



WARREN COUNTY

The Incredible County

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Warren County, Ohio

For The Year Ended December 31, 2021

WARREN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2021

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



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WARREN COUNTY, OHIO

INTRODUCTORY SECTION



WARREN COUNTY AUDITOR

406 JUSTICE DRIVE, LEBANON, OHIO 45036

BEV WOOLEY
Director of Real Estate
bwooley@wcauditor.org
(513) 695-1235
Fax (513) 695-2960

MATT NOLAN
AUDITOR
mnolan@wcauditor.org
(513) 695-1235
www.wcauditor.org

DIANE GRAY
Director of Financial Operations
dgray@wcauditor.org
(513) 695-1101
Fax (513) 695-2606

June 28, 2022

To the Citizens of Warren County, Ohio:

I am pleased to submit the Annual Comprehensive Financial Report for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2021. The report has been prepared in conformity with accounting principles generally accepted in the United States of America (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.

Letter of Transmittal
For the Year Ended December 31, 2021

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 246,553 (2020 U.S. Census Bureau Estimate). The County includes 11 townships, 7 villages, and 9 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 County 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 County 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 County 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 County Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the County Auditor's warrant. The County Treasurer must submit daily reports showing receipts, payments, and balances to the County Auditor. The County 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.

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For the Year Ended December 31, 2021

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 that are accounted for as enterprise funds.

Economic Outlook:

Population & Housing

The most recent Warren County population estimate is 246,553 persons, which is an increase of 33,860 persons or 15.9% from 212,693 persons in the 2010 Census. The annualized percent change is +3.4%, which is greater than +0.7% for the State of Ohio and +0.9% nationally. Warren County's population estimate ranks as the 10th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 93,276 units, which is an increase of 3,513 units, or 3.9%, compared to 89,763 units previously. Nationally, home ownership is 66.6%.

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>
2012	1235	\$199,172,105
2013	1479	310,214,110
2014	1,396	238,225,219
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844
2019	3,180	555,836,079
2020	3,321	402,542,644
2021	3,271	374,736,205

Source: Warren County Building Inspection Department

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In 2021, Warren County saw an increase of residential new construction and continued to see increasing sale prices of residential property across the growing County. New construction assessed values decreased overall by 4.1%. Agri/Residential and Industrial new construction increased 4.2% and 47.7% respectively, while new Commercial construction decreased by 39.5%.

Warren County New Construction Assessed Values:

Tax Year	Agri/Residential	Industrial	Commercial	Total
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	15,497,330	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
2019	142,279,200	2,337,690	20,033,020	164,649,910
2020	133,175,420	1,303,310	32,798,730	167,277,460
2021	138,715,910	1,924,360	19,848,370	160,488,640

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 for the most recent reported year. Five of these districts were ranked in the top 20% statewide based on the most recently available performance index rankings, with Wayne Local schools coming in at the highest in the County, and at number 30 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.

Letter of Transmittal
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Warren County has a highly educated population relative to the state and national averages. 94.1% of Warren County adult residents have a high school degree as opposed to 90.8% for the State of Ohio and 88.5% nationally. The County ranks even higher in college graduates with 43.7% having a college degree compared to 28.9% in the State of Ohio and 32.9% nationally. This educated population provides many skilled workers for businesses and employers around the County.

Communities

Warren County returned to a sense of normalcy in 2021 as all aspects of the economy continued to boom. While communities still felt the impacts of COVID-19, Warren County largely returned to pre-2020 levels in all major categories.

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 with over 500 businesses and top-ranking schools. Mason City School district was one of the first school districts to open back to in-person education and was a state leader in updating quarantine policy to better educate students while keeping everyone safe. 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—the Western & Southern Open returned and Kings Island Amusement Park was able to reopen and allow a great opportunity for residents and visitors alike.

History meets art in the City of Franklin. With three indoor and eight outdoor murals – there is 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.

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. Nearby, in Harveysburg, is the unforgettable Renaissance Festival where tens of thousands gather each summer to relive the 16th Century with some modern fun.

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.

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Lebanon is known for its specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. As a City of festivals, the impact of 2020 effected Lebanon, but they were able to return to 3rd Friday celebrations and all festivals reopened in 2021. Lebanon also hosts one of the largest YMCAs in the world, offering 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.

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. Springboro and its private business partners have opened an exciting new hub on the corner of State Routes 73 and 741 including a brewery, restaurants and a performing arts center. 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 in which the 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.

Travel and Tourism

2021 demonstrated the diversity of attractions available to residents and tourists alike in Warren County. Anyone 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. Kings Island is preparing for its 50th Anniversary celebration.

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.

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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 marina hosts 112 boat slips, a retail store, concessions, and offers boat fuel. The marina and its amenities have allowed even more use of the popular boating and fishing destination.

Warren County's anchor attraction is most notably Kings Island Amusement Park, but we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, Camp Cedar Outdoor Resort, LaComedia Dinner Theater, and the Cincinnati Prime Outlets. 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 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 July 2020 Tourism Economics report, shows the County welcomes more than 12 million visitors annually, generating \$1.3 billion in visitor spending and supporting 12,848 jobs. Warren County visitor spending also generates \$167.7 million in federal, state, and local taxes annually. Warren County saw a decrease in lodging tax during 2020 due to the COVID 19 Pandemic, but lodging tax collections in 2021 were nearly back to pre-pandemic levels due to the full reopening of most Warren County tourist attractions which helps lessen the tax burden on local residents. Tourism supports one in every ten jobs in Warren County.

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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 \$5.0 million worth of improvements in 2021 and has an estimated \$107.0 million of scheduled improvements to be completed in 2022 through 2027. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized over future years. Noteworthy improvements for 2021 included a roundabout at the intersection of Lytle-Five Points Road and Bunnell Hill Road, bridge deck replacements on Union Road and Springboro Road, and a bridge replacement on Morrow-Rossburg Road. The County Engineer is also replacing the King Avenue bridge over the Little Miami State and National Scenic River and working with the Warren County Transportation Improvement District (TID) and the Ohio Department of Transportation on a new ramp from Southbound Mason Montgomery Road to Southbound I-71, improvements to State Route 63 between Union Road and State Route 741, safety improvements on Greentree Road and safety improvements on State Route 48 at Southbound I-71. The County Engineer and the TID are working with the Hamilton County Engineer on designing improvements for Fields Ertel Road between Snider Road and Wilkens Boulevard.
- The main focus of the Department of Facilities Management is the planning, construction, and maintenance of County facilities and grounds. Their goal is to maximize the use and efficiency of 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 the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Completed construction of the new 496-bed, 148,500 square foot Warren County Jail & Sheriff's Office;
- Completed a full roofing replacement on the Health & Human Services Building at 416 S. East Street;
- Upgraded all lighting to LED fixtures in the Juvenile Justice Center, Old Administration Building, Old Courthouse, Children's Services Visitation House, Engineer's Office Corwin House facility, and the Lebanon Title Office/BMV;
- Performed brick repairs and tuck-pointing on the Health & Human Services Building. Also completed repairs to the cornices and flashings;
- Resurfaced the main ADA ramp at the Health & Human Services Building with anti-skid, salt resistant epoxy;
- Remodeled the reception area at the Administration Building to improve safety and public service;
- Replaced the Board of Elections reception counter and added full glass barriers at the 520 Justice Office Building, including a new ADA-compliant area for visitors;

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- Replaced the HVAC chiller unit at the Old Courthouse, 300 E Silver Street;
- Repainted the interior walls, trim, and doors at the Children’s Services Visitation House;
- Repainted the Child Support Enforcement Agency;
- Installed new storm-rated roofing and gutters at multiple emergency radio tower sites;
- Upgraded doors, lighting, and HVAC equipment at multiple emergency radio tower sites;
- Installed security fencing around the Lytle tower site;
- Painted the exteriors of the Children’s Services Visitation House and the Old Administration Building;
- Replaced the flooring in Juvenile Detention, Mary Haven, Probate Court and the Hearing Room areas of the Juvenile Justice Center;
- Installed photo-luminescent safety signage in the Administration Building and Health & Human Services Buildings;
- Installed privacy fencing between the Lebanon Bike Trail and the new Jail & Sheriff’s Office;
- Installed improved drainage around the new Jail & Sheriff’s Office;
- Replaced the deteriorated sidewalk at the Juvenile Justice Center employee parking area and extended the sidewalk to the Juvenile Detention/Mary Haven parking area; and
- Installed a natural gas generator at the Engineer’s Office Corwin House to provide full backup power 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. The MD&A provides an assessment of the County’s finances for 2021. The analysis focus in the MD&A is on major funds.

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.

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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.

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.

Letter of Transmittal
For the Year Ended December 31, 2021

Debt Administration

At December 31, 2021, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$21,519,775. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,594,416
Net Debt Per Capita	\$30.80
Net Debt to Assessed Value	0.0944%
Net Debt to Estimated Actual Value	0.0342%

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, a county wide public safety radio system upgrade, and construction of the new Warren County jail.

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 InformationIndependent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2021. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. 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 annual comprehensive financial report whose contents conform to program standards. Such annual comprehensive financial reports must also satisfy both GAAP and applicable legal requirements.



Letter of Transmittal
For the Year Ended December 31, 2021

A Certificate of Achievement is valid for one year only. The County has received a Certificate of Achievement for the last 30 years (1991 - 2020). 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 2021.

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 annual comprehensive 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
Brian Aquino, Auditor's Office
Brenda Quillen, Auditor's Office

Sincerely,

Matt Nolan,
Warren County Auditor



List of Elected Officials
For the Year Ended December 31, 2021

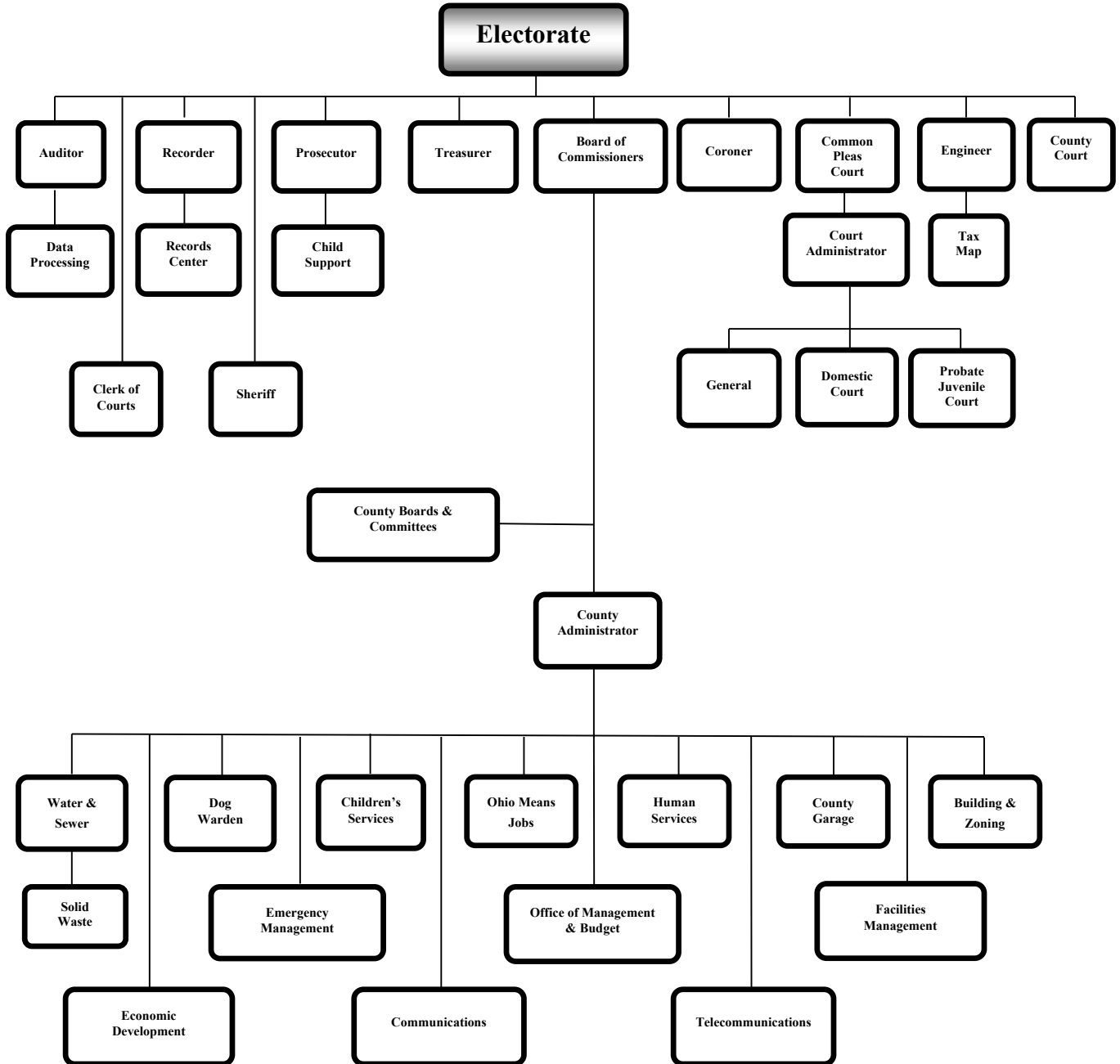
Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove, M.D.
Engineer	Neil Tunison, P.E., P.S.
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

JUDGES

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



County Organizational Chart
For the Year Ended December 31, 2021



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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



WARREN COUNTY, OHIO

FINANCIAL SECTION



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparisons for the General Fund, Board of Developmental Disabilities Fund, Senior Citizens Service Levy Fund, COVID-19 Emergency Rental Assistance Fund and the Local Fiscal Recovery Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual non-major fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and schedules and the statistical section information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 28, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 28, 2022



This discussion and analysis of Warren County's (the County) financial performance provides an overview of the County's financial activities for the year ended December 31, 2021. 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 the financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2021 are as follows:

- Total net position of the County increased by \$110.0 million – due to a \$90.2 million increase in governmental activities and a \$19.8 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$10.1 million, or 13.9%, compared with the fund balance reported one year prior.
- The County had \$106.8 million in expenses related to governmental activities; \$56.3 million (52.7%) of these expenses were offset by program specific charges for services and grants and contributions. This is up from 2020, when 36.5% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$14.3 million less than budgeted. The General Fund reported a \$11.6 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 a 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, deferred outflows of resources and deferred inflows of resources, with the difference reported as net position. 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 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 activities 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. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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 funds' Balance Sheet and 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 funds' Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds – General Fund, Board of Developmental Disabilities Fund, Senior Citizens Service Levy Fund, Special Assessment Fund, County Road Projects Fund, County Construction Projects Fund, COVID-19 Emergency Rental Assistance Fund, and the Local Fiscal Recovery 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.

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 government-wide financial statements, only in more detail. The Water, Sewer and Sheriff funds are considered major enterprise 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 custodial 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 government-wide and fund financial statements.

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2021, as compared to 2020:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$ 347,947,135	\$ 338,320,175	\$ 80,573,453	\$ 78,262,500	\$ 428,520,588	\$ 416,582,675
Capital Assets, Net	213,080,900	191,644,363	215,930,259	193,207,582	429,011,159	384,851,945
Total Assets	561,028,035	529,964,538	296,503,712	271,470,082	857,531,747	801,434,620
Deferred Outflows of Resources	13,101,018	20,002,963	2,176,355	2,903,438	15,277,373	22,906,401
Liabilities						
Current Liabilities	33,470,104	13,152,398	4,860,459	4,219,390	38,330,563	17,371,788
Long-Term Liabilities:						
Due Within One Year	12,402,837	11,920,065	921,925	900,344	13,324,762	12,820,409
Due More Than One Year:						
Other Amounts	21,681,675	32,301,519	22,558,035	12,126,336	44,239,710	44,427,855
Net Pension Liability	55,453,263	72,803,032	8,056,470	10,392,619	63,509,733	83,195,651
Net OPEB Liability	-	50,511,330	-	7,210,483	-	57,721,813
Total Liabilities	123,007,879	180,688,344	36,396,889	34,849,172	159,404,768	215,537,516
Deferred Inflows of Resources	66,024,745	74,399,427	6,660,003	3,691,201	72,684,748	78,090,628
Net Position						
Net Investment in Capital Assets	180,859,218	162,666,192	193,656,734	181,388,232	374,515,952	344,054,424
Restricted	145,589,030	142,986,953	-	-	145,589,030	142,986,953
Unrestricted (deficit)	58,648,181	(10,773,415)	61,966,441	54,444,915	120,614,622	43,671,500
Total Net Position	\$ 385,096,429	\$ 294,879,730	\$ 255,623,175	\$ 235,833,147	\$ 640,719,604	\$ 530,712,877

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2021, the County's total net position was \$640.7 million.

The net pension liability is the largest single liability reported by the County at December 31, 2021 and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27*. The net other postemployment benefits (OPEB) asset is reported pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this report will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension and OPEB assets.

GASB standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 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 Statement Nos. 68 and 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 Statement Nos. 68 and 75 require the net pension asset, net OPEB asset, and the net pension 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 Statement Nos. 68 and 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 asset, net OPEB asset, and net pension liability, respectively, not accounted for as deferred inflows/outflows.

The largest portion of the County's net position (\$374.5 million or 58.5%) reflects its investment in capital assets (e.g., land, buildings and improvements, 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 (\$145.6 million or 22.7%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$120.6 million, comprised of \$58.6 million in governmental activities and \$62.0 million in business-type activities.

Overall, net position increased \$110.0 million, or 20.7%. Net position for governmental activities increased \$90.2 million, while net position for business-type activities increased \$19.8 million.

The increase in assets was the result of holding expenses to 54.2% and 58.3% of total revenues for the year for governmental activities and business-type activities, respectively. Additionally, work continued on several County projects, including construction of a new jail and water softening improvements, both of which were nearing completion at the end of December 31, 2021.

Total liabilities decreased significantly during 2021. This was primarily due to significant decreases in net pension and OPEB liabilities. The decreases in these liabilities were primarily attributable to the increase in the investment portfolios managed by the OPERS, which experienced double-digit investment returns during the measurement period, to provide more resources for future pension benefits. The increase in the OPEB plan was more than sufficient to eliminate the net OPEB liability and create a net OPEB asset.

These decreases were partially offset by the recognition of \$17.3 million in unearned revenue from federal grant funding received in advance. The County received \$9.2 million in federal funding to provide pandemic-related rental and utility assistance and \$22.8 million in its first of two tranches from the American Rescue Plan Act (ARPA) pandemic-related program to support public health costs, replace lost revenue, support essential workers, and invest in water, sewer and broadband infrastructure. At December 31, 2021, the County spent \$2.0 million and \$12.6 million, respectively, in these two programs and plan to spend the remainder in the next two years.

Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

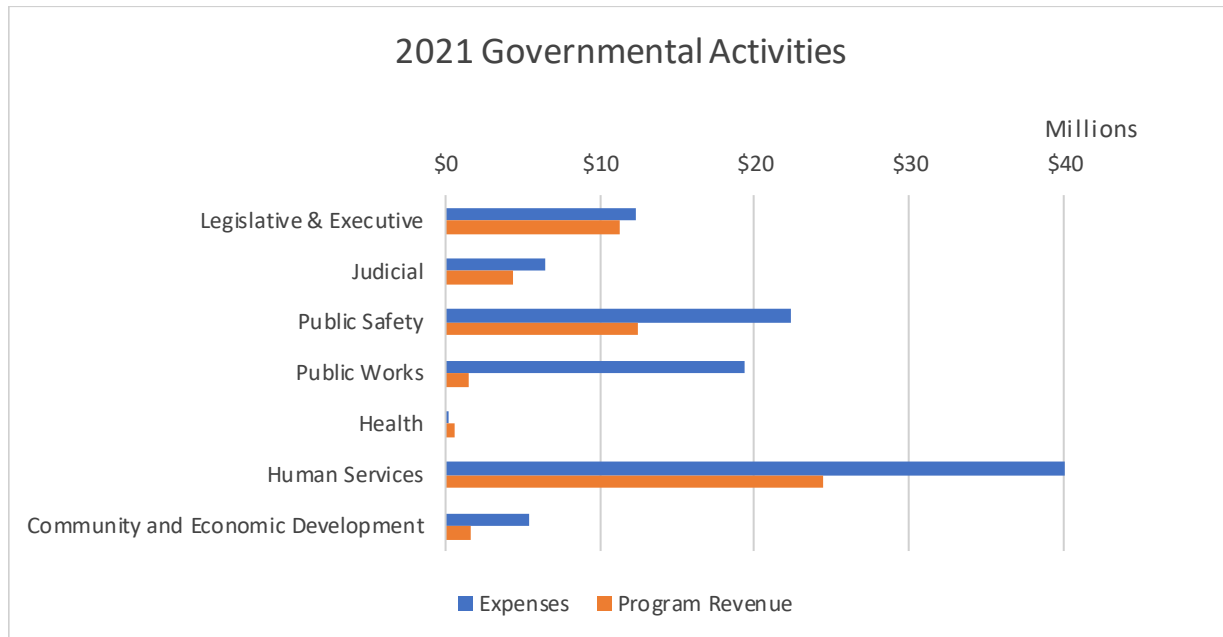
In order to further understand what makes up the changes in net position for the current year, the following table provides further details regarding the results of activities for 2021 and 2020:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services and Sales	\$ 18,245,425	\$ 17,717,804	\$ 31,355,709	\$ 30,674,440	\$ 49,601,134	\$ 48,392,244
Operating Grants and Contributions	35,431,717	36,030,673	4,993	-	35,436,710	36,030,673
Capital Grants and Contributions	2,589,518	4,105,186	15,595,583	10,491,315	18,185,101	14,596,501
General Revenues:						
Property Taxes	47,075,752	43,311,776	-	-	47,075,752	43,311,776
Sales Taxes	68,390,390	58,384,010	-	-	68,390,390	58,384,010
Payments In Lieu of Taxes	5,273,796	5,002,423	-	-	5,273,796	5,002,423
Motor Vehicle and Gasoline Taxes	12,825,567	11,737,598	-	-	12,825,567	11,737,598
Shared Revenues	9,555,145	8,377,703	-	-	9,555,145	8,377,703
Investment Earnings	(2,732,239)	9,069,380	433,619	776,713	(2,298,620)	9,846,093
Miscellaneous	379,982	248,027	26,360	18,094	406,342	266,121
Total Revenues	<u>197,035,053</u>	<u>193,984,580</u>	<u>47,416,264</u>	<u>41,960,562</u>	<u>244,451,317</u>	<u>235,945,142</u>
Expenses						
General Government:						
Legislative and Executive	12,291,053	30,888,251	-	-	12,291,053	30,888,251
Judicial	6,481,069	12,141,938	-	-	6,481,069	12,141,938
Public Safety	22,378,158	38,713,607	-	-	22,378,158	38,713,607
Public Works	19,395,064	19,438,689	-	-	19,395,064	19,438,689
Health	278,455	583,835	-	-	278,455	583,835
Human Services	40,041,988	51,881,748	-	-	40,041,988	51,881,748
Community and Economic Development	5,450,016	4,007,994	-	-	5,450,016	4,007,994
Interest and Fiscal Charges	502,551	864,963	-	-	502,551	864,963
Business-Type Activities:						
Water	-	-	14,341,144	15,876,007	14,341,144	15,876,007
Sewer	-	-	11,623,058	13,639,852	11,623,058	13,639,852
Sheriff	-	-	1,392,975	5,674,712	1,392,975	5,674,712
Communications Rotary	-	-	47,876	38,894	47,876	38,894
Storm Water	-	-	221,183	278,598	221,183	278,598
Total Expenses	<u>106,818,354</u>	<u>158,521,025</u>	<u>27,626,236</u>	<u>35,508,063</u>	<u>134,444,590</u>	<u>194,029,088</u>
Changes in Net Position	90,216,699	35,463,555	19,790,028	6,452,499	110,006,727	41,916,054
Beginning Net Position	294,879,730	259,416,175	235,833,147	229,380,648	530,712,877	488,796,823
Ending Net Position	<u>\$ 385,096,429</u>	<u>\$ 294,879,730</u>	<u>\$ 255,623,175</u>	<u>\$ 235,833,147</u>	<u>\$ 640,719,604</u>	<u>\$ 530,712,877</u>

Overall, the County experienced a significant decrease in total expenses compared to 2020. This is primarily attributable to pension and OPEB expenses. As previously discussed, both pension and OPEB plans experienced decreases in the associated liabilities due to growth in their investment portfolios. This resulted in \$64.1 million less pension and OPEB expenses being recognized in 2021, with \$46.2 million in *negative* OPEB expenses being recognized. It's important to note that the operation of the state-wide retirement system is outside the control of County management and results can vary significantly from year to year based on actuarial assumptions made and performance of investments.

Governmental Activities

The four functions with the largest expenses are human services, public safety, public works, and general government.



Human services comprise 37.5% of total expenses and continues to be the largest program expense of the County, comprising of services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families.

Human services expenses decreased 22.8% in 2021 due to the previously discussed impact of the pension and OPEB expenses. Of the \$40.0 million spent in 2021, \$24.4 million was covered by program revenues and the remaining \$15.6 million was funded by taxpayers.

Public safety programs comprise 20.9% of all program expenses and during 2021, these expenses decreased by 42.2%. This decrease is due to the previously discussed impact of the pension and OPEB expenses. Of the \$22.4 million spent in 2021, \$12.5 million was covered by program revenues and the remaining \$9.9 million was funded by taxpayers.

Public works programs comprise 18.2% of all program expenses and during 2021, experienced a decrease of less than 1%. This function was also impacted by the pension and OPEB expenses, but were offset by increased usage of road salt, due to winter weather and intentional lowering of salt levels to allow for improvements to the salt storage facilities, and a \$1 million increase in the County's contribution to the Warren County TID (component unit) for County-related transportation projects. Of the \$19.4 million spent in 2021, \$1.5 million was covered by program revenues and the remaining \$17.9 million was funded by taxpayers.

General government expenses were \$18.8 million and were for legislative, executive, and judicial activities. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 17.6% of all program expenses—\$15.6 million was paid for by program revenues, with the remaining \$3.2 million being funded by taxpayers.

Property taxes, sales taxes, and payments in lieu of taxes accounted for 61.3% of the \$197.0 million in total revenues for governmental activities. These revenues grew by \$14.0 million (or 13.2%) from 2020, primarily due to more sales taxes resulting from increased commerce throughout the County with the easing of pandemic-related restrictions that were implemented in the previous year.

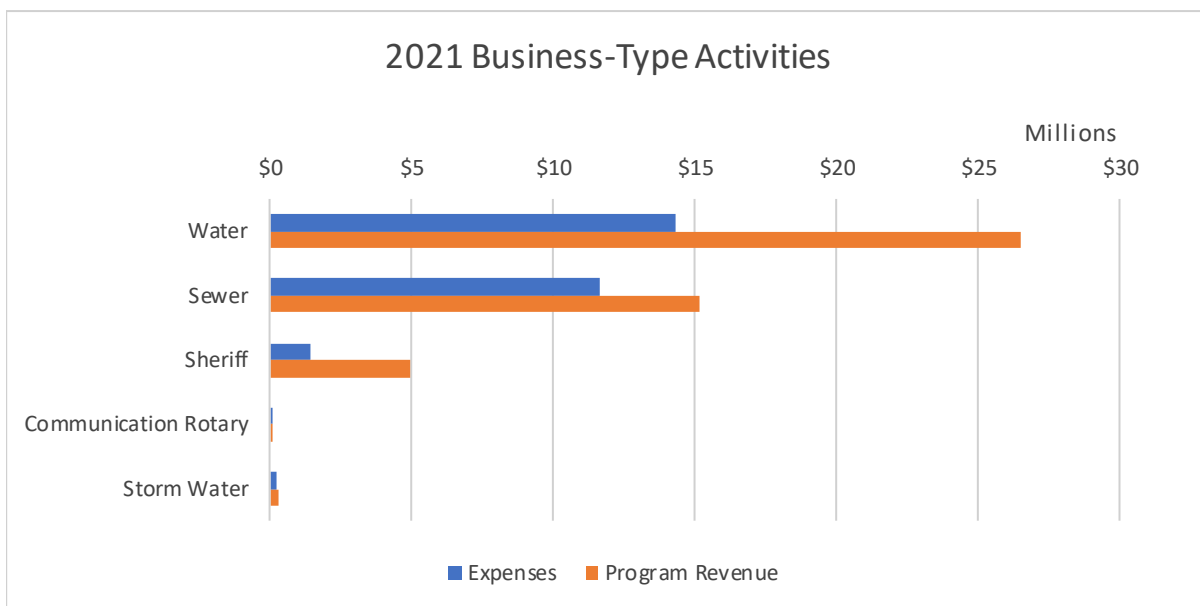
Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water—with water and sewer making up \$26.0 million of total expenses, or 94.0%.

Total revenues increased by \$5.5 million, primarily due to receiving \$6.4 million in ARPA capital funding used towards the water softening improvements project. This project is also being financed with a loan from the Ohio Water Development Authority (OWDA).

Total expenses decreased by \$7.9 million, primarily due to the previously discussed impacts of pension and OPEB expenses.

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 \$266.1 million, which is an increase of \$9.3 million over last year's total of \$256.8 million. Of the \$266.1 million fund balance, \$59.9 million is unassigned.

The following table presents the fund balances at December 31, 2021 and December 31, 2020 and the associated change.

	Fund Balance December 31, 2021	Fund Balance December 31, 2020	Increase (Decrease)
General	82,424,320	\$ 72,342,363	\$ 10,081,957
Board of Developmental Disabilities	51,407,570	53,051,956	(1,644,386)
Senior Citizens Service Levy	12,384,021	10,449,903	1,934,118
Special Assessment	46,830	112,971	(66,141)
County Road Projects	22,074,169	15,386,988	6,687,181
County Construction Projects	39,548,048	52,903,871	(13,355,823)
Other Governmental	58,219,496	52,523,641	5,695,855
	<u>\$ 266,104,454</u>	<u>\$ 256,771,693</u>	<u>\$ 9,332,761</u>

General Fund – The \$10.1 million increase in fund balance is mainly attributable to increases in sales taxes, as economic activity throughout the county increased with the easing of pandemic-related restrictions. This allowed for the General Fund to absorb more public safety costs that were covered by the prior year's Federal CARES Act funding and transfer more funding for construction projects, including improvements to court facilities.

Board of Developmental Disabilities Fund – The fund balance decreased by \$1.6 million, or 3.1%. This was attributable to the combination of increased in participation in human service programs, coming out of the pandemic, an ongoing housing project, and increased Medicaid waiver matching funds paid in 2021. Supplemental payments increased from 90% of calculated costs to 100% of calculated costs, due pandemic-related changes to the Medicaid plan.

Senior Citizens Service Levy Fund – The fund balance increased by \$1.9 million from prior year, compared to \$1.3 million in the prior year. This fund is primarily funded with a 1.21 mill senior citizens tax levy, with most of the expenditures paid to the Council on Aging of Southwest Ohio for elderly services and programs. The increase was due to lower payments to the Council on Aging during 2021, as the Council utilized their COVID-related funding to lower the County's cost.

Special Assessment Fund – In 2021, this fund received \$0.3 million from special assessment levies, while expending \$0.3 million in debt service payments.

County Road Projects Fund – The fund balance increased \$6.7 million over 2020, due to receiving a transfer of \$10.0 million from the General Fund. The County has several road and bridge projects in progress that include bridge improvements on Edwardsville Road, bridge improvements on King Avenue over the Little Miami River, a new roundabout at the intersection of Bunnell Hill Road and Lytle Five Points Road, and road improvements on Fields Ertel Road.

County Construction Projects Fund – In 2021, this fund experienced a \$13.4 million fund balance decrease, largely due to ongoing construction of a new jail that is nearly complete. The project was financed with bonds that were issued in 2019 and will be repaid with the additional one-fourth percent sales tax. Other ongoing projects include roof replacements, HVAC replacements, and LED lighting upgrades at several of the County buildings.

The County is reporting two new major funds in 2021, both related to Federal funding received in response to the COVID-19 pandemic. The *COVID-19 Emergency Rental Assistance Fund* received two rounds of emergency rental assistance funding to provide rental and utility assistance to eligible households. The *Local Fiscal Recovery Fund* received the first of two tranches of ARPA funding for pandemic-related support. Federal monies in both Funds were received in advance of eligible spending. The unspent portions at year-end were reported as unearned revenue.

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 2021, his estimations ended with a positive variance of \$18.7 million.

During the course of 2021, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$0.8 million. Actual expenditures were less than the final budget by \$14.3 million – with the largest variances within Legislative and Executive of \$4.3 million, due to conservative budgeting, and \$7.6 million in Public Safety, due to utilizing ARPA funds to reimburse eligible sheriff personnel costs. The fund balance was \$35.1 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, 2021 and 2020:

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 14,638,989	\$ 14,709,705	\$ 2,942,435	\$ 2,682,435	\$ 17,581,424	\$ 17,392,140
Construction in Progress	61,158,590	38,202,527	37,861,146	13,396,471	99,019,736	51,598,998
Land Improvements	4,761,157	4,559,810	229,904,590	225,967,689	234,665,747	230,527,499
Buildings, Structures, and Improvements	76,920,556	75,165,756	129,926,264	125,810,052	206,846,820	200,975,808
Furniture, Fixtures, and Equipment	37,870,079	37,122,629	8,325,312	7,723,181	46,195,391	44,845,810
Infrastructure	121,137,640	119,557,782	-	-	121,137,640	119,557,782
Less: Accumulated Depreciation	(103,406,111)	(97,673,846)	(193,029,488)	(182,372,246)	(296,435,599)	(280,046,092)
Total Capital Assets, Net	<u>\$ 213,080,900</u>	<u>\$ 191,644,363</u>	<u>\$ 215,930,259</u>	<u>\$ 193,207,582</u>	<u>\$ 429,011,159</u>	<u>\$ 384,851,945</u>

The County's investment in capital assets (net of accumulated depreciation and related debt) for governmental and business-type activities as of December 31, 2021 amounted to \$180.9 million and \$193.7 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 \$21.4 million due to construction of a new jail facility that was nearly complete at the end of 2021, and upgrade of the County's technology infrastructure. Capital assets, net of accumulated depreciation in the business-type activities increased \$22.7 million because of improvements to the Little Miami wastewater treatment plant and water softening project that is being funded with a loan from OWDA and ARPA grant funding.

See Note 10 to the basic financial statements for additional details on capital assets.

Debt Administration

At December 31, 2021, the County had total bonded debt outstanding of \$22.8 million, of which \$11.5 million is due within one year. Of the total bonded debt, \$21.5 million comprises debt backed by the full faith and credit of the County, with the remaining \$1.3 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 \$3.0 million in Tax Increment District Revenue Bonds, including \$1.6 million that was issued for the Bunnell Hill and Lytle Five Points Roundabout project, and \$0.5 in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$15.4 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$6.9 million in OWDA Loans outstanding at December 31, 2021.

See Note 14 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, logistics and distribution, 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 2021, the County welcomed 27 new projects – both new to the region and expansion. In total, the 27 projects accounted for 3,104 new jobs within the County along with over 722,000 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the City of Mason, City of Lebanon, and a major hiring surge in Park North in Monroe. The total level of capital investment through new construction and equipment purchases was \$831.8 million across the 27 projects. There were a few large-scale mixed-use developments which drove the numbers much higher in 2021 than in 2020. Those projects along with coming out of the slow-down from the pandemic resulted in higher numbers.

Two major projects announced in 2021 were a \$430 million mixed-use development on the west end of Lebanon along State Route 63. And, within the city of Mason, Mercy Health announced a \$200 million project which will be a full-service hospital, the networks first in Warren County. This project will create 267 new jobs. Additionally, Dorothy Lane Market announced a \$150 million dollar project and mixed-use development in Mason.

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 2022, total General Fund revenues are estimated at \$65.5 million, which is 36.7% less than actual cash received in fiscal year 2021. This is primarily due to the one-year property tax holiday, approved by the County Commissioners, to forgo the collection of the County's 2.57 tax millage for calendar year 2022. The General Fund's original budget for appropriations of anticipated expenses for 2022 was \$83.8 million as compared to \$88.6 million in cash expenditures at the end of 2021.

