



WARREN COUNTY

The Incredible Country

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Warren County, Ohio

For The Year Ended December 31, 2022

WARREN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2022

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office





Table of Contents
For the Year Ended December 31, 2022

INTRODUCTORY SECTION

A	Letter of Transmittal	vii
B	List of Elected Officials	xix
C	County Organizational Chart.....	xx
D	Certificate of Achievement for Excellence in Financial Reporting.....	xxi

FINANCIAL SECTION

A	Independent Auditor’s Report.....	1
B	Management’s Discussion and Analysis.....	5
C	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Position.....	18
	Statement of Activities.....	20
	Fund Financial Statements:	
	<i>Governmental Funds:</i>	
	Balance Sheet.....	22
	Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	24
	Statement of Revenues, Expenditures and Changes in Fund Balances.....	26
	Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	28
	Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
	General Fund.....	29
	Board of Developmental Disabilities Fund.....	30
	Senior Citizens Service Levy Fund.....	31
	COVID-19 Emergency Rental Assistance Fund.....	32
	Local Fiscal Recovery Fund.....	33
	<i>Proprietary Funds:</i>	
	Statement of Net Position.....	34
	Statement of Revenues, Expenses and Changes in Fund Net Position.....	36
	Statement of Cash Flows.....	37
	<i>Fiduciary Funds:</i>	
	Statement of Fiduciary Net Position.....	38
	Statement of Changes in Fiduciary Net Position.....	39
	Notes to the Basic Financial Statements.....	41
	Required Supplementary Information:	
	Schedule of the County’s Proportionate Share of the Net Pension Liability/ Net Pension Asset.....	104
	Schedule of County Pension Contributions.....	106
	Schedule of the County’s Proportionate Share of the Net OPEB Liability/(Asset).....	108
	Schedule of County OPEB Contributions.....	110
	Notes to the Required Supplementary Information.....	112



Table of Contents

For the Year Ended December 31, 2022

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

 Combining Balance Sheet.....120

 Combining Statement of Revenues, Expenditures and Changes in
 Fund Balance.....121

 Combining Balance Sheet – Nonmajor Special Revenue Funds122

 Combining Statement of Revenues, Expenditures and Changes in Fund
 Balance – Nonmajor Special Revenue Funds132

 Combining Balance Sheet – Nonmajor Debt Service Funds142

 Combining Statement of Revenues, Expenditures and Changes in Fund
 Balance – Nonmajor Debt Service Funds.....143

 Combining Balance Sheet – Nonmajor Capital Projects Funds.....144

 Combining Statement of Revenues, Expenditures and Changes in
 Fund Balance – Nonmajor Capital Projects Funds145

Individual Schedules of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis):

Major Governmental Funds:

General Fund.....146

Special Revenue Fund:

 Board of Developmental Disabilities Fund.....153

 Senior Citizens Service Levy Fund.....154

 COVID-19 Emergency Rental Assistance Fund.....155

 Local Fiscal Recovery Fund.....156

Debt Service Fund:

 Special Assessment Fund.....158

Capital Projects Fund:

 County Road Projects Fund159

 County Construction Projects Fund.....160

Nonmajor Governmental Funds:

Special Revenue Fund:

 Motor Vehicle and Gasoline Tax Fund.....161

 Human Services Fund.....162

 Dog and Kennel Fund163

 Law Library Resources Fund164

 Sales Tax Transition Fund.....165

 Board of Elections (BOE) Election Security Grants Fund166

 OneOhio Opioid Settlement Fund.....167

 Veteran’s Memorial Fund.....168

 Recorder Technology Fund.....169



Table of Contents

For the Year Ended December 31, 2022

Nonmajor Governmental Funds (continued):

Special Revenue Fund (continued):

Board of Elections (BOE) Technology Fund	170
Emergency Management Fund.....	171
Indigent Driver Interlock and Monitoring Fund	172
Courts Special Projects Fund.....	173
Probation Supervision Fund	174
Common Pleas Mental Health Grant Fund.....	175
Permissive Tax Fund.....	176
County Lodgings Tax Fund	177
Domestic Shelter Fund	178
Real Estate Assessment Fund.....	179
Workforce Investment Board Fund	180
Youth Services Subsidy Fund	181
Crime Victim Grant Fund.....	182
Indigent Driver Alcohol Treatment Fund	183
Treasurer Tax Certificate Admin Fund.....	184
Delinquent Real Estate Tax and Assessment Fund.....	185
CCMEP/TANF Fund	186
Municipal Victim Witness Fund.....	187
Warren County Solid Waste District Fund	188
Sheriff Grants Fund	189
Workforce Investment Act Fund.....	190
Job Training Partnership Act Fund.....	191
Pass Through Grants Fund.....	192
Community Corrections Fund.....	193
Child Support Enforcement Fund.....	194
Community Development Fund	195
Indigent Guardianship Fund.....	196
Children Services Board Fund	197
Court Computerization Fund.....	198
Cognitive Intervention Program Fund	199
Drug Law Enforcement Fund.....	200
Law Enforcement Trust Fund	201
Hazardous Materials Emergency Plan Fund	202
Tactical Response Unit Fund	203
Rehabilitation Grants Fund.....	204
Enforcement and Education Fund	205
County Transit Fund	206



Table of Contents

For the Year Ended December 31, 2022

Nonmajor Governmental Funds (continued):	
<i>Debt Service Funds:</i>	
Tax Increment Financing Fund.....	207
Ohio Public Works Commission (OPWC) Loan Fund	208
Radio System Bonds Fund.....	209
Tax Increment District Revenue Bond Fund.....	210
Jail Bonds Fund.....	211
<i>Capital Projects Funds:</i>	
Airport Construction Fund.....	212
Redevelopment Tax Equivalent Fund	213
<i>Permanent Fund:</i>	
Scheurer-Smith Trust Fund	214
Nonmajor Enterprise Funds:	
Combining Statement of Net Position.....	216
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	217
Combining Statement of Cash Flows.....	218
Internal Service Funds:	
Combining Statement of Net Position.....	220
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	221
Combining Statement of Cash Flows.....	222
Fiduciary Funds – Custodial Funds:	
Combining Statement of Fiduciary Net Position	224
Combining Statement of Changes in Fiduciary Net Position.....	226



Table of Contents

For the Year Ended December 31, 2022

STATISTICAL SECTION

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



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, 2023

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, 2022. 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, 2022

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 249,778 (U.S. Census Bureau Estimate). The County includes 11 townships, 8 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.



Letter of Transmittal
For the Year Ended December 31, 2022

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 249,778 persons, which is an increase of 37,085 persons or 17.4% from 212,693 persons in the 2010 Census. The annualized percent change is +1.3%, which is greater than the -0.2% decrease for the State of Ohio and +0.3% 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 95,160 units, which is an increase of 1,884 units, or 2.0%, compared to 93,276 units previously. Nationally, home ownership is 64.6%.

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>
2013	1,479	\$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
2022	2,898	288,923,550

Source: Warren County Building Inspection Department



Letter of Transmittal
For the Year Ended December 31, 2022

In tax year 2022, 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 increased overall by 17.5%. Agri/Residential new construction increased 24.5% while Industrial and Commercial new construction decreased by 55.0% and 24.8% respectively.

Warren County New Construction Assessed Values:

Tax Year	Agri/Residential	Industrial	Commercial	Total
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
2022	172,767,820	865,400	14,930,650	188,563,870

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 these districts are well known for their high student graduation rate, with five districts achieving 5 Star ratings on the State of Ohio Report Card for the most recent reported year. Six of these districts were ranked in the top 25% 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 35 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
For the Year Ended December 31, 2022

Warren County has a highly educated population relative to the state and national averages. 94.2% of Warren County adult residents have a high school degree as opposed to 91.7% for the State of Ohio and 89.4% nationally. The County ranks even higher in college graduates with 41.9% having a college degree compared to 30.7% in the State of Ohio and 35.0% nationally. This educated population provides many skilled workers for businesses and employers around the County.

Communities

2022 was one of the most successful and exciting years in Warren County history. Growth touched every part of the County as new businesses, residents and opportunities happened in every community.

Lebanon, the County seat, is the home of both historic interests and exciting new businesses. The most recent census showed substantial growth in Lebanon making it the second largest city in Warren 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 Lebanon Public Library is one of the finest in the State and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. As a City of festivals, Lebanon hosts many festivals each year including the Lebanon Country Music Festival, Lebanon Blues Festival, Country Applefest, Oktoberfest, Lebanon Christmas Horse-Drawn Carriage Parade and Festival, and multiple 3rd Friday events. 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.



Letter of Transmittal

For the Year Ended December 31, 2022

The City of Mason is the largest city in Warren County and was recognized as the 4th best place for families to live in America by Fortune magazine. 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 is home to some of the biggest attractions in the County—the Western & Southern Open and Kings Island Amusement Park and its 50th Anniversary celebration allowed 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. The 4th of July in Franklin is known as the “Wettest Parade in America” and not to be missed.

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.

Travel and Tourism

2022 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. 2022 was the storied 50th Anniversary of the Park and was filled with celebrations and commemorations.

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. Whether by bike, rollerblade, hiking boot, or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air. The Great Miami River sits along the County’s western edge and provides exciting river opportunities and a top-notch bike trail connecting many urban areas.

Letter of Transmittal
For the Year Ended December 31, 2022

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. Warren County has dozens of breweries and amazing restaurants to meet every taste.

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 2022 Tourism Economics report, shows the County welcomes more than 13 million visitors annually, generating \$1.5 billion in visitor spending and supporting 12,310 jobs. Warren County visitor spending also generates \$199 million in federal, state, and local taxes annually. Tourism supports one in every nine jobs in Warren County.

Major Initiatives and Future Outlook

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

- Warren County has long heralded itself as the most fiscally conservative county in America. This has allowed us the ability to navigate financial downturns with no decrease in staffing or services to our community both in 2008 and during the financial uncertainty of the pandemic. At the same time, the County elected officials and leadership are very cognizant of the fact that the County general fund does not belong to us, but rather to the taxpayers of Warren County. It is not meant to be a source of investment income or a place to "store money" for a rainy day.

As a result of that thinking and policy, Warren County officials determined in 2021 that our cash reserves exceeded an acceptable amount. As the money is not ours to hold, the only equitable way to return the money to our property owners was through a tax rollback, or tax "holiday". This one-year holiday kept nearly \$25,000,000 of tax dollars in the pockets of Warren County residents. In addition, this unique idea was joined by many other local governments including Township Trustees, library boards, Senior Services and our Development Disabilities Board, all of whom rolled back part or all of their tax levies for the 2022 tax collection, keeping tax dollars in the hands of our residents rather than sitting in large government funds.



Letter of Transmittal

For the Year Ended December 31, 2022

The County still maintains a conservative carry-over balance to ensure continued operations and services, but will monitor in the future as record revenue continues with the County's growth.

- Our County Engineer's Office completed over \$6.5 million worth of improvements in 2022 and has an estimated \$112 million of scheduled improvements to be completed in 2023 through 2028. 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 2022 included an intersection improvement constructed jointly with the Butler County Engineer at Butler-Warren Road and Princeton Road, bridge replacements on Crossley Road and on Middleboro Road, and a right turn lane construction on Columbia Road at US Route 22/State Route 3. The County Engineer is currently replacing the King Avenue bridge with a \$22 million structure over the Little Miami State and National Scenic River and replacing a bridge deck on Hendrickson Road over Dicks Creek. The Engineer's Office is also working with the Warren County Transportation Improvement District (TID) and the Ohio Department of Transportation to widen State Route 48 to five lanes in the area of US Route 22/State Route 3, to widen State Route 63 between Union Road and State Route 741, to construct safety improvements on Greentree Road and ramp 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 and acquiring right-of-way for widening Fields-Ertel Road between Snider Road and Wilkens Boulevard and is scheduled to begin construction in 2024.
- 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 security and life safety to ensure a safe environment for the public and staff. Preventative maintenance programs are in place 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 a full roof replacement on the Old Administration building;
- Milled and repaved the front parking lot at the Common Pleas Courts building, the entire parking lot at the Silver Street campus, the west employee parking lot at the Juvenile Justice Center and repaved the East Street entrance to the Justice Drive campus;
- Replaced over 30,000 square feet of flooring in the Administration building;
- Upgraded all lighting to LED at the Engineer's Highway Department facilities;
- Remodeled the Probate reception area at the Juvenile Justice Center;
- Replaced all of the interior doors and installed a new glass security storefront wall at the Child Support Enforcement Agency;
- Installed new wayfinding signage around the parking lots at the Jail & Sheriff's Office;
- Installed new flooring and paint at the County Court building;
- Replaced the 50-ton and 71-ton roof top HVAC units that serve the Juvenile Justice Center;
- Installed a concrete sidewalk between East Street and the Health & Human Services parking lot;
- Remodeled the Commissioner's meeting room at the Administration building;



Letter of Transmittal

For the Year Ended December 31, 2022

- Replaced the public counter, installed new flooring and paint, and remodeled the break room at the Lebanon Title Office;
- Remodeled a former vending area into a new family restroom at the Common Pleas Courts building;
- Installed a new sump pit drain to prevent flooding at the east ramp of the Health & Human Services building;
- Installed new curb drainage at the Memorial Drive entrance to the Common Pleas Courts building;
- Installed new fiber optic cable from the main distribution frame to 6 intermediate distribution frames (IDF) at the Administration building and to the IDF at the Facilities Management building; and
- Teamed with Champlin Architecture to perform a Master Plan Study of our County facilities.

