	880	955
Criminal/Traffic Cases - Juvenile Court - see (J) below	2,864	2,653	2,546	2,866
Criminal/Traffic Cases - County Court - see (J) below	7,477	6,184	6,644	7,069
Board of Elections				
Number of Registered Voters	142,617	135,490	139,093	146,374
Number of Voters Last General Election	60,167	81,631	72,132	111,757
Percentage of Registered Voters that Voted	42.19%	60.25%	51.86%	76.35%
Recorder				
Number of Deeds Recorded	7,738	7,853	7,508	8,313
Number of Mortgages Recorded	15,322	13,683	12,391	15,120
Number of Military Discharges Recorded	17	25	29	8
Facilities Management - see (D) below				
Number of Buildings	(A)	(A)	18	23
Square Footage of Buildings	(A)	(A)	473,232	474,344
Total Acreage	(A)	(A)	(A)	406

2013	2014	2015	2016	2017	2018
1,999	2,058	2,228	2,110	2,092	1,920
24	28	39	46	40	22
5,517	5,419	5,878	6,472	7,027	6,825
3,012	2,810	2,792	3,003	2,640	2,667
8,529	8,229	8,670	9,475	9,667	9,492
28,608	27,564	27,108	27,367 (I)	26,900	27,304
46,326 (F)	52,707	50,271 (I)	51,821 (I)	52,120	52,151
35,794	36,564	35,783	37,448 (I)	36,066	38,129
10,188	9,297	10,156	10,337 (I)	10,653	10,490
89,065	89,510	89,792	90,390 (I)	91,467	92,610
87,797	88,063	88,455	89,151 (I)	90,286	91,532
1.01%	1.34%	1.54%	1.59%	1.72%	1.83%
925	959	1,007	1,089	1,235	1,320
2,958	2,756	2,659	2,195	1,111	1,017
6,737	6,655	5,539	4,329	6,434	6,814
144,023	147,798	143,235	152,350	154,723	160,372
35,880	60,050	65,461	119,450	47,131	101,067
24.91%	40.86%	45.70%	78.40%	30.46%	63.02%
9,220	7,563	8,075	9,315	9,040	8,769
12,743	9,001	10,553	11,763	10,563	9,668
228	111	103	86	266	155
23	24	25	25	25	25
474,344	528,344	536,639	536,639	536,639	536,639
406	406	408	408	408	408

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012
Data Processing				
GIS Group				
Number of GIS Outside Requests	299	248	226	216
Number of Internal GIS Users	59	65	70	73
Systems Development Group				
Number of Outside Requests	135	122	116	82
Number of Users Supported	806	836	864	867
Web Group				
Number of Sites Maintained	32	30	32	35
Support Group				
Number of Departments Supported	53	53	53	55
Number of Help Desk Work Orders	2,366	2,657	3,588	3,423
Office of Management and Budget				
Number of Workers' Compensation Claims	65	68	62	39
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,885	2,760	2,632	3,419
Number of Criminal Cases Filed	782	810	819	899
Probate Court				
Number of Estates Filed	658	711	711	705
Number of Guardianships Filed	121	126	103	149
Number of Marriages Filed	1,141	1,034	1,114	1,108
Juvenile Court				
Number of Civil Cases Filed	2,129	1,914	2,265	1,713
Number of Adult Cases Filed	189	145	122	97
Number of Delinquent Cases Filed	1,259	1,251	1,223	1,281
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	632	601	659	626
Number of Criminal and Traffic Cases Filed	6,014	8,273	8,052	7,170
Number of Small Claims Cases Filed	98	49	42	37
Lebanon				
Number of Civil Cases Filed	835	853	826	754
Number of Criminal and Traffic Cases Filed	4,212	5,428	5,566	5,187
Number of Small Claims Cases Filed	252	210	96	81
Mason				
Number of Civil Cases Filed	1,271	1,322	1,018	1,058
Number of Criminal and Traffic Cases Filed	7,831	8,675	7,090	7,783
Number of Small Claims Cases Filed	93	85	76	118

2013	2014	2015	2016	2017	2018
280	205	231	154	143	248
78	83	83	83	84	77
84	104	97	52	25	55
929	942	955	955	955	982
43	46	44	44	44	47
55	48	48	62	58	58
3,490	2,850	2,876	3,005	2,954	3,120
47	32	41	52	44	58
3,147	1,490	1,464	1,267	1,234	1,200
877	911	973	1,080	1,227	1,234
784	739	668	609	697	718
131	105	85	124	118	100
1,090	1,146	1,106	1,149	1,173	1,263
1,947	2,224	1,949	1,848	884	2,565
190	208	226	164	78	87
1,247	1,263	1,106	834	868	700
524	551	543	592	636	666
6,322	7,506	6,837	7,665	9,533	8,876
41	33	25	37	25	56
535	605	586	592	649	658
5,063	6,191	5,835	5,749	5,436	4,985
56	56	52	74	43	51
827	807	640	673	790	874
9,148	8,985	8,555	8,175	9,736	8,395
110	116	90	135	76	78