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, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 271,649,037	\$ 72,941,817	\$ 344,590,854	\$ 11,940,552
Cash and Cash Equivalents with Fiscal Agent	9,981,261	0	9,981,261	0
Cash in Segregated Accounts	164,339	0	164,339	0
Receivables:				
Taxes	27,048,412	0	27,048,412	0
Payments in Lieu of Taxes	5,408,092	0	5,408,092	0
Accounts	1,023,852	5,087,209	6,111,061	0
Intergovernmental	18,200,597	0	18,200,597	153,957
Interest	1,320,798	0	1,320,798	0
Special Assessments	1,573,242	330,367	1,903,609	0
Loans	707,865	0	707,865	0
Internal Balances	889,068	(889,068)	0	0
Inventory of Supplies at Cost	927,540	749,982	1,677,522	0
Prepaid Items	1,410,564	11,217	1,421,781	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	523,908	523,908	0
Prepaid Water Contract	0	707,694	707,694	0
Net Pension Asset	1,026,121	149,078	1,175,199	0
Net OPEB Asset	6,616,347	961,249	7,577,596	0
Non-Depreciable Capital Assets	75,797,579	40,803,581	116,601,160	0
Depreciable Capital Assets, Net	137,283,321	175,126,678	312,409,999	0
Total Assets	561,028,035	296,503,712	857,531,747	12,094,509
Deferred Outflows of Resources:				
Pension	9,284,707	1,518,085	10,802,792	0
OPEB	3,816,311	658,270	4,474,581	0
Total Deferred Outflows of Resources	13,101,018	2,176,355	15,277,373	0
Liabilities:				
Accounts Payable	6,394,704	1,513,379	7,908,083	396,726
Accrued Wages and Benefits Payable	2,599,041	292,231	2,891,272	0
Intergovernmental Payable	1,940,918	837,860	2,778,778	791,829
Retainage Payable	3,262,937	1,588,860	4,851,797	0
Deposits Payable	540,507	628,129	1,168,636	0
Claims Payable	1,259,106	0	1,259,106	0
Unearned Revenue	17,319,963	0	17,319,963	102,137
Matured Compensated Absences Payable	92,278	0	92,278	0
Accrued Interest Payable	60,650	0	60,650	5,200
Long-Term Liabilities:				
Due Within One Year	12,402,837	921,925	13,324,762	2,704,639
Due More Than One Year:				
Net Pension Liability	55,453,263	8,056,470	63,509,733	0
Other Amounts Due in More Than One Year	21,681,675	22,558,035	44,239,710	0
Total Liabilities	123,007,879	36,396,889	159,404,768	4,000,531

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Deferred Inflows of Resources:				
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	21,018,348	0	21,018,348	0
Pension	24,567,656	3,644,493	28,212,149	0
OPEB	20,438,741	3,015,510	23,454,251	0
Total Deferred Inflows of Resources	66,024,745	6,660,003	72,684,748	0
Net Position:				
Net Investment in Capital Assets	180,859,218	193,656,734	374,515,952	0
Restricted For:				
Capital Projects	20,266,111	0	20,266,111	0
Debt Service	4,901,900	0	4,901,900	0
General Government - Legislative and Executive	10,458,156	0	10,458,156	0
General Government - Judicial	5,282,431	0	5,282,431	0
Public Safety	6,483,548	0	6,483,548	0
Public Works	10,995,569	0	10,995,569	0
Health	1,907,564	0	1,907,564	0
Human Services	80,121,858	0	80,121,858	0
Community and Economic Development	5,128,284	0	5,128,284	0
Youth Services:				
Expendable	24,707	0	24,707	0
Nonexpendable	18,902	0	18,902	0
Unrestricted	58,648,181	61,966,441	120,614,622	8,093,978
Total Net Position	\$ 385,096,429	\$ 255,623,175	\$ 640,719,604	\$ 8,093,978

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 12,291,053	\$ 7,978,121	\$ 3,239,719	\$ 0
Judicial	6,481,069	4,192,267	92,745	53,900
Public Safety	22,378,158	3,959,912	8,535,139	23,503
Public Works	19,395,064	126,258	91,449	1,241,436
Health	278,455	578,407	44,530	0
Human Services	40,041,988	1,410,369	22,759,260	256,000
Community and Economic Development	5,450,016	91	668,875	1,014,679
Interest and Fiscal Charges	502,551	0	0	0
Total Governmental Activities	106,818,354	18,245,425	35,431,717	2,589,518
Business-Type Activities:				
Water	14,341,144	15,461,454	0	10,998,490
Sewer	11,623,058	10,526,319	0	4,597,093
Sheriff	1,392,975	4,975,420	4,993	0
Communications Rotary	47,876	65,840	0	0
Storm Water	221,183	326,676	0	0
Total Business-Type Activities	27,626,236	31,355,709	4,993	15,595,583
Total Primary Government	\$ 134,444,590	\$ 49,601,134	\$ 35,436,710	\$ 18,185,101
Component Unit:				
Transportation Improvement District	\$ 6,802,964	\$ 34,045	\$ 0	\$ 10,960,025
Total Component Unit	\$ 6,802,964	\$ 34,045	\$ 0	\$ 10,960,025

General Revenues:

Property and Other Taxes
Payments in Lieu of Taxes
Sales Taxes
Motor Vehicle and Gasoline Taxes
Shared Revenues, Unrestricted
Investment Earnings
Gain on Sale of Capital Assets
Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

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	
\$ (1,073,213)	\$ 0	\$ (1,073,213)	
(2,142,157)	0	(2,142,157)	
(9,859,604)	0	(9,859,604)	
(17,935,921)	0	(17,935,921)	
344,482	0	344,482	
(15,616,359)	0	(15,616,359)	
(3,766,371)	0	(3,766,371)	
(502,551)	0	(502,551)	
<u>(50,551,694)</u>	<u>0</u>	<u>(50,551,694)</u>	
0	12,118,800	12,118,800	
0	3,500,354	3,500,354	
0	3,587,438	3,587,438	
0	17,964	17,964	
0	105,493	105,493	
<u>0</u>	<u>19,330,049</u>	<u>19,330,049</u>	
<u>(50,551,694)</u>	<u>19,330,049</u>	<u>(31,221,645)</u>	
			\$ 4,191,106
			<u>\$ 4,191,106</u>
47,075,752	0	47,075,752	0
5,273,796	0	5,273,796	0
68,390,390	0	68,390,390	0
12,825,567	0	12,825,567	0
9,555,145	0	9,555,145	0
(2,732,239)	433,619	(2,298,620)	50,513
225,606	21,310	246,916	0
154,376	5,050	159,426	0
<u>140,768,393</u>	<u>459,979</u>	<u>141,228,372</u>	<u>50,513</u>
90,216,699	19,790,028	110,006,727	4,241,619
294,879,730	235,833,147	530,712,877	3,852,359
<u>\$ 385,096,429</u>	<u>\$ 255,623,175</u>	<u>\$ 640,719,604</u>	<u>\$ 8,093,978</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 73,156,271	\$ 42,214,849	\$ 13,190,058	\$ 46,830
Cash and Cash Equivalents with Fiscal Agent	0	9,981,261	0	0
Cash in Segregated Accounts	164,339	0	0	0
Receivables:				
Taxes	8,683,630	15,610,256	0	0
Payments in Lieu of Taxes	0	0	0	0
Accounts	328,305	23,672	0	0
Intergovernmental	3,261,049	263,215	0	0
Interest	1,320,798	0	0	0
Special Assessments	0	0	0	1,573,242
Loans	0	0	0	0
Due from Other Funds	19,983	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	26,735	0	0	0
Prepaid Items	814,279	53,631	0	0
Total Assets	<u>\$ 87,775,389</u>	<u>\$ 68,146,884</u>	<u>\$ 13,190,058</u>	<u>\$ 1,620,072</u>
Liabilities:				
Accounts Payable	\$ 720,882	\$ 181,859	\$ 806,037	\$ 0
Accrued Wages and Benefits Payable	1,475,658	632,793	0	0
Intergovernmental Payable	540,910	186,298	0	0
Retainage Payable	0	0	0	0
Deposits Payable	13,999	0	0	0
Due to Other Funds	311,616	49,794	0	0
Interfund Loans Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	89,027	0	0	0
Total Liabilities	<u>3,152,092</u>	<u>1,050,744</u>	<u>806,037</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	2,198,977	78,314	0	1,573,242
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	0	15,610,256	0	0
Total Deferred Inflows of Resources	<u>2,198,977</u>	<u>15,688,570</u>	<u>0</u>	<u>1,573,242</u>
Fund Balances:				
Nonspendable	1,667,319	53,631	0	0
Restricted	0	51,353,939	12,384,021	46,830
Committed	0	0	0	0
Assigned	20,682,214	0	0	0
Unassigned	60,074,787	0	0	0
Total Fund Balances	<u>82,424,320</u>	<u>51,407,570</u>	<u>12,384,021</u>	<u>46,830</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 87,775,389</u>	<u>\$ 68,146,884</u>	<u>\$ 13,190,058</u>	<u>\$ 1,620,072</u>

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	COVID-19 Emergency Rental Assistance	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
\$23,544,227	\$ 42,834,061	\$ 7,302,398	\$ 10,145,471	\$ 53,917,441	\$ 266,351,606
0	0	0	0	0	9,981,261
0	0	0	0	0	164,339
0	2,187,280	0	0	567,246	27,048,412
4,745,866	0	0	0	662,226	5,408,092
0	0	0	0	176,520	528,497
803,889	55,332	0	0	13,817,112	18,200,597
0	0	0	0	0	1,320,798
0	0	0	0	0	1,573,242
0	0	0	0	707,865	707,865
51,694	0	0	0	31,696	103,373
0	0	0	0	1,597,168	1,597,168
0	75,000	0	0	788,459	890,194
0	296,969	0	0	58,078	1,222,957
<u>\$29,145,676</u>	<u>\$ 45,448,642</u>	<u>\$ 7,302,398</u>	<u>\$ 10,145,471</u>	<u>\$ 72,323,811</u>	<u>\$ 335,098,401</u>
\$ 608,205	\$ 2,582,344	\$ 121,341	\$ 308	\$ 1,279,415	\$ 6,300,391
0	0	2,778	0	480,854	2,592,083
99,377	21,872	2,996	0	1,086,587	1,938,040
20,891	3,241,046	0	0	1,000	3,262,937
0	0	0	0	526,508	540,507
0	0	483	0	131,811	493,704
1,597,168	0	0	0	0	1,597,168
0	0	7,174,800	10,145,163	0	17,319,963
0	0	0	0	3,251	92,278
<u>2,325,641</u>	<u>5,845,262</u>	<u>7,302,398</u>	<u>10,145,471</u>	<u>3,509,426</u>	<u>34,137,071</u>
0	55,332	0	0	9,932,663	13,838,528
4,745,866	0	0	0	662,226	21,018,348
<u>4,745,866</u>	<u>55,332</u>	<u>0</u>	<u>0</u>	<u>10,594,889</u>	<u>34,856,876</u>
0	371,969	0	0	865,439	2,958,358
1,078,756	10,582,881	0	0	57,283,693	132,730,120
20,995,413	28,593,198	0	0	246,330	49,834,941
0	0	0	0	0	20,682,214
0	0	0	0	(175,966)	59,898,821
<u>22,074,169</u>	<u>39,548,048</u>	<u>0</u>	<u>0</u>	<u>58,219,496</u>	<u>266,104,454</u>
<u>\$29,145,676</u>	<u>\$ 45,448,642</u>	<u>\$ 7,302,398</u>	<u>\$ 10,145,471</u>	<u>\$ 72,323,811</u>	<u>\$ 335,098,401</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021

Total Governmental Fund Balances \$ 266,104,454

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

Capital assets used in governmental activities are not resources and therefore are not reported in the funds. 213,058,004

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. 13,838,528

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:

General obligation bonds payable	(20,815,000)	
Special assessment bonds payable	(1,285,986)	
Tax increment district revenue bonds payable	(3,032,000)	
Loans payable	(533,512)	
Unamortized premiums	(704,775)	
Accrued interest on long-term debt	(60,650)	
Compensated absences payable	(7,671,211)	(34,103,134)

The net pension asset/liability and net OPEB asset are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds:

Deferred outflows - pension related	9,244,950	
Deferred inflows - pension related	(24,485,633)	
Net pension asset	1,022,868	
Net pension liability	(55,277,510)	
Deferred outflows - OPEB related	3,797,906	
Deferred inflows - OPEB related	(20,371,356)	
Net OPEB asset	6,595,377	(79,473,398)

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. 5,671,975

Net Position of Governmental Funds \$ 385,096,429

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, 2021

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Property and Other Taxes	\$ 26,016,951	\$ 13,778,827	\$ 7,279,974	\$ 0
Sales Taxes	51,709,424	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	7,904,538	6,690,048	833,948	0
Charges for Services	10,210,271	190,152	0	0
Licenses and Permits	16,112	0	0	0
Investment Earnings	(2,839,518)	11,100	0	0
Special Assessments	0	0	0	251,685
Fines and Forfeitures	223,921	0	0	0
All Other Revenue	2,112,326	109,061	0	0
Total Revenue	<u>95,354,025</u>	<u>20,779,188</u>	<u>8,113,922</u>	<u>251,685</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,743,505	0	0	0
Judicial	9,932,338	0	0	0
Public Safety	28,708,835	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,409,385	22,874,465	6,179,804	0
Community and Economic Development	275,160	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	261,992
Interest and Fiscal Charges	0	0	0	55,834
Total Expenditures	<u>61,069,223</u>	<u>22,874,465</u>	<u>6,179,804</u>	<u>317,826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	34,284,802	(2,095,277)	1,934,118	(66,141)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(24,337,555)	0	0	0
Revenue Bonds Issued	0	0	0	0
Sale of Assets	121,173	450,891	0	0
Total Other Financing Sources (Uses)	<u>(24,216,382)</u>	<u>450,891</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	10,068,420	(1,644,386)	1,934,118	(66,141)
Fund Balances at Beginning of Year	72,342,363	53,051,956	10,449,903	112,971
Increase (Decrease) in Inventory Reserve	13,537	0	0	0
Fund Balances End of Year	<u>\$ 82,424,320</u>	<u>\$ 51,407,570</u>	<u>\$ 12,384,021</u>	<u>\$ 46,830</u>

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	COVID-19 Emergency Rental Assistance	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,324,349	\$ 54,400,101
0	12,939,960	0	0	0	64,649,384
4,757,405	0	0	0	516,391	5,273,796
935,827	0	2,044,829	5,869,749	29,737,605	54,016,544
0	0	0	0	5,893,760	16,294,183
0	0	0	0	105	16,217
0	0	0	0	346	(2,828,072)
0	0	0	0	0	251,685
0	0	0	0	1,123,234	1,347,155
51,694	25,846	0	0	281,749	2,580,676
<u>5,744,926</u>	<u>12,965,806</u>	<u>2,044,829</u>	<u>5,869,749</u>	<u>44,877,539</u>	<u>196,001,669</u>
0	0	0	1,524,364	1,696,450	22,964,319
0	0	0	86,030	838,318	10,856,686
0	0	0	4,259,355	4,712,337	37,680,527
0	0	0	0	8,846,051	8,846,051
0	0	0	0	500,659	500,659
0	0	2,044,829	0	19,499,074	53,007,557
0	0	0	0	5,303,046	5,578,206
9,775,600	25,151,580	0	0	1,168,489	36,095,669
0	0	0	0	11,100,716	11,362,708
0	0	0	0	1,002,980	1,058,814
<u>9,775,600</u>	<u>25,151,580</u>	<u>2,044,829</u>	<u>5,869,749</u>	<u>54,668,120</u>	<u>187,951,196</u>
(4,030,674)	(12,185,774)	0	0	(9,790,581)	8,050,473
10,717,855	8,914,000	0	0	15,392,348	35,024,203
0	(10,094,325)	0	0	(830,571)	(35,262,451)
0	0	0	0	1,620,000	1,620,000
0	0	0	0	56,145	628,209
<u>10,717,855</u>	<u>(1,180,325)</u>	<u>0</u>	<u>0</u>	<u>16,237,922</u>	<u>2,009,961</u>
6,687,181	(13,366,099)	0	0	6,447,341	10,060,434
15,386,988	52,903,871	0	0	52,523,641	256,771,693
0	10,276	0	0	(751,486)	(727,673)
<u>\$ 22,074,169</u>	<u>\$ 39,548,048</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 58,219,496</u>	<u>\$ 266,104,454</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, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 10,060,434

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 (see Note 3).	21,788,683
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.	(346,644)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (see Note 3).	1,695,984
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities on the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities (see Note 3).	10,242,859
Contractually required pension and OPEB 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 asset/liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities.	47,699,756
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	24,991
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 (see Note 3).	(836,392)
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.	<u>(112,972)</u>

Change in Net Position of Governmental Activities \$ 90,216,699

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 61,904,150	\$ 61,904,150	\$ 76,508,487	\$ 14,604,337
Intergovernmental Revenues	5,485,676	5,485,676	7,603,465	2,117,789
Charges for Services	8,744,513	8,744,513	10,222,097	1,477,584
Licenses and Permits	9,400	9,400	16,087	6,687
Investment Earnings	3,502,800	3,502,800	3,470,699	(32,101)
Fines and Forfeitures	227,976	227,976	227,975	(1)
All Other Revenues	2,013,609	2,013,609	2,501,840	488,231
Total Revenues	<u>81,888,124</u>	<u>81,888,124</u>	<u>100,550,650</u>	<u>18,662,526</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	25,671,785	25,857,006	21,560,042	4,296,964
Judicial	10,951,010	11,273,287	9,926,651	1,346,636
Public Safety	37,590,240	37,845,311	30,271,557	7,573,754
Human Services	3,617,554	3,617,553	2,615,467	1,002,086
Community and Economic Development	360,519	361,493	280,448	81,045
Total Expenditures	<u>78,191,108</u>	<u>78,954,650</u>	<u>64,654,165</u>	<u>14,300,485</u>
Excess of Revenues Over Expenditures	3,697,016	2,933,474	35,896,485	32,963,011
Other Financing Sources (Uses):				
Sale of Assets	45,106	45,106	121,068	75,962
Transfers Out	(3,142,968)	(26,814,340)	(24,771,175)	2,043,165
Advances In	400,000	400,000	810,250	410,250
Advances Out	-	-	(410,250)	(410,250)
Total Other Financing Sources (Uses):	<u>(2,697,862)</u>	<u>(26,369,234)</u>	<u>(24,250,107)</u>	<u>2,119,127</u>
Net Change in Fund Balance	999,154	(23,435,760)	11,646,378	35,082,138
Fund Balance at Beginning of Year	54,636,215	54,636,215	54,636,215	0
Prior Year Encumbrances	2,658,230	2,658,230	2,658,230	0
Fund Balance at End of Year	<u>\$ 58,293,599</u>	<u>\$ 33,858,685</u>	<u>\$ 68,940,823</u>	<u>\$ 35,082,138</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 13,755,563	\$ 847,744
Intergovernmental Revenues	5,166,849	5,166,849	6,678,499	1,511,650
Charges for Services	131,348	131,348	192,259	60,911
All Other Revenues	558,000	558,000	556,114	(1,886)
Total Revenues	<u>18,764,016</u>	<u>18,764,016</u>	<u>21,182,435</u>	<u>2,418,419</u>
Expenditures:				
Current:				
Human Services	37,429,634	37,429,637	23,335,394	14,094,243
Total Expenditures	<u>37,429,634</u>	<u>37,429,637</u>	<u>23,335,394</u>	<u>14,094,243</u>
Excess of Expenditures Over Revenues	(18,665,618)	(18,665,621)	(2,152,959)	16,512,662
Other Financing Sources:				
Sale of Assets	20,000	20,000	450,891	430,891
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>450,891</u>	<u>430,891</u>
Net Change in Fund Balance	(18,645,618)	(18,645,621)	(1,702,068)	16,943,553
Fund Balance at Beginning of Year	34,371,923	34,371,923	34,371,923	0
Prior Year Encumbrances	6,279,634	6,279,634	6,279,634	0
Fund Balance at End of Year	<u>\$ 22,005,939</u>	<u>\$ 22,005,936</u>	<u>\$ 38,949,489</u>	<u>\$ 16,943,553</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,300,000	\$ 6,300,000	\$ 7,267,734	\$ 967,734
Intergovernmental Revenues	755,000	755,000	833,948	78,948
Total Revenues	<u>7,055,000</u>	<u>7,055,000</u>	<u>8,101,682</u>	<u>1,046,682</u>
Expenditures:				
Current:				
Human Services	9,128,958	9,170,208	9,062,619	107,589
Total Expenditures	<u>9,128,958</u>	<u>9,170,208</u>	<u>9,062,619</u>	<u>107,589</u>
Net Change in Fund Balance	(2,073,958)	(2,115,208)	(960,937)	1,154,271
Fund Balance at Beginning of Year	10,244,412	10,244,412	10,244,412	0
Prior Year Encumbrances	937,189	937,189	937,189	0
Fund Balance at End of Year	<u>\$ 9,107,643</u>	<u>\$ 9,066,393</u>	<u>\$ 10,220,664</u>	<u>\$ 1,154,271</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 - COVID-19 EMERGENCY RENTAL ASSISTANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 7,003,130	\$ 9,219,629	\$ 2,216,499
All Other Revenues	0	0	1,818	1,818
Total Revenues	<u>0</u>	<u>7,003,130</u>	<u>9,221,447</u>	<u>2,218,317</u>
Expenditures:				
Current:				
Human Services	0	7,003,130	1,919,049	5,084,081
Total Expenditures	<u>0</u>	<u>7,003,130</u>	<u>1,919,049</u>	<u>5,084,081</u>
Net Change in Fund Balance	0	0	7,302,398	7,302,398
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,302,398</u>	<u>\$ 7,302,398</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 - LOCAL FISCAL RECOVERY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 16,014,912	\$ 16,014,912	\$ 0
Total Revenues	<u>0</u>	<u>16,014,912</u>	<u>16,014,912</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	3,065,509	2,415,500	650,009
Judicial	0	187,543	187,543	0
Public Safety	0	4,263,072	4,260,698	2,374
Total Expenditures	<u>0</u>	<u>7,516,124</u>	<u>6,863,741</u>	<u>652,383</u>
Net Change in Fund Balance	0	8,498,788	9,151,171	652,383
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 8,498,788</u>	<u>\$ 9,151,171</u>	<u>\$ 652,383</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 39,395,671	\$ 32,669,493	\$ 430,076	\$ 446,577	\$ 72,941,817	\$ 5,297,431
Receivables:						
Accounts	3,022,918	2,012,666	51,594	31	5,087,209	495,355
Special Assessments	0	0	0	330,367	330,367	0
Due from Other Funds	0	0	0	477	477	574,193
Inventory of Supplies at Cost	608,978	141,004	0	0	749,982	37,346
Prepaid Items	0	11,217	0	0	11,217	187,607
Total Current Assets	<u>43,027,567</u>	<u>34,834,380</u>	<u>481,670</u>	<u>777,452</u>	<u>79,121,069</u>	<u>6,591,932</u>
Noncurrent Assets:						
Restricted:						
Cash and Cash Equivalents with Fiscal Agent	523,908	0	0	0	523,908	0
Prepaid Water Contract	707,694	0	0	0	707,694	0
Net Pension Asset	37,204	31,480	79,743	651	149,078	3,253
Net OPEB Asset	239,893	202,986	514,176	4,194	961,249	20,970
Non-Depreciable Capital Assets	36,332,372	4,471,209	0	0	40,803,581	0
Depreciable Capital Assets, Net	90,121,040	84,998,474	7,164	0	175,126,678	22,896
Total Noncurrent Assets	<u>127,962,111</u>	<u>89,704,149</u>	<u>601,083</u>	<u>4,845</u>	<u>218,272,188</u>	<u>47,119</u>
Total Assets	<u>170,989,678</u>	<u>124,538,529</u>	<u>1,082,753</u>	<u>782,297</u>	<u>297,393,257</u>	<u>6,639,051</u>
Deferred Outflows of Resources:						
Pension	420,184	259,443	832,608	5,850	1,518,085	39,757
OPEB	189,052	102,598	364,505	2,115	658,270	18,405
Total Deferred Outflows of Resources	<u>609,236</u>	<u>362,041</u>	<u>1,197,113</u>	<u>7,965</u>	<u>2,176,355</u>	<u>58,162</u>
Liabilities:						
Current Liabilities:						
Accounts Payable	1,236,850	272,511	0	4,018	1,513,379	94,313
Accrued Wages and Benefits Payable	80,722	68,389	140,098	3,022	292,231	6,958
Intergovernmental Payable	375,094	128,884	323,416	10,466	837,860	2,878
Retainage Payable	1,551,841	37,019	0	0	1,588,860	0
Deposits Payable	314,065	314,064	0	0	628,129	0
Claims Payable	0	0	0	0	0	1,259,106
Due to Other Funds	67,255	64,726	51,746	244	183,971	368
Compensated Absences Payable - Current	25,794	24,487	11,306	0	61,587	1,045
Ohio Water Development Authority Loans Payable - Current	261,038	599,300	0	0	860,338	0
Total Current Liabilities	<u>3,912,659</u>	<u>1,509,380</u>	<u>526,566</u>	<u>17,750</u>	<u>5,966,355</u>	<u>1,364,668</u>

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Noncurrent Liabilities						
Compensated Absences Payable	248,619	262,103	629,720	4,406	1,144,848	40,983
Ohio Water Development Authority Loans Payable	15,099,583	6,313,604	0	0	21,413,187	0
Net Pension Liability	2,010,603	1,701,279	4,309,438	35,150	8,056,470	175,753
Total Noncurrent Liabilities	<u>17,358,805</u>	<u>8,276,986</u>	<u>4,939,158</u>	<u>39,556</u>	<u>30,614,505</u>	<u>216,736</u>
Total Liabilities	<u>21,271,464</u>	<u>9,786,366</u>	<u>5,465,724</u>	<u>57,306</u>	<u>36,580,860</u>	<u>1,581,404</u>
Deferred Inflows of Resources:						
Pension	880,492	801,656	1,934,637	27,708	3,644,493	82,023
OPEB	733,131	657,550	1,603,723	21,106	3,015,510	67,385
Total Deferred Inflows of Resources	<u>1,613,623</u>	<u>1,459,206</u>	<u>3,538,360</u>	<u>48,814</u>	<u>6,660,003</u>	<u>149,408</u>
Net Position:						
Net Investment in Capital Assets	111,092,791	82,556,779	7,164	0	193,656,734	22,896
Unrestricted	37,621,036	31,098,219	(6,731,382)	684,142	62,672,015	4,943,505
Total Net Position	<u>\$ 148,713,827</u>	<u>\$ 113,654,998</u>	<u>\$ (6,724,218)</u>	<u>\$ 684,142</u>	<u>\$ 256,328,749</u>	<u>\$ 4,966,401</u>
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	
						(705,574)
					Net Position of Business-type Activities	<u>\$ 255,623,175</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, 2021

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 15,242,103	\$ 10,303,353	\$ 4,975,420	\$ 65,840	\$ 30,586,716	\$ 12,551,729
Tap in Fees	201,410	0	0	0	201,410	0
Special Assessments	0	0	0	326,676	326,676	0
Other Operating Revenue	17,941	222,966	0	0	240,907	664,582
Total Operating Revenues	15,461,454	10,526,319	4,975,420	392,516	31,355,709	13,216,311
Operating Expenses:						
Personal Services	2,604,404	2,263,263	4,048,148	50,108	8,965,923	672,345
Pension and OPEB Expenses	(1,302,314)	(1,256,850)	(2,980,741)	(90,362)	(5,630,267)	(126,599)
Contractual Services	936,344	953,197	0	261,285	2,150,826	744,660
Materials and Supplies	1,094,199	1,077,152	0	0	2,171,351	1,524,684
Utilities	5,329,859	3,008,991	0	0	8,338,850	0
Depreciation	5,491,933	5,254,780	7,165	0	10,753,878	5,502
Health Insurance Claims	0	0	0	0	0	10,473,236
Other Operating Expenses	83,194	108,508	312,301	47,876	551,879	653,214
Total Operating Expenses	14,237,619	11,409,041	1,386,873	268,907	27,302,440	13,947,042
Operating Income (Loss)	1,223,835	(882,722)	3,588,547	123,609	4,053,269	(730,731)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(93,222)	(220,495)	0	0	(313,717)	0
Investment Earnings	234,280	199,339	0	0	433,619	0
Intergovernmental	0	0	4,993	0	4,993	369,432
Gain on Disposal of Capital Assets	19,206	2,104	0	0	21,310	0
Other Nonoperating Revenue	4,840	210	0	0	5,050	0
Total Nonoperating Revenues (Expenses)	165,104	(18,842)	4,993	0	151,255	369,432
Income (Loss) Before Contributions and Transfers	1,388,939	(901,564)	3,593,540	123,609	4,204,524	(361,299)
Capital Contributions - Tap in Fees	2,984,862	2,502,315	0	0	5,487,177	0
Capital Contributions	8,013,628	2,094,778	0	0	10,108,406	0
Transfers In	0	0	0	0	0	238,248
Total Capital Contributions and Transfers	10,998,490	4,597,093	0	0	15,595,583	238,248
Change in Net Position	12,387,429	3,695,529	3,593,540	123,609	19,800,107	(123,051)
Net Position Beginning of Year	136,326,398	109,959,469	(10,317,758)	560,533	236,528,642	5,089,452
Net Position End of Year	\$ 148,713,827	\$ 113,654,998	\$ (6,724,218)	\$ 684,142	\$ 256,328,749	\$ 4,966,401
					Change in Net Position - Total Enterprise Funds	19,800,107
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	(10,079)
					Changes in Net Position of Business-type Activities	<u>\$ 19,790,028</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service
						Funds
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 15,525,038	\$ 10,591,723	\$ 4,923,826	\$ 384,337	\$ 31,424,924	\$ 13,289,901
Cash Payments for Goods and Services	(5,520,360)	(5,359,604)	(307,406)	(308,369)	(11,495,739)	(2,927,575)
Cash Payments to Employees	(2,887,604)	(2,674,628)	(4,811,445)	(38,112)	(10,411,789)	(11,170,452)
Net Cash Provided (Used) by Operating Activities	7,117,074	2,557,491	(195,025)	37,856	9,517,396	(808,126)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	238,248
Operating Grants	0	9,216	4,993	0	14,209	369,432
Net Cash Provided by Noncapital Financing Activities	0	9,216	4,993	0	14,209	607,680
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	2,984,862	2,502,315	0	0	5,487,177	0
Capital Grants and Contributions	6,400,000	0	0	0	6,400,000	0
Acquisition and Construction of Assets	(27,008,968)	(3,431,605)	0	0	(30,440,573)	0
Sale of Capital Assets	19,206	2,104	0	0	21,310	0
Debt Proceeds	11,291,156	0	0	0	11,291,156	0
Principal Paid	(255,894)	(581,087)	0	0	(836,981)	0
Interest Paid	(93,222)	(220,495)	0	0	(313,717)	0
Net Cash Used by Capital and Related Financing Activities	(6,662,860)	(1,728,768)	0	0	(8,391,628)	0
Cash Flows from Investing Activities:						
Interest on Investments	234,280	199,339	0	0	433,619	0
Net Cash Provided Investing Activities	234,280	199,339	0	0	433,619	0
Net Increase (Decrease) in Cash and Cash Equivalents	688,494	1,037,278	(190,032)	37,856	1,573,596	(200,446)
Cash and Cash Equivalents at Beginning of Year	39,231,085	31,632,215	620,108	408,721	71,892,129	5,497,877
Cash and Cash Equivalents at End of Year	\$ 39,919,579	\$ 32,669,493	\$ 430,076	\$ 446,577	\$ 73,465,725	\$ 5,297,431
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 39,395,671	\$ 32,669,493	\$ 430,076	\$ 446,577	\$ 72,941,817	\$ 5,297,431
Restricted Cash with Fiscal Agent	523,908	0	0	0	523,908	0
Cash and Cash Equivalents at End of Year	\$ 39,919,579	\$ 32,669,493	\$ 430,076	\$ 446,577	\$ 73,465,725	\$ 5,297,431
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ 1,223,835	\$ (882,722)	\$ 3,588,547	\$ 123,609	\$ 4,053,269	\$ (730,731)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Nonoperating Revenue	4,840	210	0	0	5,050	0
Depreciation Expense	5,491,933	5,254,780	7,165	0	10,753,878	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	32,181	40,131	(51,594)	2,853	23,571	16,109
(Increase) Decrease in Due from Other Funds	1,500	0	0	1,185	2,685	57,481
(Increase) Decrease in Special Assessment Receivable	0	0	0	(12,217)	(12,217)	0
(Increase) Decrease in Prepaid Items	0	0	0	0	0	17,603
(Increase) Decrease in Inventory	66,560	(24,421)	0	0	42,139	(9,870)
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(12,028)	(8,394)	(24,939)	(106)	(45,467)	(1,072)
(Increase) Decrease in Net OPEB Asset	(239,893)	(202,986)	(514,176)	(4,194)	(961,249)	(20,970)
(Increase) Decrease in Deferred Outflows - Pension	5,183	134,977	66,545	3,610	210,315	3,701
(Increase) Decrease in Deferred Outflows - OPEB	96,604	164,841	250,632	4,691	516,768	10,898
Increase (Decrease) in Accounts Payable	410,277	(135,739)	0	802	275,340	(12,753)
Increase (Decrease) in Retainage Payable	1,228,677	(22,875)	0	0	1,205,802	0
Increase (Decrease) in Deposits Payable	25,063	25,063	0	0	50,126	0
Increase (Decrease) in Accrued Wages and Benefits	6,807	2,686	5,047	3,022	17,562	551
Increase (Decrease) in Due to Other Funds	40,799	(28,721)	4,895	(10)	16,963	3
Increase (Decrease) in Intergovernmental Payables	14,243	(163,334)	(96,209)	9,963	(235,337)	1,898
Increase (Decrease) in Claims Payable	0	0	0	0	0	2,113
Increase (Decrease) in Compensated Absences	1,657	8,596	(15,554)	4,406	(895)	(2,932)
Increase (Decrease) in Net Pension Liability	(514,621)	(614,269)	(1,187,711)	(19,548)	(2,336,149)	(43,038)
Increase (Decrease) in Net OPEB Liability	(1,752,021)	(1,606,546)	(3,813,966)	(37,950)	(7,210,483)	(151,800)
Increase (Decrease) in Deferred Inflows - Pension	330,260	229,884	611,546	(29,236)	1,142,454	15,272
Increase (Decrease) in Deferred Inflows - OPEB	478,295	386,330	974,747	(13,024)	1,826,348	33,909
Total Adjustments	396,466	(1,814,777)	(3,790,737)	(85,753)	(5,294,801)	(82,897)
Net Cash Provided (Used) by Operating Activities	\$ 7,117,074	\$ 2,557,491	\$ (195,025)	\$ 37,856	\$ 9,517,396	\$ (808,126)
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 1,613,628	\$ 2,094,778	\$ -	\$ -	\$ 3,708,406	\$ -
Outstanding Liabilities at December 31, 2021 for Purchase of Capital Assets	\$ 650,996	\$ 75,379	\$ -	\$ -	\$ 726,375	\$ -

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021

	<u>Custodial Funds</u>
Assets:	
Cash, Cash Equivalents, and Investments	\$ 34,149,949
Cash in Segregated Accounts	3,536,764
Receivables:	
Taxes	450,602,463
Accounts	3,057,710
Intergovernmental	460,935
Total Assets	<u>491,807,821</u>
Liabilities:	
Accounts Payable	1,327,365
Intergovernmental Payable	11,147,662
Deposits Payable	190,063
Total Liabilities	<u>12,665,090</u>
Deferred Inflow of Resources:	
Property Taxes Levied for Next Fiscal Year	<u>450,520,346</u>
Total Deferred Inflows of Resources	<u>450,520,346</u>
Net Position:	
Restricted for individuals, organizations and other governments	28,622,385
Total Net Position	<u>\$ 28,622,385</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Custodial Funds
Additions:	
Taxes	\$ 415,138,160
Intergovernmental Revenues	27,219,728
Licenses and Permits	1,972,692
Special Assessments	565,118
Fines and Forfeitures	55,973
Other Custodial Collections	96,576,080
Total Additions	541,527,751
 Deductions:	
Distributions to the State of Ohio	2,198,609
Distributions of State Funds	23,615,455
Distributions as Fiscal Agent	21,645,335
Distributions of Fines and Forfeitures	32,657
Distributions of Taxes	405,418,414
Other Custodial Distributions	84,275,739
Total Deductions	537,186,209
Change in Net Position	4,341,542
Net Position at Beginning of Year	24,280,843
Net Position at End of Year	\$ 28,622,385

See accompanying notes to the basic financial statements



Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 Governmental Accounting Standards Board (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 (ORC) 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. See Note 22, *Warren County Transportation Improvement District*, for additional information.

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**A. Reporting Entity** (continued)

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

Joint Venture Without Equity Interest

Warren County is a member of the 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 19, *Joint Venture*.

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwestern Ohio 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 20, *Jointly Governed Organization*.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**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:

- *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 and road improvements.
- *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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**B. Basis of Presentation - Fund Accounting** (continued)**Governmental Funds** - continued

- *COVID-19 Emergency Rental Assistance Fund* – This fund is used to account for federal monies received to provide rental and utility assistance to eligible County residents.
- *Local Fiscal Recovery Fund* – This fund is used to account for federal monies received from the American Rescue Plan Act (ARPA) to support public health expenditures, replace lost revenue, support essential workers, and invest in water, sewer and broadband infrastructure.

Proprietary Funds

All proprietary funds are accounted for on an economic resources measurement focus. This focus provides that all assets, liabilities, deferred outflows and inflows of resources 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, City of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, and the Warren County Engineer's Office.

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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting (continued)

Proprietary Funds – continued

- *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 the County as a fiscal agent for individuals, private organizations, or other governmental units and therefore not available to support the County's own programs. The County's only fiduciary funds are custodial funds. 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.

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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation – Financial Statements (continued)

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are 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, current liabilities, and deferred inflows of resources, 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, liabilities, and deferred outflows and inflows of resources 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.

Fiduciary funds are also accounted for on a flow of economic resources measurement focus. This measurement focus includes all assets, liabilities, and deferred inflows of resources associated with operation of these funds and are reported on the Statement of Net Position. The Statement of Changes in Net Position present increases (i.e., additions) and decreases (i.e., deductions) in net total position.

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, 2021**

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 sixty 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 31st, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2021 but which are not intended to finance 2021 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 ORC 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, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process (continued)

All funds, other than custodial funds, are legally required to be budgeted and appropriated. 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 15th, 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 1st to December 31st 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 1st, 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 2021.

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1st through March 31st. 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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process (continued)

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.

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 generally accepted accounting principles (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 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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	COVID-19 Emergency Rental Assistance Fund	Local Fiscal Recovery Fund
GAAP Basis (as reported)	\$ 10,068,420	\$ (1,644,386)	\$ 1,934,118	\$ -	\$ -
Increase (Decrease):					
Accrued Revenues at December 31, 2021 received during 2022	(11,974,284)	(577,167)	(188,925)	7,174,800	10,145,163
Accrued Revenues at December 31, 2020 received during 2021	12,473,976	529,624	176,685	-	-
Accrued Expenditures at December 31, 2021 received during 2022	3,115,064	3,196,656	806,037	127,598	308
Accrued Expenditures at December 31, 2020 received during 2021	(3,006,249)	(624,976)	(908,383)	-	-
Change in Fair Value, 2021	321,721	-	-	-	-
Change in Fair Value, 2020	3,542,916	-	-	-	-
2021 Prepays for 2022	(814,279)	(53,631)	-	-	-
2020 Prepays for 2021	598,187	27,836	-	-	-
Interfund Loans Receivable, 2020	400,000	-	-	-	-
Budgetary Perspective Difference	25,503	-	-	-	-
Outstanding Encumbrances	(3,104,597)	(2,556,024)	(2,780,469)	-	(994,300)
Budget Basis	\$ 11,646,378	\$ (1,702,068)	\$ (960,937)	\$ 7,302,398	\$ 9,151,171

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 on the financial statements as "cash, cash equivalents, and investments." Securities with original maturities of three months or less when purchased are considered to be cash equivalents.