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 2022. 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.

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.

Letter of Transmittal
For the Year Ended December 31, 2022

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, 2022

Debt Administration

At December 31, 2022, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$10,104,624. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$124,390
Net Debt Per Capita	\$0.50
Net Debt to Assessed Value	0.0013%
Net Debt to Estimated Actual Value	0.0005%

The outstanding debt is related to repayment of the proceeds of monies used for the 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 Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2022. 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, 2021. 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.

A Certificate of Achievement is valid for one year only. The County has received a Certificate of Achievement for the last 31 years (1991 - 2021). 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 2022.



Letter of Transmittal
For the Year Ended December 31, 2022

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, 2022

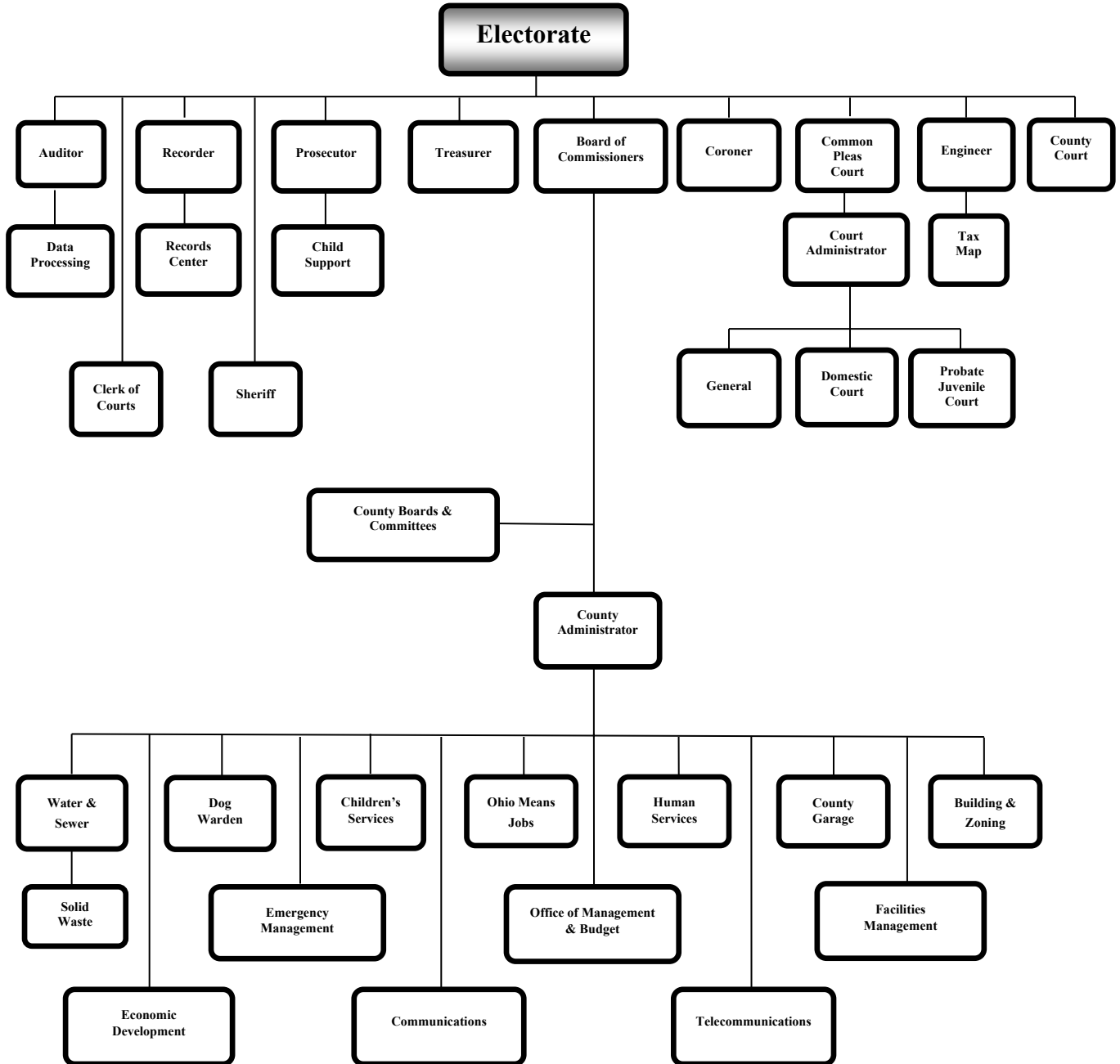
Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove, M.D.
Engineer	Neil Tunison, P.E., P.S.
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

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, 2022



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, 2021

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 Governing Body:

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 (County), as of and for the year ended December 31, 2022, 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, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective 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 nonmajor 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 are 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 have also issued our report dated June 28, 2023, 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, 2023





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, 2022. 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 2022 are as follows:

- Total net position of the County increased by \$17.8 million – due to a \$14.5 million increase in governmental activities and a \$3.3 million increase in business-type activities.
- The General Fund had a decrease in fund balance of \$21.8 million, or 26.5%, compared with the fund balance reported one year prior.
- The County had \$155.2 million in expenses related to governmental activities; \$67.1 million (43.2%) of these expenses were offset by program specific charges for services and grants and contributions. This is down from 2021, when 52.7% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$15.5 million less than budgeted. The General Fund reported a \$8.1 million decrease 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.



**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

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.



**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

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.

This space intentionally left blank.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2022, as compared to 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	362,439,557	\$ 347,947,135	\$ 73,117,448	\$ 80,573,453	\$ 435,557,005	\$ 428,520,588
Capital Assets, Net	219,180,962	213,080,900	225,113,443	215,930,259	444,294,405	429,011,159
Total Assets	581,620,519	561,028,035	298,230,891	296,503,712	879,851,410	857,531,747
Deferred Outflows of Resources	17,143,446	13,101,018	2,681,431	2,176,355	19,824,877	15,277,373
Liabilities						
Current Liabilities	37,141,961	33,470,104	4,492,070	4,860,459	41,634,031	38,330,563
Long-Term Liabilities:						
Due Within One Year	11,367,530	12,402,837	949,694	921,925	12,317,224	13,324,762
Due More Than One Year:						
Other Amounts	11,642,882	21,681,675	23,631,444	22,558,035	35,274,326	44,239,710
Net Pension Liability	33,876,923	55,453,263	4,969,072	8,056,470	38,845,995	63,509,733
Total Liabilities	94,029,296	123,007,879	34,042,280	36,396,889	128,071,576	159,404,768
Deferred Inflows of Resources	105,139,430	66,024,745	7,947,536	6,660,003	113,086,966	72,684,748
Net Position						
Net Investment in Capital Assets	203,288,260	180,859,218	201,700,029	193,656,734	404,988,289	374,515,952
Restricted	129,233,741	145,589,030	-	-	129,233,741	145,589,030
Unrestricted (deficit)	67,073,238	58,648,181	57,222,477	61,966,441	124,295,715	120,614,622
Total Net Position	\$ 399,595,239	\$ 385,096,429	\$ 258,922,506	\$ 255,623,175	\$ 658,517,745	\$ 640,719,604

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2022, the County's total net position was \$658.5 million.

The net pension liability is the largest single liability reported by the County at December 31, 2022 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.



**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

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.



**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

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 (\$405.0 million or 61.5%) 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 (\$129.2 million or 19.6%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$124.3 million, comprised of \$67.1 million in governmental activities and \$57.2 million in business-type activities.

Overall, net position increased \$17.8 million, or 2.8%. Net position for governmental activities increased \$14.5 million, while net position for business-type activities increased \$3.3 million.

The increase in assets was the result of holding expenses to 91.5% and 91.4% 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 these projects were nearing completion at the end of December 31, 2022.

Total liabilities decreased significantly during 2022. This was primarily due to a significant decrease in net pension. The decrease in this liability was primarily attributable to changes in assumptions, based on an updated five-year actuarial experience study, and continued double-digit investment returns during the measurement period, to provide more resources for future pension benefits.

These decreases were partially offset by the recognition of \$24.5 million in unearned revenue from federal grant funding received in advance. The County received a total of \$9.2 million in federal funding to provide pandemic-related rental and utility assistance and \$45.6 million 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. During 2022, the County spent \$1.5 million and \$12.9 million, respectively, in these two programs. Unspent monies remaining from the rental and utility assistance program will be returned, while the remainder of the ARPA monies will be spent in the next two years.



Management's Discussion and Analysis
For the Year Ended December 31, 2022

Unaudited

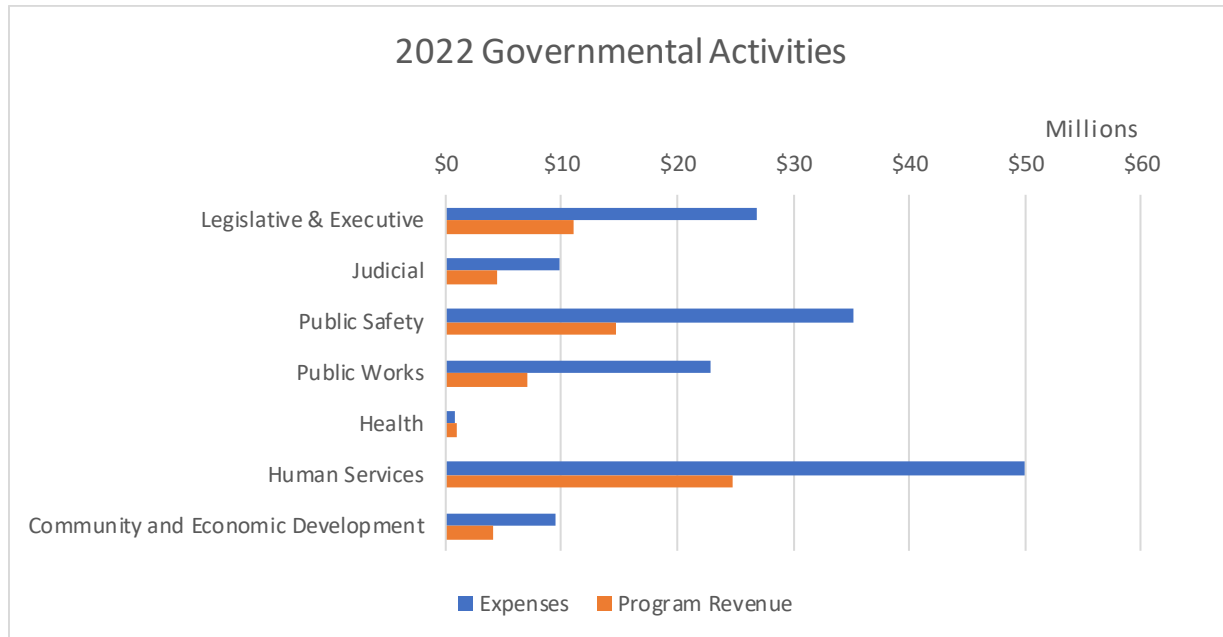
In order to further understand what makes up the changes in net position for the current year, the following table provides further details regarding the results of activities for 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services and Sales	\$ 17,950,777	\$ 18,245,425	\$ 30,638,969	\$ 31,355,709	\$ 48,589,746	\$ 49,601,134
Operating Grants and Contributions	41,424,265	35,431,717	22,723	4,993	41,446,988	35,436,710
Capital Grants and Contributions	7,737,913	2,589,518	7,061,535	15,595,583	14,799,448	18,185,101
General Revenues:						
Property Taxes	21,956,018	47,075,752	-	-	21,956,018	47,075,752
Sales Taxes	71,282,518	68,390,390	-	-	71,282,518	68,390,390
Payments In Lieu of Taxes	5,235,672	5,273,796	-	-	5,235,672	5,273,796
Motor Vehicle and Gasoline Taxes	13,034,926	12,825,567	-	-	13,034,926	12,825,567
Shared Revenues	5,551,934	9,555,145	-	-	5,551,934	9,555,145
Investment Earnings	(14,716,818)	(2,732,239)	593,799	433,619	(14,123,019)	(2,298,620)
Miscellaneous	279,258	379,982	1,747	26,360	281,005	406,342
Total Revenues	<u>169,736,463</u>	<u>197,035,053</u>	<u>38,318,773</u>	<u>47,416,264</u>	<u>208,055,236</u>	<u>244,451,317</u>
Expenses						
General Government:						
Legislative and Executive	26,919,956	12,291,053	-	-	26,919,956	12,291,053
Judicial	9,915,666	6,481,069	-	-	9,915,666	6,481,069
Public Safety	35,245,649	22,378,158	-	-	35,245,649	22,378,158
Public Works	22,814,206	19,395,064	-	-	22,814,206	19,395,064
Health	786,023	278,455	-	-	786,023	278,455
Human Services	49,942,189	40,041,988	-	-	49,942,189	40,041,988
Community and Economic Development	9,436,102	5,450,016	-	-	9,436,102	5,450,016
Interest and Fiscal Charges	177,862	502,551	-	-	177,862	502,551
Business-Type Activities:						
Water	-	-	17,316,144	14,341,144	17,316,144	14,341,144
Sewer	-	-	13,754,433	11,623,058	13,754,433	11,623,058
Sheriff	-	-	3,639,080	1,392,975	3,639,080	1,392,975
Communications Rotary	-	-	42,529	47,876	42,529	47,876
Storm Water	-	-	267,256	221,183	267,256	221,183
Total Expenses	<u>155,237,653</u>	<u>106,818,354</u>	<u>35,019,442</u>	<u>27,626,236</u>	<u>190,257,095</u>	<u>134,444,590</u>
Changes in Net Position	14,498,810	90,216,699	3,299,331	19,790,028	17,798,141	110,006,727
Beginning Net Position	385,096,429	294,879,730	255,623,175	235,833,147	640,719,604	530,712,877
Ending Net Position	<u>\$ 399,595,239</u>	<u>\$ 385,096,429</u>	<u>\$ 258,922,506</u>	<u>\$ 255,623,175</u>	<u>\$ 658,517,745</u>	<u>\$ 640,719,604</u>