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012
Clerk of Courts				
Number of Domestic Relations Cases Filed	828	982	922	838
Number of Civil Cases Filed	2,888	2,760	2,362	2,199
Number of Criminal Cases Filed	814	808	841	946
Number of Domestic Violence Cases Filed	491	522	426	433
Number of Civil Stalking Cases Filed	286	308	271	275
Number of Appeals Filed	166	127	139	129
Number of Certificates of Judgement Filed	4,128	4,384	4,586	4,968
Number of Executions Filed	253	182	221	244
Number of Notary Commissions	537	561	546	563
Number of Passport Applications	2,098	2,785	3,497	4,628
Number of Expungements	39	57	29	52
Domestic Relations				
Number of Domestic Relations Cases Filed	827	979	921	837
Number of Protective Orders	491	522	426	433
Law Library				
Number of Volumes in Collection	5,840	5,882	5,963	5,914
Public Safety				
Building Department				
Number of Permits Issued	1,811	1,889	2,049	2,203
Number of Inspections Performed	15,332	11,327	15,544	16,426
Sheriff				
Jail Operations				
Average Daily Jail Census	255	257	260	258
Prisoners Booked	5,742	6,195	5,786	5,764
Prisoners Released	5,756	6,184	5,674	5,722
Average Jail Stay (in days)	28	13	14	16
Enforcement				
Number of Accident Reports	964	1,464	1,240	1,321
Number of Citations Issued	3,195	3,800	3,314	3,813
Number of Warrants Served	2,299	2,605	2,573	2,582
Number of Calls for Service	84,908	72,605	68,420	71,584
Number of Transport Miles	273,646	292,399	224,664	164,358
Number of Court Security Hours	3,397	5,268	2,856	2,774
Number of Registered Sex Offenders	521	537	391	391
Probation				
Average Daily Case Load	1,019	1,230	1,470	1,257
Electronic Monitoring	120	180	247	233
Pretrial Services	120	140	152	131

2013	2014	2015	2016	2017	2018
825	825	817	777	782	820
1,736	1,490	1,464	1,267	1,234	1,200
937	904	1,001	1,054	1,227	1,234
427	386	387	366	454	505
161	179	192	150	137	181
137	149	114	108	179	147
4,041	5,046	3,392	2,960	4,429	4,156
203	241	195	200	182	203
569	578	546	576	568	576
5,018	5,460	5,886	5,926	5,776	5,577
71	57	60	67	71	80
824	825	817	777	763	805
428	386	388	363	454	504
5,929	6,073	6,080	5,841	5,855	5,860
2,594	2,529	2,671	3,067	3,235	3,277
15,818	18,260	19,108	19,442	21,975	19,253
257	268	266	294	299	295
5,486	5,533	5,206	4,588	4,807	4,984
5,501	5,642	5,177	4,560	4,853	4,938
33	19	18	23	22	21
1,455	1,502	1,765	1,774	1,524	1,843
5,556	5,987	4,555	4,553	4,305	4,723
2,703	2,555	2,640	2,731	2,830	2,909
74,053	71,219	69,623	66,537	68,269	66,987
176,593	169,650	153,385	134,134	145,657	141,236
3,152	3,279	3,047	2,826	3,101	2,822
357	220	216	216	221	230
1,408	840	733	760	685	723
232	254	276	300	163	247
288	289	315	275	261	204

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012
Emergency Services				
Number of Calls for Service	197,761	222,415	210,683	209,905
Number of 9-1-1 Calls	28,410	53,318	53,988	55,929
Coroner				
Number of Cases Investigated	573	620	658	731
Public Works				
Engineer				
Miles of Road Resurfaced	14.20	19.34	6.84	11.38
Number of Bridges Replaced/Improved	4	5	4	8
Number of Culverts Built/Replaced/Improved	1	1	0	3
Sewer District				
Average Daily Sewage Treated (mgd)	6.69	6.13	6.47	5.74
Number of Tap-ins	247	177	137	132
Number of Customers-See (H) below	19,554	19,731	19,868	20,000
Water District				
Average Daily Water Treated (mgd)	5.82	6.66	6.27	6.27
Average Daily Water Billed (mgd) - see (B) below	7.90	8.50	7.80	8.10
Number of Tap-ins	389	315	318	371
Number of Customers	26,271	26,586	26,904	27,275
Human Services				
BDD				
Clients Enrolled in:				
Family Services	222	212	253	165
Early Intervention Program	149	181	232	219
Respite Services	222	212	253	165
Clients Assisted with:				
Employment Planning	27	25	25	38
Community Employment	70	75	64	51
Organizational Employment	260	241	236	217
Transition School to Work	36	69	80	104
Job and Family Services -				
Recipients Receiving Ohio Works First - see (G) below	727	937	957	667
Recipients Receiving Day Care - see (G) & (K) below	623	589	621	809
Recipients Receiving Food Stamps - see (G) below	7,544	9,572	10,523	10,119
Recipients Receiving Medicaid - see (G) below	13,841	15,828	18,065	18,386
Recipients Receiving Disability Assistance - see (G) below	88	80	79	71