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 2021, investments were limited to U.S. treasury securities, certificates of deposit, municipal securities, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, foreign government bonds, and STAR Ohio. Investments, except for money market mutual funds and STAR Ohio, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements*.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**F. Cash, Cash Equivalents, and Investments** (continued)

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 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 a NAV per share that approximates fair value.

For 2021, 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 \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 valued at quoted prices in active markets for identical assets, Level 2 inputs are valued using broker quotes that utilize observable market inputs, and Level 3 inputs are significant unobservable inputs.

G. Inventory

Inventory is stated at cost (first-in, first-out). 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, 2021 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.

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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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, 2021

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
	Jail Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
Ohio Public Works Commission Loan	Ohio Public Works Commission (OPWC) Loan Fund
	Sewer Fund
Ohio Water Development Authority Loans	Water Fund
	Sewer Fund

For compensated absences, 55% was liquidated from the General Fund, 13% from the Board of Developmental Disabilities Fund, 7% from the Sheriff Fund, and 4% from the Motor Vehicle and Gasoline Tax Fund. An additional 6% was liquidated from other enterprise funds and the remaining 15% was liquidated from other governmental and internal service funds. Net pension liabilities will be liquidated in a similar manner.

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.

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, 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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Compensated Absences

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, as interpreted by GASB Interpretation No. 6, *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 "Matured 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. Grants received in advance are recorded as unearned revenue until eligible expenses/expenses are incurred.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

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. Restricted Assets

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund represents escrow funds for retainage that will be released to contractors once projects are finalized.

S. 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 Sedgwick 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.

T. 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, 2021

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

U. 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, 2021**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

V. 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.

W. 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.

X. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension liability, net pension and OPEB assets, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 2—DEFICIT FUND EQUITIES

At December 31, 2021, the Nonmajor Workforce Investment Board Fund had a deficit fund balance of \$99,240, the Nonmajor Pass Through Grants Fund had a deficit fund balance of \$76,726, and the Sheriff Fund had a deficit net position of \$6,724,218.

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.

NOTE 3—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental funds 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 exceed depreciation in the current period:

Capital Asset Additions	\$	28,595,437
Capital Asset Contributions		86,957
Depreciation Expense		<u>(6,893,711)</u>
	\$	<u>21,788,683</u>

Governmental revenues not reported in the funds:

Increase in Intergovernmental Revenue	\$	1,845,773
Increase in Interest Revenue		107,279
Decrease in Special Assessment Revenue		(253,751)
Decrease in Charges for Services Revenue		<u>(3,317)</u>
	\$	<u>1,695,984</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 3—RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(continued)

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

General Obligation Bonds Principal Payments	\$	10,600,000
Special Assessment Bonds Principal Payments		261,992
Tax Increment District Revenue Bonds Issuance		(1,620,000)
Tax Increment District Revenue Bonds Principal Payment		388,000
OPWC Loan Payments		112,716
Amortization of Bond Premiums		<u>500,151</u>
	\$	<u>10,242,859</u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$	(108,719)
Decrease in Supplies Inventory		<u>(727,673)</u>
	\$	<u>(836,392)</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 4—FUND BALANCE CLASSIFICATIONS

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:

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$ 26,735	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 788,459	\$ 890,194
Trust Corpus	-	-	-	-	-	-	18,902	18,902
Prepaid Items	814,279	53,631	-	-	-	296,969	58,078	1,222,957
Unclaimed Funds	826,305	-	-	-	-	-	-	826,305
Total Nonspendable	1,667,319	53,631	-	-	-	371,969	865,439	2,958,358
Restricted:								
Debt Retirement	-	-	-	46,830	-	10,582,881	3,342,478	13,972,189
Legislative & Executive	-	-	-	-	-	-	10,542,804	10,542,804
Judicial	-	-	-	-	-	-	5,249,226	5,249,226
Public Safety	-	-	-	-	-	-	5,780,210	5,780,210
Public Works	-	-	-	-	-	-	10,565,950	10,565,950
Health	-	-	-	-	-	-	1,955,266	1,955,266
Human Services	-	51,353,939	12,384,021	-	-	-	13,621,128	77,359,088
Community & Economic Development	-	-	-	-	-	-	3,899,867	3,899,867
Capital Acquisition & Improvement	-	-	-	-	1,078,756	-	2,326,764	3,405,520
Total Restricted	-	51,353,939	12,384,021	46,830	1,078,756	10,582,881	57,283,693	132,730,120
Committed:								
Capital Acquisition & Improvement	-	-	-	-	20,995,413	28,593,198	-	49,588,611
Community & Economic Development	-	-	-	-	-	-	246,326	246,326
Hazardous Materials Emergency Plan	-	-	-	-	-	-	4	4
Total Committed	-	-	-	-	20,995,413	28,593,198	246,330	49,834,941
Assigned:								
Subsequent Year's Budget	18,215,809	-	-	-	-	-	-	18,215,809
Purchases on Order	2,466,405	-	-	-	-	-	-	2,466,405
Total Assigned	20,682,214	-	-	-	-	-	-	20,682,214
Unassigned (Deficit)	60,074,787	-	-	-	-	-	(175,966)	59,898,821
Total Fund Balances	\$ 82,424,320	\$ 51,407,570	\$ 12,384,021	\$ 46,830	\$ 22,074,169	\$ 39,548,048	\$ 58,219,496	\$ 266,104,454

The County established, by resolution, a budget stabilization reserve, permitted by ORC Section 5705.13(A)(1). The reserve is designed to accumulate resources to stabilize budgets against cyclical changes in revenues and expenditures. The balance is not to exceed one-sixth of the expenditures from the General Fund from the previous year. As of December 31, 2021, the reserve balance was \$12,000,000 and is included in the General Fund's unassigned fund balance.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 5—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 that 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 the 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 fair value of the securities subject to the repurchase agreement exceed the principal value of the agreement by at least 2% and be marked to fair value 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 Treasury Asset Reserve of Ohio (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 rated in the highest classification by at least two nationally recognized standard rating services at the time of purchase maturing in a period not to exceed 270 days, and 2) bankers' acceptances which mature within 180 days after purchase; and

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 5—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 3 years from the date of purchase
- Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the U.S. government, up to 2% of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivative instruments 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 a 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 ORC Chapter 135, as well as 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), the Treasurer of State's Ohio Pooled Collateral System (OPCS). Ohio law requires deposits to be either insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times at 105% of the deposits being secured; or
- The financial institution's participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trust and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102% of all uninsured public deposits being secured, or a rate set by the Treasurer of State.

At year end, the carrying amount of the County's deposits was \$7,571,197 and the bank balance was \$10,950,939. FDIC covered \$2,331,791. 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 \$2,859,059; and OPCS in the amount of \$5,760,089. The County had \$160,263 in undeposited cash on hand at December 31, 2021 that was included as Cash, Cash Equivalents, and Investments in the statements of financial position. The County also had \$523,908 held in an outside joint escrow account that was reported as "Restricted Cash and Cash Equivalents with Fiscal Agent" on the statements of financial position.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 5—DEPOSITS AND INVESTMENTS (continued)

A. Deposits (continued)

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$9,981,261 that are reported as "Cash and Cash Equivalents with Fiscal Agent" on the statements of financial position.

Cash and cash equivalents in the amount of \$11,940,552 for the component unit, TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 22, *Warren County Transportation Improvement District*, for additional information.

B. Investments

The County's investments at December 31, 2021 are summarized as follows:

	December 31, 2021 Balance	Weighted Average Maturity (Years)	Concentration
Amortized Cost/NAV:			
Money Market Mutual Funds	\$ 12,318,744	0.07	3.29%
STAR Ohio	<u>7,814,351</u>	0.14	2.08%
Total Amortized Cost/NAV	<u>20,133,095</u>		
Fair Value Level One Inputs:			
Treasury Bonds and Notes	<u>50,229,122</u>	2.82	13.40%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	3,725,587	1.41	0.99%
U.S. Agency Securities	183,604,837	3.10	48.98%
Municipal Securities	46,347,142	2.76	12.36%
Commercial Paper	17,165,716	0.47	4.58%
Corporate Bonds and Notes	48,690,690	1.88	12.99%
Foreign Government Bonds	<u>4,974,520</u>	2.25	<u>1.33%</u>
Total Fair Value Level Two Inputs	<u>304,508,492</u>		
Total Investments	<u>\$ 374,870,709</u>		<u>100.00%</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 5—DEPOSITS AND INVESTMENTS (continued)**B. Investments** (continued)

Credit Risk—The County limits its credit risk by placing most of its available funds in obligations of the U.S. 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. Treasury 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 to times when rates in excess of those provided by STAR Ohio can be obtained. Based on Standard & Poor's, the County's investments in: U.S. agency obligations were rated AA+; commercial paper were rated A-1; corporate bonds and notes were rated A to AA+; foreign government bonds were rated AA-; and U.S. money market funds and STAR Ohio were rated AAAm. The certificates of deposit are not rated. Not all of the municipal securities were rated. For the municipal securities that were rated, their Standard & Poor's ratings ranged from BBB- to AAA and a short-term note rating of SP-1+.

Concentration of Credit Risk—The County places no limit on the amount invested in one issuer beyond those established by ORC.

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 exceptions are some bonds issued by Ohio municipalities with longer maturities and AA or better ratings authorized by ORC and with the approval of the County's Investment Advisory Board.

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 risk.

Foreign Currency Risk—Foreign currency risk is the risk that changes in exchange rates will adversely impact the local currency value of an investment. The County's investment policy does not address foreign currency risk. Pursuant to ORC Sec. 135.35(10), the County's exposure is limited to 2% of the total average portfolio.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 6—TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2021 were levied after October 1, 2020 on assessed values as of January 1, 2020, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennial, with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25th; if paid semi-annually, the first payment is due February 25th, with the remainder payable by July 15th. In certain circumstances, State statute permits earlier or later payment dates to be established.

Public utility tangible personal property taxes collected one calendar year are levied on the preceding year's assessed values as of the tax lien date of January 1st of that preceding year. Public utility tangible personal property values are assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility and type of property. Public utility personal 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 settlements 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 2021 tax collection year was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2021 property tax levy was based totaled \$8,043,339,290, which was comprised of \$7,603,790,610 in real property and \$439,548,680 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 unvoted share of the 10 mills is up to 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 taxes, casino tax, and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 7—RECEIVABLES

Receivables at December 31, 2021 consist of taxes, payments in lieu 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, 2021

NOTE 8—INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2021 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
County Road Projects	\$ -	\$ 1,597,168
Other Governmental	1,597,168	-
Total Interfund Loans	\$ 1,597,168	\$ 1,597,168

The purpose of the 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 cash flows for reimbursable grants.

The following balances at December 31, 2021 represent due to and from other funds:

	Other Funds	
	Due From	Due To
Governmental Funds:		
General	\$ 19,983	\$ 311,616
Board of Developmental Disabilities	-	49,794
County Road Projects	51,694	-
COVID-19 Emergency Rental Assistance	-	483
Other Governmental	31,696	131,811
Total Governmental Funds	103,373	493,704
Proprietary Funds:		
Water	-	67,255
Sewer	-	64,726
Sheriff	-	51,746
Nonmajor Enterprise Funds	477	244
Internal Service Funds	574,193	368
Total Proprietary Funds	574,670	184,339
Total	\$ 678,043	\$ 678,043

The purpose of due to and from other funds is to account for amounts due between different funds for billings, such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers' compensation chargebacks, and unemployment chargebacks.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 9—TRANSFERS

The following balances at December 31, 2021 represent transfers in and transfers out:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ -	\$ 24,337,555
County Road Projects	10,717,855	-
County Construction Projects	8,914,000	10,094,325
Other Governmental	15,392,348	830,571
Total Governmental Funds	<u>\$ 35,024,203</u>	<u>\$ 35,262,451</u>
Proprietary Funds:		
Internal Service Funds	238,248	-
Total Proprietary Funds	<u>238,248</u>	<u>-</u>
Total	<u>\$ 35,262,451</u>	<u>\$ 35,262,451</u>

The principle 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 10—CAPITAL ASSETS
A. Governmental Activities Capital Assets

Class	December 31, 2020	Additions	Deletions	December 31, 2021
Non-Depreciable Capital Assets:				
Land	\$ 14,709,705	\$ 9,449	\$ (80,165)	\$ 14,638,989
Construction in Progress	38,202,527	27,325,149	(4,369,086)	61,158,590
Total Non-Depreciable Capital Assets	<u>52,912,232</u>	<u>27,334,598</u>	<u>(4,449,251)</u>	<u>75,797,579</u>
Depreciable Capital Assets:				
Land Improvements	4,559,810	201,347	-	4,761,157
Buildings, Structures, and Improvements	75,165,756	2,258,450	(503,650)	76,920,556
Furniture, Fixtures, and Equipment	37,122,629	1,644,824	(897,374)	37,870,079
Infrastructure	119,557,784	1,612,261	(32,405)	121,137,640
Total Depreciable Capital Assets	<u>236,405,979</u>	<u>5,716,882</u>	<u>(1,433,429)</u>	<u>240,689,432</u>
Less: Accumulated Depreciation				
Land Improvements	(819,714)	(317,855)	-	(1,137,569)
Buildings, Structures, and Improvements	(31,698,497)	(2,038,491)	245,404	(33,491,584)
Furniture, Fixtures, and Equipment	(21,109,602)	(2,544,047)	894,494	(22,759,155)
Infrastructure	(44,046,035)	(1,998,820)	27,052	(46,017,803)
Total Accumulated Depreciation	<u>(97,673,848)</u>	<u>(6,899,213)</u>	<u>1,166,950</u>	<u>(103,406,111)</u>
Total Depreciable Capital Assets, Net	<u>138,732,131</u>	<u>(1,182,331)</u>	<u>(266,479)</u>	<u>137,283,321</u>
Net Value	<u>\$ 191,644,363</u>	<u>\$ 26,152,267</u>	<u>\$ (4,715,730)</u>	<u>\$ 213,080,900</u>

Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$ 1,473,307
Judicial	540,251
Public Safety	1,751,902
Public Works	2,391,431
Health	32,464
Human Services	702,653
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$ 6,899,213</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 10—CAPITAL ASSETS (continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2020	Additions	Deletions	December 31, 2021
Non-Depreciable Capital Assets:				
Land	\$ 2,682,435	\$ 260,000	\$ -	\$ 2,942,435
Construction in Progress	13,396,471	28,624,316	(4,159,641)	37,861,146
Total Non-Depreciable Capital Assets	<u>16,078,906</u>	<u>28,884,316</u>	<u>(4,159,641)</u>	<u>40,803,581</u>
Depreciable Capital Assets:				
Land Improvements	225,967,689	3,936,902	-	229,904,591
Buildings, Structures, and Improvements	125,810,052	4,116,212	-	129,926,264
Furniture, Fixtures, and Equipment	7,723,181	698,766	(96,636)	8,325,311
Total Depreciable Capital Assets	<u>359,500,922</u>	<u>8,751,880</u>	<u>(96,636)</u>	<u>368,156,166</u>
Less: Accumulated Depreciation				
Land Improvements	(113,327,816)	(6,166,342)	-	(119,494,158)
Buildings, Structures, and Improvements	(63,536,589)	(4,042,422)	-	(67,579,011)
Furniture, Fixtures, and Equipment	(5,507,841)	(545,114)	96,636	(5,956,319)
Total Accumulated Depreciation	<u>(182,372,246)</u>	<u>(10,753,878)</u>	<u>96,636</u>	<u>(193,029,488)</u>
Total Depreciable Capital Assets, Net	<u>177,128,676</u>	<u>(2,001,998)</u>	<u>-</u>	<u>175,126,678</u>
Net Value	<u>\$ 193,207,582</u>	<u>\$ 26,882,318</u>	<u>\$ (4,159,641)</u>	<u>\$ 215,930,259</u>

NOTE 11—DEFINED BENEFIT PENSION PLANS
Net Pension Liability/Asset

The net pension liability/asset reported on the Statement of Net Position represents a liability to or an asset for 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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. ORC 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 Statement No. 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* on the accrual basis of accounting. The proportionate share of each plan's funded benefits is presented as a long-term *net pension asset*. 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)

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 Pension Plan.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (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 ORC, 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 Annual Comprehensive Financial Report referenced above for additional information):

Group A Eligible to retire prior to January 7, 2013 or five years After January 7, 2013	Group B Eligible to retire prior to January 7, 2013 or five years After January 7, 2013	Group C Eligible to retire prior to January 7, 2013 or five years After January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 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 years	Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 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 years	Age and Service Requirement: 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 35 years and 2.5% for service years in excess of 35 years
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25

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, 2021

NOTE 11—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 Annual Comprehensive Financial Report.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Plan Description - Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy - The ORC provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2021 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2021 Actual Contribution Rates		
Employer:		
Pension*	14.0%	18.1%
Post-employment Health Care Benefits*	0.0%	0.0%
Total Employer	14.0%	18.1%
Employee	10.0%	13.0%

* For the Member-Directed Plan, employer contributions rates were 10% and 4% for pension and post-employment health care benefits, respectively.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2% 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 \$9,511,210 for 2021. Of this amount, \$393,278 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, 2020, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

Following is information related to the proportionate share and pension expense:

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Proportionate Share of the Net Pension Liability	\$ 63,509,733	\$ -	\$ -	\$ 63,509,733
Proportionate Share of the Net Pension (Asset)	\$ -	\$ (1,106,868)	\$ (68,331)	\$ (1,175,199)
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.474754%	0.424447%	0.414930%	
Prior Measurement Period	0.461220%	0.428522%	0.404695%	
Change in Proportionate Share	0.013534%	-0.004075%	0.010235%	
Pension Expense	\$ 880,447	\$ 29,124	\$ (51,378)	\$ 858,193

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ -	\$ -	\$ 46,949	\$ 46,949
Change in assumptions	-	69,125	1,950	71,075
Changes in proportion	1,142,219	24,259	7,080	1,173,558
County contributions subsequent to the measurement date	9,019,180	254,470	237,560	9,511,210
Total Deferred Outflows of Resources	\$ 10,161,399	\$ 347,854	\$ 293,539	\$ 10,802,792
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 2,656,665	\$ 208,822	\$ -	\$ 2,865,487
Net difference between projected and actual earnings on plan investments	24,754,240	164,608	7,471	24,926,319
Changes in proportion	412,522	6,398	1,423	420,343
Total Deferred Inflows of Resources	\$ 27,823,427	\$ 379,828	\$ 8,894	\$ 28,212,149

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

\$9,511,210 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/addition to the net pension asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Traditional Pension Plan Net Deferred Inflows of of Resources	Combined Plan Net Deferred Inflows of Resources	Member-Directed Plan Net Deferred Outflows of Resources
Year Ending December 31:			
2022	\$ 10,090,267	\$ 77,084	\$ (5,972)
2023	3,124,159	48,167	(7,103)
2024	10,090,668	86,135	(5,376)
2025	3,376,114	38,439	(6,393)
2026	-	14,891	(6,660)
Thereafter	-	21,728	(15,581)
Total	<u>\$ 26,681,208</u>	<u>\$ 286,444</u>	<u>\$ (47,085)</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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The total pension liability in the December 31, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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%)
Investment Rate of Return	7.20%	7.20%	7.20%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 0.50% Simple through 2021, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 0.50% Simple through 2021, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 0.50% Simple through 2021, then 2.15% Simple

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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The discount rate used to measure the total pension liability was 7.2% 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.

The following table presents the County's proportionate share of the net pension liability or asset calculated using the discount rate of 7.2%, 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 (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$121,145,150	\$63,509,733	\$15,585,976
Combined Plan	(\$788,441)	(\$1,106,868)	(\$1,388,597)
Member-Directed Plan	(\$59,976)	(\$68,331)	(\$74,970)

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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00%	1.32%
Domestic Equities	21.00%	5.64%
Real Estate	10.00%	5.39%
Private Equity	12.00%	10.42%
International Equities	23.00%	7.36%
Other investments	9.00%	4.75%
Total	100.00%	5.43%

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.

During 2020, 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 11.7% for 2020.

Changes Subsequent to the Measurement Date In September 2021, the Board completed its 5-year experience study for the period 2016-2020. The Board approved several changes to plan, including a decrease to the assumed pension investment rate of return from 7.20% to 6.90%, effective January 1, 2022. These changes are not reflected in the current year financial statements but are expected to increase the associated pension liability.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 12—DEFINED BENEFIT OPEB PLAN

Net OPEB Asset

The net OPEB asset reported on the statement of net position represents an asset for 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 asset represents the County's proportionate share of the OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the OPEB plan's fiduciary net position. The net OPEB 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 these estimates annually.

Ohio Revised Code limits the County's obligation for any 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 Statement No. 75 assumes any 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 asset. Resulting adjustments to the net OPEB asset 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.

The proportionate share of the funded benefits is presented as a long-term *net OPEB asset* 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)**Plan Description – Ohio Public Employees Retirement System (OPERS)** (continued)

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' Annual Comprehensive Financial Report referenced below for additional information.

The ORC 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 ORC.

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 ORC 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the ORC. Active member contributions do not fund health care.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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

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 0% during calendar year 2021. 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 2021 was 4.0%.

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

The County’s contractually required contribution was \$95,024 for 2021. Of this amount, \$3,929 is reported as an intergovernmental payable.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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 asset 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:

Proportionate Share of the Net OPEB Asset	\$7,577,596
Proportion of the Net OPEB Asset:	
Current Measurement Period	0.470810%
Prior Measurement Period	<u>0.457914%</u>
Change in Proportionate Share	0.012896%
Negative OPEB Expense	(\$46,191,425)

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Differences between expected and	
Change in assumptions	\$ 3,725,233
Changes in proportion	654,324
County contributions subsequent to the measurement date	95,024
Total Deferred Outflows of Resources	\$ 4,474,581
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 6,838,737
Change in assumptions	12,277,978
Net difference between projected and actual earnings on plan investments	4,035,932
Changes in proportion	301,604
Total Deferred Inflows of Resources	\$ 23,454,251

\$95,024 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an addition to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	
2022	\$ 10,033,816
2023	6,811,469
2024	1,753,852
2025	475,557
Total	\$ 19,074,694

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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, 2019, rolled forward to the measurement date of December 31, 2020.

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Actuarial Information

Single Discount Rate:

Current Measurement Period	6.00%
Prior Measurement Period	3.16%
Investment Rate	6.00%

Municipal Bond Rate:

Current Measurement Period	2.00%
Prior Measurement Period	2.75%

Wage Inflation	3.25%
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Projected Salary Increases	3.25%-10.75%
	(includes wage inflation at 3.25%)

Health Care Cost Trend:

Current Measurement Period	8.5% initial, 3.50% ultimate in 2035
Prior Measurement Period	10.5% initial, 3.50% ultimate in 2030

Actuarial Cost Method	Individual Entry Age Normal
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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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)**Actuarial Assumptions – OPERS** (continued)

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 2020, 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 was 10.5% for 2020.

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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00%	1.07%
Domestic Equities	25.00%	5.64%
REITs	7.00%	6.48%
International Equities	25.00%	7.36%
Other investments	9.00%	4.02%
Total	100.00%	4.43%

Discount Rate A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2020. 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 6.00% and a municipal bond rate of 2.00%. 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 year 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (continued)

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	\$1,884,213	\$7,577,596	\$12,258,015

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$7,762,275	\$7,577,596	\$7,370,972

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 2021 is 8.50%. 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 3.50% in the most recent valuation.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 13—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, 2021, the County's accumulated, unpaid compensated absences amounted to \$8,919,674. Of this amount, \$7,713,239 is recorded as governmental activities on the government-wide Statement of Net Position (\$389,590 is reported as due within one year), and \$1,206,435 is recorded as business-type activities (\$61,587 is reported as due within one year).

At December 31, 2021, 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	156,396	\$ 4,585,840	\$ 300,397
Sick Time	91,060	2,771,833	89,193
Compensatory Time	12,847	355,566	-
Total	260,303	\$ 7,713,239	\$ 389,590

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS
General Obligation Bonds

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

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 direct placement 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.

The 2019 Jail Construction Bonds were issued to finance the construction of a new jail facility.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

These bonds are being retired from their applicable debt service funds. The repayment of the 2010 Road and Interchange Bonds is 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 this issuance.

Special Assessment Bonds

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 \$2,024.

The principal amount of the County's special assessment debt outstanding at December 31, 2021 of \$1,285,986 is general obligation debt (backed by the full faith and credit of the County), all of which are direct placement bonds. The bonds are 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 \$46,830 in the Special Assessment Debt Service Fund at December 31, 2021 is restricted for the retirement of outstanding special assessment bonds.

Tax Increment District Revenue Bonds

The direct placement 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 ORC.

The direct placement 2021 Tax Increment District Revenue Bonds were issued to finance the Bunnell Hill & Lytle Five Points Roundabout project. The project involved the construction of a roundabout improvement at the intersection, as well as a realignment of the intersection of Red Lion-Five Points Road and Bunnell Hill Road. 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 ORC.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

Loans

The direct borrowing 2012 Ohio Public Works Commission (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 are 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.

The direct borrowing 2015 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 is 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.

In 2005, the Water Department entered into a direct borrowing reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The amount borrowed 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.

In 2010, the Sewer Department secured a direct borrowing 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 OWDA and the Ohio Environmental Protection Agency (EPA) to assist in building the Lower Little Miami Wastewater 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 2020, the Water Department secured a direct borrowing 20-year loan with a maximum borrowing of \$15,510,936 at 0.87% interest rate from the WPCLF. The agreement for the loan was entered into with OWDA for water treatment plant membrane softening upgrade. At December 31, 2021, the County has drawn \$13,119,350. Payments on the loan are estimated to begin on January 1, 2024 and will continue through 2043.

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



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2021**

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

Under the Uniform Bond Act of the ORC, the County has the capacity to issue \$73.5 million of additional, unvoted general obligation debt.

	Interest Rate	Maturity Date	Balance December 31, 2020	Additions	Retirements	Balance December 31, 2021	Amounts Due Within One Year
Governmental Activities							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$ 835,000	\$ -	\$ (410,000)	\$ 425,000	\$ 425,000
2019 Jail Construction Bonds	3.00 - 4.00%	2023	28,785,000	-	(9,300,000)	19,485,000	9,585,000
<i>Direct Placement:</i>							
2013 Radio System Acquisition Bonds	1.575%	2022	1,795,000	-	(890,000)	905,000	905,000
Unamortized Premiums			1,204,926	-	(500,151)	704,775	500,151
Total Unvoted General Obligation Bonds			<u>32,619,926</u>	<u>-</u>	<u>(11,100,151)</u>	<u>21,519,775</u>	<u>11,415,151</u>
Special Assessment Bonds (with Governmental Commitment):							
2001 Water and Sewer	5.35%	2021	175,000	-	(175,000)	-	-
<i>Direct Placement:</i>							
2004 Water and Sewer	1.7 - 4.75%	2024	57,811	-	(13,501)	44,310	14,109
2005 Water and Sewer	4.40%	2025	24,015	-	(4,399)	19,616	4,592
2011 Various Purpose	0.75 - 4.625%	2031	344,899	-	(25,763)	319,136	26,539
2013 Bellbrook & Chenoweth Water	4.50%	2033	231,502	-	(13,491)	218,011	14,098
2017 Various Purpose	4.21%	2037	116,751	-	(4,838)	111,913	5,042
2019 Keever Creek & 714 Turn Lane	2.30%	2039	598,000	-	(25,000)	573,000	26,000
Total Special Assessment Bonds			<u>1,547,978</u>	<u>-</u>	<u>(261,992)</u>	<u>1,285,986</u>	<u>90,380</u>
Tax Increment District Revenue Bonds:							
<i>Direct Placement:</i>							
2009 Greens of Bunnell Hill	6.50%	2035	1,800,000	-	(70,000)	1,730,000	80,000
2021 Bunnell Hill & Lytle Five Points Roundabout	2.20%	2025	-	1,620,000	(318,000)	1,302,000	315,000
Total Tax Increment District Revenue Bonds			<u>1,800,000</u>	<u>1,620,000</u>	<u>(388,000)</u>	<u>3,032,000</u>	<u>395,000</u>
Loans:							
<i>Direct Borrowing:</i>							
2012 OPWC Township Road North	0.00%	2032	95,424	-	(8,298)	87,126	8,298
2012 OPWC Township Road East	0.00%	2032	50,804	-	(4,418)	46,386	4,418
2015 OPWC County Road Repair & Resurfacing	0.00%	2026	500,000	-	(100,000)	400,000	100,000
Total Loans			<u>646,228</u>	<u>-</u>	<u>(112,716)</u>	<u>533,512</u>	<u>112,716</u>
Compensated Absences			7,607,452	7,668,279	(7,562,492)	7,713,239	389,590
Total Governmental Activities Long-Term Liabilities			<u>\$ 44,221,584</u>	<u>\$ 9,288,279</u>	<u>\$ (19,425,351)</u>	<u>\$ 34,084,512</u>	<u>\$ 12,402,837</u>

	Interest Rate	Maturity Date	Balance December 31, 2020	Additions	Retirements	Balance December 31, 2021	Amounts Due Within One Year
Business-Type Activities							
Loans:							
<i>Direct Borrowing:</i>							
2005 OWDA Loan Water	2.00%	2029	\$ 2,497,165	\$ -	\$ (255,894)	\$ 2,241,271	\$ 261,038
2010 OWDA Loan Sewer	3.00%	2031	7,493,991	-	(581,087)	6,912,904	599,300
2020 OWDA Loan Water	0.87%	2043	1,828,194	11,291,156	-	13,119,350	-
Total Loans			<u>11,819,350</u>	<u>11,291,156</u>	<u>(836,981)</u>	<u>22,273,525</u>	<u>860,338</u>
Compensated Absences			1,207,330	1,206,435	(1,207,330)	1,206,435	61,587
Total Business-Type Activities Long-Term Liabilities			<u>\$ 13,026,680</u>	<u>\$ 12,497,591</u>	<u>\$ (2,044,311)</u>	<u>\$ 23,479,960</u>	<u>\$ 921,925</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

A summary of the County's future debt service requirements, including principal and interest at December 31, 2021 follows:

A. Bonded Debt

Years	General Obligation		Direct Placement General Obligation		Direct Placement Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 10,010,000	\$ 530,225	\$ 905,000	\$ 14,253	\$ 395,000	\$ 139,794
2023	9,900,000	148,500	-	-	407,000	127,664
2024	-	-	-	-	419,000	114,892
2025	-	-	-	-	431,000	101,804
2026	-	-	-	-	100,000	88,075
2027-2031	-	-	-	-	620,000	330,363
2032-2035	-	-	-	-	660,000	99,775
Totals	\$ 19,910,000	\$ 678,725	\$ 905,000	\$ 14,253	\$ 3,032,000	\$ 1,002,367

Years	Direct Placement Special Assessment	
	Principal	Interest
2022	\$ 90,380	\$ 43,508
2023	94,147	40,141
2024	97,044	36,625
2025	84,901	32,969
2026	82,846	29,924
2027-2031	457,112	103,580
2032-2036	257,196	35,345
2037-2039	122,360	5,638
Totals	\$ 1,285,986	\$ 327,730

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

B. Long-Term Loans

Years	Direct Borrowing			
	OWDA Loan Water*		OWDA Loan Sewer	
	Principal	Interest	Principal	Interest
2022	\$ 261,038	\$ 48,670	\$ 599,300	\$ 220,495
2023	266,285	43,527	618,083	202,927
2024	271,637	38,280	637,455	184,808
2025	277,097	32,928	657,432	166,122
2026	282,666	21,898	678,039	126,973
2027-2031	882,548	31,145	3,722,595	314,220
Totals	<u>\$ 2,241,271</u>	<u>\$ 216,448</u>	<u>\$ 6,912,904</u>	<u>\$ 1,215,545</u>

Years	Direct Borrowing			
	OPWC County Road Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest
2022	\$ 100,000	\$ -	\$ 12,716	\$ -
2023	100,000	-	12,716	-
2024	100,000	-	12,716	-
2025	100,000	-	12,716	-
2026	-	-	12,716	-
2027-2031	-	-	63,574	-
2032	-	-	6,358	-
Totals	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ 133,512</u>	<u>\$ -</u>

* The 2020 OWDA Water Loan amortization is not yet finalized due to ongoing project costs and loan drawdowns.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

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, 2021, there were four series of conduit debt outstanding with a total principal debt of \$98,900,000.

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS
A. Construction Commitments

At December 31, 2021, the County's commitments with contractors are as follows:

Projects	Spent-to-Date	Remaining Commitment
Water Softening Improvements-Final Phase	\$ 1,302,215	\$ 11,562,847
New Jail Construction	47,021,543	6,497,664
Wastewater System Improvements	3,049,908	1,933,607
Road and Bridge Improvements	3,064,262	1,756,796
Water System Improvements	461,758	2,559,572
Facilities Improvements	1,336,614	993,680

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)

B. Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2021, the amount of encumbrances expected to be honored upon performance by the vendor in the subsequent year were as follows:

General	\$ 3,104,597
Board of Developmental Disabilities	2,556,024
Senior Citizens Service Levy	2,780,469
County Road Projects	1,837,791
County Construction Projects	11,301,572
Local Fiscal Recovery Fund	994,300
Other Governmental	3,995,440
	<u>\$ 26,570,193</u>

NOTE 16—CONTINGENCIES

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

The County participates in a number of Federal and State assisted grant programs. The 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.

ORC Section 6111.44 requires the County to submit any changes to their sewage treatment plants to the Ohio EPA for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment plants and the permit would specify the procedures required to dispose of all or part of these systems. At this time, the County does not have an approved permit from the Ohio EPA to dispose of all or part of any of their sewage treatment plants. Due to the lack of specific legal requirements for retirement of sewage treatment plants, the County has determined that the amount of any asset retirement obligations cannot be reasonably estimated.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 17—RISK MANAGEMENT

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

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

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

Insurance coverage stayed the same as coverage in the prior year 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 – a custodial 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 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 Tokio Marine, becomes effective after \$250,000 per year per specific claim with an additional \$350,000 aggregating deductible.

The total claims liability of \$1,259,106, reported within the Health Insurance Internal Service Fund at December 31, 2021 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 17—RISK MANAGEMENT (continued)

Changes in the fund's claims liability amount in 2021 and 2020 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance December 31
2020	\$ 836,000	\$ 11,182,520	\$ (10,761,527)	\$ 1,256,993
2021	1,256,993	10,473,236	(10,471,123)	1,259,106

NOTE 18—INTERGOVERNMENTAL AGREEMENTS

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the 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 \$3.5 million at December 31, 2021.

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 \$2.7 million at December 31, 2021.

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, 2021, principal of \$13.8 million along with interest and administrative fees of \$6.7 million remained on the debt.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18—INTERGOVERNMENTAL AGREEMENTS (continued)

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, 2021, principal of \$0.6 million remained on the debt.

NOTE 19—JOINT VENTURE**Mental Health Recovery Board Serving Warren and Clinton Counties**

Warren County is a member of Mental Health Recovery Board Serving Warren and Clinton Counties (MHRB), 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 ORC. The mission of MHRB is to support a healthier community by investing in a system of mental health and substance use disorder services for people of our counties.

MHRB is governed by a 14-member volunteer 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). MHRB's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

MHRB contracts, as required by ORC with independent, agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRB's financial records. MHRB is reported as a custodial fund within this report. Complete 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.

NOTE 20—JOINTLY GOVERNED ORGANIZATION**Southwestern Ohio Council of Governments (SWOCOG)**

The 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 2021, the SWOCOG restructured the fees for services and core services (which included administration). The County contributed \$72,884 towards the operation of the SWOCOG.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 21—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, 2021, the County abated \$16,237 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.

For the fiscal year ended December 31, 2021, the County's real property tax revenues were reduced as follows by these programs:

Governments Entered Into CRAs	Amount of Tax Revenue Reduction To Warren County
City of Carlisle	\$ 4,362
City of Franklin	10,053
City of Lebanon	77,473
City of Mason	418,676
City of Middletown	45,371
City of Monroe	663,647
City of South Lebanon	24,299
City of Springboro	28,383
Village of Harveysburg	3,362
	<u>\$ 1,275,626</u>

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNITReporting Entity

The TID is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating select transportation projects. The TID was specifically created pursuant to Chapter 5540 of the ORC, as amended. The TID was created by action of the Board of Warren County Commissioners on January 27, 2011.

The TID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting Board members are appointed by the Board of Warren County Commissioners. The Speaker of the Ohio House of Representatives and the President of the Ohio Senate each appoint one non-voting member. None of the Board members receive compensation for serving on the Board.

Basis of Presentation

The financial statements of the TID have been prepared in conformity GAAP as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The Statement of Net Position and the Statement of Activities display information about the TID as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the TID at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the TID's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the TID, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which the governmental function is self-financing or draws from the general revenues of the TID.

Measurement Focus and Basis of Accounting

The TID's financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the TID are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The TID's financial statements are prepared using the accrual basis of accounting.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the TID receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the TID must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the TID on a reimbursement basis. Expenses are recognized at the time they are incurred.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The TID is somewhat unique in that it has issued debt to construct infrastructure improvements that are capital assets of legally separate entities. Since the TID must report the corresponding debt issued as a liability, but with no corresponding capital asset to recognize, the TID's net position is decreased.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Equity in Pooled Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of bank failure, the TID will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the TID to a successful claim by the Federal Deposit Insurance Corporation.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

The TID has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the TID and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent 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 one hundred and two percent of the deposits being secured or a rate set by the Treasurer of State.