Overall, the County experienced a significant increase in total expenses compared to 2021. This is primarily attributable to OPEB expenses. In the prior year, OPERS made changes to the benefit terms by making changes to base allowances and eligibility for Medicare retirees, as well as replacing the self-insured medical plans for non-Medicare retirees with monthly allowances. This resulted in \$34.7 million less *negative* OPEB expenses being recognized in 2022, with \$11.5 million in *negative* OPEB expenses being recognized in 2022 compared to \$46.2 million in 2021. 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 plan changes, 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 32.2% 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 increased 24.7% in 2022 due to the previously discussed impact of OPEB expenses and increased costs for several COVID-related incentives for providers through Medicaid. Of the \$49.9 million spent in 2022, \$24.8 million was covered by program revenues and the remaining \$25.1 million was funded by taxpayers.

Public safety programs comprise 22.7% of all program expenses and during 2022, these expenses increased by 57.5%. This increase is due to the previously discussed impact of OPEB expenses and higher health expenses for inmates. Of the \$35.2 million spent in 2022, \$14.6 million was covered by program revenues and the remaining \$20.6 million was funded by taxpayers.

Public works programs comprise 14.7% of all program expenses and during 2022, experienced an increase of 17.6%. This function was also impacted by OPEB expenses and a \$2 million increase in the County's contribution to the Warren County TID (component unit) for County-related transportation projects. Of the \$22.8 million spent in 2022, \$7.1 million was covered by program revenues and the remaining \$15.7 million was funded by tax payers.

General government expenses were \$36.8 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. In addition to being impacted by OPEB expenses and other inflationary increases, this function refunded \$4.2 million in excess real estate assessment fees that were assessed for real estate administration. The County processes these refunds every 3 or 4 years. These expenses represent 23.7% of all program expenses—\$15.5 million was paid for by program revenues, with the remaining \$21.3 million being funded by taxpayers.

Property taxes, sales taxes, and payments in lieu of taxes accounted for 58.0% of the \$169.7 million in total revenues for governmental activities. These revenues declined by \$22.3 million (or 18.4%) from 2021, primarily due to the County implementing a one-year property tax holiday that reduced the full tax rate from \$6.28 per \$1,000 of assessed value to \$2.50 per \$1,000 of assessed value.

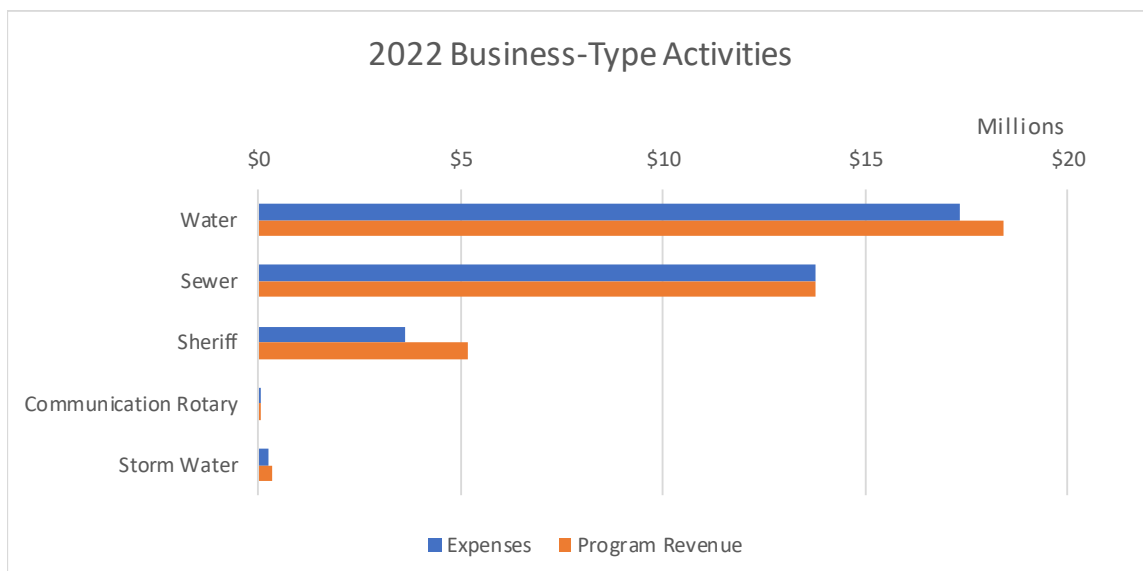
Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water—with water and sewer making up \$31.1 million of total expenses, or 88.7%.

Total revenues decreased by \$9.1 million, primarily due to receiving \$6.4 million in ARPA capital funding in 2021 that was used towards the water softening improvements project and fewer sewer mains donated by private developers. This project is also being financed with a loan from the Ohio Water Development Authority (OWDA).

Total expenses increased by \$7.4 million, primarily due to the previously discussed impacts of 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 \$242.6 million, which is a decrease of \$23.5 million over last year's total of \$266.1 million. Of the \$242.6 million fund balance, \$53.9 million is unassigned.

The following table presents the fund balances at December 31, 2022 and December 31, 2021 and the associated change.

	Fund Balance December 31, 2022	Fund Balance December 31, 2021	Increase (Decrease)
General	60,594,117	\$ 82,424,320	\$ (21,830,203)
Board of Developmental Disabilities	47,283,592	51,407,570	(4,123,978)
Senior Citizens Service Levy	5,446,641	12,384,021	(6,937,380)
Special Assessment	51,957	46,830	5,127
County Road Projects	27,541,997	22,074,169	5,467,828
County Construction Projects	42,243,304	39,548,048	2,695,256
COVID-19 Emergency Rental Assistance	9,000	-	9,000
Other Governmental	59,413,640	58,219,496	1,194,144
	<u>\$ 242,584,248</u>	<u>\$ 266,104,454</u>	<u>\$ (23,520,206)</u>

The General Fund experienced a \$21.8 million decrease in fund balance. The Board of Developmental Disabilities Fund experienced a decreased by \$4.1 million. The Senior Citizens Service Levy fund balance decreased by \$6.9 million from prior year. These funds were significantly impacted by the County's one-year property tax holiday that reduced the full tax rate from \$6.28 per \$1,000 of assessed value to \$2.50 per \$1,000 of assessed value.

Special Assessment Fund – In 2022, this fund received \$0.14 million from special assessment levies, while expending \$0.13 million in debt service payments.

County Road Projects Fund – The fund balance increased \$5.5 million over 2021, due to receiving a transfer of \$12.4 million from the General Fund. The County has several road and bridge projects in progress, the most significant being the road and bridge improvements on King Avenue over the Little Miami River.

County Construction Projects Fund – In 2022, this fund experienced a \$2.7 million fund balance increase, largely due to 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 IT system upgrades.



**Management's Discussion and Analysis
For the Year Ended December 31, 2022**

Unaudited

The County's other two major funds in 2022 were both related to Federal funding received in response to the COVID-19 pandemic. The *COVID-19 Emergency Rental Assistance Fund* received emergency rental assistance funding to provide rental and utility assistance to eligible households. The *Local Fiscal Recovery Fund* received ARPA funding for pandemic-related support. Federal monies in both Funds were received in advance of eligible spending. The unspent portion of the rental assistance will be returned, while the unspent portions of the ARPA funding 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 2022, his estimations ended with a positive variance of \$18.5 million, due to better than expected sales tax collections.

During the course of 2022, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$1.4 million. Actual expenditures were less than the final budget by \$15.5 million – with the largest variances within Legislative and Executive of \$4.3 million, due to conservative budgeting, and \$8.5 million in Public Safety, due to utilizing ARPA funds to reimburse eligible sheriff personnel costs. The fund balance was \$35.4 million better than initially projected in the final budget.

This space intentionally left blank.

CAPITAL ASSETS AND DEBT ADMINISTRATION
Capital Assets

The following table summarizes the County's capital assets as of December 31, 2022 and 2021:

	Governmental Activities		Business-Type Activities		Total	
		<i>Restated</i>		<i>Restated</i>		<i>Restated</i>
	2022	2021	2022	2021	2022	2021
Land	\$ 14,655,719	\$ 14,638,989	\$ 2,942,435	\$ 2,942,435	\$ 17,598,154	\$ 17,581,424
Construction in Progress	66,396,068	61,158,590	51,664,887	37,861,146	118,060,955	99,019,736
Land Improvements	4,761,157	4,761,157	233,236,657	229,904,590	237,997,814	234,665,747
Buildings, Structures, and Improvements	77,696,098	76,920,556	132,469,985	129,926,264	210,166,083	206,846,820
Furniture, Fixtures, and Equipment	42,715,249	37,870,079	9,082,551	8,325,312	51,797,800	46,195,391
Infrastructure	122,864,879	121,137,640	-	-	122,864,879	121,137,640
Right-To-Use Lease Assets	569,219	276,876	-	-	569,219	276,876
Less: Accumulated Depreciation	<u>(110,477,427)</u>	<u>(103,406,111)</u>	<u>(204,283,072)</u>	<u>(193,029,488)</u>	<u>(314,760,499)</u>	<u>(296,435,599)</u>
Total Capital Assets, Net	<u>\$ 219,180,962</u>	<u>\$ 213,357,776</u>	<u>\$ 225,113,443</u>	<u>\$ 215,930,259</u>	<u>\$ 444,294,405</u>	<u>\$ 429,288,035</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, 2022 amounted to \$203.3 million and \$201.7 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, right-to-use lease assets and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$5.8 million due to ongoing infrastructure improvements, such as the road and bridge work on King Avenue. Capital assets, net of accumulated depreciation in the business-type activities increased \$9.2 million because of the water softening project that is being funded with a loan from OWDA and ARPA grant funding, wastewater treatment plant upgrades and water main improvements.

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

Debt Administration

At December 31, 2022, the County had total bonded debt outstanding of \$11.3 million, of which \$10.2 million is due within one year. Of the total bonded debt, \$10.1 million comprises debt backed by the full faith and credit of the County, with the remaining \$1.2 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 \$2.6 million in Tax Increment District Revenue Bonds and \$0.4 million in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$16.8 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$6.3 million in OWDA Loans outstanding at December 31, 2022.