2013	2014	2015	2016	2017	2018
208,168	213,188	278,496	216,626	240,086	234,310
50,735	53,788	68,549	55,482	47,707	56,286
740	765	812	895	996	930
11.55	16.83	8.45	8.97	6.99	12.02
3	5	3	5	8	2
2	2	0	1	3	3
5.66	5.12	5.69	5.82	5.92	6.12
204	202	278	491	462	343
20,204	20,406	19,910	20,338 I	20,719	21,062
5.55	5.41	6.01	5.81	5.36	5.72
7.43	7.42	7.46	7.88	7.99	7.80
467	424	671	688	747	704
27,742	28,166	28,837	29,558	30,272	30,976
199	180	173	186	281	410
204	229	244	252	245	254
199	180	173	174	281	410
33	75	84	73	58	60
61	78	102	105	68	248
211	189	192	193	(L)	(L)
133	128	118	121	184	227
668	655	577	582	610	572
790 (K)	847 (K)	860 (K)	872	865	879
9,761	9,260	8,706	8,089	7,686	7,314
18,292	22,770	27,178	26,663	26,802	22,592
58	45	36	20	10	(M)

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2009	2010	2011	2012
Assistance Groups Receiving Prevention, Retention and Contingency Program - see (G) below	50	16	13	3
Job Placements thru Jobs Program	264	105	(A)	(A)
Clients Served in Agency	23,057	22,080	18,320	18,953
Children's Services				
Average Client Count - Foster Care	80	135	101	114
Adoptions Finalized	5	4	8	10
New Investigations	741	666	715	690
Child Support Enforcement Agency				
Average Number of Active Support Orders	10,214	11,384	11,636	12,100
Percentage Collected	74%	75%	73%	74%
Veteran Services				
Number of Clients Assisted - see (E) below	4,305	2,144	2,591	842
Amount of Financial Assistance Paid	727,502	441,472	475,570	420,277
Community and Economic Development				
Number of Jobs Created	2,250	1,709	1,849	1,934
Number of Jobs Retained	2,552	2,643	1,875	772
Number of Projects	32	36	38	20
Total Project Investment	\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M

Source: County Auditor's Office

- (A) - Information not available
- (B) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (C) - Collection year
- (D) - Name changed from Building and Grounds to Facilities Management in 2012.
- (E) - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.
- (F) - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.
- (G) - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.
- (H) - Previously, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.
- (I) - Number changed from previous year due to data entry error.
- (J) - Prior to 2016, these number received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.
- (K) - Day care numbers for 2013-2015 corrected by JFS in 2016 due to previous numbers reported for those years was the number of children receiving OWF benefits in error.
- (L) - Discontinued in 2017.
- (M) - Program ended on 1/1/18.

2013	2014	2015	2016	2017	2018
2	229	31	420	908	907
(A)	(A)	(A)	(A)	(A)	(A)
18,195	16,100	18,095	16,121	16,107	12,203
129	111	150	199	235	218
12	16	14	20	20	23
607	725	693	679	683	787
12,138	12,168	12,199	12,320	12,478	12,605
75%	75.73%	76.00%	75.63%	76.75%	75.79%
610	706	774	769	708	811
326,212	427,333	476,435	479,752	460,501	544,051
2,545	2,138	3,248	1,615	3,074	1,201
1,059	2,137	4,946	4,314	5,213	3,783
34	45	24	23	51	37
203.4 M	257.8 M	685.3 M	256.7 M	273.8 M	315.4 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2009	2010	2011	2012 (1)
Governmental Activities				
General Government				
Judicial				
Buildings, Structures, and Improvements	\$0	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	305,025	305,025	305,025	305,025
Legislative				
Land	3,759,545	4,019,555	4,625,437	6,489,066
Land Improvements	488,516	488,516	488,516	507,516
Buildings, Structures, and Improvements	53,664,383	53,664,384	54,714,930	54,663,576
Furniture, Fixtures, and Equipment	4,146,690	4,146,690	4,273,099	3,108,006
Public Safety				
Land	80,000	80,000	80,000	80,000
Land Improvements	8,000	8,000	22,995	22,995
Buildings, Structures, and Improvements	1,748,311	1,342,359	1,297,113	1,352,267
Furniture, Fixtures, and Equipment	8,409,436	7,993,540	8,470,365	9,040,127
Public Works				
Land	4,068,057	4,144,924	4,238,149	4,238,149
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	3,961,194	4,099,263	4,199,030	4,304,067
Infrastructure	65,078,062	68,962,093	70,724,975	75,065,746
Health				
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	152,321	152,321	155,105	155,105
Human Services				
Land	79,200	274,729	274,729	274,729
Land Improvements				
Buildings, Structures, and Improvements	723,363	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,008,934	2,604,413	2,517,362	2,395,497
Community and Economic Development				
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	0	0	0	0
Construction in Progress	3,393,176	5,277,780	8,630,236	10,401,332