At year-end, the carrying amount of the TID's deposits was \$11,940,552 and the bank balance was \$12,083,908. Federal depository insurance covered \$250,037 of the bank balance. The remaining \$11,833,871 was collateralized in a manner described above.

Intergovernmental Agreements

As of December 31, 2021, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, and various other local governments with nexus to Warren County to provide funding to the TID to facilitate the development and implementation of the TID's projects.

Additionally, the TID's Board has authorized a 3 percent management fee (charged to the entity contracting with the TID) to assist and manage certain projects authorized by the TID's Board.

Contractual Commitments

As of December 31, 2021, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$3.9 million.

Risk Management

The TID has obtained commercial insurance for the following risks: general liability, public officials liability, and crime. There have been no claims resulting from these risks since the inception of the TID. Additionally, there have been no significant changes in coverage during the year.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT
(Continued)

Long Term Obligations

The changes in the TID's long-term liabilities for the year ended December 31, 2021 were as follows:

	Balance December 31, 2020	Additions	Retirements	Balance December 31, 2021	Amounts Due Within One Year
General Obligation Bonds:					
Series 2016 - 2.29%	\$ 5,370,000	\$ -	\$ (2,645,000)	\$ 2,725,000	\$ 2,725,000
Unamortized Discount	(41,606)	-	21,245	(20,361)	(20,361)
Total	\$ 5,328,394	\$ -	\$ (2,623,755)	\$ 2,704,639	\$ 2,704,639

The TID's Series 2016 General Obligation Bonds were issued on December 15, 2016 in the amount of \$15,395,000 to advance infrastructure improvements in specific areas of southwest Warren County, Ohio. The Series 2016 General Obligation Bonds are direct obligations and pledge the full faith and credit of the TID. The bonds are payable by the TID from County-pledged payments in lieu of taxes via an intergovernmental agreement between the TID and Warren County.

Principal and interest requirements to retire the TID's General Obligation Bonds as of December 31, 2021 are as follows:

	Principal	Interest	Total
2022	\$ 2,725,000	\$ 62,403	\$ 2,787,403

***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 - Pension
Last Eight Years (1) *

	2020	2019	2018	2017	2016
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.474754%	0.461220%	0.467879%	0.474930%	0.468976%
County's Proportionate Share of the Net Pension Liability	\$ 63,509,733	\$ 83,195,651	\$ 117,429,909	\$ 68,472,172	\$ 98,051,225
County's Covered Payroll	\$ 59,615,805	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	106.53%	143.10%	203.99%	121.16%	173.67%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	86.88%	82.17%	74.70%	84.66%	77.25%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.424447%	0.428522%	0.434203%	0.443488%	0.433430%
County's Proportionate Share of the Net Pension Asset	\$ 1,106,868	\$ 815,473	\$ 444,945	\$ 554,829	\$ 222,104
County's Covered Payroll	\$ 1,667,951	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	66.36%	47.70%	26.28%	34.02%	14.49%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	157.67%	145.28%	126.64%	137.28%	116.55%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.414930%	0.404695%	0.432250%	0.497301%	0.482203%
County's Proportionate Share of the Net Pension Asset	\$ 68,331	\$ 13,960	\$ 9,026	\$ 15,951	\$ 1,850
County's Covered Payroll	\$ 2,222,748	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	3.07%	0.65%	0.56%	0.65%	0.07%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	188.21%	118.84%	113.42%	124.46%	103.40%

(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.

2015	2014	2013
0.470618%	0.470916%	0.470916%
\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
155.15%	110.21%	103.10%
81.08%	86.45%	86.36%
0.438146%	0.409626%	0.409626%
\$ 213,211	\$ 157,716	\$ 42,982
\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
14.94%	11.27%	2.94%
116.90%	114.83%	104.56%
0.471660%	0.477854%	**
\$ 1,803	\$ 2,813	**
\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
0.08%	0.12%	**
103.91%	**	**

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

	2021	2020	2019	2018	2017
Traditional Pension Plan:					
Contractually Required Contribution	\$ 9,019,180	\$ 8,539,455	\$ 8,322,503	\$ 8,128,034	\$ 7,519,721
Contributions in Relation to the Contractually Required Contribution	(9,019,180)	(8,539,455)	(8,322,503)	(8,128,034)	(7,519,721)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 60,814,866	\$ 59,615,805	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911
Contributions as a Percentage of Covered Payroll	14.83%	14.32%	14.31%	14.12%	13.31%
Combined Plan:					
Contractually Required Contribution	\$ 254,470	\$ 238,920	\$ 244,736	\$ 239,056	\$ 217,020
Contributions in Relation to the Contractually Required Contribution	(254,470)	(238,920)	(244,736)	(239,056)	(217,020)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 1,715,850	\$ 1,667,951	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056
Contributions as a Percentage of Covered Payroll	14.83%	14.32%	14.31%	14.12%	13.31%
Member-Directed Plan:					
Contractually Required Contribution	\$ 237,560	\$ 227,421	\$ 220,354	\$ 226,747	\$ 326,007
Contributions in Relation to the Contractually Required Contribution	(237,560)	(227,421)	(220,354)	(226,747)	(326,007)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 2,242,562	\$ 2,222,748	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168
Contributions as a Percentage of Covered Payroll	10.59%	10.23%	10.22%	14.12%	13.31%

(1) Information prior to 2013 is not available.

2016	2015	2014	2013
\$ 6,733,274	\$ 6,515,302	\$ 6,420,895	\$ 7,715,861
(6,733,274)	(6,515,302)	(6,420,895)	(7,715,861)
\$ -	\$ -	\$ -	\$ -
\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
11.93%	12.40%	12.46%	14.33%
\$ 186,929	\$ 176,932	\$ 166,151	\$ 209,535
(186,929)	(176,932)	(166,151)	(209,535)
\$ -	\$ -	\$ -	\$ -
\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
12.19%	12.40%	11.87%	14.33%
\$ 231,123	\$ 291,478	\$ 206,975	\$ 345,188
(231,123)	(291,478)	(206,975)	(345,188)
\$ -	\$ -	\$ -	\$ -
\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
9.15%	12.40%	8.98%	14.33%



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

	2020	2019	2018	2017	2016
County's Proportion of the Net OPEB Liability/(Asset)	0.470810%	0.457914%	0.465360%	0.474242%	0.467331%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (7,577,596)	\$ 57,721,813	\$ 55,599,801	\$ 47,327,766	\$ 43,458,914
County's Covered Payroll	\$ 63,506,504	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	(11.93%)	93.09%	91.35%	78.10%	71.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	115.57%	47.80%	46.33%	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 OPEB Contributions
Ohio Public Employees Retirement System - OPEB Plan
Last Six Years (1)

	2021	2020	2019	2018	2017
Contractually Required Contribution	\$ 95,024	\$ 90,969	\$ 88,141	\$ 90,699	\$ 671,490
Contributions in Relation to the Contractually Required Contribution	(95,024)	(90,969)	(88,141)	(90,699)	(671,490)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 64,773,278	\$ 63,506,504	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135
Contributions as a Percentage of Covered Payroll	0.15%	0.14%	0.14%	0.15%	1.11%

(1) Information prior to 2016 is not available.

2016

\$ 1,196,844

(1,196,844)

\$ -

\$ 60,516,181

1.98%

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions - OPERS Net Pension Liability/Asset

For 2017, the investment rate changed from 8.00 percent to 7.50 percent and the wage inflation rate changed from 3.75 percent to 3.25 percent.

For 2019, the investment rate changed from 7.50 percent to 7.20 percent.

Changes in Assumptions - OPERS Net OPEB Liability/Asset

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

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent.

For 2020, the single discount rate changed from 3.96 percent to 3.16 percent.

For 2021, the single discount rate changed from 3.16 percent to 6.00 percent.

Additional details about OPERS may be obtained by visiting <https://www.OPERS.org/financial/reports.shtml>.

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

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.

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.

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.

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.

Youth Services Subsidy Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

Delinquent Real Estate Tax & 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.

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.

Community Development Fund

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

Children Services Board Fund

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

Court Computerization Fund

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

County Transit Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

Other Special Revenue Funds

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

- Law Library Resources Fund**
- Sales Tax Transition Fund**
- Board of Elections (BOE) Election Security Grants Fund**
- Local Coronavirus Relief Fund**
- Veteran's Memorial Fund**
- Recorder Technology Fund**
- Board of Elections (BOE) Technology Fund**
- Indigent Driver Interlock & Monitoring Fund**
- Probation Supervision Fund**
- Common Pleas Mental Health Grant Fund**
- County Lodgings Tax Fund**
- Domestic Shelter Fund**
- Workforce Investment Board Fund**
- Crime Victim Grant Fund**
- Indigent Driver Alcohol Treatment Fund**
- Treasurer Tax Certificate Admin Fund**
- COAP Grant Opioid Abuse Program Fund**
- Comprehensive Case Management and Employment Program Fund (CCMEP/TANF)**
- Municipal Victim Witness Fund**
- Sheriff Grants Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Indigent Guardianship Fund**
- Cognitive Intervention Program Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Trust Fund**
- Hazardous Materials Emergency Plan Fund**
- Tactical Response Unit Fund**
- Rehabilitation Grants Fund**
- Enforcement & Education Fund**

(Continued)

WARREN COUNTY, OHIO

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.

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.

Jail Bonds Fund

To account for transfers of the one-fourth percent sale tax levied for repayment of the 2019 Jail Construction Bonds.

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.

(Continued)

WARREN COUNTY, OHIO

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 49,141,283	\$ 3,342,478	\$ 1,390,071	\$ 43,609	\$ 53,917,441
Receivables:					
Taxes	567,246	0	0	0	567,246
Payments in Lieu of Taxes	0	0	662,226	0	662,226
Accounts	176,520	0	0	0	176,520
Intergovernmental	12,742,378	0	1,074,734	0	13,817,112
Loans	707,865	0	0	0	707,865
Due from Other Funds	31,696	0	0	0	31,696
Interfund Loans Receivable	1,597,168	0	0	0	1,597,168
Inventory of Supplies, at Cost	788,459	0	0	0	788,459
Prepaid Items	58,078	0	0	0	58,078
Total Assets	<u>\$ 65,810,693</u>	<u>\$ 3,342,478</u>	<u>\$ 3,127,031</u>	<u>\$ 43,609</u>	<u>\$ 72,323,811</u>
Liabilities:					
Accounts Payable	\$ 1,142,374	\$ 0	\$ 137,041	\$ 0	\$ 1,279,415
Accrued Wages and Benefits Payable	480,854	0	0	0	480,854
Intergovernmental Payable	1,086,587	0	0	0	1,086,587
Retainage Payable	0	0	1,000	0	1,000
Deposits Payable	526,508	0	0	0	526,508
Due to Other Funds	131,811	0	0	0	131,811
Matured Compensated Absences Payable	3,251	0	0	0	3,251
Total Liabilities	<u>3,371,385</u>	<u>0</u>	<u>138,041</u>	<u>0</u>	<u>3,509,426</u>
Deferred Inflows of Resources:					
Unavailable Amounts	9,932,663	0	0	0	9,932,663
Payments in Lieu of Taxes					
Levied for Next Fiscal Year	0	0	662,226	0	662,226
Total Deferred Inflows of Resources	<u>9,932,663</u>	<u>0</u>	<u>662,226</u>	<u>0</u>	<u>10,594,889</u>
Fund Balances:					
Nonspendable	846,537	0	0	18,902	865,439
Restricted	51,589,744	3,342,478	2,326,764	24,707	57,283,693
Committed	246,330	0	0	0	246,330
Unassigned	(175,966)	0	0	0	(175,966)
Total Fund Balances	<u>52,506,645</u>	<u>3,342,478</u>	<u>2,326,764</u>	<u>43,609</u>	<u>58,219,496</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 65,810,693</u>	<u>\$ 3,342,478</u>	<u>\$ 3,127,031</u>	<u>\$ 43,609</u>	<u>\$ 72,323,811</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Property and Other Taxes	\$ 7,324,349	\$ 0	\$ 0	\$ 0	\$ 7,324,349
Payments in Lieu of Taxes	0	516,391	0	0	516,391
Intergovernmental Revenues	29,461,038	72,742	203,825	0	29,737,605
Charges for Services	5,893,760	0	0	0	5,893,760
Licenses and Permits	105	0	0	0	105
Investment Earnings	346	0	0	0	346
Fines and Forfeitures	1,123,234	0	0	0	1,123,234
All Other Revenue	281,749	0	0	0	281,749
Total Revenue	44,084,581	589,133	203,825	0	44,877,539
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,696,450	0	0	0	1,696,450
Judicial	838,318	0	0	0	838,318
Public Safety	4,712,337	0	0	0	4,712,337
Public Works	8,846,051	0	0	0	8,846,051
Health	500,659	0	0	0	500,659
Human Services	19,499,074	0	0	0	19,499,074
Community and Economic Development	5,303,046	0	0	0	5,303,046
Capital Outlay	0	0	1,168,489	0	1,168,489
Debt Service:					
Principal Retirement	0	11,100,716	0	0	11,100,716
Interest and Fiscal Charges	0	1,002,980	0	0	1,002,980
Total Expenditures	41,395,935	12,103,696	1,168,489	0	54,668,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,688,646	(11,514,563)	(964,664)	0	(9,790,581)
Other Financing Sources (Uses):					
Transfers In	4,267,036	11,125,312	0	0	15,392,348
Transfers Out	(830,571)	0	0	0	(830,571)
Revenue Bonds Issued	0	0	1,620,000	0	1,620,000
Sale of Assets	56,145	0	0	0	56,145
Total Other Financing Sources (Uses)	3,492,610	11,125,312	1,620,000	0	16,237,922
Net Change in Fund Balances	6,181,256	(389,251)	655,336	0	6,447,341
Fund Balances at Beginning of Year	47,076,875	3,731,729	1,671,428	43,609	52,523,641
Increase (Decrease) in Inventory Reserve	(751,486)	0	0	0	(751,486)
Fund Balances End of Year	\$ 52,506,645	\$ 3,342,478	\$ 2,326,764	\$ 43,609	\$ 58,219,496

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 7,938,087	\$ 753,881	\$ 781,073	\$ 155,775
Receivables:				
Taxes	267,384	0	0	0
Accounts	74,791	0	3,086	19,973
Intergovernmental	4,443,928	0	0	0
Loans	0	0	0	0
Due from Other Funds	15,708	0	0	0
Interfund Loans Receivable	1,597,168	0	0	0
Inventory of Supplies, at Cost	788,459	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 15,125,525</u>	<u>\$ 753,881</u>	<u>\$ 784,159</u>	<u>\$ 175,748</u>
Liabilities:				
Accounts Payable	\$ 69,658	\$ 65,786	\$ 1,189	\$ 25,491
Accrued Wages and Benefits Payable	92,961	65,381	7,161	1,727
Intergovernmental Payable	22,869	289,130	1,102	266
Deposits Payable	526,508	0	0	0
Due to Other Funds	14,305	25,166	2,432	180
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>726,301</u>	<u>445,463</u>	<u>11,884</u>	<u>27,664</u>
Deferred Inflows of Resources:				
Unavailable Amounts	3,044,815	0	0	0
Total Deferred Inflows of Resources	<u>3,044,815</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	788,459	0	0	0
Restricted	10,565,950	308,418	772,275	148,084
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>11,354,409</u>	<u>308,418</u>	<u>772,275</u>	<u>148,084</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 15,125,525</u>	<u>\$ 753,881</u>	<u>\$ 784,159</u>	<u>\$ 175,748</u>

Sales Tax Transition Fund	BOE Election Security Grants	Local Coronavirus Relief	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 835,464	\$ 0	\$ 0	\$ 6,599	\$ 477,915	\$ 1,838,139
0	0	0	0	0	0
0	0	0	300	718	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	28,046	0
<u>\$ 835,464</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,899</u>	<u>\$ 506,679</u>	<u>\$ 1,838,139</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 590	\$ 0
0	0	0	0	1,360	0
0	0	0	0	210	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,160</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>
0	0	0	0	28,046	0
835,464	0	0	6,899	476,473	1,838,139
0	0	0	0	0	0
0	0	0	0	0	0
<u>835,464</u>	<u>0</u>	<u>0</u>	<u>6,899</u>	<u>504,519</u>	<u>1,838,139</u>
<u>\$ 835,464</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,899</u>	<u>\$ 506,679</u>	<u>\$ 1,838,139</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Assets:				
Cash, Cash Equivalents, and Investments	\$ 654,249	\$ 130,533	\$ 2,513,377	\$ 733,459
Receivables:				
Taxes	0	0	0	0
Accounts	0	849	20,830	3,961
Intergovernmental	33,470	0	2,388	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	3,072	0
Total Assets	<u>\$ 687,719</u>	<u>\$ 131,382</u>	<u>\$ 2,539,667</u>	<u>\$ 737,420</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 7,224	\$ 0
Accrued Wages and Benefits Payable	10,937	0	0	0
Intergovernmental Payable	1,685	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	1,597	0	7,500	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>14,219</u>	<u>0</u>	<u>14,724</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	33,444	0	0	0
Total Deferred Inflows of Resources	<u>33,444</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	3,072	0
Restricted	640,056	131,382	2,521,871	737,420
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>640,056</u>	<u>131,382</u>	<u>2,524,943</u>	<u>737,420</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 687,719</u>	<u>\$ 131,382</u>	<u>\$ 2,539,667</u>	<u>\$ 737,420</u>

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 122,510	\$ 2,625,873	\$ 307,165	\$ 22,503	\$ 7,425,692	\$ 32,315
0	0	299,862	0	0	0
0	0	0	2,577	0	0
15,000	41,709	0	0	0	2,630,708
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 137,510</u>	<u>\$ 2,667,582</u>	<u>\$ 607,027</u>	<u>\$ 25,080</u>	<u>\$ 7,425,692</u>	<u>\$ 2,663,023</u>
\$ 0	\$ 0	\$ 0	\$ 22,503	\$ 700	\$ 204,097
0	0	0	0	16,556	2,885
0	0	604,723	0	2,571	443
0	0	0	0	0	0
0	0	2,304	0	1,924	554
0	0	0	0	1,320	0
<u>0</u>	<u>0</u>	<u>607,027</u>	<u>22,503</u>	<u>23,071</u>	<u>207,979</u>
7,500	0	0	0	0	2,554,284
<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,554,284</u>
0	0	0	0	0	0
130,010	2,667,582	0	2,577	7,402,621	0
0	0	0	0	0	0
0	0	0	0	0	(99,240)
<u>130,010</u>	<u>2,667,582</u>	<u>0</u>	<u>2,577</u>	<u>7,402,621</u>	<u>(99,240)</u>
<u>\$ 137,510</u>	<u>\$ 2,667,582</u>	<u>\$ 607,027</u>	<u>\$ 25,080</u>	<u>\$ 7,425,692</u>	<u>\$ 2,663,023</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,299,327	\$ 15,462	\$ 728,206	\$ 28,868
Receivables:				
Taxes	0	0	0	0
Accounts	2,475	0	5,380	0
Intergovernmental	119,852	5,636	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 1,421,654</u>	<u>\$ 21,098</u>	<u>\$ 733,586</u>	<u>\$ 28,868</u>
Liabilities:				
Accounts Payable	\$ 6,551	\$ 221	\$ 0	\$ 0
Accrued Wages and Benefits Payable	54,909	1,165	0	0
Intergovernmental Payable	8,709	179	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	17,814	234	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>87,983</u>	<u>1,799</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	105,413	1,725	0	0
Total Deferred Inflows of Resources	<u>105,413</u>	<u>1,725</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,228,258	17,574	733,586	28,868
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>1,228,258</u>	<u>17,574</u>	<u>733,586</u>	<u>28,868</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,421,654</u>	<u>\$ 21,098</u>	<u>\$ 733,586</u>	<u>\$ 28,868</u>

Delinquent Real Estate Tax & Assessment	COAP Grant - Opioid Abuse Program	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants
\$ 809,615	\$ 0	\$ 60,956	\$ 54,022	\$ 1,171,371	\$ 940,496
0	0	0	0	0	0
0	0	0	0	10,550	430
0	0	561,131	0	0	31,540
0	0	0	0	0	0
0	0	0	0	7,500	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 809,615</u>	<u>\$ 0</u>	<u>\$ 622,087</u>	<u>\$ 54,022</u>	<u>\$ 1,189,421</u>	<u>\$ 972,466</u>
\$ 170	\$ 0	\$ 2,778	\$ 0	\$ 1,499	\$ 0
10,194	0	0	2,737	3,077	1,969
1,565	0	0	423	472	304
0	0	0	0	0	0
983	0	361	449	1,382	241
0	0	0	0	0	0
<u>12,912</u>	<u>0</u>	<u>3,139</u>	<u>3,609</u>	<u>6,430</u>	<u>2,514</u>
0	0	561,131	0	0	20,693
0	0	561,131	0	0	20,693
0	0	0	0	0	0
796,703	0	57,817	50,413	1,182,991	949,259
0	0	0	0	0	0
0	0	0	0	0	0
<u>796,703</u>	<u>0</u>	<u>57,817</u>	<u>50,413</u>	<u>1,182,991</u>	<u>949,259</u>
<u>\$ 809,615</u>	<u>\$ 0</u>	<u>\$ 622,087</u>	<u>\$ 54,022</u>	<u>\$ 1,189,421</u>	<u>\$ 972,466</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Assets:				
Cash, Cash Equivalents, and Investments	\$ 50,250	\$ 1,675	\$ 200	\$ 1,122,251
Receivables:				
Taxes	0	0	0	0
Accounts	4,805	0	0	7,531
Intergovernmental	690,407	0	76,510	971,594
Loans	0	0	0	0
Due from Other Funds	0	0	0	2,523
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>\$ 745,462</u>	<u>\$ 1,675</u>	<u>\$ 76,710</u>	<u>\$ 2,103,899</u>
Liabilities:				
Accounts Payable	\$ 10,282	\$ 0	\$ 0	\$ 33,086
Accrued Wages and Benefits Payable	11,153	0	0	19,778
Intergovernmental Payable	18,219	0	101,326	3,046
Deposits Payable	0	0	0	0
Due to Other Funds	2,763	0	0	138
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>42,417</u>	<u>0</u>	<u>101,326</u>	<u>56,048</u>
Deferred Inflows of Resources:				
Unavailable Amounts	690,407	0	52,110	808,919
Total Deferred Inflows of Resources	<u>690,407</u>	<u>0</u>	<u>52,110</u>	<u>808,919</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	12,638	1,675	0	1,238,932
Committed	0	0	0	0
Unassigned	0	0	(76,726)	0
Total Fund Balances	<u>12,638</u>	<u>1,675</u>	<u>(76,726)</u>	<u>1,238,932</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 745,462</u>	<u>\$ 1,675</u>	<u>\$ 76,710</u>	<u>\$ 2,103,899</u>

<u>Child Support Enforcement</u>	<u>Community Development</u>	<u>Indigent Guardianship</u>	<u>Children Services Board</u>	<u>Court Computerization</u>	<u>Cognitive Intervention Program</u>
\$ 1,097,916	\$ 631,138	\$ 242,336	\$ 10,562,026	\$ 751,532	\$ 416,138
0	0	0	0	0	0
37	0	2,360	50	11,835	1,052
311,460	1,611,898	0	863,485	0	0
0	581,061	0	0	0	0
0	5,797	0	0	0	168
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	26,960	0
<u>\$ 1,409,413</u>	<u>\$ 2,829,894</u>	<u>\$ 244,696</u>	<u>\$ 11,425,561</u>	<u>\$ 790,327</u>	<u>\$ 417,358</u>
\$ 1,262	\$ 342,360	\$ 0	\$ 266,165	\$ 14,538	\$ 538
77,454	2,510	0	96,940	0	0
11,355	386	0	15,342	0	0
0	0	0	0	0	0
12,225	265	0	19,575	0	827
0	0	0	1,931	0	0
<u>102,296</u>	<u>345,521</u>	<u>0</u>	<u>399,953</u>	<u>14,538</u>	<u>1,365</u>
129,460	1,252,088	0	339,328	0	0
<u>129,460</u>	<u>1,252,088</u>	<u>0</u>	<u>339,328</u>	<u>0</u>	<u>0</u>
0	0	0	0	26,960	0
1,177,657	1,232,285	244,696	10,686,280	748,829	415,993
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,177,657</u>	<u>1,232,285</u>	<u>244,696</u>	<u>10,686,280</u>	<u>775,789</u>	<u>415,993</u>
<u>\$ 1,409,413</u>	<u>\$ 2,829,894</u>	<u>\$ 244,696</u>	<u>\$ 11,425,561</u>	<u>\$ 790,327</u>	<u>\$ 417,358</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Drug Law Enforcement	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit
Assets:				
Cash, Cash Equivalents, and Investments	\$ 11,264	\$ 99,101	\$ 4	\$ 19,099
Receivables:				
Taxes	0	0	0	0
Accounts	200	0	0	0
Intergovernmental	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 11,464</u>	<u>\$ 99,101</u>	<u>\$ 4</u>	<u>\$ 19,099</u>
Liabilities:				
Accounts Payable	\$ 563	\$ 730	\$ 0	\$ 90
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	2,262	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>563</u>	<u>2,992</u>	<u>0</u>	<u>90</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	10,901	96,109	0	19,009
Committed	0	0	4	0
Unassigned	0	0	0	0
Total Fund Balances	<u>10,901</u>	<u>96,109</u>	<u>4</u>	<u>19,009</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,464</u>	<u>\$ 99,101</u>	<u>\$ 4</u>	<u>\$ 19,099</u>

Rehabilitation Grants	Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 119,522	\$ 130,553	\$ 1,423,346	\$ 49,141,283
0	0	0	567,246
0	1,037	1,693	176,520
0	0	331,662	12,742,378
126,804	0	0	707,865
0	0	0	31,696
0	0	0	1,597,168
0	0	0	788,459
0	0	0	58,078
<u>\$ 246,326</u>	<u>\$ 131,590</u>	<u>\$ 1,756,701</u>	<u>\$ 65,810,693</u>
\$ 0	\$ 0	\$ 64,303	\$ 1,142,374
0	0	0	480,854
0	0	0	1,086,587
0	0	0	526,508
0	0	18,592	131,811
0	0	0	3,251
<u>0</u>	<u>0</u>	<u>82,895</u>	<u>3,371,385</u>
<u>0</u>	<u>0</u>	<u>331,346</u>	<u>9,932,663</u>
<u>0</u>	<u>0</u>	<u>331,346</u>	<u>9,932,663</u>
0	0	0	846,537
0	131,590	1,342,460	51,589,744
246,326	0	0	246,330
0	0	0	(175,966)
<u>246,326</u>	<u>131,590</u>	<u>1,342,460</u>	<u>52,506,645</u>
<u>\$ 246,326</u>	<u>\$ 131,590</u>	<u>\$ 1,756,701</u>	<u>\$ 65,810,693</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Property and Other Taxes	\$ 3,583,343	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	8,573,229	4,464,693	0	0
Charges for Services	403	0	459,813	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	125,772	0	10,073	324,851
All Other Revenue	7,567	12	14,542	0
Total Revenue	<u>12,290,314</u>	<u>4,464,705</u>	<u>484,428</u>	<u>324,851</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	426,502
Public Safety	0	0	0	0
Public Works	8,731,084	0	0	0
Health	0	0	353,487	0
Human Services	0	5,003,966	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>8,731,084</u>	<u>5,003,966</u>	<u>353,487</u>	<u>426,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,559,230	(539,261)	130,941	(101,651)
Other Financing Sources (Uses):				
Transfers In	0	210,317	0	0
Transfers Out	(830,571)	0	0	0
Sale of Assets	28,658	0	0	0
Total Other Financing Sources (Uses)	<u>(801,913)</u>	<u>210,317</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	2,757,317	(328,944)	130,941	(101,651)
Fund Balances at Beginning of Year	9,348,578	637,362	641,334	249,735
Increase (Decrease) in Inventory Reserve	(751,486)	0	0	0
Fund Balances End of Year	<u>\$ 11,354,409</u>	<u>\$ 308,418</u>	<u>\$ 772,275</u>	<u>\$ 148,084</u>

Sales Tax Transition Fund	BOE Election Security Grants	Local Coronavirus Relief	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	0	0	187,658	4,643
0	0	0	0	0	0
0	66	280	0	0	0
0	0	0	0	0	0
0	0	0	2,427	0	0
<u>0</u>	<u>66</u>	<u>280</u>	<u>2,427</u>	<u>187,658</u>	<u>4,643</u>
0	26,730	0	0	126,178	0
0	0	0	0	0	0
0	0	661	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>26,730</u>	<u>661</u>	<u>0</u>	<u>126,178</u>	<u>0</u>
0	(26,664)	(381)	2,427	61,480	4,643
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	(26,664)	(381)	2,427	61,480	4,643
835,464	26,664	381	4,472	443,039	1,833,496
0	0	0	0	0	0
<u>\$ 835,464</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,899</u>	<u>\$ 504,519</u>	<u>\$ 1,838,139</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, 2021

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	483,391	0	61,600	0
Charges for Services	0	0	180	108,301
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	15,223	378,120	0
All Other Revenue	1,000	0	0	0
Total Revenue	<u>484,391</u>	<u>15,223</u>	<u>439,900</u>	<u>108,301</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	205,030	0
Public Safety	390,233	0	0	17,482
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>390,233</u>	<u>0</u>	<u>205,030</u>	<u>17,482</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	94,158	15,223	234,870	90,819
Other Financing Sources (Uses):				
Transfers In	116,791	0	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	<u>116,791</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	210,949	15,223	234,870	90,819
Fund Balances at Beginning of Year	429,107	116,159	2,290,073	646,601
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 640,056</u>	<u>\$ 131,382</u>	<u>\$ 2,524,943</u>	<u>\$ 737,420</u>

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 0	\$ 0	\$ 3,741,006	\$ 0	\$ 0	\$ 0
36,511	554,790	0	0	0	1,728,365
0	0	0	40,618	2,871,958	0
0	0	0	0	105	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>36,511</u>	<u>554,790</u>	<u>3,741,006</u>	<u>40,618</u>	<u>2,872,063</u>	<u>1,728,365</u>
0	0	0	0	1,190,737	0
3,110	0	0	0	0	0
0	0	0	0	0	0
0	114,967	0	0	0	0
0	0	0	0	0	0
0	0	0	41,095	0	2,063,455
0	0	3,741,006	0	0	0
<u>3,110</u>	<u>114,967</u>	<u>3,741,006</u>	<u>41,095</u>	<u>1,190,737</u>	<u>2,063,455</u>
33,401	439,823	0	(477)	1,681,326	(335,090)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33,401	439,823	0	(477)	1,681,326	(335,090)
96,609	2,227,759	0	3,054	5,721,295	235,850
0	0	0	0	0	0
<u>\$ 130,010</u>	<u>\$ 2,667,582</u>	<u>\$ 0</u>	<u>\$ 2,577</u>	<u>\$ 7,402,621</u>	<u>\$ (99,240)</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, 2021

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	956,191	56,482	0	0
Charges for Services	15,870	0	0	2,269
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	81,578	0
All Other Revenue	75,783	0	0	0
Total Revenue	<u>1,047,844</u>	<u>56,482</u>	<u>81,578</u>	<u>2,269</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	2,826
Judicial	0	0	0	0
Public Safety	2,236,341	69,827	3,924	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>2,236,341</u>	<u>69,827</u>	<u>3,924</u>	<u>2,826</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,188,497)	(13,345)	77,654	(557)
Other Financing Sources (Uses):				
Transfers In	966,800	14,876	0	0
Transfers Out	0	0	0	0
Sale of Assets	2,981	0	0	0
Total Other Financing Sources (Uses)	<u>969,781</u>	<u>14,876</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(218,716)	1,531	77,654	(557)
Fund Balances at Beginning of Year	1,446,974	16,043	655,932	29,425
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,228,258</u>	<u>\$ 17,574</u>	<u>\$ 733,586</u>	<u>\$ 28,868</u>

Delinquent Real Estate Tax & Assessment	COAP Grant - Opioid Abuse Program	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	243,888	335,754	0	30,000	125,170
429,236	0	0	80,000	106,300	106,905
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
805	0	0	0	2,163	2,322
<u>430,041</u>	<u>243,888</u>	<u>335,754</u>	<u>80,000</u>	<u>138,463</u>	<u>234,397</u>
349,979	0	0	0	0	0
0	0	0	0	0	0
0	234,358	0	80,863	0	232,311
0	0	0	0	0	0
0	0	0	0	147,172	0
0	0	332,055	0	0	0
0	0	0	0	0	0
<u>349,979</u>	<u>234,358</u>	<u>332,055</u>	<u>80,863</u>	<u>147,172</u>	<u>232,311</u>
80,062	9,530	3,699	(863)	(8,709)	2,086
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	46	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>46</u>	<u>0</u>
80,062	9,530	3,699	(863)	(8,663)	2,086
716,641	(9,530)	54,118	51,276	1,191,654	947,173
0	0	0	0	0	0
<u>\$ 796,703</u>	<u>\$ 0</u>	<u>\$ 57,817</u>	<u>\$ 50,413</u>	<u>\$ 1,182,991</u>	<u>\$ 949,259</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, 2021

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	707,290	0	162,290	736,227
Charges for Services	0	0	0	460,915
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	52,112	0	0	0
Total Revenue	<u>759,402</u>	<u>0</u>	<u>162,290</u>	<u>1,197,142</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	316,264	1,013,890
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	764,533	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>764,533</u>	<u>0</u>	<u>316,264</u>	<u>1,013,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,131)	0	(153,974)	183,252
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Sale of Assets	172	0	0	0
Total Other Financing Sources (Uses)	<u>172</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(4,959)	0	(153,974)	183,252
Fund Balances at Beginning of Year	17,597	1,675	77,248	1,055,680
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 12,638</u>	<u>\$ 1,675</u>	<u>\$ (76,726)</u>	<u>\$ 1,238,932</u>

Child Support Enforcement	Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,299,186	1,446,572	0	5,440,280	0	0
810,086	0	24,080	0	0	90,610
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	169,431	0
83,732	0	0	11,585	0	0
<u>3,193,004</u>	<u>1,446,572</u>	<u>24,080</u>	<u>5,451,865</u>	<u>169,431</u>	<u>90,610</u>
0	0	0	0	0	0
0	0	0	0	203,676	0
0	0	2,281	0	0	25,472
0	0	0	0	0	0
0	0	0	0	0	0
3,116,474	0	0	6,975,311	0	0
0	1,562,040	0	0	0	0
<u>3,116,474</u>	<u>1,562,040</u>	<u>2,281</u>	<u>6,975,311</u>	<u>203,676</u>	<u>25,472</u>
76,530	(115,468)	21,799	(1,523,446)	(34,245)	65,138
282,967	0	0	2,648,166	0	0
0	0	0	0	0	0
596	0	0	0	0	0
<u>283,563</u>	<u>0</u>	<u>0</u>	<u>2,648,166</u>	<u>0</u>	<u>0</u>
360,093	(115,468)	21,799	1,124,720	(34,245)	65,138
817,564	1,347,753	222,897	9,561,560	810,034	350,855
0	0	0	0	0	0
<u>\$ 1,177,657</u>	<u>\$ 1,232,285</u>	<u>\$ 244,696</u>	<u>\$ 10,686,280</u>	<u>\$ 775,789</u>	<u>\$ 415,993</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, 2021

	Drug Law Enforcement	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	2,680	2,726	0	0
All Other Revenue	0	0	0	9,020
Total Revenue	<u>2,680</u>	<u>2,726</u>	<u>0</u>	<u>9,020</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	6,034	47,011	27,118	8,267
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>6,034</u>	<u>47,011</u>	<u>27,118</u>	<u>8,267</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,354)	(44,285)	(27,118)	753
Other Financing Sources (Uses):				
Transfers In	0	0	27,119	0
Transfers Out	0	0	0	0
Sale of Assets	0	8,281	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,281</u>	<u>27,119</u>	<u>0</u>
Net Change in Fund Balances	(3,354)	(36,004)	1	753
Fund Balances at Beginning of Year	14,255	132,113	3	18,256
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 10,901</u>	<u>\$ 96,109</u>	<u>\$ 4</u>	<u>\$ 19,009</u>

Rehabilitation Grants	Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 7,324,349
0	0	1,019,129	29,461,038
0	0	93,915	5,893,760
0	0	0	105
0	0	0	346
0	12,780	0	1,123,234
0	0	18,679	281,749
<u>0</u>	<u>12,780</u>	<u>1,131,723</u>	<u>44,084,581</u>
0	0	0	1,696,450
0	0	0	838,318
0	0	0	4,712,337
0	0	0	8,846,051
0	0	0	500,659
0	0	1,202,185	19,499,074
0	0	0	5,303,046
<u>0</u>	<u>0</u>	<u>1,202,185</u>	<u>41,395,935</u>
0	12,780	(70,462)	2,688,646
0	0	0	4,267,036
0	0	0	(830,571)
0	0	15,411	56,145
<u>0</u>	<u>0</u>	<u>15,411</u>	<u>3,492,610</u>
0	12,780	(55,051)	6,181,256
246,326	118,810	1,397,511	47,076,875
0	0	0	(751,486)
<u>\$ 246,326</u>	<u>\$ 131,590</u>	<u>\$ 1,342,460</u>	<u>\$ 52,506,645</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2021**