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 2022, the County welcomed 25 new projects – both new to the region and expansion. In total, the 25 projects accounted for 2,382 new jobs within the County along with over 3.4 million 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 Turtlecreek Township. The total level of capital investment through new construction and equipment purchases was \$219.6 million across the 25 projects. There were a few large-scale mixed-use developments which drove the numbers much higher in 2021, but these growth numbers have regressed back to historical norms in 2022.

Two major projects announced in 2022 were a \$116 million logistics and distribution park in Turtlecreek Township and a \$60 million manufacturing expansion of Premier Packaging in Lebanon. These projects will collectively create 1,280 new jobs. Additionally, the Lindner Center in Mason announced a \$30 million dollar investment.

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 2023, total General Fund revenues are estimated at \$93.1 million, which is 9.3% more than actual cash received in fiscal year 2022. This is primarily due to the ending of the one-year property tax holiday that was approved for calendar year 2022. The General Fund's original budget for appropriations of anticipated expenses for 2023 was \$87.9 million as compared to \$89.5 million in cash expenditures at the end of 2022.

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, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 248,740,383	\$ 64,127,369	\$ 312,867,752	\$ 16,818,431
Cash and Cash Equivalents with Fiscal Agent	11,484,996	0	11,484,996	0
Cash in Segregated Accounts	175,945	0	175,945	0
Receivables:				
Taxes	59,767,225	0	59,767,225	0
Payments in Lieu of Taxes	1,744,576	0	1,744,576	0
Accounts	534,855	4,940,890	5,475,745	0
Intergovernmental	18,163,288	4,794	18,168,082	180,898
Interest	1,654,550	0	1,654,550	0
Special Assessments	1,432,365	345,705	1,778,070	0
Loans	643,983	0	643,983	0
Leases	303,920	0	303,920	0
Internal Balances	968,774	(968,774)	0	0
Inventory of Supplies at Cost	1,793,677	1,244,855	3,038,532	0
Prepaid Items	1,508,474	11,587	1,520,061	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	896,763	896,763	0
Prepaid Water Contract	0	530,771	530,771	0
Net Pension Asset	1,437,854	210,904	1,648,758	0
Net OPEB Asset	12,084,692	1,772,584	13,857,276	0
Non-Depreciable Capital Assets	81,051,787	54,607,322	135,659,109	0
Depreciable Capital Assets, Net	138,129,175	170,506,121	308,635,296	0
Total Assets	581,620,519	298,230,891	879,851,410	16,999,329
Deferred Outflows of Resources:				
Pension	16,610,393	2,555,469	19,165,862	0
OPEB	533,053	125,962	659,015	0
Total Deferred Outflows of Resources	17,143,446	2,681,431	19,824,877	0
Liabilities:				
Accounts Payable	5,248,972	1,496,387	6,745,359	176,681
Accrued Wages and Benefits Payable	2,611,216	350,717	2,961,933	0
Intergovernmental Payable	2,388,835	907,825	3,296,660	0
Retainage Payable	17,727	1,190,694	1,208,421	0
Deposits Payable	573,480	546,447	1,119,927	0
Claims Payable	1,719,795	0	1,719,795	0
Unearned Revenue	24,508,938	0	24,508,938	68,092
Matured Compensated Absences Payable	46,639	0	46,639	0
Accrued Interest Payable	26,359	0	26,359	0
Long-Term Liabilities:				
Due Within One Year	11,367,530	949,694	12,317,224	0
Due More Than One Year:				
Net Pension Liability	33,876,923	4,969,072	38,845,995	0
Other Amounts Due in More Than One Year	11,642,882	23,631,444	35,274,326	0
Total Liabilities	94,029,296	34,042,280	128,071,576	244,773

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	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	50,822,377	0	50,822,377	0
Leases	291,877	0	291,877	0
Pension	41,538,635	6,107,037	47,645,672	0
OPEB	12,486,541	1,840,499	14,327,040	0
Total Deferred Inflows of Resources	105,139,430	7,947,536	113,086,966	0
Net Position:				
Net Investment in Capital Assets	203,288,260	201,700,029	404,988,289	0
Restricted For:				
Capital Projects	4,690,418	0	4,690,418	0
Debt Service	14,378,051	0	14,378,051	0
General Government - Legislative and Executive	7,792,026	0	7,792,026	0
General Government - Judicial	4,572,688	0	4,572,688	0
Public Safety	6,348,236	0	6,348,236	0
Public Works	12,491,338	0	12,491,338	0
Health	1,839,368	0	1,839,368	0
Human Services	71,891,937	0	71,891,937	0
Community and Economic Development	5,186,070	0	5,186,070	0
Youth Services:				
Expendable	24,707	0	24,707	0
Nonexpendable	18,902	0	18,902	0
Unrestricted	67,073,238	57,222,477	124,295,715	16,754,556
Total Net Position	\$ 399,595,239	\$ 258,922,506	\$ 658,517,745	\$ 16,754,556

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 26,919,956	\$ 7,489,710	\$ 3,500,245	\$ 0
Judicial	9,915,666	4,049,594	440,544	0
Public Safety	35,245,649	3,941,269	10,660,404	13,250
Public Works	22,814,206	99,099	297,580	6,723,356
Health	786,023	578,908	336,255	0
Human Services	49,942,189	1,784,697	22,747,922	307,495
Community and Economic Development	9,436,102	7,500	3,441,315	693,812
Interest and Fiscal Charges	177,862	0	0	0
Total Governmental Activities	155,237,653	17,950,777	41,424,265	7,737,913
Business-Type Activities:				
Water	17,316,144	14,583,808	0	3,819,206
Sewer	13,754,433	10,504,214	0	3,242,329
Sheriff	3,639,080	5,147,009	22,723	0
Communications Rotary	42,529	64,947	0	0
Storm Water	267,256	338,991	0	0
Total Business-Type Activities	35,019,442	30,638,969	22,723	7,061,535
Total Primary Government	\$ 190,257,095	\$ 48,589,746	\$ 41,446,988	\$ 14,799,448
Component Unit:				
Transportation Improvement District	\$ 3,046,070	\$ 34,045	\$ 0	\$ 11,590,553
Total Component Unit	\$ 3,046,070	\$ 34,045	\$ 0	\$ 11,590,553

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	
\$ (15,930,001)	\$ 0	\$ (15,930,001)	
(5,425,528)	0	(5,425,528)	
(20,630,726)	0	(20,630,726)	
(15,694,171)	0	(15,694,171)	
129,140	0	129,140	
(25,102,075)	0	(25,102,075)	
(5,293,475)	0	(5,293,475)	
(177,862)	0	(177,862)	
<u>(88,124,698)</u>	<u>0</u>	<u>(88,124,698)</u>	
0	1,086,870	1,086,870	
0	(7,890)	(7,890)	
0	1,530,652	1,530,652	
0	22,418	22,418	
0	71,735	71,735	
<u>0</u>	<u>2,703,785</u>	<u>2,703,785</u>	
<u>(88,124,698)</u>	<u>2,703,785</u>	<u>(85,420,913)</u>	
			<u>\$ 8,578,528</u>
			<u>\$ 8,578,528</u>
21,956,018	0	21,956,018	0
5,235,672	0	5,235,672	0
71,282,518	0	71,282,518	0
13,034,926	0	13,034,926	0
5,551,934	0	5,551,934	0
(14,716,818)	593,799	(14,123,019)	82,050
33,224	0	33,224	0
246,034	1,747	247,781	0
<u>102,623,508</u>	<u>595,546</u>	<u>103,219,054</u>	<u>82,050</u>
14,498,810	3,299,331	17,798,141	8,660,578
<u>385,096,429</u>	<u>255,623,175</u>	<u>640,719,604</u>	<u>8,093,978</u>
<u>\$ 399,595,239</u>	<u>\$ 258,922,506</u>	<u>\$ 658,517,745</u>	<u>\$ 16,754,556</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 51,519,624	\$ 36,416,022	\$ 6,664,967	\$ 51,957
Cash and Cash Equivalents with Fiscal Agent	0	11,484,996	0	0
Cash in Segregated Accounts	175,945	0	0	0
Receivables:				
Taxes	33,634,184	15,933,589	8,430,635	0
Payments in Lieu of Taxes	0	0	0	0
Accounts	325,618	39,771	0	0
Intergovernmental	2,380,824	236,210	0	0
Interest	1,654,550	0	0	0
Special Assessments	0	0	0	1,432,365
Loans	0	0	0	0
Leases	203,234	100,686	0	0
Due from Other Funds	21,648	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	26,466	0	0	0
Prepaid Items	1,171,182	47,401	0	0
Total Assets	<u>\$ 91,113,275</u>	<u>\$ 64,258,675</u>	<u>\$ 15,095,602</u>	<u>\$ 1,484,322</u>
Liabilities:				
Accounts Payable	\$ 811,069	\$ 225,787	\$ 1,218,326	\$ 0
Accrued Wages and Benefits Payable	1,698,814	350,187	0	0
Intergovernmental Payable	758,250	196,999	0	0
Retainage Payable	0	0	0	0
Deposits Payable	15,273	0	0	0
Due to Other Funds	243,335	80,787	0	0
Interfund Loans Payable	0	0	0	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	45,379	0	0	0
Total Liabilities	<u>3,572,120</u>	<u>853,760</u>	<u>1,218,326</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	2,035,155	94,163	0	1,432,365
Leases	198,306	93,571	0	0
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	<u>24,713,577</u>	<u>15,933,589</u>	<u>8,430,635</u>	<u>0</u>
Total Deferred Inflows of Resources	<u>26,947,038</u>	<u>16,121,323</u>	<u>8,430,635</u>	<u>1,432,365</u>
Fund Balances:				
Nonspendable	2,069,269	47,401	0	0
Restricted	0	47,236,191	5,446,641	51,957
Committed	0	0	0	0
Assigned	4,580,111	0	0	0
Unassigned	<u>53,944,737</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>60,594,117</u>	<u>47,283,592</u>	<u>5,446,641</u>	<u>51,957</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 91,113,275</u>	<u>\$ 64,258,675</u>	<u>\$ 15,095,602</u>	<u>\$ 1,484,322</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
\$28,859,943	\$ 41,374,402	\$ 4,591,592	\$ 19,936,414	\$ 54,173,270	\$ 243,588,191
0	0	0	0	0	11,484,996
0	0	0	0	0	175,945
0	1,145,275	0	0	623,542	59,767,225
1,092,506	0	0	0	652,070	1,744,576
0	0	0	0	100,101	465,490
1,284,627	0	0	0	14,231,139	18,132,800
0	0	0	0	0	1,654,550
0	0	0	0	0	1,432,365
0	0	0	0	643,983	643,983
0	0	0	0	0	303,920
0	0	0	0	27,244	48,892
0	0	0	0	1,488,942	1,488,942
0	75,000	0	0	1,633,174	1,734,640
0	101,572	9,000	0	71,260	1,400,415
<u>\$31,237,076</u>	<u>\$ 42,696,249</u>	<u>\$ 4,600,592</u>	<u>\$ 19,936,414</u>	<u>\$ 73,644,725</u>	<u>\$ 344,066,930</u>
\$ 651,392	\$ 430,411	\$ 0	\$ 16,548	\$ 1,801,005	\$ 5,154,538
0	0	0	2,155	552,234	2,603,390
462,239	22,534	0	334	947,275	2,387,631
0	0	0	0	17,727	17,727
0	0	0	0	558,207	573,480
0	0	0	31	101,056	425,209
1,488,942	0	0	0	0	1,488,942
0	0	4,591,592	19,917,346	0	24,508,938
0	0	0	0	1,260	46,639
<u>2,602,573</u>	<u>452,945</u>	<u>4,591,592</u>	<u>19,936,414</u>	<u>3,978,764</u>	<u>37,206,494</u>
0	0	0	0	9,600,251	13,161,934
0	0	0	0	0	291,877
1,092,506	0	0	0	652,070	50,822,377
<u>1,092,506</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,252,321</u>	<u>64,276,188</u>
0	176,572	9,000	0	1,723,336	4,025,578
1,176,618	9,980,234	0	0	57,443,974	121,335,615
26,365,379	32,086,498	0	0	246,330	58,698,207
0	0	0	0	0	4,580,111
0	0	0	0	0	53,944,737
<u>27,541,997</u>	<u>42,243,304</u>	<u>9,000</u>	<u>0</u>	<u>59,413,640</u>	<u>242,584,248</u>
<u>\$31,237,076</u>	<u>\$ 42,696,249</u>	<u>\$ 4,600,592</u>	<u>\$ 19,936,414</u>	<u>\$ 73,644,725</u>	<u>\$ 344,066,930</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022

Total Governmental Fund Balances \$ 242,584,248

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. 219,163,568

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. 13,161,934

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	(9,900,000)	
Special assessment bonds payable	(1,195,606)	
Tax increment district revenue bonds payable	(2,637,000)	
Loans payable	(420,796)	
Unamortized premiums	(204,624)	
Lease liabilities	(382,225)	
Accrued interest on long-term debt	(26,359)	
Compensated absences payable	(8,223,845)	(22,990,455)

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	16,551,223	
Deferred inflows - pension related	(41,402,874)	
Net pension asset	1,433,317	
Net pension liability	(33,770,016)	
Deferred outflows - OPEB related	528,889	
Deferred inflows - OPEB related	(12,446,537)	
Net OPEB asset	12,046,556	(57,059,442)

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.