2013	2014	2015	2016	2017	2018 (2)
\$69,408	\$69,408	\$69,408	\$69,408	\$69,408	\$9,585,287
335,636	405,387	404,709	604,676	1,831,993	1,888,779
6,537,866	6,482,556	6,513,172	6,880,397	6,160,036	6,160,036
507,516	507,516	577,389	810,074	821,461	832,462
54,762,512	62,464,171	63,221,554	63,552,150	60,432,707	24,517,858
3,433,731	4,069,530	4,746,366	4,911,458	4,299,024	4,505,999
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	22,995	22,995
1,352,267	1,282,152	1,282,152	1,423,538	1,423,538	19,280,280
9,777,454	8,019,592	13,623,211	13,380,017	13,880,702	14,290,780
4,821,496	5,217,606	5,308,889	5,308,889	5,847,063	6,005,442
0	0	0	0	0	940,484
4,555,773	4,473,785	5,135,636	5,764,525	6,151,862	6,340,745
80,114,389	85,078,440	88,334,797	89,097,530	99,233,609	102,744,287
0	0	0	0	0	174,588
155,105	156,185	163,294	198,801	216,107	195,205
274,729	274,729	274,729	274,729	970,409	965,901
			52,440	106,536	106,536
1,057,834	1,057,834	1,057,834	1,057,834	4,510,992	11,485,180
2,457,131	2,730,486	2,661,201	2,883,662	3,083,205	3,044,639
0	0	0	0	0	319,449
0	0	0	0	0	0
12,877,630	11,836,908	6,098,393	7,834,990	8,549,290	11,897,556

(Continued)

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2009	2010	2011	2012 (1)
Business-Type Activities				
Utilities				
Water				
Land	1,745,426	1,795,654	1,805,956	1,824,366
Land Improvements	83,377,256	95,777,965	99,127,182	101,970,035
Buildings, Structures, and Improvements	30,990,892	41,823,798	43,385,563	43,385,563
Furniture, Fixtures, and Equipment	1,778,129	1,763,134	1,738,514	1,720,755
Construction in Progress	25,710,336	5,435,607	4,353,421	4,448,923
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	93,175,275	93,897,672	94,266,602	94,383,775
Buildings, Structures, and Improvements	29,640,922	29,640,924	29,640,923	29,640,923
Furniture, Fixtures, and Equipment	3,251,574	3,251,571	3,216,790	3,098,282
Construction in Progress	3,515,344	18,006,768	29,255,450	32,482,233
Storm Water				
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793
Sheriff				
Furniture, Fixtures, and Equipment	0	0	0	0

Source: County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000. Existing assets under the \$100,000 threshold were not disposed.
- (2) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.

2013	2014	2015	2016	2017	2018 (2)
1,824,366	1,914,673	1,914,673	1,914,673	2,218,381	2,218,380
102,932,040	109,630,579	111,011,301	113,057,051	114,364,481	116,156,953
44,281,296	44,718,162	44,256,491	52,078,622	53,384,653	53,384,653
1,756,816	1,868,227	2,015,805	2,292,776	2,359,779	2,526,879
6,657,663	7,498,057	7,866,452	1,353,002	579,337	826,707
406,165	406,165	411,165	464,055	464,055	464,055
94,590,807	95,320,891	95,395,234	96,585,269	97,393,860	100,408,354
60,959,557	61,424,226	61,832,269	62,361,019	62,361,019	66,689,650
3,228,553	3,264,605	3,310,475	3,547,916	3,564,848	3,540,296
726,645	489,606	125,187	791,583	2,039,112	963,626
24,793	24,793	24,793	24,793	24,793	24,793
0	0	0	0	0	35,824