	Tax Increment Financing	OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Assets:						
Cash, Cash Equivalents, and Investments	\$ 442,000	\$ 0	\$ 0	\$ 2,899,999	\$ 479	\$ 3,342,478
Total Assets	<u>\$ 442,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,899,999</u>	<u>\$ 479</u>	<u>\$ 3,342,478</u>
Fund Balances:						
Restricted	442,000	0	0	2,899,999	479	3,342,478
Total Fund Balances	<u>\$ 442,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,899,999</u>	<u>\$ 479</u>	<u>\$ 3,342,478</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Tax Increment Financing	OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Revenues:						
Payments in Lieu of Taxes	\$ 0	\$ 0	\$ 0	\$ 516,391	\$ 0	\$ 516,391
Intergovernmental Revenues	0	0	0	72,742	0	72,742
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>589,133</u>	<u>0</u>	<u>589,133</u>
Expenditures:						
Debt Service:						
Principal Retirement	410,000	112,716	890,000	388,000	9,300,000	11,100,716
Interest and Fiscal Charges	33,400	0	28,271	146,984	794,325	1,002,980
Total Expenditures	<u>443,400</u>	<u>112,716</u>	<u>918,271</u>	<u>534,984</u>	<u>10,094,325</u>	<u>12,103,696</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(443,400)	(112,716)	(918,271)	54,149	(10,094,325)	(11,514,563)
Other Financing Sources:						
Transfers In	0	112,716	918,271	0	10,094,325	11,125,312
Total Other Financing Sources	<u>0</u>	<u>112,716</u>	<u>918,271</u>	<u>0</u>	<u>10,094,325</u>	<u>11,125,312</u>
Net Change in Fund Balances	(443,400)	0	0	54,149	0	(389,251)
Fund Balances at Beginning of Year	885,400	0	0	2,845,850	479	3,731,729
Fund Balances End of Year	<u>\$ 442,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,899,999</u>	<u>\$ 479</u>	<u>\$ 3,342,478</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2021**

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 928,752	\$ 461,319	\$ 1,390,071
Receivables:			
Payments in Lieu of Taxes	0	662,226	662,226
Intergovernmental	88,622	986,112	1,074,734
Total Assets	<u>\$ 1,017,374</u>	<u>\$ 2,109,657</u>	<u>\$ 3,127,031</u>
Liabilities:			
Accounts Payable	\$ 47,631	\$ 89,410	\$ 137,041
Retainage Payable	0	1,000	1,000
Total Liabilities	<u>47,631</u>	<u>90,410</u>	<u>138,041</u>
Deferred Inflows of Resources:			
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	662,226	662,226
Total Deferred Inflows of Resources	<u>0</u>	<u>662,226</u>	<u>662,226</u>
Fund Balances:			
Restricted	969,743	1,357,021	2,326,764
Total Fund Balances	<u>969,743</u>	<u>1,357,021</u>	<u>2,326,764</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,017,374</u>	<u>\$ 2,109,657</u>	<u>\$ 3,127,031</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Intergovernmental Revenues	\$ 203,825	\$ 0	\$ 203,825
Total Revenue	<u>203,825</u>	<u>0</u>	<u>203,825</u>
Expenditures:			
Capital Outlay	181,682	986,807	1,168,489
Total Expenditures	<u>181,682</u>	<u>986,807</u>	<u>1,168,489</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	22,143	(986,807)	(964,664)
Other Financing Sources:			
Revenue Bonds Issued	0	1,620,000	1,620,000
Total Other Financing Sources	<u>0</u>	<u>1,620,000</u>	<u>1,620,000</u>
Net Change in Fund Balances	22,143	633,193	655,336
Fund Balances at Beginning of Year	<u>947,600</u>	<u>723,828</u>	<u>1,671,428</u>
Fund Balances End of Year	<u>\$ 969,743</u>	<u>\$ 1,357,021</u>	<u>\$ 2,326,764</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 61,904,150	\$ 61,904,150	\$ 76,508,487	\$ 14,604,337
Intergovernmental Revenues	5,485,676	5,485,676	7,603,465	2,117,789
Charges for Services	8,744,513	8,744,513	10,222,097	1,477,584
Licenses and Permits	9,400	9,400	16,087	6,687
Investment Earnings	3,502,800	3,502,800	3,470,699	(32,101)
Fines and Forfeitures	227,976	227,976	227,975	(1)
All Other Revenues	2,013,609	2,013,609	2,501,840	488,231
Total Revenues	<u>81,888,124</u>	<u>81,888,124</u>	<u>100,550,650</u>	<u>18,662,526</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,703,395	1,443,928	1,326,911	117,017
Materials and Supplies	210,000	210,521	168,383	42,138
Contractual Services	322,453	333,954	266,455	67,499
Other Expenditures	4,126,945	4,469,989	3,954,529	515,460
Capital Outlay	88,235	88,235	23,649	64,586
Total Commissioners	<u>6,451,028</u>	<u>6,546,627</u>	<u>5,739,927</u>	<u>806,700</u>
Auditor:				
Personal Services	1,204,942	1,204,942	946,752	258,190
Materials and Supplies	17,500	17,500	6,844	10,656
Contractual Services	54,950	54,950	8,022	46,928
Other Expenditures	4,300	4,300	1,549	2,751
Capital Outlay	17,000	17,000	0	17,000
Total Auditor	<u>1,298,692</u>	<u>1,298,692</u>	<u>963,167</u>	<u>335,525</u>
Treasurer:				
Personal Services	796,439	791,572	521,935	269,637
Materials and Supplies	12,000	12,000	10,996	1,004
Contractual Services	17,752	27,752	18,742	9,010
Other Expenditures	11,000	11,000	5,535	5,465
Capital Outlay	21,568	21,568	7,047	14,521
Total Treasurer	<u>858,759</u>	<u>863,892</u>	<u>564,255</u>	<u>299,637</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	3,093,192	3,139,204	3,001,163	138,041
Materials and Supplies	29,016	24,016	10,902	13,114
Contractual Services	84,826	71,826	60,583	11,243
Other Expenditures	104,257	114,257	60,023	54,234
Capital Outlay	6,000	12,000	11,381	619
Total Prosecutor	<u>3,317,291</u>	<u>3,361,303</u>	<u>3,144,052</u>	<u>217,251</u>
Recorder:				
Personal Services	721,451	728,792	549,385	179,407
Materials and Supplies	4,000	4,000	1,441	2,559
Other Expenditures	10,000	10,000	1,648	8,352
Total Recorder	<u>735,451</u>	<u>742,792</u>	<u>552,474</u>	<u>190,318</u>
Board of Elections:				
Personal Services	1,118,176	1,113,176	1,006,073	107,103
Materials and Supplies	119,400	82,400	60,750	21,650
Contractual Services	106,150	144,150	138,684	5,466
Other Expenditures	24,000	18,800	14,365	4,435
Capital Outlay	18,600	27,800	27,694	106
Total Board of Elections	<u>1,386,326</u>	<u>1,386,326</u>	<u>1,247,566</u>	<u>138,760</u>
Data Processing:				
Personal Services	375,781	371,531	339,398	32,133
Materials and Supplies	16,000	16,000	9,549	6,451
Contractual Services	39,330	39,330	33,126	6,204
Other Expenditures	2,500	2,500	0	2,500
Capital Outlay	0	4,250	2,654	1,596
Total Data Processing	<u>433,611</u>	<u>433,611</u>	<u>384,727</u>	<u>48,884</u>
Microfilming Process:				
Personal Services	2,339,531	2,346,555	1,857,377	489,178
Materials and Supplies	26,000	26,000	6,732	19,268
Contractual Services	1,194,876	1,194,876	991,374	203,502
Other Expenditures	4,453	20,553	16,090	4,463
Capital Outlay	1,048,286	1,048,286	577,674	470,612
Total Microfilming Process	<u>4,613,146</u>	<u>4,636,270</u>	<u>3,449,247</u>	<u>1,187,023</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,680,580	2,662,592	2,415,254	247,338
Materials and Supplies	726,350	700,350	397,047	303,303
Contractual Services	2,544,148	2,504,148	2,152,014	352,134
Other Expenditures	16,490	6,490	4,322	2,168
Capital Outlay	207,125	311,125	269,295	41,830
Total Building and Grounds	<u>6,174,693</u>	<u>6,184,705</u>	<u>5,237,932</u>	<u>946,773</u>
Tax Maps:				
Personal Services	361,000	361,000	274,800	86,200
Materials and Supplies	6,000	5,000	856	4,144
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	34,788	35,788	1,039	34,749
Total Tax Maps	<u>402,788</u>	<u>402,788</u>	<u>276,695</u>	<u>126,093</u>
Total Legislative and Executive	<u>25,671,785</u>	<u>25,857,006</u>	<u>21,560,042</u>	<u>4,296,964</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,863,687	1,898,822	1,766,559	132,263
Materials and Supplies	21,600	25,085	20,618	4,467
Contractual Services	737,000	708,500	518,606	189,894
Other Expenditures	12,500	18,500	10,859	7,641
Capital Outlay	10,000	66,500	48,114	18,386
Total Common Pleas Court	<u>2,644,787</u>	<u>2,717,407</u>	<u>2,364,756</u>	<u>352,651</u>
Domestic Relations Court:				
Personal Services	1,047,397	1,074,251	1,018,741	55,510
Materials and Supplies	7,795	7,795	7,748	47
Contractual Services	45,000	45,000	12,212	32,788
Other Expenditures	39,853	39,253	4,341	34,912
Capital Outlay	6,000	51,000	46,939	4,061
Total Domestic Relations Court	<u>1,146,045</u>	<u>1,217,299</u>	<u>1,089,981</u>	<u>127,318</u>
Juvenile Court:				
Personal Services	1,487,269	1,668,744	1,594,565	74,179
Materials and Supplies	28,000	28,000	24,280	3,720
Contractual Services	721,897	691,597	537,384	154,213
Other Expenditures	1,250	5,950	5,787	163
Capital Outlay	13,031	13,031	5,820	7,211
Total Juvenile Court	<u>2,251,447</u>	<u>2,407,322</u>	<u>2,167,836</u>	<u>239,486</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	625,848	588,305	572,616	15,689
Materials and Supplies	69,739	69,739	69,690	49
Contractual Services	44,233	71,233	58,706	12,527
Other Expenditures	1,000	1,000	930	70
Capital Outlay	3,500	3,500	591	2,909
Total Probate Court	<u>744,320</u>	<u>733,777</u>	<u>702,533</u>	<u>31,244</u>
Clerk of Courts:				
Personal Services	986,336	1,000,517	949,776	50,741
Materials and Supplies	217,000	217,000	99,098	117,902
Contractual Services	24,000	24,000	15,640	8,360
Other Expenditures	11,505	11,505	9,533	1,972
Capital Outlay	10,000	10,000	1,466	8,534
Total Clerk of Courts	<u>1,248,841</u>	<u>1,263,022</u>	<u>1,075,513</u>	<u>187,509</u>
Municipal Court:				
Personal Services	398,586	404,548	349,939	54,609
Contractual Services	138,000	138,000	73,107	64,893
Total Municipal Court	<u>536,586</u>	<u>542,548</u>	<u>423,046</u>	<u>119,502</u>
Criminal Prosecutors:				
Personal Services	51,954	51,954	51,735	219
Total Criminal Prosecutors	<u>51,954</u>	<u>51,954</u>	<u>51,735</u>	<u>219</u>
County Court:				
Personal Services	953,684	959,505	884,184	75,321
Materials and Supplies	31,720	31,720	19,801	11,919
Contractual Services	82,970	82,970	72,714	10,256
Other Expenditures	11,703	11,603	5,956	5,647
Capital Outlay	8,000	8,000	210	7,790
Total County Court	<u>1,088,077</u>	<u>1,093,798</u>	<u>982,865</u>	<u>110,933</u>
Certificate of Title Administration:				
Personal Services	1,080,624	1,087,831	931,210	156,621
Materials and Supplies	17,000	17,000	9,176	7,824
Contractual Services	131,300	131,300	124,319	6,981
Other Expenditures	6,529	6,529	1,712	4,817
Capital Outlay	3,500	3,500	1,969	1,531
Total Certificate of Title Administration	<u>1,238,953</u>	<u>1,246,160</u>	<u>1,068,386</u>	<u>177,774</u>
Total Judicial	<u>10,951,010</u>	<u>11,273,287</u>	<u>9,926,651</u>	<u>1,346,636</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	453,736	441,136	439,055	2,081
Materials and Supplies	24,485	17,935	17,913	22
Contractual Services	189,882	211,632	210,214	1,418
Other Expenditures	10,500	7,900	7,787	113
Total Coroner	<u>678,603</u>	<u>678,603</u>	<u>674,969</u>	<u>3,634</u>
Sheriff:				
Personal Services	17,348,732	16,725,467	11,311,001	5,414,466
Materials and Supplies	541,182	539,132	441,996	97,136
Contractual Services	2,361,126	2,848,906	2,367,063	481,843
Other Expenditures	153,999	154,049	88,932	65,117
Capital Outlay	288,190	782,104	758,303	23,801
Total Sheriff	<u>20,693,229</u>	<u>21,049,658</u>	<u>14,967,295</u>	<u>6,082,363</u>
Building Regulation:				
Personal Services	1,052,567	1,025,833	980,975	44,858
Materials and Supplies	52,000	39,000	37,108	1,892
Contractual Services	11,000	76,000	49,765	26,235
Other Expenditures	12,000	6,321	3,334	2,987
Capital Outlay	36,000	48,953	48,760	193
Total Building Regulation	<u>1,163,567</u>	<u>1,196,107</u>	<u>1,119,942</u>	<u>76,165</u>
Adult Probation:				
Personal Services	2,338,844	2,293,941	2,138,923	155,018
Materials and Supplies	30,000	42,500	35,509	6,991
Contractual Services	40,600	34,100	11,019	23,081
Other Expenditures	4,000	8,000	6,809	1,191
Capital Outlay	762	4,762	2,402	2,360
Total Adult Probation	<u>2,414,206</u>	<u>2,383,303</u>	<u>2,194,662</u>	<u>188,641</u>
Juvenile Probation:				
Personal Services	1,094,630	1,015,658	963,572	52,086
Materials and Supplies	10,580	6,580	6,479	101
Contractual Services	8,032	8,032	3,961	4,071
Other Expenditures	2,000	2,000	50	1,950
Capital Outlay	3,000	7,500	5,940	1,560
Total Juvenile Probation	<u>1,118,242</u>	<u>1,039,770</u>	<u>980,002</u>	<u>59,768</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
County Court Probation:				
Personal Services	300,518	300,518	265,958	34,560
Materials and Supplies	9,500	9,500	7,094	2,406
Contractual Services	2,050	2,050	952	1,098
Other Expenditures	3,000	2,292	166	2,126
Capital Outlay	0	708	708	0
Total County Court Probation	<u>315,068</u>	<u>315,068</u>	<u>274,878</u>	<u>40,190</u>
Juvenile Detention:				
Personal Services	1,628,829	1,584,451	1,382,292	202,159
Materials and Supplies	17,855	17,855	11,622	6,233
Contractual Services	181,288	181,288	170,259	11,029
Other Expenditures	4,000	4,000	831	3,169
Capital Outlay	35,839	35,839	31,161	4,678
Total Juvenile Detention	<u>1,867,811</u>	<u>1,823,433</u>	<u>1,596,165</u>	<u>227,268</u>
Communication Dispatch:				
Personal Services	3,914,600	3,923,070	3,209,742	713,328
Materials and Supplies	10,500	8,500	2,906	5,594
Contractual Services	101,520	101,520	92,774	8,746
Other Expenditures	16,500	16,500	2,995	13,505
Capital Outlay	1,000	3,000	2,983	17
Total Communication Dispatch	<u>4,044,120</u>	<u>4,052,590</u>	<u>3,311,400</u>	<u>741,190</u>
Telecommunications:				
Personal Services	2,107,187	2,118,756	2,046,444	72,312
Materials and Supplies	66,000	29,800	28,366	1,434
Contractual Services	2,070,730	2,057,103	1,982,581	74,522
Other Expenditures	18,000	7,550	6,530	1,020
Capital Outlay	1,033,477	1,093,570	1,088,323	5,247
Total Telecommunications	<u>5,295,394</u>	<u>5,306,779</u>	<u>5,152,244</u>	<u>154,535</u>
Total Public Safety	<u>37,590,240</u>	<u>37,845,311</u>	<u>30,271,557</u>	<u>7,573,754</u>
Human Services:				
Health:				
Other Expenditures	800	800	0	800
Total Health	<u>800</u>	<u>800</u>	<u>0</u>	<u>800</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	2,637,781	2,637,781	2,084,434	553,347
Materials and Supplies	94,800	94,800	60,924	33,876
Contractual Services	318,818	318,817	189,264	129,553
Other Expenditures	280,349	280,349	71,184	209,165
Capital Outlay	285,006	285,006	209,661	75,345
Total Veterans' Services	<u>3,616,754</u>	<u>3,616,753</u>	<u>2,615,467</u>	<u>1,001,286</u>
Total Human Services	<u>3,617,554</u>	<u>3,617,553</u>	<u>2,615,467</u>	<u>1,002,086</u>
Community and Economic Development: Commissioners:				
Personal Services	220,352	221,326	185,400	35,926
Materials and Supplies	8,588	8,588	6,446	2,142
Contractual Services	14,679	14,679	4,906	9,773
Other Operating Expenditures	111,400	111,400	81,834	29,566
Capital Outlay	5,500	5,500	1,862	3,638
Total Community and Economic Development	<u>360,519</u>	<u>361,493</u>	<u>280,448</u>	<u>81,045</u>
Total Expenditures	<u>78,191,108</u>	<u>78,954,650</u>	<u>64,654,165</u>	<u>14,300,485</u>
Excess of Revenues Over Expenditures	3,697,016	2,933,474	35,896,485	32,963,011
Other Financing Sources (Uses):				
Sale of Assets	45,106	45,106	121,068	75,962
Transfers Out	(3,142,968)	(26,814,340)	(24,771,175)	2,043,165
Advances In	400,000	400,000	810,250	410,250
Advances Out	-	-	(410,250)	(410,250)
Total Other Financing Sources (Uses)	<u>(2,697,862)</u>	<u>(26,369,234)</u>	<u>(24,250,107)</u>	<u>2,119,127</u>
Net Change in Fund Balance	999,154	(23,435,760)	11,646,378	35,082,138
Fund Balance at Beginning of Year	54,636,215	54,636,215	54,636,215	0
Prior Year Encumbrances	2,658,230	2,658,230	2,658,230	0
Fund Balance at End of Year	<u>\$ 58,293,599</u>	<u>\$ 33,858,685</u>	<u>\$ 68,940,823</u>	<u>\$ 35,082,138</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, 2021

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 13,755,563	\$ 847,744
Intergovernmental Revenues	5,166,849	5,166,849	6,678,499	1,511,650
Charges for Services	131,348	131,348	192,259	60,911
All Other Revenues	558,000	558,000	556,114	(1,886)
Total Revenues	<u>18,764,016</u>	<u>18,764,016</u>	<u>21,182,435</u>	<u>2,418,419</u>
Expenditures:				
Human Services:				
Personal Services	11,685,247	11,685,247	10,296,023	1,389,224
Materials and Supplies	312,287	312,287	74,424	237,863
Contractual Services	21,907,971	21,907,974	10,041,789	11,866,185
Other Expenditures	2,705,779	2,705,779	2,353,430	352,349
Capital Outlay	818,350	818,350	569,728	248,622
Total Expenditures	<u>37,429,634</u>	<u>37,429,637</u>	<u>23,335,394</u>	<u>14,094,243</u>
Excess of Expenditures Over Revenues	(18,665,618)	(18,665,621)	(2,152,959)	16,512,662
Other Financing Sources:				
Sale of Assets	20,000	20,000	450,891	430,891
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>450,891</u>	<u>430,891</u>
Net Change in Fund Balance	(18,645,618)	(18,645,621)	(1,702,068)	16,943,553
Fund Balance at Beginning of Year	34,371,923	34,371,923	34,371,923	0
Prior Year Encumbrances	6,279,634	6,279,634	6,279,634	0
Fund Balance at End of Year	<u>\$ 22,005,939</u>	<u>\$ 22,005,936</u>	<u>\$ 38,949,489</u>	<u>\$ 16,943,553</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, 2021

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,300,000	\$ 6,300,000	\$ 7,267,734	\$ 967,734
Intergovernmental Revenues	755,000	755,000	833,948	78,948
Total Revenues	<u>7,055,000</u>	<u>7,055,000</u>	<u>8,101,682</u>	<u>1,046,682</u>
Expenditures:				
Human Services:				
Contractual Services	9,029,958	9,071,208	8,974,694	96,514
Other Expenditures	99,000	99,000	87,925	11,075
Total Expenditures	<u>9,128,958</u>	<u>9,170,208</u>	<u>9,062,619</u>	<u>107,589</u>
Net Change in Fund Balance	(2,073,958)	(2,115,208)	(960,937)	1,154,271
Fund Balance at Beginning of Year	10,244,412	10,244,412	10,244,412	0
Prior Year Encumbrances	937,189	937,189	937,189	0
Fund Balance at End of Year	<u>\$ 9,107,643</u>	<u>\$ 9,066,393</u>	<u>\$ 10,220,664</u>	<u>\$ 1,154,271</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, 2021

COVID-19 EMERGENCY RENTAL ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental Revenues	\$ 0	\$ 7,003,130	\$ 9,219,629	\$ 2,216,499
All Other Revenues	0	0	1,818	1,818
Total Revenues	<u>0</u>	<u>7,003,130</u>	<u>9,221,447</u>	<u>2,218,317</u>
Expenditures:				
Human Services:				
Personal Services	0	119,200	58,092	61,108
Materials and Supplies	0	5,000	0	5,000
Contractual Services	0	6,301,017	1,819,957	4,481,060
Other Expenditures	0	536,913	0	536,913
Capital Outlay	0	41,000	41,000	0
Total Expenditures	<u>0</u>	<u>7,003,130</u>	<u>1,919,049</u>	<u>5,084,081</u>
Net Change in Fund Balance	0	0	7,302,398	7,302,398
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 7,302,398</u>	<u>\$ 7,302,398</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, 2021

LOCAL FISCAL RECOVERY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 16,014,912	\$ 16,014,912	\$ 0
Total Revenues	<u>0</u>	<u>16,014,912</u>	<u>16,014,912</u>	<u>0</u>
Expenditures:				
Legislative and Executive:				
Contractual Services	0	1,546,001	896,000	650,001
Capital Outlay	0	1,519,508	1,519,500	8
Total Legislative and Executive	<u>0</u>	<u>3,065,509</u>	<u>2,415,500</u>	<u>650,009</u>
Judicial:				
Contractual Services	0	3,394	3,394	0
Capital Outlay	0	184,149	184,149	0
Total Judicial	<u>0</u>	<u>187,543</u>	<u>187,543</u>	<u>0</u>
Public Safety:				
Personal Services	0	4,260,212	4,258,563	1,649
Materials and Supplies	0	2,860	2,135	725
Total Public Safety	<u>0</u>	<u>4,263,072</u>	<u>4,260,698</u>	<u>2,374</u>
Total Expenditures	<u>0</u>	<u>7,516,124</u>	<u>6,863,741</u>	<u>652,383</u>
Net Change in Fund Balance	0	8,498,788	9,151,171	652,383
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 8,498,788</u>	<u>\$ 9,151,171</u>	<u>\$ 652,383</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, 2021

SPECIAL ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 253,751	\$ 253,751	\$ 0
Total Revenues	<u>253,751</u>	<u>253,751</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	261,994	261,992	2
Interest and Fiscal Charges	<u>55,836</u>	<u>55,834</u>	<u>2</u>
Total Expenditures	<u>317,830</u>	<u>317,826</u>	<u>4</u>
Net Change in Fund Balance	(64,079)	(64,075)	4
Fund Balance at Beginning of Year	<u>104,548</u>	<u>104,548</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 40,469</u></u>	<u><u>\$ 40,473</u></u>	<u><u>\$ 4</u></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, 2021

COUNTY ROAD PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 4,669,163	\$ 4,747,692	\$ 78,529
Intergovernmental Revenues	12,865,607	836,450	(12,029,157)
All Other Revenues	14,778	0	(14,778)
Total Revenues	<u>17,549,548</u>	<u>5,584,142</u>	<u>(11,965,406)</u>
Expenditures:			
Capital Outlay	<u>27,994,626</u>	<u>11,162,162</u>	<u>(16,832,464)</u>
Total Expenditures	<u>27,994,626</u>	<u>11,162,162</u>	<u>(16,832,464)</u>
Excess of Expenditures Over Revenues	(10,445,078)	(5,578,020)	4,867,058
Other Financing Sources (Uses):			
State Loans Issued	1,000,000	0	(1,000,000)
Transfers In	7,059,368	10,717,855	3,658,487
Advances In	0	2,097,168	2,097,168
Advances Out	<u>(1,321,785)</u>	<u>(1,821,785)</u>	<u>(500,000)</u>
Total Other Financing Sources (Uses)	<u>6,737,583</u>	<u>10,993,238</u>	<u>4,255,655</u>
Net Change in Fund Balance	(3,707,495)	5,415,218	9,122,713
Fund Balance at Beginning of Year	14,526,554	14,526,554	0
Prior Year Encumbrances	1,632,074	1,632,074	0
Fund Balance at End of Year	<u>\$ 12,451,133</u>	<u>\$ 21,573,846</u>	<u>\$ 9,122,713</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, 2021

COUNTY CONSTRUCTION PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 10,100,000	\$ 12,633,937	\$ 2,533,937
All Other Revenues	0	27,821	27,821
Total Revenues	<u>10,100,000</u>	<u>12,661,758</u>	<u>2,561,758</u>
Expenditures:			
Capital Outlay	<u>39,287,896</u>	<u>35,077,625</u>	<u>4,210,271</u>
Total Expenditures	<u>39,287,896</u>	<u>35,077,625</u>	<u>4,210,271</u>
Excess of Expenditures Over Revenues	(29,187,896)	(22,415,867)	6,772,029
Other Financing Sources (Uses):			
Transfers In	0	8,914,000	8,914,000
Transfers Out	<u>(10,094,325)</u>	<u>(10,094,325)</u>	0
Total Other Financing Sources (Uses)	<u>(10,094,325)</u>	<u>(1,180,325)</u>	<u>8,914,000</u>
Net Change in Fund Balance	(39,282,221)	(23,596,192)	15,686,029
Fund Balance at Beginning of Year	23,581,908	23,581,908	0
Prior Year Encumbrances	<u>31,546,773</u>	<u>31,546,773</u>	0
Fund Balance at End of Year	<u>\$ 15,846,460</u>	<u>\$ 31,532,489</u>	<u>\$ 15,686,029</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, 2021

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,095,000	\$ 3,571,852	\$ 476,852
Intergovernmental Revenues	8,455,000	8,649,263	194,263
Charges for Services	6,500	403	(6,097)
Fines and Forfeitures	264,000	129,474	(134,526)
All Other Revenues	25,000	25,490	490
Total Revenues	<u>11,845,500</u>	<u>12,376,482</u>	<u>530,982</u>
Expenditures:			
Public Works:			
Personal Services	3,601,924	3,214,453	387,471
Materials and Supplies	2,059,185	1,107,530	951,655
Contractual Services	5,141,600	3,827,134	1,314,466
Other Expenditures	32,982	17,651	15,331
Capital Outlay	2,974,702	2,256,725	717,977
Total Expenditures	<u>13,810,393</u>	<u>10,423,493</u>	<u>3,386,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,964,893)	1,952,989	3,917,882
Other Financing Sources (Uses):			
Sale of Assets	-	28,658	28,658
Transfers Out	(859,687)	(830,571)	29,116
Advances In	1,321,785	1,821,785	500,000
Advances Out	-	(2,097,168)	(2,097,168)
Total Other Financing Sources (Uses)	<u>462,098</u>	<u>(1,077,296)</u>	<u>(1,539,394)</u>
Net Change in Fund Balance	(1,502,795)	875,693	2,378,488
Fund Balance at Beginning of Year	4,326,770	4,326,770	0
Prior Year Encumbrances	806,303	806,303	0
Fund Balance at End of Year	<u>\$ 3,630,278</u>	<u>\$ 6,008,766</u>	<u>\$ 2,378,488</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, 2021

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,483,228	\$ 4,464,693	\$ (18,535)
All Other Revenues	41,250	45,012	3,762
Total Revenues	<u>4,524,478</u>	<u>4,509,705</u>	<u>(14,773)</u>
Expenditures:			
Human Services:			
Personal Services	2,437,763	2,399,340	38,423
Materials and Supplies	50,000	31,173	18,827
Contractual Services	3,302,489	2,916,615	385,874
Other Expenditures	20,000	11,122	8,878
Capital Outlay	5,000	4,046	954
Total Expenditures	<u>5,815,252</u>	<u>5,362,296</u>	<u>452,956</u>
Excess of Expenditures Over Revenues	(1,290,774)	(852,591)	438,183
Other Financing Sources:			
Transfers In	191,196	210,317	19,121
Total Other Financing Sources	<u>191,196</u>	<u>210,317</u>	<u>19,121</u>
Net Change in Fund Balance	(1,099,578)	(642,274)	457,304
Fund Balance at Beginning of Year	681,861	681,861	0
Prior Year Encumbrances	425,689	425,689	0
Fund Balance at End of Year	<u>\$ 7,972</u>	<u>\$ 465,276</u>	<u>\$ 457,304</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, 2021

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 342,650	\$ 458,813	\$ 116,163
Fines and Forfeitures	34,250	10,141	(24,109)
All Other Revenues	8,500	14,527	6,027
Total Revenues	<u>385,400</u>	<u>483,481</u>	<u>98,081</u>
Expenditures:			
Health:			
Personal Services	284,606	280,301	4,305
Materials and Supplies	79,185	75,840	3,345
Contractual Services	6,640	6,161	479
Other Expenditures	15,800	15,647	153
Total Expenditures	<u>386,231</u>	<u>377,949</u>	<u>8,282</u>
Net Change in Fund Balance	(831)	105,532	106,363
Fund Balance at Beginning of Year	654,181	654,181	0
Prior Year Encumbrances	6,185	6,185	0
Fund Balance at End of Year	<u>\$ 659,535</u>	<u>\$ 765,898</u>	<u>\$ 106,363</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, 2021

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 306,250	\$ 322,639	\$ 16,389
All Other Revenues	500	0	(500)
Total Revenues	306,750	322,639	15,889
Expenditures:			
Judicial:			
Personal Services	57,303	56,542	761
Materials and Supplies	152,374	111,351	41,023
Contractual Services	341,648	339,864	1,784
Other Expenditures	8,970	5,053	3,917
Total Expenditures	560,295	512,810	47,485
Net Change in Fund Balance	(253,545)	(190,171)	63,374
Fund Balance at Beginning of Year	160,243	160,243	0
Prior Year Encumbrances	95,221	95,221	0
Fund Balance at End of Year	\$ 1,919	\$ 65,293	\$ 63,374

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, 2021

SALES TAX TRANSITION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	835,464	835,464	0
Fund Balance at End of Year	\$ 835,464	\$ 835,464	\$ 0

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, 2021

BOARD OF ELECTIONS (BOE) ELECTION SECURITY GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 74	\$ 74	\$ 0
Total Revenues	74	74	0
Expenditures:			
Legislative and Executive:			
Other Expenditures	12,936	12,936	0
Capital Outlay	13,665	13,665	0
Total Expenditures	26,601	26,601	0
Net Change in Fund Balance	(26,527)	(26,527)	0
Fund Balance at Beginning of Year	26,527	26,527	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 SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

LOCAL CORONAVIRUS RELIEF FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Investment Earnings	\$ 661	\$ 661	\$ 0
Total Revenues	<u>661</u>	<u>661</u>	<u>0</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	93,670	0	93,670
Total Legislative and Executive	<u>93,670</u>	<u>0</u>	<u>93,670</u>
Public Safety:			
Personal Services	532,198	400,456	131,742
Total Public Safety	<u>532,198</u>	<u>400,456</u>	<u>131,742</u>
Total Expenditures	<u>625,868</u>	<u>400,456</u>	<u>225,412</u>
Net Change in Fund Balance	(625,207)	(399,795)	225,412
Fund Balance at Beginning of Year	306,125	306,125	0
Prior Year Encumbrances	93,670	93,670	0
Fund Balance at End of Year	<u>\$ (225,412)</u>	<u>\$ 0</u>	<u>\$ 225,412</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, 2021

VETERAN'S MEMORIAL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 2,127	\$ 2,127
Total Revenues	0	2,127	2,127
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	2,127	2,127
Fund Balance at Beginning of Year	4,472	4,472	0
Fund Balance at End of Year	\$ 4,472	\$ 6,599	\$ 2,127

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, 2021

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 187,704	\$ 187,704
Total Revenues	0	187,704	187,704
Expenditures:			
Legislative and Executive:			
Personal Services	40,650	35,955	4,695
Materials and Supplies	5,000	1,239	3,761
Contractual Services	107,650	105,517	2,133
Other Expenditures	6,000	4,213	1,787
Capital Outlay	20,700	19,973	727
Total Expenditures	180,000	166,897	13,103
Net Change in Fund Balance	(180,000)	20,807	200,807
Fund Balance at Beginning of Year	416,695	416,695	0
Fund Balance at End of Year	\$ 236,695	\$ 437,502	\$ 200,807

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, 2021

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	1,833,096	1,833,096	0
Fund Balance at End of Year	\$ 1,833,096	\$ 1,833,096	\$ 0

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, 2021

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 394,854	\$ 472,499	\$ 77,645
All Other Revenues	0	1,000	1,000
Total Revenues	<u>394,854</u>	<u>473,499</u>	<u>78,645</u>
Expenditures:			
Public Safety:			
Personal Services	465,591	367,663	97,928
Materials and Supplies	12,000	4,346	7,654
Contractual Services	18,650	8,636	10,014
Other Expenditures	3,600	1,561	2,039
Capital Outlay	10,000	7,261	2,739
Total Expenditures	<u>509,841</u>	<u>389,467</u>	<u>120,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(114,987)	84,032	199,019
Other Financing Sources:			
Transfers In	116,791	116,791	0
Total Other Financing Sources	<u>116,791</u>	<u>116,791</u>	<u>0</u>
Net Change in Fund Balance	1,804	200,823	199,019
Fund Balance at Beginning of Year	437,077	437,077	0
Fund Balance at End of Year	<u>\$ 438,881</u>	<u>\$ 637,900</u>	<u>\$ 199,019</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, 2021

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 8,500	\$ 15,349	\$ 6,849
Total Revenues	8,500	15,349	6,849
Expenditures:			
Judicial:			
Contractual Services	55,000	0	55,000
Total Expenditures	55,000	0	55,000
Net Change in Fund Balance	(46,500)	15,349	61,849
Fund Balance at Beginning of Year	115,184	115,184	0
Fund Balance at End of Year	\$ 68,684	\$ 130,533	\$ 61,849

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, 2021

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 180	\$ 180
Intergovernmental Revenues	6,237	60,137	53,900
Fines and Forfeitures	333,877	380,427	46,550
All Other Revenues	0	1,773	1,773
Total Revenues	<u>340,114</u>	<u>442,517</u>	<u>102,403</u>
Expenditures:			
Judicial:			
Personal Services	93,690	18,188	75,502
Materials and Supplies	5,000	0	5,000
Contractual Services	820,850	165,273	655,577
Other Expenditures	12,450	3,730	8,720
Capital Outlay	193,171	102,068	91,103
Total Expenditures	<u>1,125,161</u>	<u>289,259</u>	<u>835,902</u>
Net Change in Fund Balance	(785,047)	153,258	938,305
Fund Balance at Beginning of Year	2,212,061	2,212,061	0
Prior Year Encumbrances	71,272	71,272	0
Fund Balance at End of Year	<u>\$ 1,498,286</u>	<u>\$ 2,436,591</u>	<u>\$ 938,305</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, 2021

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 78,500	\$ 110,019	\$ 31,519
Total Revenues	78,500	110,019	31,519
Expenditures:			
Public Safety:			
Personal Services	108,173	15,713	92,460
Materials and Supplies	2,000	1,500	500
Contractual Services	37,000	269	36,731
Total Expenditures	147,173	17,482	129,691
Net Change in Fund Balance	(68,673)	92,537	161,210
Fund Balance at Beginning of Year	640,922	640,922	0
Fund Balance at End of Year	\$ 572,249	\$ 733,459	\$ 161,210

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, 2021

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 36,863	\$ 36,863	\$ 0
Total Revenues	<u>36,863</u>	<u>36,863</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	30,000	0	30,000
Contractual Services	10,000	3,768	6,232
Other Expenditures	5,000	0	5,000
Total Expenditures	<u>45,000</u>	<u>3,768</u>	<u>41,232</u>
Net Change in Fund Balance	(8,137)	33,095	41,232
Fund Balance at Beginning of Year	89,415	89,415	0
Fund Balance at End of Year	<u>\$ 81,278</u>	<u>\$ 122,510</u>	<u>\$ 41,232</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, 2021

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 500,000	\$ 552,479	\$ 52,479
Total Revenues	<u>500,000</u>	<u>552,479</u>	<u>52,479</u>
Expenditures:			
Public Works:			
Capital Outlay	886,805	211,563	675,242
Total Expenditures	<u>886,805</u>	<u>211,563</u>	<u>675,242</u>
Net Change in Fund Balance	(386,805)	340,916	727,721
Fund Balance at Beginning of Year	2,146,244	2,146,244	0
Prior Year Encumbrances	136,805	136,805	0
Fund Balance at End of Year	<u>\$ 1,896,244</u>	<u>\$ 2,623,965</u>	<u>\$ 727,721</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, 2021

COUNTY LODGINGS TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,876,416	\$ 3,614,038	\$ (262,378)
Total Revenues	3,876,416	3,614,038	(262,378)
Expenditures:			
Community and Economic Development:			
Contractual Services	861,000	860,995	5
Other Expenditures	3,000,000	2,481,417	518,583
Total Expenditures	3,861,000	3,342,412	518,588
Net Change in Fund Balance	15,416	271,626	256,210
Fund Balance at Beginning of Year	35,539	35,539	0
Fund Balance at End of Year	\$ 50,955	\$ 307,165	\$ 256,210