4,735,386

Net Position of Governmental Funds **\$ 399,595,239**

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, 2022

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Property and Other Taxes	\$ 7,604,227	\$ 14,212,874	\$ 138,917	\$ 0
Sales Taxes	54,269,314	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	5,575,548	5,305,981	627	0
Charges for Services	9,434,859	210,480	0	8,530
Licenses and Permits	15,801	0	0	0
Investment Earnings	(14,516,174)	196,382	0	0
Special Assessments	0	0	0	130,485
Fines and Forfeitures	205,924	0	0	0
All Other Revenue	2,247,241	226,745	0	0
Total Revenue	64,836,740	20,152,462	139,544	139,015
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,692,509	0	0	0
Judicial	10,672,828	0	0	0
Public Safety	30,621,890	0	0	0
Public Works	0	0	0	0
Health	2,875	0	0	0
Human Services	2,622,037	24,307,563	7,076,924	0
Community and Economic Development	310,941	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	179,022	0	0	90,380
Interest and Fiscal Charges	12,751	0	0	43,508
Total Expenditures	65,114,853	24,307,563	7,076,924	133,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	(278,113)	(4,155,101)	(6,937,380)	5,127
Other Financing Sources (Uses):				
Transfers In	835,464	0	0	0
Transfers Out	(22,752,017)	0	0	0
Inception of Lease Agreements	292,343	0	0	0
Sale of Assets	72,389	31,123	0	0
Total Other Financing Sources (Uses)	(21,551,821)	31,123	0	0
Net Change in Fund Balances	(21,829,934)	(4,123,978)	(6,937,380)	5,127
Fund Balances at Beginning of Year	82,424,320	51,407,570	12,384,021	46,830
Increase (Decrease) in Inventory Reserve	(269)	0	0	0
Fund Balances End of Year	\$ 60,594,117	\$ 47,283,592	\$ 5,446,641	\$ 51,957

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	\$ 8,056,211	\$ 30,012,229
0	12,478,042	0	0	0	66,747,356
4,652,210	0	0	0	583,462	5,235,672
6,278,479	55,332	1,533,381	12,882,854	31,685,917	63,318,119
0	0	0	0	5,956,525	15,610,394
0	0	0	0	0	15,801
0	0	0	0	50	(14,319,742)
0	0	0	0	0	130,485
0	0	0	0	1,333,186	1,539,110
0	7,931	3,996	0	275,620	2,761,533
<u>10,930,689</u>	<u>12,541,305</u>	<u>1,537,377</u>	<u>12,882,854</u>	<u>47,890,971</u>	<u>171,050,957</u>
0	0	0	1,146,395	6,238,299	28,077,203
0	0	0	360,905	914,235	11,947,968
0	0	0	6,724,069	4,924,442	42,270,401
0	0	0	293,432	9,307,325	9,600,757
0	0	0	171,780	674,577	849,232
0	0	1,528,377	729,990	19,328,367	55,593,258
0	0	0	3,456,283	5,739,659	9,506,883
17,862,993	6,862,956	0	0	489,845	25,215,794
0	0	0	0	11,430,688	11,700,090
0	0	0	0	691,119	747,378
<u>17,862,993</u>	<u>6,862,956</u>	<u>1,528,377</u>	<u>12,882,854</u>	<u>59,738,556</u>	<u>195,508,964</u>
(6,932,304)	5,678,349	9,000	0	(11,847,585)	(24,458,007)
12,400,132	7,114,653	0	0	15,540,398	35,890,647
0	(10,097,746)	0	0	(3,348,312)	(36,198,075)
0	0	0	0	0	292,343
0	0	0	0	4,928	108,440
<u>12,400,132</u>	<u>(2,983,093)</u>	<u>0</u>	<u>0</u>	<u>12,197,014</u>	<u>93,355</u>
5,467,828	2,695,256	9,000	0	349,429	(24,364,652)
22,074,169	39,548,048	0	0	58,219,496	266,104,454
0	0	0	0	844,715	844,446
<u>\$ 27,541,997</u>	<u>\$ 42,243,304</u>	<u>\$ 9,000</u>	<u>\$ 0</u>	<u>\$ 59,413,640</u>	<u>\$ 242,584,248</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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (24,364,652)

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).	5,856,145
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.	(27,457)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (see Note 3).	(676,594)
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).	11,907,898
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.	22,413,956
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	34,291
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).	291,812
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>(936,589)</u>

Change in Net Position of Governmental Activities **\$ 14,498,810**

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 47,400,150	\$ 47,400,150	\$ 61,367,955	\$ 13,967,805
Intergovernmental Revenues	3,686,676	3,686,676	6,319,152	2,632,476
Charges for Services	8,715,379	8,556,405	9,407,114	850,709
Licenses and Permits	9,400	9,400	15,826	6,426
Investment Earnings	2,906,700	2,906,135	3,229,727	323,592
Fines and Forfeitures	211,376	211,376	208,289	(3,087)
All Other Revenues	2,068,140	2,047,368	2,742,222	694,854
Total Revenues	<u>64,997,821</u>	<u>64,817,510</u>	<u>83,290,285</u>	<u>18,472,775</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	26,194,075	26,884,383	22,582,484	4,301,899
Judicial	11,913,539	12,136,824	10,535,570	1,601,254
Public Safety	40,782,102	41,249,918	32,788,417	8,461,501
Human Services	3,874,383	3,876,458	2,750,917	1,125,541
Community and Economic Development	373,548	376,633	322,535	54,098
Total Expenditures	<u>83,137,647</u>	<u>84,524,216</u>	<u>68,979,923</u>	<u>15,544,293</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,139,826)	(19,706,706)	14,310,362	34,017,068
Other Financing Sources (Uses):				
Sale of Assets	42,406	42,406	72,727	30,321
Transfers Out	-	-	835,464	835,464
Transfers Out	(3,222,986)	(23,859,947)	(23,345,816)	514,131
Advances In	-	-	330,000	330,000
Advances Out	-	-	(330,000)	(330,000)
Total Other Financing Sources (Uses):	<u>(3,180,580)</u>	<u>(23,817,541)</u>	<u>(22,437,625)</u>	<u>1,379,916</u>
Net Change in Fund Balance	(21,320,406)	(43,524,247)	(8,127,263)	35,396,984
Fund Balance at Beginning of Year	68,940,823	68,940,823	68,940,823	0
Prior Year Encumbrances	3,104,597	3,104,597	3,104,597	0
Fund Balance at End of Year	<u>\$ 50,725,014</u>	<u>\$ 28,521,173</u>	<u>\$ 63,918,157</u>	<u>\$ 35,396,984</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 13,485,616	\$ 13,485,616	\$ 14,082,983	\$ 597,367
Intergovernmental Revenues	5,310,000	5,310,000	5,349,342	39,342
Charges for Services	195,569	193,000	216,080	23,080
All Other Revenues	587,000	344,174	428,293	84,119
Total Revenues	<u>19,578,185</u>	<u>19,332,790</u>	<u>20,076,698</u>	<u>743,908</u>
Expenditures:				
Current:				
Human Services	33,706,024	33,706,021	27,995,702	5,710,319
Total Expenditures	<u>33,706,024</u>	<u>33,706,021</u>	<u>27,995,702</u>	<u>5,710,319</u>
Excess of Expenditures Over Revenues	(14,127,839)	(14,373,231)	(7,919,004)	6,454,227
Other Financing Sources:				
Sale of Assets	20,000	20,000	31,123	11,123
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>31,123</u>	<u>11,123</u>
Net Change in Fund Balance	(14,107,839)	(14,353,231)	(7,887,881)	6,465,350
Fund Balance at Beginning of Year	38,949,489	38,949,489	38,949,489	0
Prior Year Encumbrances	2,556,024	2,556,024	2,556,024	0
Fund Balance at End of Year	<u>\$ 27,397,674</u>	<u>\$ 27,152,282</u>	<u>\$ 33,617,632</u>	<u>\$ 6,465,350</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 0	\$ 0	\$ 70,456	\$ 70,456
Intergovernmental Revenues	0	0	627	627
Total Revenues	<u>0</u>	<u>0</u>	<u>71,083</u>	<u>71,083</u>
Expenditures:				
Current:				
Human Services	10,581,781	10,581,781	7,985,917	2,595,864
Total Expenditures	<u>10,581,781</u>	<u>10,581,781</u>	<u>7,985,917</u>	<u>2,595,864</u>
Net Change in Fund Balance	(10,581,781)	(10,581,781)	(7,914,834)	2,666,947
Fund Balance at Beginning of Year	10,220,664	10,220,664	10,220,664	0
Prior Year Encumbrances	2,780,469	2,780,469	2,780,469	0
Fund Balance at End of Year	<u>\$ 2,419,352</u>	<u>\$ 2,419,352</u>	<u>\$ 5,086,299</u>	<u>\$ 2,666,947</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
All Other Revenues	\$ 0	\$ 12,155	\$ 12,155	\$ 0
Total Revenues	0	12,155	12,155	0
Expenditures:				
Current:				
Human Services	7,216,539	7,314,553	2,722,961	4,591,592
Total Expenditures	7,216,539	7,314,553	2,722,961	4,591,592
Net Change in Fund Balance	(7,216,539)	(7,302,398)	(2,710,806)	4,591,592
Fund Balance at Beginning of Year	7,302,398	7,302,398	7,302,398	0
Fund Balance at End of Year	\$ 85,859	\$ 0	\$ 4,591,592	\$ 4,591,592

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 0	\$ 22,655,037	\$ 22,655,037	\$ 0
Total Revenues	<u>0</u>	<u>22,655,037</u>	<u>22,655,037</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	994,300	10,644,944	1,775,114	8,869,830
Judicial	0	360,905	360,905	0
Public Safety	0	6,724,069	6,724,069	0
Public Works	0	293,432	293,432	0
Health	0	171,780	171,780	0
Human Services	0	729,990	729,990	0
Community and Economic Development	0	3,456,283	3,456,283	0
Total Expenditures	<u>994,300</u>	<u>22,381,403</u>	<u>13,511,573</u>	<u>8,869,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(994,300)	273,634	9,143,464	8,869,830
Other Financing Uses:				
Transfers Out	0	(1,304,000)	0	1,304,000
Total Other Financing Uses	<u>0</u>	<u>(1,304,000)</u>	<u>0</u>	<u>1,304,000</u>
Net Change in Fund Balance	(994,300)	(1,030,366)	9,143,464	10,173,830
Fund Balance at Beginning of Year	9,151,171	9,151,171	9,151,171	0
Prior Year Encumbrances	994,300	994,300	994,300	0
Fund Balance at End of Year	<u>\$ 9,151,171</u>	<u>\$ 9,115,105</u>	<u>\$ 19,288,935</u>	<u>\$ 10,173,830</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

Business-Type Activities - Enterprise Funds

	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 29,266,363	\$ 33,917,583	\$ 457,208	\$ 486,215	\$ 64,127,369	\$ 5,152,192
Receivables:						
Accounts	2,902,969	2,037,483	0	438	4,940,890	69,365
Intergovernmental	0	0	4,794	0	4,794	30,488
Special Assessments	0	0	0	345,705	345,705	0
Due from Other Funds	0	0	0	435	435	506,100
Inventory of Supplies at Cost	1,116,395	128,460	0	0	1,244,855	59,037
Prepaid Items	0	11,587	0	0	11,587	108,059
Total Current Assets	33,285,727	36,095,113	462,002	832,793	70,675,635	5,925,241
Noncurrent Assets:						
Restricted:						
Cash and Cash Equivalents with Fiscal Agent	896,763	0	0	0	896,763	0
Prepaid Water Contract	530,771	0	0	0	530,771	0
Net Pension Asset	53,180	45,738	111,079	907	210,904	4,537
Net OPEB Asset	446,960	384,416	933,581	7,627	1,772,584	38,136
Non-Depreciable Capital Assets	50,280,334	4,326,988	0	0	54,607,322	0
Depreciable Capital Assets, Net	87,062,931	83,443,190	0	0	170,506,121	17,394
Total Noncurrent Assets	139,270,939	88,200,332	1,044,660	8,534	228,524,465	60,067
Total Assets	172,556,666	124,295,445	1,506,662	841,327	299,200,100	5,985,308
Deferred Outflows of Resources:						
Pension	673,976	572,095	1,298,797	10,601	2,555,469	59,170
OPEB	42,925	18,082	64,754	201	125,962	4,164
Total Deferred Outflows of Resources	716,901	590,177	1,363,551	10,802	2,681,431	63,334
Liabilities:						
Current Liabilities:						
Accounts Payable	780,135	711,964	0	4,288	1,496,387	94,434
Accrued Wages and Benefits Payable	101,939	85,121	163,657	0	350,717	7,826
Intergovernmental Payable	468,367	131,332	298,126	10,000	907,825	1,204
Retainage Payable	1,062,323	128,371	0	0	1,190,694	0
Deposits Payable	273,224	273,223	0	0	546,447	0
Claims Payable	0	0	0	0	0	1,719,795
Due to Other Funds	29,423	44,181	56,059	165	129,828	390
Compensated Absences Payable - Current	26,477	27,543	11,306	0	65,326	1,045
Ohio Water Development Authority Loans Payable - Current	266,285	618,083	0	0	884,368	0
Total Current Liabilities	3,008,173	2,019,818	529,148	14,453	5,571,592	1,824,694

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Noncurrent Liabilities						
Compensated Absences Payable	328,155	365,779	702,395	0	1,396,329	45,271
Ohio Water Development Authority Loans Payable	16,539,594	5,695,521	0	0	22,235,115	0
Net Pension Liability	1,252,959	1,077,630	2,617,101	21,382	4,969,072	106,907
Total Noncurrent Liabilities	<u>18,120,708</u>	<u>7,138,930</u>	<u>3,319,496</u>	<u>21,382</u>	<u>28,600,516</u>	<u>152,178</u>
Total Liabilities	<u>21,128,881</u>	<u>9,158,748</u>	<u>3,848,644</u>	<u>35,835</u>	<u>34,172,108</u>	<u>1,976,872</u>
Deferred Inflows of Resources:						
Pension	1,537,081	1,332,742	3,209,088	28,126	6,107,037	135,761
OPEB	461,800	404,951	964,579	9,169	1,840,499	40,004
Total Deferred Inflows of Resources	<u>1,998,881</u>	<u>1,737,693</u>	<u>4,173,667</u>	<u>37,295</u>	<u>7,947,536</u>	<u>175,765</u>
Net Position:						
Net Investment in Capital Assets	120,371,826	81,328,203	0	0	201,700,029	17,394
Unrestricted	29,773,979	32,660,978	(5,152,098)	778,999	58,061,858	3,878,611
Total Net Position	<u>\$ 150,145,805</u>	<u>\$ 113,989,181</u>	<u>\$ (5,152,098)</u>	<u>\$ 778,999</u>	<u>\$ 259,761,887</u>	<u>\$ 3,896,005</u>
					(839,381)	
					<u>\$ 258,922,506</u>	

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

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, 2022

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 14,414,972	\$ 10,392,766	\$ 5,147,009	\$ 64,947	\$ 30,019,694	\$ 12,743,956
Tap in Fees	137,390	0	0	0	137,390	0
Special Assessments	0	0	0	338,991	338,991	0
Other Operating Revenue	31,446	111,448	0	0	142,894	983,593
Total Operating Revenues	<u>14,583,808</u>	<u>10,504,214</u>	<u>5,147,009</u>	<u>403,938</u>	<u>30,638,969</u>	<u>13,727,549</u>
Operating Expenses:						
Personal Services	2,864,328	2,554,318	4,327,513	36,790	9,782,949	712,807
Pension and OPEB Expenses	(388,261)	(499,428)	(1,019,848)	(27,202)	(1,934,739)	(39,798)
Contractual Services	1,504,195	1,076,282	0	256,964	2,837,441	783,127
Materials and Supplies	1,650,187	1,546,687	0	0	3,196,874	1,860,915
Utilities	5,788,412	3,081,979	0	0	8,870,391	0
Depreciation	5,583,306	5,663,114	7,164	0	11,253,584	5,502
Health Insurance Claims	0	0	0	0	0	11,371,427
Other Operating Expenses	99,093	83,088	282,783	42,529	507,493	541,750
Total Operating Expenses	<u>17,101,260</u>	<u>13,506,040</u>	<u>3,597,612</u>	<u>309,081</u>	<u>34,513,993</u>	<u>15,235,730</u>
Operating Income (Loss)	(2,517,452)	(3,001,826)	1,549,397	94,857	(3,875,024)	(1,508,181)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(168,715)	(202,927)	0	0	(371,642)	0
Investment Earnings	297,694	296,105	0	0	593,799	0
Intergovernmental	0	0	22,723	0	22,723	129,307
Other Nonoperating Revenue	1,245	502	0	0	1,747	1,050
Total Nonoperating Revenues (Expenses)	<u>130,224</u>	<u>93,680</u>	<u>22,723</u>	<u>0</u>	<u>246,627</u>	<u>130,357</u>
Income (Loss) Before Contributions and Transfers	(2,387,228)	(2,908,146)	1,572,120	94,857	(3,628,397)	(1,377,824)
Capital Contributions - Tap in Fees	2,089,281	2,198,895	0	0	4,288,176	0
Capital Contributions	1,729,925	1,043,434	0	0	2,773,359	0
Transfers In	0	0	0	0	0	307,428
Total Capital Contributions and Transfers	<u>3,819,206</u>	<u>3,242,329</u>	<u>0</u>	<u>0</u>	<u>7,061,535</u>	<u>307,428</u>
Change in Net Position	1,431,978	334,183	1,572,120	94,857	3,433,138	(1,070,396)
Net Position Beginning of Year	<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>
Net Position End of Year	<u>\$ 150,145,805</u>	<u>\$ 113,989,181</u>	<u>\$ (5,152,098)</u>	<u>\$ 778,999</u>	<u>\$ 259,761,887</u>	<u>\$ 3,896,005</u>
					Change in Net Position - Total Enterprise Funds	3,433,138
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	(133,807)
					Changes in Net Position of Business-type Activities	<u>\$ 3,299,331</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Sheriff	Nonmajor		Internal Service
				Enterprise Funds	Total Enterprise	Funds
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 14,664,161	\$ 10,439,058	\$ 5,202,916	\$ 388,235	\$ 30,694,370	\$ 14,192,194
Cash Payments for Goods and Services	(10,015,303)	(5,554,754)	(282,783)	(299,302)	(16,152,142)	(3,127,792)
Cash Payments to Employees	(2,984,452)	(2,697,964)	(4,910,930)	(49,295)	(10,642,641)	(11,646,376)
Net Cash Provided (Used) by Operating Activities	1,664,406	2,186,340	9,203	39,638	3,899,587	(581,974)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	307,428
Operating Grants	0	0	17,929	0	17,929	129,307
Net Cash Provided by Noncapital Financing Activities	0	0	17,929	0	17,929	436,735
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	2,089,281	2,198,895	0	0	4,288,176	0
Capital Grants and Contributions	0	132,509	0	0	132,509	0
Acquisition and Construction of Assets	(15,084,377)	(2,763,532)	0	0	(17,847,909)	0
Debt Proceeds	1,706,296	0	0	0	1,706,296	0
Principal Paid	(261,038)	(599,300)	0	0	(860,338)	0
Interest Paid	(168,715)	(202,927)	0	0	(371,642)	0
Net Cash Used by Capital and Related Financing Activities	(11,718,553)	(1,234,355)	0	0	(12,952,908)	0
Cash Flows from Investing Activities:						
Interest on Investments	297,694	296,105	0	0	593,799	0
Net Cash Provided Investing Activities	297,694	296,105	0	0	593,799	0
Net Increase (Decrease) in Cash and Cash Equivalents	(9,756,453)	1,248,090	27,132	39,638	(8,441,593)	(145,239)
Cash and Cash Equivalents at Beginning of Year	39,919,579	32,669,493	430,076	446,577	73,465,725	5,297,431
Cash and Cash Equivalents at End of Year	\$ 30,163,126	\$ 33,917,583	\$ 457,208	\$ 486,215	\$ 65,024,132	\$ 5,152,192
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 29,266,363	\$ 33,917,583	\$ 457,208	\$ 486,215	\$ 64,127,369	\$ 5,152,192
Restricted Cash with Fiscal Agent	896,763	0	0	0	896,763	0
Cash and Cash Equivalents at End of Year	\$ 30,163,126	\$ 33,917,583	\$ 457,208	\$ 486,215	\$ 65,024,132	\$ 5,152,192
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (2,517,452)	\$ (3,001,826)	\$ 1,549,397	\$ 94,857	\$ (3,875,024)	\$ (1,508,181)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Nonoperating Revenue	1,245	502	0	0	1,747	1,050
Depreciation Expense	5,583,306	5,663,114	7,164	0	11,253,584	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	119,949	(24,817)	51,594	(407)	146,319	395,502
(Increase) Decrease in Due from Other Funds	0	0	0	42	42	68,093
(Increase) Decrease in Special Assessment Receivable	0	0	0	(15,338)	(15,338)	0
(Increase) Decrease in Prepaid Items	0	(370)	0	0	(370)	79,548
(Increase) Decrease in Inventory	(507,417)	12,544	0	0	(494,873)	(21,691)
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(15,976)	(14,258)	(31,336)	(256)	(61,826)	(1,284)
(Increase) Decrease in Net OPEB Asset	(207,067)	(181,430)	(419,405)	(3,433)	(811,335)	(17,166)
(Increase) Decrease in Deferred Outflows - Pension	(253,792)	(312,652)	(466,189)	(4,751)	(1,037,384)	(19,413)
(Increase) Decrease in Deferred Outflows - OPEB	146,127	84,516	299,751	1,914	532,308	14,241
Increase (Decrease) in Accounts Payable	(115,572)	150,301	0	270	34,999	121
Increase (Decrease) in Retainage Payable	(489,518)	91,352	0	0	(398,166)	0
Increase (Decrease) in Deposits Payable	(40,841)	(40,841)	0	0	(81,682)	0
Increase (Decrease) in Accrued Wages and Benefits	21,217	16,732	23,559	(3,022)	58,486	868
Increase (Decrease) in Due to Other Funds	(37,832)	(20,545)	4,313	(79)	(54,143)	22
Increase (Decrease) in Intergovernmental Payables	93,273	2,448	(25,290)	(466)	69,965	(1,674)
Increase (Decrease) in Claims Payable	0	0	0	0	0	460,689
Increase (Decrease) in Compensated Absences	80,219	106,732	72,675	(4,406)	255,220	4,288
Increase (Decrease) in Net Pension Liability	(757,644)	(623,649)	(1,692,337)	(13,768)	(3,087,398)	(68,846)
Increase (Decrease) in Deferred Inflows - Pension	656,589	531,086	1,274,451	418	2,462,544	53,738
Increase (Decrease) in Deferred Inflows - OPEB	(271,331)	(252,599)	(639,144)	(11,937)	(1,175,011)	(27,381)
Total Adjustments	(1,402,693)	(475,450)	(1,547,358)	(55,219)	(3,480,720)	919,655
Net Cash Provided (Used) by Operating Activities	\$ 1,664,406	\$ 2,186,340	\$ 9,203	\$ 39,638	\$ 3,899,587	\$ (581,974)
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 1,729,925	\$ 910,925	\$ 0	\$ 0	\$ 2,640,850	\$ 0
Outstanding Liabilities at December 31, 2022 for Purchase of Capital Assets	\$ 309,853	\$ 364,531	\$ 0	\$ 0	\$ 674,384	\$ 0

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2022

	Custodial Funds
Assets:	
Cash, Cash Equivalents, and Investments	\$ 41,552,299
Cash in Segregated Accounts	4,228,324
Receivables:	
Taxes	466,466,369
Accounts	1,206,167
Intergovernmental	357,958
Total Assets	513,811,117
Liabilities:	
Accounts Payable	1,015,242
Intergovernmental Payable	16,297,326
Deposits Payable	151,176
Total Liabilities	17,463,744
Deferred Inflow of Resources:	
Property Taxes Levied for Next Fiscal Year	466,466,261
Total Deferred Inflows of Resources	466,466,261
Net Position:	
Restricted for individuals, organizations and other governments	29,881,112
Total Net Position	\$ 29,881,112

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, 2022

	Custodial Funds
Additions:	
Taxes	\$ 445,221,270
Intergovernmental Revenues	26,850,117
Licenses and Permits	1,715,512
Special Assessments	557,184
Fines and Forfeitures	140,258
Other Custodial Collections	108,471,991
Total Additions	582,956,332
 Deductions:	
Distributions to the State of Ohio	1,235,722
Distributions of State Funds	24,306,886
Distributions as Fiscal Agent	32,989,168
Distributions of Fines and Forfeitures	50,699
Distributions of Taxes	435,594,688
Other Custodial Distributions	87,520,442
Total Deductions	581,697,605
Change in Net Position	1,258,727
Net Position at Beginning of Year	28,622,385
Net Position at End of Year	\$ 29,881,112

See accompanying notes to the basic financial statements



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022**

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, 2022**

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, 2022**

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, Kings Local School District, 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, 2022**

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, 2022

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, 2022

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, 2022 but which are not intended to finance 2022 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, 2022**

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 2022.