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, 2021

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 38,366	\$ 41,095	\$ 2,729
Total Revenues	38,366	41,095	2,729
Expenditures:			
Human Services:			
Other Expenditures	47,764	47,764	0
Total Expenditures	47,764	47,764	0
Net Change in Fund Balance	(9,398)	(6,669)	2,729
Fund Balance at Beginning of Year	16,526	16,526	0
Prior Year Encumbrances	3,764	3,764	0
Fund Balance at End of Year	\$ 10,892	\$ 13,621	\$ 2,729

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, 2021

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,405,000	\$ 2,866,525	\$ 461,525
Licenses and Permits	0	105	105
Total Revenues	<u>2,405,000</u>	<u>2,866,630</u>	<u>461,630</u>
Expenditures:			
Legislative and Executive:			
Personal Services	974,777	580,982	393,795
Materials and Supplies	26,500	4,045	22,455
Contractual Services	912,820	637,511	275,309
Other Expenditures	15,000	5,295	9,705
Capital Outlay	27,800	3,811	23,989
Total Expenditures	<u>1,956,897</u>	<u>1,231,644</u>	<u>725,253</u>
Net Change in Fund Balance	448,103	1,634,986	1,186,883
Fund Balance at Beginning of Year	5,666,784	5,666,784	0
Prior Year Encumbrances	2,820	2,820	0
Fund Balance at End of Year	<u>\$ 6,117,707</u>	<u>\$ 7,304,590</u>	<u>\$ 1,186,883</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, 2021

WORKFORCE INVESTMENT BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,619,857	\$ 2,045,861	\$ (573,996)
Total Revenues	<u>2,619,857</u>	<u>2,045,861</u>	<u>(573,996)</u>
Expenditures:			
Human Services:			
Personal Services	140,932	140,922	10
Materials and Supplies	424	424	0
Contractual Services	2,466,065	2,181,552	284,513
Other Expenditures	16,476	16,423	53
Capital Outlay	6,637	6,637	0
Total Expenditures	<u>2,630,534</u>	<u>2,345,958</u>	<u>284,576</u>
Net Change in Fund Balance	(10,677)	(300,097)	(289,420)
Fund Balance at Beginning of Year	(244,148)	(244,148)	0
Prior Year Encumbrances	254,825	254,825	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (289,420)</u>	<u>\$ (289,420)</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, 2021

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 906,615	\$ 956,480	\$ 49,865
Charges for Services	6,100	16,120	10,020
All Other Revenues	62,000	78,241	16,241
Total Revenues	<u>974,715</u>	<u>1,050,841</u>	<u>76,126</u>
Expenditures:			
Public Safety:			
Personal Services	2,142,150	1,897,525	244,625
Materials and Supplies	54,100	29,588	24,512
Contractual Services	1,005,152	441,581	563,571
Other Expenditures	6,800	1,963	4,837
Capital Outlay	12,000	3,047	8,953
Total Expenditures	<u>3,220,202</u>	<u>2,373,704</u>	<u>846,498</u>
Excess of Expenditures Over Revenues	(2,245,487)	(1,322,863)	922,624
Other Financing Sources:			
Sale of Assets	0	2,981	2,981
Transfers In	966,800	966,800	0
Total Other Financing Sources	<u>966,800</u>	<u>969,781</u>	<u>2,981</u>
Net Change in Fund Balance	(1,278,687)	(353,082)	925,605
Fund Balance at Beginning of Year	1,286,264	1,286,264	0
Prior Year Encumbrances	212,123	212,123	0
Fund Balance at End of Year	<u>\$ 219,700</u>	<u>\$ 1,145,305</u>	<u>\$ 925,605</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, 2021

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 54,520	\$ 57,446	\$ 2,926
Total Revenues	<u>54,520</u>	<u>57,446</u>	<u>2,926</u>
Expenditures:			
Public Safety:			
Personal Services	73,312	65,489	7,823
Other Expenditures	<u>4,522</u>	<u>4,461</u>	<u>61</u>
Total Expenditures	<u>77,834</u>	<u>69,950</u>	<u>7,884</u>
Excess of Expenditures Over Revenues	(23,314)	(12,504)	10,810
Other Financing Sources:			
Transfers In	<u>14,876</u>	<u>14,876</u>	<u>0</u>
Total Other Financing Sources	<u>14,876</u>	<u>14,876</u>	<u>0</u>
Net Change in Fund Balance	(8,438)	2,372	10,810
Fund Balance at Beginning of Year	13,090	13,090	0
Fund Balance at End of Year	<u>\$ 4,652</u>	<u>\$ 15,462</u>	<u>\$ 10,810</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, 2021

INDIGENT DRIVER ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 54,832	\$ 81,504	\$ 26,672
Total Revenues	54,832	81,504	26,672
Expenditures:			
Public Safety:			
Contractual Services	38,000	0	38,000
Total Expenditures	38,000	0	38,000
Net Change in Fund Balance	16,832	81,504	64,672
Fund Balance at Beginning of Year	636,626	636,626	0
Prior Year Encumbrances	14,000	14,000	0
Fund Balance at End of Year	\$ 667,458	\$ 732,130	\$ 64,672

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, 2021

TREASURER TAX CERTIFICATE ADMIN FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 2,276	\$ 2,276
Total Revenues	0	2,276	2,276
Expenditures:			
Legislative and Executive:			
Contractual Services	10,000	4,160	5,840
Total Expenditures	10,000	4,160	5,840
Net Change in Fund Balance	(10,000)	(1,884)	8,116
Fund Balance at Beginning of Year	30,742	30,742	0
Fund Balance at End of Year	\$ 20,742	\$ 28,858	\$ 8,116

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, 2021

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 190,000	\$ 428,690	\$ 238,690
All Other Revenues	0	23,832	23,832
Total Revenues	<u>190,000</u>	<u>452,522</u>	<u>262,522</u>
Expenditures:			
Legislative and Executive:			
Personal Services	364,060	346,018	18,042
Materials and Supplies	6,000	224	5,776
Contractual Services	55,129	32,428	22,701
Other Expenditures	14,382	623	13,759
Capital Outlay	2,000	0	2,000
Total Expenditures	<u>441,571</u>	<u>379,293</u>	<u>62,278</u>
Net Change in Fund Balance	(251,571)	73,229	324,800
Fund Balance at Beginning of Year	709,422	709,422	0
Prior Year Encumbrances	16,729	16,729	0
Fund Balance at End of Year	<u>\$ 474,580</u>	<u>\$ 799,380</u>	<u>\$ 324,800</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, 2019

COAP GRANT-OPIOID ABUSE PROGRAM FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 344,990	\$ 255,425	\$ (89,565)
Total Revenues	<u>344,990</u>	<u>255,425</u>	<u>(89,565)</u>
Expenditures:			
Public Safety:			
Personal Services	13,936	13,936	0
Materials and Supplies	20	20	0
Contractual Services	<u>319,497</u>	<u>229,932</u>	<u>89,565</u>
Total Expenditures	<u>333,453</u>	<u>243,888</u>	<u>89,565</u>
Excess of Revenues Over Expenditures	11,537	11,537	0
Other Financing Uses:			
Advances Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
Total Other Financing Uses	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
Net Change in Fund Balance	(388,463)	(388,463)	0
Fund Balance at Beginning of Year	138,829	138,829	0
Prior Year Encumbrances	<u>249,634</u>	<u>249,634</u>	<u>0</u>
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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 344,602	\$ 335,754	\$ (8,848)
Total Revenues	<u>344,602</u>	<u>335,754</u>	<u>(8,848)</u>
Expenditures:			
Human Services:			
Personal Services	169,269	167,783	1,486
Materials and Supplies	2,959	1,975	984
Contractual Services	218,222	169,866	48,356
Other Expenditures	1,020	103	917
Capital Outlay	8,724	7,039	1,685
Total Expenditures	<u>400,194</u>	<u>346,766</u>	<u>53,428</u>
Net Change in Fund Balance	(55,592)	(11,012)	44,580
Fund Balance at Beginning of Year	39,254	39,254	0
Prior Year Encumbrances	16,338	16,338	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 44,580</u>	<u>\$ 44,580</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, 2021

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,000	\$ 80,000	\$ 0
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	<u>93,920</u>	<u>80,528</u>	<u>13,392</u>
Total Expenditures	<u>93,920</u>	<u>80,528</u>	<u>13,392</u>
Net Change in Fund Balance	(13,920)	(528)	13,392
Fund Balance at Beginning of Year	<u>54,550</u>	<u>54,550</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 40,630</u></u>	<u><u>\$ 54,022</u></u>	<u><u>\$ 13,392</u></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, 2021

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	90,000	103,551	13,551
All Other Revenues	0	2,163	2,163
Total Revenues	<u>120,000</u>	<u>135,714</u>	<u>15,714</u>
Expenditures:			
Health:			
Personal Services	153,594	145,561	8,033
Materials and Supplies	18,000	14,134	3,866
Contractual Services	53,822	50,784	3,038
Other Expenditures	2,406	617	1,789
Capital Outlay	1,000	35	965
Total Expenditures	<u>228,822</u>	<u>211,131</u>	<u>17,691</u>
Excess of Expenditures Over Revenues	(108,822)	(75,417)	33,405
Other Financing Sources:			
Sale of Assets	-	46	46
Total Other Financing Sources	<u>-</u>	<u>46</u>	<u>46</u>
Net Change in Fund Balance	(108,822)	(75,371)	33,451
Fund Balance at Beginning of Year	1,211,487	1,211,487	0
Prior Year Encumbrances	1,422	1,422	0
Fund Balance at End of Year	<u>\$ 1,104,087</u>	<u>\$ 1,137,538</u>	<u>\$ 33,451</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, 2021

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 88,600	\$ 90,820	\$ 2,220
Charges for Services	100,000	106,905	6,905
All Other Revenues	2,050	25,825	23,775
Total Revenues	<u>190,650</u>	<u>223,550</u>	<u>32,900</u>
Expenditures:			
Public Safety:			
Personal Services	148,246	87,640	60,606
Materials and Supplies	9,200	3,784	5,416
Contractual Services	136,414	136,274	140
Capital Outlay	43,000	31,800	11,200
Total Expenditures	<u>336,860</u>	<u>259,498</u>	<u>77,362</u>
Net Change in Fund Balance	(146,210)	(35,948)	110,262
Fund Balance at Beginning of Year	932,808	932,808	0
Prior Year Encumbrances	31,136	31,136	0
Fund Balance at End of Year	<u>\$ 817,734</u>	<u>\$ 927,996</u>	<u>\$ 110,262</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, 2021

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 819,371	\$ 707,290	\$ (112,081)
All Other Revenues	0	47,307	47,307
Total Revenues	<u>819,371</u>	<u>754,597</u>	<u>(64,774)</u>
Expenditures:			
Human Services:			
Personal Services	293,026	259,625	33,401
Materials and Supplies	4,000	3,145	855
Contractual Services	574,048	498,892	75,156
Other Expenditures	2,769	2,033	736
Capital Outlay	8,935	7,034	1,901
Total Expenditures	<u>882,778</u>	<u>770,729</u>	<u>112,049</u>
Excess of Expenditures Over Revenues	(63,407)	(16,132)	47,275
Other Financing Sources:			
Sale of Assets	-	172	172
Total Other Financing Sources	<u>-</u>	<u>172</u>	<u>172</u>
Net Change in Fund Balance	(63,407)	(15,960)	47,447
Fund Balance at Beginning of Year	(11,037)	(11,037)	0
Prior Year Encumbrances	73,117	73,117	0
Fund Balance at End of Year	<u>\$ (1,327)</u>	<u>\$ 46,120</u>	<u>\$ 47,447</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, 2021

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 214,938	\$ 214,938	\$ 0
Total Revenues	214,938	214,938	0
Expenditures:			
Public Safety:			
Other Expenditures	214,938	214,938	0
Total Expenditures	214,938	214,938	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	200	200	0
Fund Balance at End of Year	\$ 200	\$ 200	\$ 0

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, 2021

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 641,846	\$ 761,953	\$ 120,107
Charges for Services	413,699	496,768	83,069
Total Revenues	<u>1,055,545</u>	<u>1,258,721</u>	<u>203,176</u>
Expenditures:			
Public Safety:			
Personal Services	755,218	667,492	87,726
Materials and Supplies	35,146	31,712	3,434
Contractual Services	456,527	324,822	131,705
Other Expenditures	10,396	7,112	3,284
Capital Outlay	33,823	33,030	793
Total Expenditures	<u>1,291,110</u>	<u>1,064,168</u>	<u>226,942</u>
Net Change in Fund Balance	(235,565)	194,553	430,118
Fund Balance at Beginning of Year	926,975	926,975	0
Prior Year Encumbrances	723	723	0
Fund Balance at End of Year	<u>\$ 692,133</u>	<u>\$ 1,122,251</u>	<u>\$ 430,118</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, 2021

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,103,938	\$ 2,117,186	\$ 13,248
Charges for Services	698,000	810,213	112,213
All Other Revenues	40,000	83,695	43,695
Total Revenues	2,841,938	3,011,094	169,156
Expenditures:			
Human Services:			
Personal Services	3,115,134	2,709,576	405,558
Materials and Supplies	66,000	43,226	22,774
Contractual Services	366,964	324,746	42,218
Other Expenditures	75,082	33,927	41,155
Capital Outlay	16,725	7,179	9,546
Total Expenditures	3,639,905	3,118,654	521,251
Excess of Expenditures Over Revenues	(797,967)	(107,560)	690,407
Other Financing Sources:			
Sale of Assets	0	596	596
Transfers In	282,967	282,967	0
Total Other Financing Sources	282,967	283,563	596
Net Change in Fund Balance	(515,000)	176,003	691,003
Fund Balance at Beginning of Year	914,771	914,771	0
Fund Balance at End of Year	\$ 399,771	\$ 1,090,774	\$ 691,003

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, 2021

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,654,952	\$ 1,229,059	\$ (425,893)
All Other Revenues	30,000	71,550	41,550
Total Revenues	<u>1,684,952</u>	<u>1,300,609</u>	<u>(384,343)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	88,047	85,380	2,667
Materials and Supplies	450	445	5
Contractual Services	1,570	1,445	125
Other Expenditures	67,070	67,042	28
Capital Outlay	2,098,944	2,086,318	12,626
Total Expenditures	<u>2,256,081</u>	<u>2,240,630</u>	<u>15,451</u>
Net Change in Fund Balance	(571,129)	(940,021)	(368,892)
Fund Balance at Beginning of Year	62,813	62,813	0
Prior Year Encumbrances	612,793	612,793	0
Fund Balance at End of Year	<u>\$ 104,477</u>	<u>\$ (264,415)</u>	<u>\$ (368,892)</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, 2021

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 18,000	\$ 23,370	\$ 5,370
Total Revenues	<u>18,000</u>	<u>23,370</u>	<u>5,370</u>
Expenditures:			
Public Safety:			
Personal Services	3,045	2,281	764
Contractual Services	4,000	0	4,000
Total Expenditures	<u>7,045</u>	<u>2,281</u>	<u>4,764</u>
Net Change in Fund Balance	10,955	21,089	10,134
Fund Balance at Beginning of Year	221,247	221,247	0
Fund Balance at End of Year	<u>\$ 232,202</u>	<u>\$ 242,336</u>	<u>\$ 10,134</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, 2021

CHILDREN SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 5,063,900	\$ 5,355,788	\$ 291,888
All Other Revenues	5,000	11,542	6,542
Total Revenues	<u>5,068,900</u>	<u>5,367,330</u>	<u>298,430</u>
Expenditures:			
Human Services:			
Personal Services	3,403,543	3,291,448	112,095
Materials and Supplies	59,298	46,193	13,105
Contractual Services	4,368,023	3,357,599	1,010,424
Other Expenditures	345,814	339,007	6,807
Capital Outlay	11,742	11,742	0
Total Expenditures	<u>8,188,420</u>	<u>7,045,989</u>	<u>1,142,431</u>
Excess of Expenditures Over Revenues	(3,119,520)	(1,678,659)	1,440,861
Other Financing Sources:			
Transfers In	2,648,166	2,648,166	0
Total Other Financing Sources	<u>2,648,166</u>	<u>2,648,166</u>	<u>0</u>
Net Change in Fund Balance	(471,354)	969,507	1,440,861
Fund Balance at Beginning of Year	9,482,169	9,482,169	0
Prior Year Encumbrances	53,700	53,700	0
Fund Balance at End of Year	<u>\$ 9,064,515</u>	<u>\$ 10,505,376</u>	<u>\$ 1,440,861</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, 2021

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 152,751	\$ 170,751	\$ 18,000
Total Revenues	152,751	170,751	18,000
Expenditures:			
Judicial:			
Materials and Supplies	1,300	0	1,300
Contractual Services	196,727	152,087	44,640
Capital Outlay	63,692	12,188	51,504
Total Expenditures	261,719	164,275	97,444
Net Change in Fund Balance	(108,968)	6,476	115,444
Fund Balance at Beginning of Year	729,554	729,554	0
Prior Year Encumbrances	111	111	0
Fund Balance at End of Year	\$ 620,697	\$ 736,141	\$ 115,444

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, 2021

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 85,495	\$ 91,084	\$ 5,589
All Other Revenues	20,000	20,360	360
Total Revenues	<u>105,495</u>	<u>111,444</u>	<u>5,949</u>
Expenditures:			
Public Safety:			
Personal Services	102,499	908	101,591
Materials and Supplies	35,800	28,285	7,515
Contractual Services	37,000	15,423	21,577
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>176,799</u>	<u>44,616</u>	<u>132,183</u>
Net Change in Fund Balance	(71,304)	66,828	138,132
Fund Balance at Beginning of Year	349,310	349,310	0
Fund Balance at End of Year	<u>\$ 278,006</u>	<u>\$ 416,138</u>	<u>\$ 138,132</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, 2021

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 1,500	\$ 2,654	\$ 1,154
Total Revenues	<u>1,500</u>	<u>2,654</u>	<u>1,154</u>
Expenditures:			
Public Safety:			
Materials and Supplies	4,000	3,598	402
Contractual Services	2,000	1,425	575
Capital Outlay	1,000	658	342
Total Expenditures	<u>7,000</u>	<u>5,681</u>	<u>1,319</u>
Net Change in Fund Balance	(5,500)	(3,027)	2,473
Fund Balance at Beginning of Year	14,291	14,291	0
Fund Balance at End of Year	<u>\$ 8,791</u>	<u>\$ 11,264</u>	<u>\$ 2,473</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, 2021

LAW ENFORCEMENT TRUST FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 2,726	\$ 2,726
Total Revenues	<u>0</u>	<u>2,726</u>	<u>2,726</u>
Expenditures:			
Public Safety:			
Contractual Services	37,400	32,759	4,641
Other Expenditures	1,100	1,056	44
Capital Outlay	20,000	15,650	4,350
Total Expenditures	<u>58,500</u>	<u>49,465</u>	<u>9,035</u>
Excess of Expenditures Over Revenues	(58,500)	(46,739)	11,761
Other Financing Sources:			
Sale of Assets	0	8,281	8,281
Total Other Financing Sources	<u>0</u>	<u>8,281</u>	<u>8,281</u>
Net Change in Fund Balance	(58,500)	(38,458)	20,042
Fund Balance at Beginning of Year	137,559	137,559	0
Fund Balance at End of Year	<u>\$ 79,059</u>	<u>\$ 99,101</u>	<u>\$ 20,042</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, 2021

HAZARDOUS MATERIALS EMERGENCY PLAN FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,118	1
Total Expenditures	27,119	27,118	1
Excess of Expenditures Over Revenues	(27,119)	(27,118)	1
Other Financing Sources:			
Transfers In	27,119	27,119	0
Total Other Financing Sources	27,119	27,119	0
Net Change in Fund Balance	0	1	1
Fund Balance at Beginning of Year	3	3	0
Fund Balance at End of Year	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 1</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, 2021

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 6,250	\$ 9,020	\$ 2,770
Total Revenues	<u>6,250</u>	<u>9,020</u>	<u>2,770</u>
Expenditures:			
Public Safety:			
Materials and Supplies	6,377	6,329	48
Contractual Services	3,200	2,288	912
Other Expenditures	795	617	178
Capital Outlay	1,500	1,495	5
Total Expenditures	<u>11,872</u>	<u>10,729</u>	<u>1,143</u>
Net Change in Fund Balance	(5,622)	(1,709)	3,913
Fund Balance at Beginning of Year	18,256	18,256	0
Prior Year Encumbrances	2,552	2,552	0
Fund Balance at End of Year	<u>\$ 15,186</u>	<u>\$ 19,099</u>	<u>\$ 3,913</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, 2021

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Contractual Services	10,000	7,400	2,600
Other Expenditures	34,000	0	34,000
Total Expenditures	<u>44,000</u>	<u>7,400</u>	<u>36,600</u>
Net Change in Fund Balance	(44,000)	(7,400)	36,600
Fund Balance at Beginning of Year	126,922	126,922	0
Fund Balance at End of Year	<u>\$ 82,922</u>	<u>\$ 119,522</u>	<u>\$ 36,600</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, 2021

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 12,051	\$ 12,051
Total Revenues	0	12,051	12,051
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	30,000	0	30,000
 Net Change in Fund Balance	 (30,000)	 12,051	 42,051
 Fund Balance at Beginning of Year	 118,502	 118,502	 0
Fund Balance at End of Year	\$ 88,502	\$ 130,553	\$ 42,051

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, 2021

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 675,000	\$ 1,038,013	\$ 363,013
Charges for Services	85,000	93,053	8,053
All Other Revenues	50,000	55,240	5,240
Total Revenues	<u>810,000</u>	<u>1,186,306</u>	<u>376,306</u>
Expenditures:			
Human Services:			
Personal Services	100	33	67
Materials and Supplies	140,000	136,434	3,566
Contractual Services	1,059,394	1,046,183	13,211
Other Expenditures	40,900	24,080	16,820
Capital Outlay	523,240	263,240	260,000
Total Expenditures	<u>1,763,634</u>	<u>1,469,970</u>	<u>293,664</u>
Excess of Expenditures Over Revenues	(953,634)	(283,664)	669,970
Other Financing Sources:			
Sale of Assets	5,000	15,411	10,411
Total Other Financing Sources	<u>5,000</u>	<u>15,411</u>	<u>10,411</u>
Net Change in Fund Balance	(948,634)	(268,253)	680,381
Fund Balance at Beginning of Year	1,079,206	1,079,206	0
Prior Year Encumbrances	389,634	389,634	0
Fund Balance at End of Year	<u>\$ 520,206</u>	<u>\$ 1,200,587</u>	<u>\$ 680,381</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

TAX INCREMENT FINANCING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	410,000	410,000	0
Interest and Fiscal Charges	33,400	33,400	0
Total Expenditures	443,400	443,400	0
Net Change in Fund Balance	(443,400)	(443,400)	0
Fund Balance at Beginning of Year	885,400	885,400	0
Fund Balance at End of Year	\$ 442,000	\$ 442,000	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

OHIO PUBLIC WORKS COMMISSION (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 of Expenditures Over Revenues	(112,716)	(112,716)	0
Other Financing Sources:			
Transfers In	112,716	112,716	0
Total Other Financing Sources	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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	890,000	890,000	0
Interest and Fiscal Charges	28,271	28,271	0
Total Expenditures	918,271	918,271	0
Excess of Expenditures Over Revenues	(918,271)	(918,271)	0
Other Financing Sources:			
Transfers In	918,271	918,271	0
Total Other Financing Sources	918,271	918,271	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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 503,455	\$ 503,455
Intergovernmental Revenues	0	72,742	72,742
Total Revenues	\$ 0	\$ 576,197	\$ 576,197
Expenditures:			
Debt Service:			
Principal Retirement	388,000	388,000	0
Interest and Fiscal Charges	151,504	146,984	4,520
Total Expenditures	539,504	534,984	4,520
Net Change in Fund Balance	(539,504)	41,213	\$ 580,717
Fund Balance at Beginning of Year	2,845,850	2,845,850	0
Fund Balance at End of Year	\$ 2,306,346	\$ 2,887,063	\$ 580,717

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	9,300,000	9,300,000	0
Interest and Fiscal Charges	794,325	794,325	0
Total Expenditures	10,094,325	10,094,325	0
Excess of Expenditures Over Revenues	(10,094,325)	(10,094,325)	0
Other Financing Sources:			
Transfers In	10,094,325	10,094,325	0
Total Other Financing Sources	10,094,325	10,094,325	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	479	479	0
Fund Balance at End of Year	\$ 479	\$ 479	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 216,401	\$ 216,401
Total Revenues	0	216,401	216,401
Expenditures:			
Capital Outlay	268,189	140,726	127,463
Total Expenditures	268,189	140,726	127,463
Net Change in Fund Balance	(268,189)	75,675	343,864
Fund Balance at Beginning of Year	846,699	846,699	0
Prior Year Encumbrances	3,189	3,189	0
Fund Balance at End of Year	\$ 581,699	\$ 925,563	\$ 343,864

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Works:			
Capital Outlay	2,142,770	1,945,740	197,030
Total Expenditures	2,142,770	1,945,740	197,030
Excess of Expenditures Over Revenues	(2,142,770)	(1,945,740)	197,030
Other Financing Sources:			
Revenue Bonds Issued	1,620,000	1,620,000	0
Total Other Financing Sources	1,620,000	1,620,000	0
Net Change in Fund Balance	(522,770)	(325,740)	197,030
Fund Balance at Beginning of Year	507,234	507,234	0
Prior Year Encumbrances	15,536	15,536	0
Fund Balance at End of Year	\$ 0	\$ 197,030	\$ 197,030

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, 2021

SCHEURER-SMITH TRUST FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Other Expenditures	18,902	18,902	0
Total Expenditures	18,902	18,902	0
Net Change in Fund Balance	(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	\$ 24,707	\$ 24,707	\$ 0

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 ENTERPRISE FUNDS
DECEMBER 31, 2021

	Storm Water	Communications Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 139,315	\$ 307,262	\$ 446,577
Receivables:			
Accounts	0	31	31
Special Assessments	330,367	0	330,367
Due from Other Funds	0	477	477
Total Current Assets	469,682	307,770	777,452
Noncurrent Assets:			
Net Pension Asset	651	0	651
Net OPEB Asset	4,194	0	4,194
Total Noncurrent Assets	4,845	0	4,845
Total Assets	474,527	307,770	782,297
Deferred Outflows of Resources:			
Pension	5,850	0	5,850
OPEB	2,115	0	2,115
Total Deferred Outflows of Resources	7,965	0	7,965
Liabilities:			
Current Liabilities:			
Accounts Payable	3,826	192	4,018
Accrued Wages and Benefits Payable	3,022	0	3,022
Intergovernmental Payable	10,466	0	10,466
Due to Other Funds	244	0	244
Total Current Liabilities	17,558	192	17,750
Noncurrent Liabilities			
Compensated Absences Payable	4,406	0	4,406
Net Pension Liability	35,150	0	35,150
Total Noncurrent Liabilities	39,556	0	39,556
Total Liabilities	57,114	192	57,306
Deferred Inflows of Resources:			
Pension	27,708	0	27,708
OPEB	21,106	0	21,106
Total Deferred Inflows of Resources	48,814	0	48,814
Net Position:			
Unrestricted	376,564	307,578	684,142
Total Net Position	\$ 376,564	\$ 307,578	\$ 684,142

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Storm Water	Communications Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 65,840	\$ 65,840
Special Assessments	326,676	0	326,676
Total Operating Revenues	<u>326,676</u>	<u>65,840</u>	<u>392,516</u>
Operating Expenses:			
Personal Services	50,108	0	50,108
Pension and OPEB Expenses	(90,362)	0	(90,362)
Contractual Services	261,285	0	261,285
Other Operating Expenses	0	47,876	47,876
Total Operating Expenses	<u>221,031</u>	<u>47,876</u>	<u>268,907</u>
Change in Net Position	105,645	17,964	123,609
Net Position Beginning of Year	270,919	289,614	560,533
Net Position End of Year	<u>\$ 376,564</u>	<u>\$ 307,578</u>	<u>\$ 684,142</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 314,459	\$ 69,878	\$ 384,337
Cash Payments for Goods and Services	(258,079)	(50,290)	(308,369)
Cash Payments to Employees	(38,112)	0	(38,112)
Net Cash Provided by Operating Activities	<u>18,268</u>	<u>19,588</u>	<u>37,856</u>
Net Increase in Cash and Cash Equivalents	18,268	19,588	37,856
Cash and Cash Equivalents at Beginning of Year	121,047	287,674	408,721
Cash and Cash Equivalents at End of Year	<u>\$ 139,315</u>	<u>\$ 307,262</u>	<u>\$ 446,577</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$ 139,315	\$ 307,262	\$ 446,577
Cash and Cash Equivalents at End of Year	<u>\$ 139,315</u>	<u>\$ 307,262</u>	<u>\$ 446,577</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$ 105,645	\$ 17,964	\$ 123,609
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:			
(Increase) Decrease in Accounts Receivable	0	2,853	2,853
(Increase) Decrease in Due from Other Funds	0	1,185	1,185
(Increase) Decrease in Special Assessment Receivable	(12,217)	0	(12,217)
(Increase) Decrease in Net Pension Asset	(106)	0	(106)
(Increase) Decrease in Net OPEB Asset	(4,194)	0	(4,194)
(Increase) Decrease in Deferred Outflows - Pension	3,610	0	3,610
(Increase) Decrease in Deferred Outflows - OPEB	4,691	0	4,691
Increase (Decrease) in Accounts Payable	3,216	(2,414)	802
Increase (Decrease) in Accrued Wages and Benefits	3,022	0	3,022
Increase (Decrease) in Due to Other Funds	(10)	0	(10)
Increase (Decrease) in Intergovernmental Payables	9,963	0	9,963
Increase (Decrease) in Compensated Absences	4,406	0	4,406
Increase (Decrease) in Net Pension Liability	(19,548)	0	(19,548)
Increase (Decrease) in Net OPEB Liability	(37,950)	0	(37,950)
Increase (Decrease) in Deferred Inflows - Pension	(29,236)	0	(29,236)
Increase (Decrease) in Deferred Inflows - OPEB	(13,024)	0	(13,024)
Total Adjustments	<u>(87,377)</u>	<u>1,624</u>	<u>(85,753)</u>
Net Cash Provided by Operating Activities	<u>\$ 18,268</u>	<u>\$ 19,588</u>	<u>\$ 37,856</u>

See accompanying notes to the basic financial statements

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, 2021

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 197,504	\$ 3,054,032	\$ 1,472,979	\$ 372,216	\$ 200,700	\$ 5,297,431
<i>Receivables:</i>						
Accounts	16,099	471,846	1,850	0	5,560	495,355
Due from Other Funds	19,732	0	495,080	0	59,381	574,193
Inventory of Supplies at Cost	0	0	0	0	37,346	37,346
Prepaid Items	0	0	102,587	85,020	0	187,607
Total Current Assets	233,335	3,525,878	2,072,496	457,236	302,987	6,591,932
<i>Non Current Assets:</i>						
Net Pension Asset	1,041	1,301	911	0	0	3,253
Net OPEB Asset	6,710	8,388	5,872	0	0	20,970
Depreciable Capital Assets, Net	22,896	0	0	0	0	22,896
Total Non Current Assets	30,647	9,689	6,783	0	0	47,119
Total Assets	263,982	3,535,567	2,079,279	457,236	302,987	6,639,051
Deferred Outflows of Resources:						
Pension	16,431	14,429	8,897	0	0	39,757
OPEB	8,116	6,568	3,721	0	0	18,405
Total Deferred Outflows of Resources	24,547	20,997	12,618	0	0	58,162
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	24,456	23,799	3,388	11,268	31,402	94,313
Accrued Wages and Benefits Payable	2,216	2,838	1,904	0	0	6,958
Intergovernmental Payable	332	2,252	294	0	0	2,878
Claims Payable	0	1,259,106	0	0	0	1,259,106
Due to Other Funds	0	368	0	0	0	368
Compensated Absences Payable	0	522	523	0	0	1,045
Total Current Liabilities	27,004	1,288,885	6,109	11,268	31,402	1,364,668
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	6,952	18,612	15,419	0	0	40,983
Net Pension Liability	56,241	70,301	49,211	0	0	175,753
Total Long Term Liabilities	63,193	88,913	64,630	0	0	216,736
Total Liabilities	90,197	1,377,798	70,739	11,268	31,402	1,581,404
Deferred Inflows of Resources:						
Pension	27,169	30,842	24,012	0	0	82,023
OPEB	22,107	25,628	19,650	0	0	67,385
Total Deferred Inflows of Resources	49,276	56,470	43,662	0	0	149,408
Net Position:						
Investment in Capital Assets	22,896	0	0	0	0	22,896
Unrestricted	126,160	2,122,296	1,977,496	445,968	271,585	4,943,505
Total Net Position	\$ 149,056	\$ 2,122,296	\$ 1,977,496	\$ 445,968	\$ 271,585	\$ 4,966,401

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 474,140	\$ 10,581,745	\$ 526,496	\$ 190,245	\$ 779,103	\$ 12,551,729
Other Operating Revenue	0	644,394	20,188	0	0	664,582
Total Operating Revenues	<u>474,140</u>	<u>11,226,139</u>	<u>546,684</u>	<u>190,245</u>	<u>779,103</u>	<u>13,216,311</u>
Operating Expenses:						
Personal Services	58,922	326,028	287,395	0	0	672,345
Pension and OPEB Expenses	(39,553)	(38,335)	(48,711)	0	0	(126,599)
Contractual Services	96,222	468,543	179,895	0	0	744,660
Materials and Supplies	334,416	2,298	0	424,053	763,917	1,524,684
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	10,473,236	0	0	0	10,473,236
Other Operating Expenses	12	653,202	0	0	0	653,214
Total Operating Expenses	<u>455,521</u>	<u>11,884,972</u>	<u>418,579</u>	<u>424,053</u>	<u>763,917</u>	<u>13,947,042</u>
Operating Income (Loss)	18,619	(658,833)	128,105	(233,808)	15,186	(730,731)
Nonoperating Revenue:						
Intergovernmental	0	369,432	0	0	0	369,432
Total Nonoperating Revenues	<u>0</u>	<u>369,432</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>369,432</u>
Income (Loss) Before Transfers	18,619	(289,401)	128,105	(233,808)	15,186	(361,299)
Transfers In	0	0	0	238,248	0	238,248
Change in Net Position	18,619	(289,401)	128,105	4,440	15,186	(123,051)
Net Position Beginning of Year	130,437	2,411,697	1,849,391	441,528	256,399	5,089,452
Net Position End of Year	<u>\$ 149,056</u>	<u>\$ 2,122,296</u>	<u>\$ 1,977,496</u>	<u>\$ 445,968</u>	<u>\$ 271,585</u>	<u>\$ 4,966,401</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 483,778	\$ 11,250,045	\$ 611,465	\$ 190,245	\$ 754,368	\$ 13,289,901
Cash Payments for Goods and Services	(432,590)	(1,121,316)	(192,333)	(410,406)	(770,930)	(2,927,575)
Cash Payments to Employees	(78,325)	(10,801,731)	(290,396)	0	0	(11,170,452)
Net Cash Provided (Used) by Operating Activities	(27,137)	(673,002)	128,736	(220,161)	(16,562)	(808,126)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	238,248	0	238,248
Operating Grants	0	369,432	0	0	0	369,432
Net Cash Provided by Noncapital Financing Activities	0	369,432	0	238,248	0	607,680
Net Increase (Decrease) in Cash and Cash Equivalents	(27,137)	(303,570)	128,736	18,087	(16,562)	(200,446)
Cash and Cash Equivalents at Beginning of Year	224,641	3,357,602	1,344,243	354,129	217,262	5,497,877
Cash and Cash Equivalents at End of Year	\$ 197,504	\$ 3,054,032	\$ 1,472,979	\$ 372,216	\$ 200,700	\$ 5,297,431
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 197,504	\$ 3,054,032	\$ 1,472,979	\$ 372,216	\$ 200,700	\$ 5,297,431
Cash and Cash Equivalents at End of Year	\$ 197,504	\$ 3,054,032	\$ 1,472,979	\$ 372,216	\$ 200,700	\$ 5,297,431
Reconciliation of Operating Income (Loss) to Net Cash						
Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ 18,619	\$ (658,833)	\$ 128,105	\$ (233,808)	\$ 15,186	\$ (730,731)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(5,001)	23,906	(1,850)	0	(946)	16,109
(Increase) Decrease in Due from Other Funds	14,639	0	66,631	0	(23,789)	57,481
(Increase) Decrease in Prepaid Items	0	0	(5,656)	23,259	0	17,603
(Increase) Decrease in Inventory	0	0	0	0	(9,870)	(9,870)
(Increase) Decrease in Net Pension Asset	(405)	(392)	(275)	0	0	(1,072)
(Increase) Decrease in Net OPEB Asset	(6,710)	(8,388)	(5,872)	0	0	(20,970)
(Increase) Decrease in Deferred Outflows - Pension	(5,942)	7,976	1,667	0	0	3,701
(Increase) Decrease in Deferred Outflows - OPEB	(1,019)	8,118	3,799	0	0	10,898
Increase (Decrease) in Accounts Payable	(1,940)	2,724	(6,782)	(9,612)	2,857	(12,753)
Increase (Decrease) in Accrued Wages and Benefits	126	255	170	0	0	551
Increase (Decrease) in Due to Other Funds	0	3	0	0	0	3
Increase (Decrease) in Intergovernmental Payables	18	1,853	27	0	0	1,898
Increase (Decrease) in Claims Payable	0	2,113	0	0	0	2,113
Increase (Decrease) in Compensated Absences	(11,026)	4,071	4,023	0	0	(2,932)
Increase (Decrease) in Net Pension Liability	(7,573)	(20,862)	(14,603)	0	0	(43,038)
Increase (Decrease) in Net OPEB Liability	(44,275)	(63,250)	(44,275)	0	0	(151,800)
Increase (Decrease) in Deferred Inflows - Pension	6,225	11,081	(2,034)	0	0	15,272
Increase (Decrease) in Deferred Inflows - OPEB	11,625	16,623	5,661	0	0	33,909
Total Adjustments	(51,258)	(14,169)	631	13,647	(31,748)	(82,897)
Net Cash Provided (Used) by Operating Activities	\$ (27,137)	\$ (673,002)	\$ 128,736	\$ (220,161)	\$ (16,562)	\$ (808,126)

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Fiduciary Funds

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

Custodial Funds

Non-Entity Holdings Funds

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

Drug Task Force Fund

Health District Fund

Mental Health Recovery Board Fund

Park District Fund

Regional Planning Commission Fund

Soil & Water Fund

Fire Response Fund

Undivided Monies Fund

To account for the collection of various monies, including taxes, local government funding, gasoline taxes, motor vehicle license taxes, etc., that are periodically distributed to local governments in the County, excluding Warren County itself.