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, 2022**

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, 2022

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)	\$ (21,829,934)	\$ (4,123,978)	\$ (6,937,380)	\$ 9,000	\$ -
Increase (Decrease):					
Accrued Revenues at December 31, 2022 received during 2023	(12,534,597)	(869,155)	(257,386)	4,591,592	19,917,346
Accrued Revenues at December 31, 2021 received during 2022	11,974,284	566,067	188,925	(7,174,800)	(10,145,163)
Accrued Expenditures at December 31, 2022 received during 2023	3,495,199	(492,582)	1,218,326	-	19,068
Accrued Expenditures at December 31, 2021 received during 2022	(3,105,296)	(698,902)	(806,037)	(127,598)	(308)
Change in Fair Value, 2022	18,428,331	-	-	-	-
Change in Fair Value, 2021	(321,721)	-	-	-	-
2022 Prepays for 2023	(1,171,182)	(47,401)	-	(9,000)	-
2021 Prepays for 2022	814,279	53,631	-	-	-
Budgetary Perspective Difference	(45,316)	-	-	-	-
Outstanding Encumbrances	(3,831,310)	(2,275,561)	(1,321,282)	-	(647,479)
Budget Basis	<u>\$ (8,127,263)</u>	<u>\$ (7,887,881)</u>	<u>\$ (7,914,834)</u>	<u>\$ (2,710,806)</u>	<u>\$ 9,143,464</u>

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 2022, 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 (State Treasury Asset Reserve of 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, 2022

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 2022, 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. Leases Receivable

As a lessor, the County recognizes a lease receivable based on the net present value of future lease payments to be received for the lease term and a deferred inflow of resources based on the net present value calculated using the rate explicit in the contract, the rate implicit in the contract, or the County's incremental borrowing rate plus the net impact of any payments to be received at or before the commencement of the lease term that relate to future periods as well as lease incentives payable to the lessee. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease.

For short-term lease contracts, defined as having a maximum possible term of 12 months or less, the County recognized revenue based on the payment provisions of the lease contract.

H. 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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022 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.

J. 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.

K. 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.

Right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying assets. All other 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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. 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.

M. 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
Lease Liabilities	General Fund Human Services 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 8% was liquidated from other enterprise funds and the remaining 13% was liquidated from other governmental and internal service funds. Net pension liabilities will be liquidated in a similar manner.

N. 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, lease liabilities, 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, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**O. 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."

P. 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, 2022**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. 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.

R. 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.

S. 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.

T. 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 Healthcare, Optum RX, Dental Care Plus, EyeMed, and Sedgwick Claims Management Services 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.

U. 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, 2022**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

V. 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, 2022

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

X. 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 assets 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 assets 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.

Y. 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, 2022

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Z. Change in Accounting Principle

For 2022, the County implemented GASB Statement No. 87, *Leases*, and related guidance. This Statement revises lease guidance by establishing a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, lessees are required to recognize a lease liability and an intangible right-to-use lease asset, and lessors are required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated into the County’s financial statements by recognizing, at January 1, 2022, a lease receivable and deferred inflow of resources of \$463,484 as a lessor, and a lease liability and right-to-use lease asset of \$276,876 as a lessee. The implementation of GASB Statement No. 87 and related guidance did not have an effect on beginning fund balance or net position of the County, as previously reported.

NOTE 2—DEFICIT FUND EQUITY

At December 31, 2022, the Sheriff Fund had a deficit net position of \$5,152,098. The deficit net position for this fund arises from the recognition of expenses on the accrual basis which are greater than 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	\$	13,365,128
Depreciation Expense		<u>(7,508,983)</u>
	\$	<u>5,856,145</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

(continued)

Governmental revenues not reported in the funds:

Decrease in Intergovernmental Revenue	\$	(328,851)
Decrease in Interest Revenue		(204,189)
Decrease in Special Assessment Revenue		(140,877)
Decrease in Charges for Services Revenue		<u>(2,677)</u>
	\$	<u><u>(676,594)</u></u>

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

General Obligation Bonds Principal Payments	\$	10,915,000
Special Assessment Bonds Principal Payments		90,380
Tax Increment District Revenue Bonds Principal Payment		395,000
OPWC Loan Payments		112,716
Inception of Lease Agreements		(292,343)
Lease Payments		186,994
Amortization of Bond Premiums		<u>500,151</u>
	\$	<u><u>11,907,898</u></u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$	(552,634)
Increase in Supplies Inventory		<u>844,446</u>
	\$	<u><u>291,812</u></u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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	COVID-19 Emergency Rental Assistance	Other Governmental Funds	Total Governmental Funds
Nonspendable:									
Inventory of Supplies	\$ 26,466	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 1,633,174	\$ 1,734,640
Trust Corpus	-	-	-	-	-	-	-	18,902	18,902
Prepaid Items	1,171,182	47,401	-	-	-	101,572	9,000	71,260	1,400,415
Unclaimed Funds	871,621	-	-	-	-	-	-	-	871,621
Total Nonspendable	2,069,269	47,401	-	-	-	176,572	9,000	1,723,336	4,025,578
Restricted:									
Debt Retirement	-	-	-	51,957	-	9,900,000	-	3,020,088	12,972,045
Legislative & Executive	-	-	-	-	-	-	-	7,925,117	7,925,117
Judicial	-	-	-	-	-	-	-	4,497,182	4,497,182
Public Safety	-	-	-	-	-	-	-	6,124,146	6,124,146
Public Works	-	-	-	-	-	-	-	11,232,807	11,232,807
Health	-	-	-	-	-	-	-	1,902,420	1,902,420
Human Services	-	47,236,191	5,446,641	-	-	-	-	16,086,311	68,769,143
Community & Economic Development	-	-	-	-	-	-	-	4,374,788	4,374,788
Capital Acquisition & Improvement	-	-	-	-	1,176,618	80,234	-	2,281,115	3,537,967
Total Restricted	-	47,236,191	5,446,641	51,957	1,176,618	9,980,234	-	57,443,974	121,335,615
Committed:									
Capital Acquisition & Improvement	-	-	-	-	26,365,379	32,086,498	-	-	58,451,877
Community & Economic Development	-	-	-	-	-	-	-	246,326	246,326
Hazardous Materials Emergency Plan	-	-	-	-	-	-	-	4	4
Total Committed	-	-	-	-	26,365,379	32,086,498	-	246,330	58,698,207
Assigned:									
Purchases on Order	4,580,111	-	-	-	-	-	-	-	4,580,111
Total Assigned	4,580,111	-	-	-	-	-	-	-	4,580,111
Unassigned									
Unassigned	53,944,737	-	-	-	-	-	-	-	53,944,737
Total Fund Balances	\$ 60,594,117	\$ 47,283,592	\$ 5,446,641	\$ 51,957	\$ 27,541,997	\$ 42,243,304	\$ 9,000	\$ 59,413,640	\$ 242,584,248

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, 2022, 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, 2022**

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, 2022**

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 \$14,276,004 and the bank balance was \$19,352,206. FDIC covered \$2,396,026. 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 \$4,845,736; and OPCS in the amount of \$12,110,444. The County had \$33,549 in undeposited cash on hand at December 31, 2022 that was included as Cash, Cash Equivalents, and Investments in the statements of financial position. The County also had \$896,763 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, 2022

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 \$11,484,996 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 \$16,818,431 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, 2022 are summarized as follows:

	December 31, 2022 Balance	Weighted Average Maturity (Years)	Concentration
Amortized Cost/NAV:			
Money Market Mutual Funds	\$ 5,089,449	0.05	1.48%
STAR Ohio	<u>832,106</u>	0.09	0.24%
Total Amortized Cost/NAV	<u>5,921,555</u>		
Fair Value Level One Inputs:			
Treasury Bonds and Notes	<u>64,783,947</u>	2.39	18.80%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	1,663,150	1.37	0.48%
U.S. Agency Securities	180,312,998	2.45	52.33%
Municipal Securities	17,815,074	4.56	5.17%
Commercial Paper	29,303,451	0.46	8.50%
Corporate Bonds and Notes	41,428,061	0.30	12.02%
Foreign Government Bonds	<u>3,320,080</u>	1.87	<u>0.96%</u>
Total Fair Value Level Two Inputs	<u>273,842,814</u>		
Total Investments	<u>\$ 344,548,316</u>		<u>100.00%</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

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, 2022**

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 2022 were levied after October 1, 2021 on assessed values as of January 1, 2021, 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 in normal collection years is \$6.28 per \$1,000 of assessed value. However, in 2021, the County Commissioners passed resolutions to institute a one-year "tax holiday" for collection year 2022 to reduce the full tax rate down to \$2.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2022 property tax levy was based totaled \$9,345,990,730, which was comprised of \$8,873,814,970 in real property and \$472,175,760 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. For 2022, the County did not levy any mills on assessed value as part of the tax holiday.

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, 2022 consist of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, loans and leases. All receivables are considered collectible in full.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 7—RECEIVABLES (continued)

Leases

In prior years, the County entered into lease and sub-lease agreements for building space and equipment to various tenants to house license bureaus and employment services. The current lease agreements all expire at various dates during 2023. Many of the leases contain month-to-month holdover provisions with escalated rental rates if the agreements are not amended or renegotiated. The net present value of these leases at December 31, 2022 was \$130,202, after recognizing \$144,435 in rental income and \$5,010 in interest income during 2022.

In July 2001, the County entered into a lease agreement to lease land for a communications tower. The lease agreement provided for an initial lease term was for five years, with the option for five additional five-year extension terms. The agreement is currently in the fourth extension term. The agreement can be terminated by either party with thirty days prior written notice. At the end of the fifth extension term, that will expire on July 31, 2031, the lease will enter into a month-to-month holdover term, if the agreement is not amended or renegotiated. Rent is due monthly and increases 3% each year beginning with the first extension term. The net present value of this lease at December 31, 2022 was \$173,718, after recognizing \$15,129 in rental income and \$4,368 in interest income during 2022.

NOTE 8—TRANSFERS

The following balances at December 31, 2022 represent transfers in and transfers out:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ 835,464	\$ 22,752,017
County Road Projects	12,400,132	-
County Construction Projects	7,114,653	10,097,746
Other Governmental	<u>15,540,398</u>	<u>3,348,312</u>
Total Governmental Funds	<u>\$ 35,890,647</u>	<u>\$ 36,198,075</u>
Proprietary Funds:		
Internal Service Funds	<u>307,428</u>	-
Total Proprietary Funds	<u>307,428</u>	<u>-</u>
Total	<u>\$ 36,198,075</u>	<u>\$ 36,198,075</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, 2022

NOTE 9—INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2022 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
County Road Projects	\$ -	\$ 1,488,942
Other Governmental	1,488,942	-
Total Interfund Loans	\$ 1,488,942	\$ 1,488,942

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, 2022 represent due to and from other funds:

	Other Funds	
	Due From	Due To
Governmental Funds:		
General	\$ 21,648	\$ 243,335
Board of Developmental Disabilities	-	80,787
Local Fiscal Recovery	-	31
Other Governmental	27,244	101,056
Total Governmental Funds	48,892	425,209
Proprietary Funds:		
Water	-	29,423
Sewer	-	44,181
Sheriff	-	56,059
Nonmajor Enterprise Funds	435	165
Internal Service Funds	506,100	390
Total Proprietary Funds	506,535	130,218
Total	\$ 555,427	\$ 555,427