Segregated Custodial Fund

To maintain and account for the accumulation and disbursement of escrowed monies and similar sources.

Other Custodial Fund

To maintain and account for the accumulation and disbursement of all other custodial collections.

WARREN COUNTY, OHIO
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Assets:					
Cash, Cash Equivalents, and Investments	\$ 755,489	\$ 10,883,547	\$ 13,829,873	\$ 1,314,485	\$ 361,077
Cash in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	6,488,192	12,045,193	0	0
Accounts	59,962	31,623	630	0	0
Intergovernmental	101,326	2,362	143,358	0	0
Total Assets	<u>916,777</u>	<u>17,405,724</u>	<u>26,019,054</u>	<u>1,314,485</u>	<u>361,077</u>
Liabilities:					
Accounts Payable	9,747	158,754	356,441	38,601	401
Intergovernmental Payable	3,178	41,203	87,540	14,863	377
Deposits Payable	0	0	0	0	0
Total Liabilities	<u>12,925</u>	<u>199,957</u>	<u>443,981</u>	<u>53,464</u>	<u>778</u>
Deferred Inflows of Resources:					
Property Taxes Levied for Next Fiscal Year	0	6,488,192	12,045,193	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>6,488,192</u>	<u>12,045,193</u>	<u>0</u>	<u>0</u>
Net Position:					
Restricted for individuals, organizations and other governments	903,852	10,717,575	13,529,880	1,261,021	360,299
Total Net Position	<u>\$ 903,852</u>	<u>\$ 10,717,575</u>	<u>\$ 13,529,880</u>	<u>\$ 1,261,021</u>	<u>\$ 360,299</u>

<u>Soil & Water</u>	<u>Fire Response</u>	<u>Undivided Monies</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 867,201	\$ 0	\$ 5,299,774	\$ 0	\$ 838,503	\$ 34,149,949
0	0	0	3,536,764	0	3,536,764
0	0	432,069,078	0	0	450,602,463
0	0	10,059	1,281,567	1,673,869	3,057,710
8,808	0	205,081	0	0	460,935
<u>876,009</u>	<u>0</u>	<u>437,583,992</u>	<u>4,818,331</u>	<u>2,512,372</u>	<u>491,807,821</u>
85	0	0	0	763,336	1,327,365
1,046	0	5,449,659	4,818,331	731,465	11,147,662
176,489	0	0	0	13,574	190,063
<u>177,620</u>	<u>0</u>	<u>5,449,659</u>	<u>4,818,331</u>	<u>1,508,375</u>	<u>12,665,090</u>
0	0	431,986,961	0	0	450,520,346
<u>0</u>	<u>0</u>	<u>431,986,961</u>	<u>0</u>	<u>0</u>	<u>450,520,346</u>
698,389	0	147,372	0	1,003,997	28,622,385
<u>\$ 698,389</u>	<u>\$ 0</u>	<u>\$ 147,372</u>	<u>\$ 0</u>	<u>\$ 1,003,997</u>	<u>\$ 28,622,385</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Additions:					
Taxes	\$ 0	\$ 3,165,505	\$ 6,241,484	\$ 0	\$ 0
Intergovernmental Revenues	316,263	3,321,857	7,421,937	1,589,856	265,938
Licenses and Permits	0	1,972,692	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	54,473	1,500	0	0	0
Other Custodial Collections	503,713	138,547	125,140	1,180,959	310,503
Total Additions	<u>874,449</u>	<u>8,600,101</u>	<u>13,788,561</u>	<u>2,770,815</u>	<u>576,441</u>
Deductions:					
Distributions to the State of Ohio	0	0	0	19,270	0
Distributions of State Funds	0	0	10,134,764	0	0
Distributions as Fiscal Agent	764,235	7,572,466	1,772,119	2,392,496	422,149
Distributions of Fines and Forfeitures	0	0	0	0	0
Distributions of Taxes	0	0	0	0	0
Other Custodial Distributions	0	0	0	0	0
Total Deductions	<u>764,235</u>	<u>7,572,466</u>	<u>11,906,883</u>	<u>2,411,766</u>	<u>422,149</u>
Change in Net Position	110,214	1,027,635	1,881,678	359,049	154,292
Net Position Beginning of Year	<u>793,638</u>	<u>9,689,940</u>	<u>11,648,202</u>	<u>901,972</u>	<u>206,007</u>
Net Position End of Year	<u>\$ 903,852</u>	<u>\$ 10,717,575</u>	<u>\$ 13,529,880</u>	<u>\$ 1,261,021</u>	<u>\$ 360,299</u>

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 0	\$ 0	\$ 405,709,323	\$ 0	\$ 21,848	\$ 415,138,160
877,168	0	13,426,709	0	0	27,219,728
0	0	0	0	0	1,972,692
0	0	565,118	0	0	565,118
0	0	0	0	0	55,973
161,860	27,118	33,085	81,333,718	12,761,437	96,576,080
<u>1,039,028</u>	<u>27,118</u>	<u>419,734,235</u>	<u>81,333,718</u>	<u>12,783,285</u>	<u>541,527,751</u>
0	0	43,431	0	2,135,908	2,198,609
0	0	13,480,691	0	0	23,615,455
834,098	0	565,154	0	7,322,618	21,645,335
0	0	32,657	0	0	32,657
0	0	405,396,566	0	21,848	405,418,414
0	27,118	56,828	81,333,718	2,858,075	84,275,739
<u>834,098</u>	<u>27,118</u>	<u>419,575,327</u>	<u>81,333,718</u>	<u>12,338,449</u>	<u>537,186,209</u>
204,930	0	158,908	0	444,836	4,341,542
493,459	0	(11,536)	0	559,161	24,280,843
<u>\$ 698,389</u>	<u>\$ 0</u>	<u>\$ 147,372</u>	<u>\$ 0</u>	<u>\$ 1,003,997</u>	<u>\$ 28,622,385</u>



WARREN COUNTY, OHIO

STATISTICAL SECTION



STATISTICAL TABLES

This part of the County's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

WARREN COUNTY, OHIO
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)

	2012	2013	2014	2015
Governmental Activities:				
Net Investment in Capital Assets	\$91,645,601	\$91,841,230	\$101,160,373	\$105,717,834
Restricted	112,180,708	118,558,889	114,844,167	122,315,715
Unrestricted	19,716,416	23,876,754	(10,299,037)	(7,318,658)
Total Governmental Activities Net Position	<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>
Business-type Activities:				
Net Investment in Capital Assets	\$196,276,896	\$192,001,095	\$193,130,833	\$186,570,228
Restricted	0	0	0	0
Unrestricted	25,478,533	28,018,215	22,720,635	30,173,405
Total Business-type Activities Net Position	<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>
Primary Government:				
Net Investment in Capital Assets	\$287,922,497	\$283,842,325	\$294,291,206	\$292,288,062
Restricted	112,180,708	118,558,889	114,844,167	122,315,715
Unrestricted	45,194,949	51,894,969	12,421,598	22,854,747
Total Primary Government Net Position	<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>

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.

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Net Position was restated to account for fund reclassifications.

2016	2017	2018	2019	2020	2021
\$109,867,619	\$121,965,514	\$127,268,827	\$146,598,235	\$162,666,192	\$180,859,218
134,296,761	140,541,689	155,272,013	138,026,095	142,986,953	145,589,030
(12,442,902)	(52,515,352)	(55,075,356)	(25,208,155)	(10,773,415)	58,648,181
<u>\$231,721,478</u>	<u>\$209,991,851</u>	<u>\$227,465,484</u>	<u>\$259,416,175</u>	<u>\$294,879,730</u>	<u>\$385,096,429</u>
\$182,926,810	\$178,510,206	\$172,887,158	\$175,018,867	\$181,388,232	\$193,656,734
0	0	0	0	0	0
39,822,386	43,728,466	50,549,081	54,361,781	54,444,915	61,966,441
<u>\$222,749,196</u>	<u>\$222,238,672</u>	<u>\$223,436,239</u>	<u>\$229,380,648</u>	<u>\$235,833,147</u>	<u>\$255,623,175</u>
\$292,794,429	\$300,475,720	\$300,155,985	\$321,617,102	\$344,054,424	\$374,515,952
134,296,761	140,541,689	155,272,013	138,026,095	142,986,953	145,589,030
27,379,484	(8,786,886)	(4,526,275)	29,153,626	43,671,500	120,614,622
<u>\$454,470,674</u>	<u>\$432,230,523</u>	<u>\$450,901,723</u>	<u>\$488,796,823</u>	<u>\$530,712,877</u>	<u>\$640,719,604</u>

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2012	2013	2014	2015
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$21,846,409	\$21,163,009	\$25,697,153	\$20,947,312
Judicial	10,600,831	9,578,991	10,245,183	10,031,641
Public Safety	30,235,088	32,633,993	32,523,550	32,704,802
Public Works	10,610,939	16,199,240	16,941,023	14,097,496
Health	719,384	751,215	803,660	721,478
Human Services	42,878,607	42,798,814	44,781,022	46,556,568
Community and Economic Development	1,144,044	718,423	839,410	1,868,539
Interest and Fiscal Charges	1,261,821	1,347,515	984,976	856,805
<i>Total Governmental</i>				
<i>Activities Expenses</i>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>
Business-type Activities:				
Water	13,624,951	12,324,785	13,199,905	13,570,477
Sewer	10,241,487	11,791,668	11,353,148	11,471,919
Sheriff	4,305,137	3,681,418	3,939,563	4,033,407
Communications Rotary	35,554	37,935	95,203	51,731
Storm Water	270,936	268,922	305,221	229,600
<i>Total Business-type Activities Expenses</i>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>
<i>Total Primary Government Expenses</i>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$6,555,688	\$7,969,461	\$8,356,380	\$7,781,430
Judicial	3,825,532	3,474,492	3,951,971	4,205,338
Public Safety	3,435,708	4,229,470	3,506,114	3,358,883
Public Works	188,263	742,190	290,728	377,913
Health	615,907	644,580	642,561	654,082
Human Services	2,151,616	2,423,820	1,455,148	2,445,466
Community and Economic Development	91,574	248,724	11,016	42,996
Operating Grants and Contributions	15,417,995	17,895,487	21,466,029	18,474,444
Capital Grants and Contributions	7,017,529	3,751,090	7,095,137	1,702,284
<i>Total Governmental Activities</i>				
<i>Program Revenues</i>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>

2016	2017	2018	2019	2020	2021
\$22,962,392	\$24,078,050	\$25,074,165	\$28,974,703	\$30,888,251	\$12,291,053
10,936,582	12,361,315	12,535,055	12,241,806	12,141,938	6,481,069
36,381,006	39,189,369	39,818,785	46,405,203	38,713,607	22,378,158
14,782,537	18,184,420	17,381,535	19,438,257	19,438,689	19,395,064
772,568	535,798	537,045	682,810	583,835	278,455
50,592,701	56,157,383	52,725,413	57,004,894	51,881,748	40,041,988
1,012,399	766,686	2,297,984	4,129,047	4,007,994	5,450,016
759,944	660,137	553,316	1,061,127	864,963	502,551
138,200,129	151,933,158	150,923,298	169,937,847	158,521,025	106,818,354
13,793,369	15,085,541	14,713,668	15,907,890	15,876,007	14,341,144
12,348,975	12,273,719	14,910,173	13,077,880	13,639,852	11,623,058
4,434,600	5,053,791	5,515,248	6,454,759	5,674,712	1,392,975
38,060	53,592	56,391	45,170	38,894	47,876
324,893	415,770	392,029	373,286	278,598	221,183
30,939,897	32,882,413	35,587,509	35,858,985	35,508,063	27,626,236
\$169,140,026	\$184,815,571	\$186,510,807	\$205,796,832	\$194,029,088	\$134,444,590
\$8,089,838	\$7,831,534	\$8,012,025	\$11,358,358	\$7,717,392	\$7,978,121
3,972,238	4,407,438	4,471,351	1,636,051	3,696,417	4,192,267
3,965,564	4,338,569	4,259,076	3,989,374	3,985,589	3,959,912
176,725	278,202	242,076	605,125	145,828	126,258
603,316	563,995	601,508	571,761	575,886	578,407
1,674,231	1,528,271	1,727,990	1,841,059	1,594,192	1,410,369
5,970	5,657	2,500	2,500	2,500	91
21,473,325	23,574,422	25,081,870	30,347,714	36,030,673	35,431,717
2,145,499	13,219,479	6,205,207	15,963,650	4,105,186	2,589,518
42,106,706	55,747,567	50,603,603	66,315,592	57,853,663	56,266,660

(continued)

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2012	2013	2014	2015
Charges for Services				
Water	\$10,294,904	\$9,613,585	\$10,005,920	\$10,557,413
Sewer	8,316,165	8,307,475	8,764,591	8,955,427
Sheriff	3,634,642	3,944,816	3,853,398	4,036,459
Communications Rotary	44,618	57,352	96,224	132,943
Storm Water	17,140	247,109	250,504	254,550
Operating Grants and Contributions	30,759	31,232	0	0
Capital Grants and Contributions	4,144,480	4,167,040	7,430,418	6,312,507
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	26,482,708	26,368,609	30,401,055	30,249,299
<i>Total Primary Government</i>				
<i>Program Revenues</i>	65,782,520	67,747,923	77,176,139	69,292,135
Net (Expense)/Revenue				
Governmental Activities	(79,997,311)	(83,811,886)	(86,040,893)	(88,741,805)
Business-type Activities	(1,995,357)	(1,736,119)	1,508,015	892,165
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$81,992,668)	(\$85,548,005)	(\$84,532,878)	(\$87,849,640)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$43,046,232	\$44,046,309	\$44,333,710	\$46,638,924
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	30,624,218	32,701,492	35,006,529	37,382,106
Other Local Taxes	6,135	332	260	271
Grants and Entitlements not				
Restricted to Specific Programs	16,603,808	17,883,188	18,946,910	18,111,930
Investment Earnings	1,133,851	(97,693)	2,058,230	1,605,704
Miscellaneous	11,541	12,406	11,866	12,258
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	91,425,785	94,546,034	100,357,505	103,751,193
Business-type Activities:				
Investment Earnings	105	0	0	0
Miscellaneous	0	0	0	0
Transfers	0	0	0	0
Special Item-Gain on Transfer of Operations	0	0	0	0
<i>Total Business-type Activities</i>	105	0	0	0
<i>Total Primary Government</i>	\$91,425,890	\$94,546,034	\$100,357,505	\$103,751,193
Change in Net Position				
Governmental Activities	\$11,428,474	\$10,734,148	\$14,316,612	\$15,009,388
Business-type Activities	(1,995,252)	(1,736,119)	1,508,015	892,165
<i>Total Primary Government Change in Net Position</i>	\$9,433,222	\$8,998,029	\$15,824,627	\$15,901,553

(1) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2016	2017	2018	2019	2020	2021
\$11,734,574	\$13,072,900	\$13,663,149	\$14,848,477	\$15,244,031	15,461,454
10,030,296	9,541,003	9,911,652	10,115,363	10,136,225	10,526,319
4,128,694	4,317,357	4,643,269	4,682,461	4,905,396	4,975,420
81,961	63,592	80,082	74,586	67,525	65,840
261,778	265,851	277,726	336,855	321,263	326,676
0	0	0	0	0	4,993
9,476,954	10,269,657	8,209,198	11,723,609	10,491,315	15,595,583
35,714,257	37,530,360	36,785,076	41,781,351	41,165,755	46,956,285
77,820,963	93,277,927	87,388,679	108,096,943	99,019,418	103,222,945
(96,093,423)	(96,185,591)	(100,319,695)	(103,622,255)	(100,667,362)	(50,551,694)
4,774,360	4,647,947	1,197,567	5,922,366	5,657,692	19,330,049
<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>	<u>(\$97,699,889)</u>	<u>(\$95,009,670)</u>	<u>(\$31,221,645)</u>
\$48,595,401	\$50,276,781	\$44,740,810	\$44,172,056	\$43,311,776	\$47,075,752
0	0	0	5,602,178	5,002,423	5,273,796
39,550,594	40,717,666	51,992,878	56,435,562	58,384,010	68,390,390
373	421	0	0	0	0
17,886,740	17,579,024	16,390,393	18,640,748	20,115,301	22,380,712
946,193	3,205,637	4,533,137	9,689,339	9,069,380	(2,732,239)
160,029	305,388	136,110	111,520	248,027	379,982
(39,320)	0	0	0	0	0
107,100,010	112,084,917	117,793,328	134,651,403	136,130,917	140,768,393
0	0	0	0	776,713	433,619
0	0	0	2,834	18,094	26,360
39,320	0	0	0	0	0
1,191,883	0	0	0	0	0
1,231,203	0	0	2,834	794,807	459,979
<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>	<u>\$134,654,237</u>	<u>\$136,925,724</u>	<u>\$141,228,372</u>
\$11,006,587	\$15,899,326	\$17,473,633	\$31,029,148	\$35,463,555	\$90,216,699
6,005,563	4,647,947	1,197,567	5,925,200	6,452,499	19,790,028
<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>	<u>\$36,954,348</u>	<u>\$41,916,054</u>	<u>\$110,006,727</u>

WARREN COUNTY, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2012	2013	2014	2015
General Fund				
Nonspendable	\$31,219	\$23,622	\$118,589	\$14,530
Assigned	1,868,372	5,291,802	2,300,426	3,000,240
Unassigned	26,453,683	23,161,515	27,856,716	29,472,049
<i>Total General Fund</i>	<u>28,353,274</u>	<u>28,476,939</u>	<u>30,275,731</u>	<u>32,486,819</u>
All Other Governmental Funds				
Nonspendable	836,316	2,608,124	2,669,190	2,145,522
Restricted	80,484,434	84,772,293	87,687,837	92,251,541
Committed	8,798,193	11,090,997	8,335,590	11,663,371
Unassigned	(879,646)	(721,592)	(2,743,047)	(843,113)
<i>Total All Other Governmental Funds</i>	<u>89,239,297</u>	<u>97,749,822</u>	<u>95,949,570</u>	<u>105,217,321</u>
<i>Total Governmental Funds</i>	<u>\$117,592,571</u>	<u>\$126,226,761</u>	<u>\$126,225,301</u>	<u>\$137,704,140</u>

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Fund Balance was restated to account for fund reclassifications.

2016	2017	2018	2019	2020	2021
\$11,173	\$53,443	\$227,985	\$1,428,656	\$1,463,168	\$1,667,319
3,300,189	5,985,074	3,863,962	2,276,170	1,543,161	20,682,214
28,444,831	31,828,796	41,394,877	53,380,686	69,336,034	60,074,787
31,756,193	37,867,313	45,486,824	57,085,512	72,342,363	82,424,320
2,275,284	1,280,303	988,425	1,773,386	1,829,615	1,291,039
100,042,934	107,275,427	115,092,170	155,314,943	144,024,063	132,730,120
17,270,495	19,546,024	25,443,791	30,188,876	38,585,182	49,834,941
(1,035,223)	(1,693,032)	(344,266)	(1,267)	(9,530)	(175,966)
118,553,490	126,408,722	141,180,120	187,275,938	184,429,330	183,680,134
\$150,309,683	\$164,276,035	\$186,666,944	\$244,361,450	\$256,771,693	\$266,104,454

WARREN COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2012	2013	2014	2015
Revenues:				
Property and Other Taxes (1)	\$75,424,433	\$78,539,863	\$81,179,735	\$85,936,717
Sales Taxes (1)	0	0	0	0
Payment in Lieu of Taxes (2)	0	0	0	0
Intergovernmental Revenues	36,645,811	35,627,277	40,371,800	37,159,816
Charges for Services	12,698,839	14,322,046	13,886,374	14,360,672
Licenses and Permits	11,546	12,421	11,881	12,263
Investment Earnings	1,223,141	(177,969)	2,078,922	1,596,930
Special Assessments	1,337,407	1,974,904	1,321,980	1,354,610
Fines and Forfeitures	1,695,676	1,555,168	1,464,896	1,462,069
All Other Revenue	2,814,312	3,969,630	3,124,962	3,680,509
Total Revenue	131,851,165	135,823,340	143,440,550	145,563,586
Expenditures:				
Current:				
General Government:				
Legislative and Executive	22,269,105	20,913,990	24,836,330	21,030,071
Judicial	9,507,064	9,468,603	10,084,465	10,206,280
Public Safety	30,115,927	30,758,222	31,450,422	31,565,945
Public Works	6,890,600	8,145,703	6,781,163	8,504,917
Health	719,234	736,077	790,993	761,050
Human Services	42,657,872	42,490,549	44,784,175	46,992,012
Community and Economic Development	1,169,642	709,426	829,873	1,881,304
Capital Outlay	10,610,923	16,892,404	19,000,295	8,811,601
Debt Service:				
Principal Retirement	2,892,193	11,747,618	3,473,159	3,459,908
Interest and Fiscal Charges	1,165,557	1,375,520	1,025,137	896,102
Total Expenditures	127,998,117	143,238,112	143,056,012	134,109,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,853,048	(7,414,772)	384,538	11,454,396
Other Financing Sources (Uses):				
Inception of Capital Leases	0	8,327,410	0	0
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	254,314	0	0	1,000,000
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	0	8,611,000	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Pledged Revenues	0	0	0	0
Transfers In	8,502,294	11,572,894	15,100,434	15,753,634
Transfers Out	(9,299,638)	(12,372,894)	(15,900,434)	(16,553,634)
Total Other Financing Sources (Uses)	(543,030)	16,138,410	(800,000)	200,000
Net Change in Fund Balance	\$3,310,018	\$8,723,638	(\$415,462)	\$11,654,396
Debt Service as a Percentage of Noncapital Expenditures	3.38%	9.90%	3.42%	3.42%

(1) In 2021, began reporting Sales Taxes separately from Property and Other Taxes.

(2) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2016	2017	2018	2019	2020	2021
\$90,116,220	\$92,988,455	\$98,861,221	\$103,886,660	\$105,002,349	\$54,400,101
0	0	0	0	0	64,649,384
0	0	0	5,602,178	5,002,423	5,273,796
38,291,382	42,644,173	45,928,927	46,395,284	53,511,348	54,016,544
14,808,160	15,174,059	15,297,745	14,980,742	15,726,705	16,294,183
12,804	12,638	12,882	13,862	13,807	16,217
813,189	3,191,621	3,929,179	10,077,571	9,328,062	(2,828,072)
1,306,444	1,390,768	943,362	701,710	291,565	251,685
1,510,868	1,736,459	1,936,661	1,474,322	1,275,703	1,347,155
2,806,370	2,683,264	2,969,532	3,294,436	2,776,571	2,580,676
<u>149,665,437</u>	<u>159,821,437</u>	<u>169,879,509</u>	<u>186,426,765</u>	<u>192,928,533</u>	<u>196,001,669</u>
21,088,042	21,481,634	21,884,643	25,412,347	27,936,155	22,964,319
10,889,249	10,501,637	10,849,259	10,840,734	10,969,740	10,856,686
32,977,073	33,932,231	34,994,880	35,564,657	35,798,193	37,680,527
7,836,445	9,064,793	8,197,651	10,322,500	8,764,778	8,846,051
761,785	532,564	491,450	526,507	568,030	500,659
48,996,353	52,945,538	51,728,436	51,689,279	49,137,907	53,007,557
974,813	840,665	2,160,486	3,639,736	3,948,784	5,578,206
9,385,124	12,118,779	14,209,275	26,083,213	31,666,752	36,095,669
3,668,951	3,207,570	2,224,701	9,740,511	10,769,749	11,362,708
797,740	674,760	567,294	1,157,099	1,395,788	1,058,814
<u>137,375,575</u>	<u>145,300,171</u>	<u>147,308,075</u>	<u>174,976,583</u>	<u>180,955,876</u>	<u>187,951,196</u>
12,289,862	14,521,266	22,571,434	11,450,182	11,972,657	8,050,473
0	0	0	0	0	0
0	0	0	0	267,799	628,209
0	0	0	0	0	0
0	129,254	0	620,221	0	0
0	0	0	42,500,000	0	0
0	0	0	0	0	1,620,000
0	0	0	1,841,703	0	0
0	292,535	0	0	0	0
20,003,560	16,104,380	16,020,303	24,585,819	33,950,604	35,024,203
(20,042,880)	(16,371,815)	(16,286,743)	(24,949,656)	(33,950,604)	(35,262,451)
<u>(39,320)</u>	<u>154,354</u>	<u>(266,440)</u>	<u>44,598,087</u>	<u>267,799</u>	<u>2,009,961</u>
<u>\$12,250,542</u>	<u>\$14,675,620</u>	<u>\$22,304,994</u>	<u>\$56,048,269</u>	<u>\$12,240,456</u>	<u>\$10,060,434</u>
3.49%	2.83%	2.03%	7.08%	7.94%	7.79%

WARREN COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY (1)
LAST TEN YEARS

Collection year	2012	2013 (3)	2014	2015
Real Property (2)				
Assessed				
Residential/Agricultural	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230
Commercial/Industrial/Public Utility	881,568,940	841,267,660	841,493,780	862,154,640
Assessed Total	5,474,635,210	5,277,228,210	5,316,136,140	5,410,653,870
Actual	15,641,814,886	15,077,794,885	15,188,960,400	15,459,011,060
Personal Property - Public Utility (2)				
Assessed	236,416,170	278,705,790	285,162,200	292,369,620
Actual	268,654,739	316,711,125	324,047,955	332,238,205
Total				
Assessed	5,711,051,380	5,555,934,000	5,601,298,340	5,703,023,490
Actual	15,910,469,624	15,394,506,010	15,513,008,350	15,791,249,265
Assessed Value as a				
Percentage of Actual Value	35.89%	36.09%	36.11%	36.12%
Total Direct Tax Rate (5)				
	7.78	7.78	7.78	7.78

Source: Warren County Auditor's Office

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

(2) Refer to: Note 6 - Taxes in Notes to the Basic Financial Statements.

All personal property collections from 2011-2014, are unpaid delinquent collections from prior tax years.

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

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

(5) BDD rate reduced 1.5 starting in 2018.

(6) A sexennial update of property values was done in 2018 resulting in an increase of property values in 2019.

2016 (4)	2017	2018	2019 (6)	2020	2021
\$5,002,741,950	\$5,108,590,010	\$5,233,469,080	\$6,028,821,500	\$6,181,182,070	\$6,343,122,100
890,946,780	903,153,890	932,392,620	973,301,300	1,027,120,660	1,260,668,510
5,893,688,730	6,011,743,900	6,165,861,700	7,002,122,800	7,208,302,730	7,603,790,610
16,839,110,660	17,176,411,143	17,616,747,714	20,006,065,143	20,595,150,657	21,725,116,029
297,320,090	329,708,200	354,092,590	403,781,490	416,020,050	439,548,680
337,863,739	374,668,409	402,377,943	458,842,602	472,750,057	499,487,136
6,191,008,820	6,341,452,100	6,519,954,290	7,405,904,290	7,624,322,780	8,043,339,290
17,176,974,399	17,551,079,552	18,019,125,657	20,464,907,745	21,067,900,714	22,224,603,165
36.04%	36.13%	36.18%	36.19%	36.19%	36.19%
7.78	7.78	6.28	6.28	6.28	6.28

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS - BY COLLECTION YEAR

	2012	2013	2014	2015
Direct Rates				
County				
General Fund	2.57	2.57	2.57	2.57
Board of Developmental Disabilities	4.00	4.00	4.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	7.78	7.78	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	1.80	1.80	4.41	4.41
Warren/Clinton Joint Fire	3.00	3.00	4.00	4.00
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-11.82
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.97	28.90-83.97	28.90-83.97	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	.50-1.00	.50-1.00	.50-1.00	.50-1.0

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Sources:

Warren County Auditor's Office
Warren County Treasurer's Office

2016	2017	2018	2019	2020	2021
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	2.50	2.50	2.50	2.50
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	6.28	6.28	6.28	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
4.41	4.41	4.41	4.41	4.41	4.41
4.00	4.00	4.00	4.00	4.00	6.50
1.11-11.82	1.11-11.82	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	3.87-20.72
28.90-83.11	28.90-83.11	28.90-83.11	28.90-82.79	29.80-82.79	29.20-87.10
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.5
.50-1.0	.50-1.0	.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**

Name of Taxpayer	Nature of Business	2021		
		Assessed Value	Rank	Percent of Total Assessed Value
Ramco-Gershenson	Real Estate Investment	\$34,111,560	1	0.45%
Kings Island Park LLC	Amusement Park	21,852,790	2	0.29%
Mason Family Resorts, LLC	Hotel	18,000,690	3	0.24%
Somerset Deerfield	Apartments	15,887,550	4	0.21%
CVG Partners IV LLC	Financial Investment	13,879,760	5	0.18%
GS-A Deerfield Crossing	Corporate Office Rental Company	13,424,620	6	0.18%
Otterbein Lebanon LLC	Retirement Community	12,993,170	7	0.17%
CP Mason LLC	Hotel	12,960,790	8	0.17%
Inland American Loveland	Apartments	11,812,100	9	0.16%
GC Net Lease	Corporate Office Rental Company	11,561,700	10	0.15%
	Subtotal	166,484,730		2.20%
	All Others	7,437,305,880		97.80%
	Total	<u>\$7,603,790,610</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,970	1	1.04%
Kings Island Co	Amusement Park	20,079,340	2	0.37%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.29%
Duke Realty Ohio	Real Estate	9,751,330	4	0.18%
Inland American Loveland	Rental Properties	8,893,260	5	0.16%
Passco Mallard Crossing	Apartments	8,727,520	6	0.16%
Twin Fountains of Mason	Apartments	8,695,050	7	0.16%
Community Insurance Co	Insurance/Office Space	7,676,110	8	0.14%
Facs Group Inc.	Finance	7,412,810	9	0.14%
Sterling Lakes Apts	Apartments	6,284,240	10	0.11%
	Subtotal	150,605,490		2.75%
	All Others	5,324,029,720		97.25%
	Total	<u>\$5,474,635,210</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2021 and 2012. 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**

		2021		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$201,253,250	1	45.79%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	104,635,190	2	23.81%
Texas Eastern Transmission LLC	Gas Pipeline & Storage	49,713,110	3	11.31%
Dayton Power & Light Co	Gas & Electric	20,070,640	4	4.57%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	18,866,330	5	4.29%
Dominion Transmission Inc	Gas Transportation	17,212,590	6	3.92%
ANR Pipeline Co	Gas Pipeline & Storage	17,118,650	7	3.89%
Texas Gas Transmission LLC	Gas Pipeline & Storage	6,558,410	8	1.49%
Banc of American Leasing & Capital	Leasing to Public Utility	2,247,220	9	0.51%
Columbus Southern Power Co	Gas Transportation	1,378,970	10	0.31%
	Subtotal	439,054,360		99.89%
	All Others	494,320		0.11%
	Total	<u>\$439,548,680</u>		<u>100.00%</u>

		2012		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$69,470,570	1	29.38%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	43,580,750	2	18.43%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,504,360	3	7.83%
Dayton Power & Light Co	Gas & Electric	12,838,480	4	5.43%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	5,571,420	5	2.36%
Dominion Transmission Inc	Gas Transportation	5,080,280	6	2.15%
ANR Pipeline Co	Gas Pipeline & Storage	3,995,920	7	1.69%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,794,300	8	1.18%
Banc of American Leasing & Capital	Leasing to Public Utility	2,451,930	9	1.04%
Columbus Southern Power Co	Gas Transportation	2,446,570	10	1.03%
	Subtotal	166,734,580		70.52%
	All Others	69,681,590		29.48%
	Total	<u>\$236,416,170</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2021 and 2012.

WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Collection Year	2012	2013	2014	2015
Total Current Tax Levy (1)	\$41,976,712	\$40,462,609	\$40,340,149	\$41,406,295
Total Delinquent Levy	3,962,381	1,898,211	1,659,516	1,246,552
Total Levy	45,939,093	42,360,820	41,999,665	42,652,847
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	40,546,414	39,671,026	39,556,557	40,449,437
Percent of Current Levy Collected	96.59%	98.04%	98.06%	97.69%
Delinquent Tax Collections	1,925,050	1,366,872	1,135,743	875,917
Percent of Delinquent Collected	48.58%	72.01%	68.44%	70.27%
Total Tax Collections	42,471,464	41,037,898	40,692,300	41,325,354
Percent of Total Tax Collections to Total Tax Levy	92.45%	96.88%	96.89%	96.89%

Source: Warren 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.

2016	2017	2018	2019	2020	2021
\$43,669,333	\$44,709,929	\$37,697,060	\$40,799,664	\$40,668,673	\$44,050,701
1,411,300	1,229,542	666,160	616,931	833,108	965,789
45,080,633	45,939,471	38,363,220	41,416,595	41,501,781	45,016,490
42,836,026	43,850,377	36,612,081	40,183,928	39,741,292	43,292,470
98.09%	98.08%	97.12%	98.49%	97.72%	98.28%
1,061,367	862,744	430,599	405,356	605,286	743,386
75.20%	70.17%	64.64%	65.71%	72.65%	76.97%
43,897,393	44,713,121	37,042,680	40,589,284	40,346,578	44,035,856
97.38%	97.33%	96.56%	98.00%	97.22%	97.82%

WARREN COUNTY, OHIO
TAXABLE SALES BY INDUSTRY (CATEGORY - CASH BASIS)
LAST TEN YEARS

Industry (Category)	2012	2013	2014	2015
Sales Tax Payments (1)	\$8,146,984	\$8,619,775	\$4,522,487	\$0
Direct Pay Tax Return Payments (1)	804,890	882,631	387,307	0
Seller's Use Tax Return Payments (1)	3,678,037	4,151,277	2,260,384	0
Consumer's Use Tax Return Payments (1)	1,351,308	1,538,738	878,142	0
Motor Vehicle Tax Payments (1)	4,130,794	4,425,416	2,135,611	0
Watercraft and Outboard Motors (1)	50,699	61,778	18,373	0
Department of Liquor Control (1)	85,986	90,046	47,384	0
Sales Tax on Motor Vehicle Fuel Refunds (1)	2,324	2,204	1,412	0
Sales/Use Tax Voluntary Payments (1)	27,911	28,974	7,332	0
Statewide Master Numbers (1)	12,472,932	12,716,921	6,160,406	0
Sales/Use Tax Assessment Payments (1)	156,005	128,015	63,104	0
Streamlined Sales Tax Payments (1)	22,238	27,981	14,110	0
Use Tax Amnesty Payments (1)	21,758	102,910	4,311	0
State Administrative Rotary Fund (1)	0	(327,492)	(165,005)	0
Sales/Use Tax Refunds Approved (1)	(395,111)	(141,254)	(52,902)	0
State Adjustment to Prior Allocations (1)	(306,388)	0	0	0
Non-Resident Motor Vehicle Tax Payments (1)	82,092	113,791	53,086	0
Regular Sales (2)	0	0	2,973,041	5,826,942
Direct Pay (2)	0	0	708,812	1,720,831
Sellers Use (2)	0	0	2,276,106	4,799,801
Consumers Use (2)	0	0	859,989	1,900,883
Motor Vehicle (2)	0	0	2,605,944	5,006,930
Watercraft and Outboard Motors (2)	0	0	39,385	59,443
Liquor Control (2)	0	0	47,064	98,880
Voluntary Payments (2)	0	0	20,820	99,569
Assessment Payments (2)	0	0	52,551	135,236
Audit Payments (2)	0	0	170,874	95,668
Sales Tax on Motor Fuel (2)	0	0	1,731	3,113
Certified Assessment Payments (2)	0	0	4,737	177,677
Statewide Master (2)	0	0	6,787,403	13,385,998
Streamline Sales-Intrastate (2)	0	0	808	18,369
Streamline Sales-Interstate (2)	0	0	1,882	39,603
Streamline Use (2)	0	0	0	4
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	63,951	122,645
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	1,935,716	3,744,511
Amnesty (2)	0	0	595	1,376
Amnesty 2018	0	0	0	0
Adjustments (2)	0	0	632	0
Sales/Use Tax Refunds Approved (2)	0	0	(63,852)	(405,262)
Administrative Rotary Fund (2) (3)	0	0	(184,882)	(368,322)
Total	\$30,332,459	\$32,421,711	\$34,638,849	\$36,463,895

Sales Tax Rate	6.50%	6.50-6.75%	6.75%	6.75%
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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" beginning May 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 2014 moving forward.

(3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2016	2017	2018	2019	2020	2021
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,705,288	6,431,993	8,065,010	10,568,781	7,706,340	9,361,914
1,607,244	1,570,852	790,713	868,168	944,509	974,643
5,832,878	5,887,346	7,821,474	9,174,949	12,034,043	13,247,363
1,868,979	2,163,722	2,367,073	2,467,584	2,216,085	2,247,979
5,384,016	5,876,023	7,195,639	7,821,567	8,250,981	9,763,704
78,562	88,573	125,273	115,270	195,436	201,933
113,969	118,769	154,735	185,317	259,123	308,678
89,401	32,294	16,631	78,791	48,478	10,994
59,134	237,243	156,107	154,406	184,273	416,667
29,939	49,257	79,686	87,919	928,079	179,697
7,160	4,853	9,668	7,010	7,775	5,237
107,180	156,163	155,384	129,697	149,687	161,066
13,874,244	14,139,741	16,953,844	18,552,276	17,844,257	20,035,644
14,263	35,196	36,340	472,649	1,150,703	1,440,226
25,659	33,935	54,806	132,910	317,678	586,761
52	41	39	1,356	4,913	15,371
0	11,720	11,836	13,309	6,483	10,471
168,346	198,414	209,837	231,709	252,689	325,796
0	0	0	2,751	2,858	8,358
3,772,912	3,681,283	4,582,505	4,381,616	3,758,673	4,094,748
1,347	1,332	5,825	666	0	0
0	0	0	163	0	0
0	0	0	0	0	0
(500,064)	(162,694)	(26,048)	(330,745)	(48,470)	(238,031)
(392,405)	(405,561)	(487,664)	(551,181)	(562,146)	(631,592)
<u>\$38,848,104</u>	<u>\$40,150,495</u>	<u>\$48,278,713</u>	<u>\$54,566,938</u>	<u>\$55,652,447</u>	<u>\$62,527,627</u>
6.75%	6.75%	7.00%	7.00%	7.00%	7.00%

WARREN COUNTY, OHIO
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2012	2013	2014	2015
Governmental Activities				
General Obligation Bonds Payable	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172
Special Assessment Bonds Payable	10,180,450	9,431,095	8,405,097	7,472,884
Tax Increment Dist. Revenue Bonds Payable	2,245,000	2,205,000	2,155,000	2,105,000
State 166 Loan Payable	3,978,053	3,257,945	2,508,500	1,728,521
OPWC Loan Payable	247,956	235,240	222,524	1,209,808
Capital Leases	2,029	0	0	0
Business-type Activities				
OWDA Loan Payable	15,734,018	15,248,765	14,557,956	13,847,998
OPWC Loan Payable	0	0	0	0
Total Primary Government	\$38,427,432	\$43,101,053	\$38,905,167	\$35,703,383
Population (1)				
Warren County	217,310	219,169	221,659	224,469
Outstanding Debt Per Capita	\$177	\$197	\$176	\$159
Income (2)				
Personal (in thousands)	\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640
Percentage of Personal Income	0.41%	0.50%	0.45%	0.32%

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 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 2012 Outstanding Debt Per Capita.
- (2) US Department of Commerce, Bureau of Economic Analysis
- (a) Per Capita Income is only available by County, Total Personal Income is a calculation

2016	2017	2018	2019	2020	2021
\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775
6,508,405	5,632,634	4,857,585	1,885,011	1,547,978	1,285,986
2,055,000	1,995,000	1,935,000	1,870,000	1,800,000	3,032,000
916,765	71,936	0	0	0	0
1,097,092	984,376	871,660	758,944	646,228	533,512
0	0	0	0	0	0
13,944,198	12,965,599	11,960,401	10,927,858	11,819,350	22,273,525
65,040	43,360	21,680	0	0	0
<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>	<u>\$58,811,890</u>	<u>\$48,433,482</u>	<u>\$48,644,798</u>
227,063	228,882	232,173	234,602	238,412	246,553
\$142	\$123	\$107	\$251	\$203	\$197
\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507
0.28%	0.23%	0.19%	0.42%	0.33%	0.31%

WARREN COUNTY, OHIO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2012	2013	2014	2015
Population (1)	217,310	219,169	221,659	224,469
Assessed Value (2)	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
General Bonded Debt (3)				
General Obligation Bonds	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172
Resources Available to Pay Principal (4)	6,039,926	5,316,459	4,286,090	3,359,172
Net General Bonded Debt	\$0	\$7,406,549	\$6,770,000	\$5,980,000
Ratio of Net Bonded Debt to Assessed Value	0.0000%	0.1333%	0.1209%	0.1049%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0000%	0.0481%	0.0436%	0.0379%
Net Bonded Debt per Capita	\$0.00	\$33.79	\$30.54	\$26.64

Sources:

- (1) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (2) Warren County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes and dedicated sales taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes and dedicated sales taxes. The Special Assessment Fund is excluded from this amount.

2016	2017	2018	2019	2020	2021
227,063	228,882	232,173	234,602	238,412	246,553
\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290
\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775
2,404,162	2,030,135	1,651,108	18,703,881	18,972,976	13,925,359
\$5,175,000	\$4,355,000	\$3,520,000	\$24,666,196	\$13,646,950	\$7,594,416
0.0836%	0.0687%	0.0540%	0.3331%	0.1790%	0.0944%
0.0301%	0.0248%	0.0195%	0.1205%	0.0648%	0.0342%
\$22.79	\$19.03	\$15.16	\$105.14	\$57.24	\$30.80

WARREN COUNTY, OHIO
DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2012	2013	2014	2015
<u>Total Debt</u>				
Net Assessed Valuation	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
Debt Limit (1)	141,276,285	137,398,350	138,532,459	141,075,587
County G.O. Debt Outstanding (2)	5,860,000	12,575,000	10,940,000	9,255,000
Less:				
Applicable Debt Service Fund Amounts	(5,860,000)	(5,316,459)	(4,286,090)	(3,359,172)
Net Indebtedness Subject to Limit	0	7,258,541	6,653,910	5,895,828
Overall Legal Debt Margin	<u>\$141,276,285</u>	<u>\$130,139,809</u>	<u>\$131,878,549</u>	<u>\$135,179,759</u>
	100.00%	94.72%	95.20%	95.82%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	57,110,514	55,559,340	56,012,983	57,030,235
Net Indebtedness Subject to Limit	0	7,258,541	6,653,910	5,895,828
Overall Legal Debt Margin	<u>\$57,110,514</u>	<u>\$48,300,799</u>	<u>\$49,359,073</u>	<u>\$51,134,407</u>

Source: Warren County Auditor's Office

(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) Excludes general obligation debt reported in the Enterprise Funds.

Excludes the following : Special Assessment Fund and unamortized premiums.

2016	2017	2018	2019	2020	2021
\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290
153,275,221	157,036,303	161,498,857	183,647,607	189,108,070	199,583,482
7,525,000	6,340,000	5,135,000	41,665,000	31,415,000	20,815,000
(2,404,162)	(2,030,135)	(1,651,108)	(18,703,881)	(18,972,976)	(13,925,359)
5,120,838	4,309,865	3,483,892	22,961,119	12,442,024	6,889,641
<u>\$148,154,383</u>	<u>\$152,726,438</u>	<u>\$158,014,965</u>	<u>\$160,686,488</u>	<u>\$176,666,046</u>	<u>\$192,693,841</u>
96.66%	97.26%	97.84%	87.50%	93.42%	96.55%
\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
61,910,088	63,414,521	65,199,543	74,059,043	76,243,228	80,433,393
5,120,838	4,309,865	3,483,892	22,961,119	12,442,024	6,889,641
<u>\$56,789,250</u>	<u>\$59,104,656</u>	<u>\$61,715,651</u>	<u>\$51,097,924</u>	<u>\$63,801,204</u>	<u>\$73,543,752</u>

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

	2012	2013	2014	2015
Water System Bonds (1)				
Gross Revenues (2)	\$10,441,348	\$9,613,585	\$10,005,920	\$10,557,413
Direct Operating Expenses (3)	8,526,501	7,711,903	8,265,954	8,671,385
Net Revenue Available for Debt Service	1,914,847	1,901,682	1,739,966	1,886,028
Annual Debt Service Requirement	781,870	0	0	0
Coverage Excluding Tap-in Fees	2.45	N/A	N/A	N/A
Tap-in Fees (4)	2,103,466	2,367,417	2,438,414	3,389,001
Coverage Including Tap-in Fees	5.14	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,354,407	\$1,407,328	\$1,321,980	\$1,356,383
January 1 Restricted Fund Balance to pay Debt Service	1,288,155	719,109	575,202	436,536
Debt Service				
Principal	1,360,661	1,060,356	1,025,998	932,213
Interest	562,792	492,379	455,349	403,469
Coverage	1.37	1.37	1.28	1.34
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$2,142,123	\$0	\$0	\$0
January 1 Restricted Fund Balance to pay Debt Service	11,043,489	11,251,872	9,342,535	5,515,189
Debt Service				
Principal	1,481,917	1,545,107	1,614,445	1,674,979
Interest	451,822	364,230	301,707	236,215
Coverage	6.82	5.89	4.88	2.89
Tax Increment District Revenue Bonds (1)				
Collections	\$460,475	\$481,773	\$523,117	\$546,320
January 1 Restricted Fund Balance to pay Debt Service	824,400	1,115,643	1,440,426	1,791,425
Debt Service				
Principal	40,000	40,000	50,000	50,000
Interest	150,626	150,530	148,334	145,321
Coverage	6.74	8.38	9.90	11.97

Source: Warren County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 14
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.
- (4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

2016	2017	2018	2019	2020	2021
\$11,734,574	\$13,072,900	\$13,663,149	\$14,848,477	\$15,674,788	\$15,695,734
8,680,386	9,709,670	9,454,527	10,577,436	10,148,920	8,745,686
3,054,188	3,363,230	4,208,622	4,271,041	5,525,868	6,950,048
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
3,434,494	4,028,812	3,507,712	4,475,902	4,277,021	2,984,862
N/A	N/A	N/A	N/A	N/A	N/A
\$1,334,108	\$1,286,133	\$946,676	\$701,710	\$291,565	\$251,685
405,783	373,459	273,641	233,165	112,971	46,830
964,479	1,005,025	775,049	3,592,795	337,033	261,992
359,701	313,432	271,445	164,176	74,726	55,834
1.31	1.26	1.17	0.25	0.98	0.94
\$0	\$0	\$0	\$0	\$0	\$0
3,604,369	2,288,241	1,773,325	1,327,625	885,400	442,000
1,736,756	1,209,829	441,936	385,000	395,000	410,000
174,064	106,299	72,980	60,700	47,225	33,400
1.89	1.74	3.44	2.98	2.00	1.00
\$583,650	\$578,884	\$553,698	\$306,191	\$0	\$589,133
2,182,696	2,563,162	2,922,927	3,036,263	2,845,850	2,899,999
50,000	60,000	60,000	65,000	70,000	388,000
142,379	138,418	133,933	127,855	120,413	146,984
14.38	15.84	17.93	17.33	14.95	6.52

WARREN COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	Calendar Year	2012	2013	2014	2015
Population (4)					
Warren County		217,310	219,169	221,659	224,469
Income (2)					
Total Personal (in thousands)		\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640
Per Capita (2) (a)		\$42,818	\$39,057	\$39,057	\$48,963
Unemployment Rate (3)					
Federal		8.1%	7.0%	6.2%	5.0%
State		7.2%	7.0%	5.7%	4.8%
Warren County		6.3%	6.0%	4.8%	3.9%
Civilian Work Force Estimates (3)					
State		5,747,900	5,766,000	5,719,500	5,719,872
Warren County		109,100	110,800	110,700	109,662
Total Retail Sales (thousands) (5)					
Warren County		\$3,062,820	\$3,270,480	\$3,501,007	\$3,732,564
Employment Distribution by Occupation (1)					
Manufacturing		10,284	12,068	14,214	9,281
Education		8,697	5,790	3,909	7,372
Service		15,620	26,433	28,538	38,315
Retail		22,604	16,405	17,099	16,992
Medical		6,533	5,777	6,291	9,801
Construction		3,734	3,559	4,039	4,971
Financial		5,214	5,027	4,709	7,726
Restaurants/Accommodations		8,814	5,850	6,917	9,108
Daytime Population (1)					
		81,500	80,909	85,710	103,556

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (5) Warren County Auditor's Office

2016	2017	2018	2019	2020	2021
227,063	228,882	232,173	234,602	238,412	246,553
\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507
\$50,964	\$52,536	\$56,003	\$59,180	\$61,118	\$63,680
4.7%	4.4%	3.9%	3.7%	6.7%	3.9%
5.0%	4.8%	4.6%	4.1%	5.6%	4.5%
3.9%	3.9%	3.9%	3.1%	3.9%	4.0%
5,720,387	5,748,400	5,755,000	5,811,750	5,763,300	5,743,974
111,749	115,600	116,703	119,179	118,838	121,173
\$3,955,059	\$4,071,767	\$4,175,867	\$4,437,248	\$4,504,807	\$5,170,942
10,243	13,032	13,542	14,868	12,473	12,379
6,412	6,270	6,130	5,974	5,435	5,956
38,929	39,388	38,906	38,762	34,182	39,768
17,422	16,923	16,971	16,461	16,358	16,252
10,189	10,034	10,481	10,983	12,030	13,179
4,890	3,970	4,057	4,130	4,141	4,255
7,293	5,186	5,677	5,292	7,182	7,393
9,263	9,121	9,409	9,441	8,114	8,343
104,641	105,402	105,747	114,822	103,147	104,046



**WARREN COUNTY, OHIO
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	Nature of Business	2021		
		Number of Employees	Rank	Percentage of Total Employment
Amazon	Logistics and Distribution	3,667	1	3.52%
Procter & Gamble Company	Healthcare Research	3,047	2	2.93%
Macy's Credit & Customer Services	Financial Transaction Processing	2,100	3	2.02%
EssilorLuxottica	Eyewear & Lenses	1,621	4	1.56%
Cintas	Professional Uniforms	1,335	5	1.28%
WellPoint	Health Insurance	1,300	6	1.25%
Anthem Blue Cross & Blue Shield	Medical Prescriptions	1,300	7	1.25%
Warren County	Government	1,276	8	1.23%
Kings Island	Tourism/Recreation	1,250	9	1.20%
Atrium Medical Center	Outpatient Care	1,200	10	1.15%
	Total	18,096		17.39%
	Total Employment within the County	104,046		

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Community Insurance (WellPoint)	Insurance Services	1,945	1	2.39%
Procter & Gamble Company	Healthcare Research	1,920	2	2.36%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.33%
Luxottica Retail	Optical Goods	1,858	4	2.28%
Atrium Medical Center	Healthcare Services	1,600	5	1.96%
Cintas Corporation	Business Services	1,052	6	1.29%
Cincinnati Premium Outlet	Retail	1,000	7	1.23%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	1.10%
L-3 Cincinnati Electronics	Advanced Manufacturing	615	9	0.75%
ADVICS	Automotive Braking Systems	579	10	0.71%
	Total	13,369		16.40%
	Total Employment within the County	81,500		

Source: Warren County Office of Economic Development

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners	7	7	7
Auditor	13	17	14
Treasurer	7	7	7
Prosecuting Attorney	32	32	32
Recorder	12	12	12
Board of Elections	9	10	10
Data Processing	28	27	28
Records Center	5	6	4
Facilities Management	38	42	42
Tax Maps	5	5	4
Office of Management and Budget	8	8	8
Real Estate Assessment	12	9	13
Delinquent Real Estate Tax and Assessment (1)	3	3	3
Judicial			
Common Pleas Court	22	23	24
Domestic Relations	9	9	9
Juvenile Court	18	19	19
Probate Court	8	9	9
Clerk of Courts	16	16	17
Municipal Court	9	9	9
Criminal Prosecutors	3	3	3
County Court	4	3	4
County Court Clerk	13	12	10
Notary Public	1	1	1
Certificate of Title Administration	16	16	16
County Court Special Projects	4	3	4
Mental Health Grant	0	0	0

2015	2016	2017	2018	2019	2020	2021
7	7	7	8	8	9	8
14	14	16	16	12	13	11
7	7	7	7	7	7	6
31	32	34	31	32	32	31
10	10	11	12	8	8	9
10	10	10	11	10	12	16
22	21	22	23	22	22	19
5	5	5	6	6	5	6
47	45	47	46	47	41	46
6	7	6	6	5	4	4
8	8	9	8	7	7	7
12	9	10	9	9	9	10
3	3	3	11	3	2	2
22	29	22	33	24	24	23
10	10	9	14	13	13	13
18	18	18	21	22	22	30
9	10	9	11	11	11	7
16	16	16	16	16	16	17
9	9	9	10	10	10	9
3	3	3	3	2	2	2
4	6	6	6	6	6	6
10	10	11	11	10	9	10
1	1	1	1	1	1	1
17	17	18	18	18	20	18
4	0	0	0	0	0	0
1	0	0	0	0	0	0

(Continued)

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Public Safety			
Coroner	4	4	4
Sheriff	187	194	191
Building Regulation	12	12	12
Adult Probation	24	27	28
Juvenile Probation	15	14	13
Juvenile Detention	24	23	25
Communication Dispatch	32	32	36
Telecommunications	21	20	21
Crime Victim Grant	2	2	1
Youth Services Subsidy Public Safety	31	37	37
Emergency Management	9	7	7
County Court Probation Department	4	4	4
Indigent Guardianship	2	0	0
Cognitive Intervention Program	5	4	2
Municipal Victim Witness	3	2	2
Public Works			
Engineer	43	43	44
Water	37	40	36
Sewer	31	29	30
Storm Water	1	1	1
Health			
Dog and Kennel	4	4	4
Warren County Solid Waste District	3	3	2
Human Services			
Board of Development Disabilities	198	199	175
Jobs and Family Services	41	38	42
Children's Services Board	41	42	42
Workforce Investment Act	9	10	10
Workforce Investment Board	0	0	0
Child Support Enforcement Agency	50	51	50
Veteran Services	9	13	15
Community and Economic Development	4	4	5
	<u>1,148</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, began to have their salaries split between this department and the general fund. They are now included in the general fund counts.

2015	2016	2017	2018	2019	2020	2021
4	4	4	5	5	5	5
190	188	190	194	193	200	197
12	16	15	15	14	14	14
32	33	34	32	40	41	43
17	14	17	17	16	15	11
24	26	25	24	27	26	21
32	36	39	42	37	43	42
20	23	22	23	24	24	25
2	2	2	2	2	2	2
43	35	34	34	32	35	31
7	5	4	5	4	5	4
2	3	4	5	5	5	5
0	1	0	0	0	0	0
0	0	2	2	2	0	0
3	3	2	2	4	3	2
45	45	43	45	46	42	42
37	37	36	36	38	39	39
34	34	34	36	37	34	37
1	0	2	3	0	0	1
4	4	4	4	4	4	4
2	2	2	2	3	3	3
169	170	174	127	125	123	120
44	45	45	44	46	46	45
45	52	50	55	51	53	55
9	9	7	8	8	8	9
1	2	1	2	2	2	3
49	49	48	50	48	44	42
19	22	22	26	26	31	30
5	5	5	5	4	5	4
<u>1,158</u>	<u>1,172</u>	<u>1,176</u>	<u>1,183</u>	<u>1,152</u>	<u>1,157</u>	<u>1,147</u>

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners			
Number of Resolutions	1,862	1,999	2,058
Number of Public Hearings	28	24	28
Auditor			
Number of Non-exempt Conveyances	5,040	5,517	5,419
Number of Exempt Conveyances	2,802	3,012	2,810
Number of Real Estate Transfers	7,842	8,529	8,229
Number of Dog Licenses Issued	29,038	28,608	27,564
Number of General Warrants Issued	33,702	46,326 (3)	52,707
Number of Payroll Warrants Issued	35,923	35,794	36,564
Number of Receipt Payins Issued	9,354	10,188	9,297
Treasurer			
Number of Parcels Billed-see (2) below	88,720	89,065	89,510
Number of Parcels Collected - see (2) below	87,416	87,797	88,063
Return on Portfolio as of December 31st	0.72%	1.01%	1.34%
Prosecuting Attorney			
Criminal Cases - Common Pleas	955	925	959
Criminal/Traffic Cases - Juvenile Court - see (6) below	2,866	2,958	2,756
Criminal/Traffic Cases - County Court - see (6) below	7,069	6,737	6,655
Board of Elections			
Number of Registered Voters	146,374	144,023	147,798
Number of Voters Last General Election	111,757	35,880	60,050
Percentage of Registered Voters that Voted	76.35%	24.91%	40.86%
Recorder			
Number of Deeds Recorded	8,313	9,220	7,563
Number of Mortgages Recorded	15,120	12,743	9,001
Number of Military Discharges Recorded	8	228	111
Facilities Management			
Number of Buildings	23	23	24
Square Footage of Buildings	474,344	474,344	528,344
Total Acreage	406	406	406

2015	2016	2017	2018	2019	2020	2021
2,228	2,110	2,092	1,920	1,807	1,902	1,856
39	46	40	22	22	29	26
5,878	6,472	7,027	6,825	6,688	6,848	7,492
2,792	3,003	2,640	2,667	2,726	2,952	3,535
8,670	9,475	9,667	9,492	9,414	9,800	11,027
27,108	27,367	26,900	27,304	27,522	26,593	24,818
50,271	51,821	52,120	52,151	31,162 (9)	29,089	28,172
35,783	37,448	36,066	36,018	35,160	34,183	33,938
10,156	10,337	10,653	10,490	24,676 (9)	29,440	31,643
89,792	90,390	91,467	92,610	93,699	94,871	95,873
88,455	89,151	90,286	91,532	92,729	93,829	94,884
1.54%	1.59%	1.72%	1.83%	1.91%	1.10%	0.85%
1,007	1,089	1,235	1,320	1,210	1,210	1,132
2,659	2,195	1,111	1,017	1,047	735	885
5,539	4,329	6,434	6,814	4,361	2,878	2,960
143,235	152,350	154,723	160,372	155,939	167,624	166,843
65,461	119,450	47,131	101,067	39,732	137,187	41,909
45.70%	78.40%	30.46%	63.02%	25.50%	81.80%	25.10%
8,075	9,315	9,040	8,769	8,654	12,364 (11)	11,025 (11)
10,553	11,763	10,563	9,668	11,707	17,737	18,625
103	86	266	155	312	185	134
25	25	25	25	25	24	24
536,639	536,639	536,639	536,639	548,261	547,309	547,309
408	408	408	408	408	402	402

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Data Processing			
GIS Group			
Number of GIS Outside Requests	216	280	205
Number of Internal GIS Users	73	78	83
Systems Development Group			
Number of Outside Requests	82	84	104
Number of Users Supported	867	929	942
Web Group			
Number of Sites Maintained	35	43	46
Support Group			
Number of Departments Supported	55	55	48
Number of Help Desk Work Orders	3,423	3,490	2,850
Office of Management and Budget			
Number of Workers' Compensation Claims	39	47	32
Judicial			
Common Pleas Court			
Number of Civil Cases Filed	3,419	3,147	1,490
Number of Criminal Cases Filed	899	877	911
Probate Court			
Number of Estates Filed	705	784	739
Number of Guardianships Filed	149	131	105
Number of Marriages Filed	1,108	1,090	1,146
Juvenile Court			
Number of Civil Cases Filed	1,713	1,947	2,224
Number of Adult Cases Filed	97	190	208
Number of Delinquent Cases Filed	1,281	1,247	1,263
Common Pleas Court			
Franklin			
Number of Civil Cases Filed	626	524	551
Number of Criminal and Traffic Cases Filed	7,170	6,322	7,506
Number of Small Claims Cases Filed	37	41	33
Lebanon			
Number of Civil Cases Filed	754	535	605
Number of Criminal and Traffic Cases Filed	5,187	5,063	6,191
Number of Small Claims Cases Filed	81	56	56
Mason			
Number of Civil Cases Filed	1,058	827	807
Number of Criminal and Traffic Cases Filed	7,783	9,148	8,985
Number of Small Claims Cases Filed	118	110	116

2015	2016	2017	2018	2019	2020	2021
231	154	143	248	336	214	461
83	83	84	77	81	55	55
97	52	25	55	57	42	34
955	955	955	982	980	1,023	1,050
44	44	44	47	47	47	47
48	62	58	58	58	61	61
2,876	3,005	2,954	3,120	2,800	2,458	3,079
41	52	44	58	61	26	43
1,464	1,267	1,234	1,200	1,157	925	905
973	1,080	1,227	1,234	1,277	1,255	1,237
668	609	697	718	695	673	883
85	124	118	100	143	126	131
1,106	1,149	1,173	1,263	1,141	1,154	1,097
1,949	1,848	884	2,565	2,208	1,645	1,633
226	164	78	87	131	103	102
1,106	834	868	700	767	463	511
543	592	636	666	767	575	618
6,837	7,665	9,533	8,876	8,115	5,599	6,448
25	37	25	56	77	71	34
586	592	649	658	755	493	603
5,835	5,749	5,436	4,985	4,601	3,292	3,949
52	74	43	51	47	35	50
640	673	790	874	1,002	629	768
8,555	8,175	9,736	8,395	7,780	5,554	5,697
90	135	76	78	64	67	78

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Clerk of Courts			
Number of Domestic Relations Cases Filed	838	825	825
Number of Civil Cases Filed	2,199	1,736	1,490
Number of Criminal Cases Filed	946	937	904
Number of Domestic Violence Cases Filed	433	427	386
Number of Civil Stalking Cases Filed	275	161	179
Number of Appeals Filed	129	137	149
Number of Certificates of Judgement Filed	4,968	4,041	5,046
Number of Executions Filed	244	203	241
Number of Notary Commissions	563	569	578
Number of Passport Applications	4,628	5,018	5,460
Number of Expungements	52	71	57
Domestic Relations			
Number of Domestic Relations Cases Filed	837	824	825
Number of Protective Orders	433	428	386
Law Library			
Number of Volumes in Collection	5,914	5,929	6,073
Public Safety			
Building Department			
Number of Permits Issued	2,203	2,594	2,529
Number of Inspections Performed	16,426	15,818	18,260
Sheriff			
Jail Operations			
Average Daily Jail Census	258	257	268
Prisoners Booked	5,764	5,486	5,533
Prisoners Released	5,722	5,501	5,642
Average Jail Stay (in days)	16	33	19
Enforcement			
Number of Accident Reports	1,321	1,455	1,502
Number of Citations Issued	3,813	5,556	5,987
Number of Warrants Served	2,582	2,703	2,555
Number of Calls for Service	71,584	74,053	71,219
Number of Transport Miles	164,358	176,593	169,650
Number of Court Security Hours	2,774	3,152	3,279
Number of Registered Sex Offenders	391	357	220
Probation			
Average Daily Case Load	1,257	1,408	840
Electronic Monitoring	233	232	254
Pretrial Services	131	288	289

2015	2016	2017	2018	2019	2020	2021
817	777	782	820	735	740	724
1,464	1,267	1,234	1,200	1,157	925	905
1,001	1,054	1,227	1,234	1,277	1,255	1,237
387	366	454	505	473	416	432
192	150	137	181	160	165	172
114	108	179	147	135	93	119
3,392	2,960	4,429	4,156	3,728	5,333	6,288
195	200	182	203	201	157	158
546	576	568	576	533	0	0
5,886	5,926	5,776	5,577	5,735	1,581	2,580
60	67	71	80	294	101	320
817	777	763	805	710	708	696
388	363	454	504	485	415	421
6,080	5,841	5,855	5,860	5,868	5,876	5,885
2,671	3,067	3,235	3,277	3,482	3,672	3,626
19,108	19,442	21,975	19,253	19,329	19,371	21,062
266	294	299	295	297	243	295
5,206	4,588	4,807	4,984	4,700	3,463	4,666
5,177	4,560	4,853	4,938	4,710	3,608	4,630
18	23	22	21	22	22	21
1,765	1,774	1,524	1,843	1,723	1,937	1,540
4,555	4,553	4,305	4,723	3,137	2,069	1,433
2,640	2,731	2,830	2,909	3,145	2,729	2,579
69,623	66,537	68,269	66,987	66,267	61,074	68,355
153,385	134,134	145,657	141,236	141,809	109,181	129,089
3,047	2,826	3,101	2,822	2,791	2,316	2,331
216	216	221	230	239	242	230
733	760	685	976	1,111	1,150	1,197
276	300	163	257	270	198	235
315	275	261	204	213	289	268

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Emergency Services			
Number of Calls for Service	209,905	208,168	213,188
Number of 9-1-1 Calls	55,929	50,735	53,788
Coroner			
Number of Cases Investigated	731	740	765
Public Works			
Engineer			
Miles of Road Resurfaced	11.38	11.55	16.83
Number of Bridges Replaced/Improved	8	3	5
Number of Culverts Built/Replaced/Improved	3	2	2
Sewer District			
Average Daily Sewage Treated (mgd)	5.74	5.66	5.12
Number of Tap-ins	132	204	202
Number of Customers-See (5) below	20,000	20,204	20,406
Water District			
Average Daily Water Treated (mgd)	6.27	5.55	5.41
Average Daily Water Billed (mgd) - see (1) below	8.10	7.43	7.42
Number of Tap-ins	371	467	424
Number of Customers	27,275	27,742	28,166
Human Services			
BDD			
Clients Enrolled in:			
Family Services	165	199	180
Early Intervention Program	219	204	229
Respite Services	165	199	180
Clients Assisted with:			
Employment Planning	38	33	75
Community Employment	51	61	78
Organizational Employment	217	211	189
Transition School to Work	104	133	128
Job and Family Services -			
Recipients Receiving Ohio Works First - see (4) below	667	668	655
Recipients Receiving Day Care - see (4) below	809	790	847
Recipients Receiving Food Stamps - see (4) below	10,119	9,761	9,260
Recipients Receiving Medicaid - see (4) below	18,386	18,292	22,770
Recipients Receiving Disability Assistance			
- see (4) below	71	58	45

2015	2016	2017	2018	2019	2020	2021
278,496	216,626	240,086	234,310	358,501	245,355	250,496
68,549	55,482	47,707	56,286	66,321	61,605	77,972
812	895	996	930	957	1,119	1,123
8.45	8.97	6.99	12.02	14.47	12.53	16.27
3	5	8	2	6	6	7
0	1	3	3	2	1	0
5.69	5.82	5.92	6.12	6.35	5.93	5.77
278	491	462	343	422	688	472
19,910	20,507	20,719	21,062	21,435	22,123	22,595
6.01	5.81	5.36	5.72	6.07	6.42	6.37
7.46	7.88	7.99	7.80	8.31	8.60	8.52
671	688	747	704	715	823	681
28,837	29,558	30,272	30,976	31,678	32,501	33,182
173	186	281	410	484	568	607
244	252	245	254	533	511	561
173	174	281	410	484	568	607
84	73	58	60	76	68	52
102	105	68	248	176	210	254
192	193	(7)	(7)	(7)	(7)	(7)
118	121	184	227	225	211	228
577	582	610	572	606	698	555
860	872	865	879	1,063	1,032	894
8,706	8,089	7,686	7,314	7,543	9,021	9,833
27,178	26,663	26,802	22,592	23,128	25,271	30,402
36	20	10	(8)	(8)	(8)	(8)

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014
Assistance Groups Receiving Prevention, Retention and Contingency Program - see (4) below	3	2	229
Clients Served in Agency	18,953	18,195	16,100
Children's Services			
Average Client Count - Foster Care	114	129	111
Adoptions Finalized	10	12	16
New Investigations	690	607	725
Child Support Enforcement Agency			
Average Number of Active Support Orders	12,100	12,138	12,168
Percentage Collected	74%	75%	75.73%
Veteran Services			
Number of Clients Assisted	842	610	706
Amount of Financial Assistance Paid	420,277	326,212	427,333
Community and Economic Development			
Number of Jobs Created	1,934	2,545	2,138
Number of Jobs Retained	772	1,059	2,137
Number of Projects	20	34	45
Total Project Investment	\$283.4 M	\$203.4 M	\$257.8 M

Source: Warren County Auditor's Office

- (1) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (2) - Collection year
- (3) - 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.
- (4) - 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.
- (5) - Prior to 2015, 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.
- (6) - Prior to 2016, numbers received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.
- (7) - Discontinued in 2017.
- (8) - Program ended on 1/1/18.
- (9) - Implemented new accounting software in 2019 which changed the general warrants and receipt payin processes.
- (10) - In 2019, policies were changed to adhere to the definition of emergency financial relief under ORC 5901, which exclude certain relief payments made in prior years resulting in fewer clients assisted and less assistance paid.
- (11) - Beginning in 2020, transferred deeds and affidavits are also included in this number.

2015	2016	2017	2018	2019	2020	2021
31	420	908	907	1,154	1,254	222
18,095	16,121	16,107	12,203	13,729	778	760
150	199	235	218	168	149	104
14	20	20	23	31	41	24
693	679	683	787	860	759	865
12,199	12,320	12,478	12,605	12,763	12,720	12,408
76.00%	75.63%	76.75%	75.79%	75.71%	75.87%	77.08%
774	769	708	811	442 (10)	118	126
476,435	479,752	460,501	544,051	308,608	101,390	106,709
3,248	1,615	3,074	1,201	648	712	3,104
4,946	4,314	5,213	3,783	1,070	876	4,087
24	23	51	37	14	27	27
\$685.3 M	\$256.7 M	\$273.8 M	\$315.4 M	\$319.8 M	\$113.1 M	\$831.8M

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014	2015
Governmental Activities				
General Government				
Judicial				
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	305,025	335,636	405,387	404,709
Legislative & Executive				
Land	6,489,066	6,537,866	6,482,556	6,513,172
Land Improvements	507,516	507,516	507,516	577,389
Buildings, Structures, and Improvements	54,663,576	54,762,512	62,464,171	63,221,554
Furniture, Fixtures, and Equipment	3,108,006	3,433,731	4,069,530	4,746,366
Public Safety				
Land	80,000	80,000	80,000	80,000
Land Improvements	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,352,267	1,352,267	1,282,152	1,282,152
Furniture, Fixtures, and Equipment	9,040,127	9,777,454	8,019,592	13,623,211
Public Works				
Land	4,238,149	4,821,496	5,217,606	5,308,889
Land Improvements	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	4,304,067	4,555,773	4,473,785	5,135,636
Infrastructure	75,065,746	80,114,389	85,078,440	88,334,797
Health				
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	155,105	155,105	156,185	163,294
Human Services				
Land	274,729	274,729	274,729	274,729
Land Improvements				
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,395,497	2,457,131	2,730,486	2,661,201
Community and Economic Development				
Buildings, Structures, and Improvements	0	0	0	0
Construction in Progress	10,401,332	12,877,630	11,836,908	6,098,393

2016	2017	2018 (1)	2019 (2)	2020	2021
\$69,408	\$69,408	\$9,585,287	\$13,609,814	\$15,635,313	\$16,345,722
604,676	1,831,993	1,888,779	2,000,659	2,078,677	2,209,917
6,880,397	6,160,036	6,160,036	6,160,036	6,058,480	6,058,480
810,074	821,461	832,462	834,323	3,397,792	3,447,944
63,552,150	60,432,707	24,517,858	24,708,857	25,338,823	25,597,270
4,911,458	4,299,024	4,505,999	4,896,658	6,467,513	6,653,224
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	121,995	121,995	121,995
1,423,538	1,423,538	19,280,280	18,584,568	21,092,203	22,007,983
13,380,017	13,880,702	14,290,780	15,283,267	17,237,054	17,674,102
5,308,889	5,847,063	6,005,442	7,462,146	7,605,325	7,613,813
0	0	0	375,689	877,228	1,028,423
0	0	940,484	940,484	940,484	940,484
5,764,525	6,151,862	6,340,745	7,522,082	7,664,330	7,736,119
89,097,530	99,233,609	102,744,287	117,010,758	119,557,784	121,137,640
0	0	174,588	174,588	174,588	174,588
198,801	216,107	195,205	225,505	210,306	210,306
274,729	970,409	965,901	965,901	965,900	886,696
52,440	106,536	106,536	162,795	162,795	162,795
1,057,834	4,510,992	11,485,180	11,472,329	11,664,896	11,535,060
2,883,662	3,083,205	3,044,639	3,178,368	3,464,749	3,386,411
0	0	319,449	319,449	319,449	319,449
7,834,990	8,549,290	11,897,556	24,510,536	38,202,527	61,158,590

(Continued)

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2012	2013	2014	2015
Business-Type Activities				
Utilities				
Water				
Land	1,824,366	1,824,366	1,914,673	1,914,673
Land Improvements	101,970,035	102,932,040	109,630,579	111,011,301
Buildings, Structures, and Improvements	43,385,563	44,281,296	44,718,162	44,256,491
Furniture, Fixtures, and Equipment	1,720,755	1,756,816	1,868,227	2,015,805
Construction in Progress	4,448,923	6,657,663	7,498,057	7,866,452
Sewer				
Land	406,165	406,165	406,165	411,165
Land Improvements	94,383,775	94,590,807	95,320,891	95,395,234
Buildings, Structures, and Improvements	29,640,923	60,959,557	61,424,226	61,832,269
Furniture, Fixtures, and Equipment	3,098,282	3,228,553	3,264,605	3,310,475
Construction in Progress	32,482,233	726,645	489,606	125,187
Storm Water				
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793
Sheriff				
Furniture, Fixtures, and Equipment	0	0	0	0

Source: Warren County Auditor's Office

- (1) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.
- (2) In 2019, began capitalizing retaining walls within Land Improvements

2016	2017	2018 (1)	2019 (2)	2020	2021
1,914,673	2,218,381	2,218,380	2,218,380	2,218,380	2,478,380
113,057,051	114,364,481	116,156,953	120,464,583	122,816,813	124,635,969
52,078,622	53,384,653	53,384,653	53,384,653	54,090,377	54,994,728
2,292,776	2,359,779	2,526,879	2,815,624	3,248,609	3,616,968
1,353,002	579,337	826,707	2,332,345	9,164,018	33,853,992
464,055	464,055	464,055	464,055	464,055	464,055
96,585,269	97,393,860	100,408,354	102,002,154	103,150,876	105,268,622
62,361,019	62,361,019	66,689,650	66,689,650	71,719,675	74,931,536
3,547,916	3,564,848	3,540,296	3,617,129	4,413,955	4,647,726
791,583	2,039,112	963,626	6,213,833	4,232,453	4,007,154
24,793	24,793	24,793	24,793	24,793	24,793
0	0	35,824	35,824	35,824	35,824