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, 2022**

NOTE 10—CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	Restated			December 31, 2022
	December 31, 2021	Additions	Deletions	
Non-Depreciable Capital Assets:				
Land	\$ 14,638,989	\$ 16,730	\$ -	\$ 14,655,719
Construction in Progress	61,158,590	12,196,441	(6,958,963)	66,396,068
Total Non-Depreciable Capital Assets	75,797,579	12,213,171	(6,958,963)	81,051,787
Depreciable Capital Assets:				
Land Improvements	4,761,157	-	-	4,761,157
Buildings, Structures, and Improvements	76,920,556	775,542	-	77,696,098
Furniture, Fixtures, and Equipment	37,870,079	5,287,248	(442,078)	42,715,249
Infrastructure	121,137,640	1,755,787	(28,548)	122,864,879
Right-To-Use Lease Assets	276,876	292,343	-	569,219
Total Depreciable Capital Assets	240,966,308	8,110,920	(470,626)	248,606,602
Less: Accumulated Depreciation				
Land Improvements	(1,137,569)	(317,855)	-	(1,455,424)
Buildings, Structures, and Improvements	(33,491,584)	(2,084,893)	-	(35,576,477)
Furniture, Fixtures, and Equipment	(22,759,155)	(2,964,639)	422,890	(25,300,904)
Infrastructure	(46,017,803)	(1,955,037)	20,279	(47,952,561)
Right-To-Use Lease Assets	-	(192,061)	-	(192,061)
Total Accumulated Depreciation	(103,406,111)	(7,514,485)	443,169	(110,477,427)
Total Depreciable Capital Assets, Net	137,560,197	596,435	(27,457)	138,129,175
Net Value	\$ 213,357,776	\$ 12,809,606	\$ (6,986,420)	\$ 219,180,962

Depreciation and amortization expenses were charged to governmental functions as follows:

Legislative and Executive	\$ 1,562,364
Judicial	686,953
Public Safety	2,170,472
Public Works	2,350,351
Health	28,650
Human Services	708,490
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$ 7,514,485</u>



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 10—CAPITAL ASSETS (continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2021	Additions	Deletions	December 31, 2022
Non-Depreciable Capital Assets:				
Land	\$ 2,942,435	\$ -	\$ -	\$ 2,942,435
Construction in Progress	37,861,146	17,082,173	(3,278,432)	51,664,887
Total Non-Depreciable Capital Assets	40,803,581	17,082,173	(3,278,432)	54,607,322
Depreciable Capital Assets:				
Land Improvements	229,904,591	3,332,066	-	233,236,657
Buildings, Structures, and Improvements	129,926,264	2,543,721	-	132,469,985
Furniture, Fixtures, and Equipment	8,325,311	757,240	-	9,082,551
Total Depreciable Capital Assets	368,156,166	6,633,027	-	374,789,193
Less: Accumulated Depreciation				
Land Improvements	(119,494,158)	(6,283,343)	-	(125,777,501)
Buildings, Structures, and Improvements	(67,579,011)	(4,325,038)	-	(71,904,049)
Furniture, Fixtures, and Equipment	(5,956,319)	(645,203)	-	(6,601,522)
Total Accumulated Depreciation	(193,029,488)	(11,253,584)	-	(204,283,072)
Total Depreciable Capital Assets, Net	175,126,678	(4,620,557)	-	170,506,121
Net Value	\$ 215,930,259	\$ 12,461,616	\$ (3,278,432)	\$ 225,113,443

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, 2022**

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, 2022

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	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	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 30 years and 2.5% for service years in excess of 30 years	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	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	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
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	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	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, 2022

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, 2022

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
2022 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2022 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 \$9,577,489 for 2022. Of this amount, \$451,425 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, 2021, 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, 2022

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	\$ 38,845,995	\$ -	\$ -	\$ 38,845,995
Proportionate Share of the Net Pension (Asset)	\$ -	\$ (1,579,581)	\$ (69,177)	\$ (1,648,758)
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.491507%	0.441330%	0.419433%	
Prior Measurement Period	<u>0.474754%</u>	<u>0.424447%</u>	<u>0.414930%</u>	
Change in Proportionate Share	0.016753%	0.016883%	0.004503%	
Negative Pension Expense	\$ (4,652,790)	\$ (62,132)	\$ (17,483)	\$ (4,732,405)

At December 31, 2022, 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	\$ 1,980,312	\$ 9,799	\$ 68,391	\$ 2,058,502
Change in assumptions	4,857,652	79,378	2,320	4,939,350
Changes in proportion	2,563,669	20,698	6,154	2,590,521
County contributions subsequent to the measurement date	<u>9,112,448</u>	<u>209,487</u>	<u>255,554</u>	<u>9,577,489</u>
Total Deferred Outflows of Resources	<u>\$ 18,514,081</u>	<u>\$ 319,362</u>	<u>\$ 332,419</u>	<u>\$ 19,165,862</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ 851,989	\$ 176,671	\$ -	\$ 1,028,660
Net difference between projected and actual earnings on plan investments	46,205,897	338,638	15,760	46,560,295
Changes in proportion	<u>16,722</u>	<u>37,120</u>	<u>2,875</u>	<u>56,717</u>
Total Deferred Inflows of Resources	<u>\$ 47,074,608</u>	<u>\$ 552,429</u>	<u>\$ 18,635</u>	<u>\$ 47,645,672</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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)

\$9,577,489 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, 2023. 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:			
2023	\$ 4,188,733	\$ 106,054	\$ (7,446)
2024	15,269,082	145,751	(5,690)
2025	10,864,876	95,904	(6,724)
2026	7,350,284	71,289	(6,996)
2027	-	10,634	(9,087)
Thereafter	-	12,922	(22,287)
Total	<u>\$ 37,672,975</u>	<u>\$ 442,554</u>	<u>\$ (58,230)</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, 2022

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to the current and previous measurement periods:

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation:			
Current	2.75%	2.75%	2.75%
Previous	3.25%	3.25%	3.25%
Projected Salary Increases:			
Current	2.75% - 10.75% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)
Previous	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:			
Current	6.90%	6.90%	6.90%
Previous	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: 3.00% Simple through 2022, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2022, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2022, then 2.05% Simple

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

The discount rate used to measure the total pension liability was 6.9% 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 6.9%, 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 (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$102,419,174	\$38,845,995	(\$14,055,345)
Combined Plan	(\$1,159,624)	(\$1,579,581)	(\$1,861,710)
Member-Directed Plan	(\$60,962)	(\$69,177)	(\$76,203)

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, 2022

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2021 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	24.00%	1.03%
Domestic Equities	21.00%	3.78%
Real Estate	11.00%	3.66%
Private Equity	12.00%	7.43%
International Equities	23.00%	4.88%
Risk Parity	5.00%	2.92%
Other investments	4.00%	2.85%
Total	100.00%	4.21%

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 2021, 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 15.3% for 2021.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022

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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via a Health Reimbursement Account (HRA) allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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 No. 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 2022, 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, 2022

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 was 0% during calendar year 2022. For the Combined Plan, the portion of the employer contributions allocated to health care was 0% from January 1, 2022 to June 30, 2022, and was 2% from July 1, 2022 to December 31, 2022. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2022 was 4.0%. The 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.

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

The County's contractually required contribution was \$118,336 for 2022. Of this amount, \$5,578 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, 2020, rolled forward to the measurement date of December 31, 2021, 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	\$13,857,276
Proportion of the Net OPEB Asset:	
Current Measurement Period	0.487032%
Prior Measurement Period	<u>0.470810%</u>
Change in Proportionate Share	0.016222%
Negative OPEB Expense	(\$11,472,989)



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Changes in proportion	\$ 540,679
County contributions subsequent to the measurement date	118,336
Total Deferred Outflows of Resources	\$ 659,015
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 2,101,937
Change in assumptions	5,609,268
Net difference between projected and actual earnings on plan investments	6,606,173
Changes in proportion	9,662
Total Deferred Inflows of Resources	\$ 14,327,040

\$118,336 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, 2023. 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:	
2023	\$ 8,422,436
2024	2,971,762
2025	1,443,415
2026	948,748
Total	\$ 13,786,361



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2020, rolled forward to the measurement date of December 31, 2021.

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	6.00%
Investment Rate	6.00%
Municipal Bond Rate:	
Current Measurement Period	1.84%
Prior Measurement Period	2.00%
Wage Inflation:	
Current Measurement Period	2.75%
Prior Measurement Period	3.25%
Projected Salary Increases:	
Current Measurement Period	2.75%-10.75% (includes wage inflation at 2.75%)
Prior Measurement Period	3.25%-10.75% (includes wage inflation at 3.25%)
Health Care Cost Trend:	
Current Measurement Period	5.5% initial, 3.50% ultimate in 2034
Prior Measurement Period	8.5% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2022**

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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 2021, 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 14.3% for 2021.

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, 2022

NOTE 12—DEFINED BENEFIT OPEB PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2021 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%	0.91%
Domestic Equities	25.00%	3.78%
REITs	7.00%	3.71%
International Equities	25.00%	4.88%
Risk Parity	2.00%	2.92%
Other investments	7.00%	1.93%
Total	100.00%	3.45%

Discount Rate A single discount rate of 6.00% was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84%. 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 2121. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2121, 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, 2022

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	\$8,149,379	\$13,857,276	\$18,594,918

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	\$14,007,021	\$13,857,276	\$13,679,630

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 2022 is 5.50%. 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, 2022**

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, 2022, the County's accumulated, unpaid compensated absences amounted to \$9,731,816. Of this amount, \$8,270,161 is recorded as governmental activities on the government-wide Statement of Net Position (\$481,032 is reported as due within one year), and \$1,461,655 is recorded as business-type activities (\$65,326 is reported as due within one year).

At December 31, 2022, 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	154,944	\$ 4,952,005	\$ 352,659
Sick Time	85,571	2,856,925	128,373
Compensatory Time	15,832	461,231	-
Total	256,347	\$ 8,270,161	\$ 481,032

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, 2022

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 \$10,662.

The principal amount of the County's special assessment debt outstanding at December 31, 2022 of \$1,195,606 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 \$51,957 in the Special Assessment Debt Service Fund at December 31, 2022 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, 2022**

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, 2022, the County has drawn \$14,825,646. 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, 2022**

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

Lease Liabilities

In the current and prior years, the County entered into lease agreements for the right-to-use copiers, mailing systems, ice and water machines and office space. These agreements mature at various dates ranging from 2023 to 2027 and bear interest rates between 2.4% and 3.5%. Many of these leases will roll into month-to-month holdover terms, if the equipment is not returned, purchased at an agreed upon price or lease terms amended or renegotiated. The net present value of these lease liabilities at December 31, 2022 was \$382,225, after \$186,994 in principal payments and \$13,167 in interest payments.

Under the Uniform Bond Act of the ORC, the County has the capacity to issue \$93.5 million of additional, unvoted general obligation debt.

	Interest Rate	Maturity Date	Restated Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Amounts Due Within One Year
Governmental Activities							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$ 425,000	\$ -	\$ (425,000)	\$ -	\$ -
2019 Jail Construction Bonds	3.00 - 4.00%	2023	19,485,000	-	(9,585,000)	9,900,000	9,900,000
<i>Direct Placement:</i>							
2013 Radio System Acquisition Bonds	1.575%	2022	905,000	-	(905,000)	-	-
Unamortized Premiums			704,775	-	(500,151)	204,624	204,624
Total Unvoted General Obligation Bonds			21,519,775	-	(11,415,151)	10,104,624	10,104,624
Special Assessment Bonds (with Governmental Commitment):							
<i>Direct Placement:</i>							
2004 Water and Sewer	1.7 - 4.75%	2024	44,310	-	(14,109)	30,201	14,757
2005 Water and Sewer	4.40%	2025	19,616	-	(4,592)	15,024	4,794
2011 Various Purpose	0.75 - 4.625%	2031	319,136	-	(26,539)	292,597	27,610
2013 Bellbrook & Chenoweth Water	4.50%	2033	218,011	-	(14,098)	203,913	14,732
2017 Various Purpose	4.21%	2037	111,913	-	(5,042)	106,871	5,254
2019 Keever Creek & 714 Turn Lane	2.30%	2039	573,000	-	(26,000)	547,000	27,000
Total Special Assessment Bonds			1,285,986	-	(90,380)	1,195,606	94,147
Tax Increment District Revenue Bonds:							
<i>Direct Placement:</i>							
2009 Greens of Bunnell Hill	6.50%	2035	1,730,000	-	(80,000)	1,650,000	85,000
2021 Bunnell Hill & Lytle Five Points Roundabout	2.20%	2025	1,302,000	-	(315,000)	987,000	322,000
Total Tax Increment District Revenue Bonds			3,032,000	-	(395,000)	2,637,000	407,000
Loans:							
<i>Direct Borrowing:</i>							
2012 OPWC Township Road North	0.00%	2032	87,126	-	(8,298)	78,828	8,298
2012 OPWC Township Road East	0.00%	2032	46,386	-	(4,418)	41,968	4,418
2015 OPWC County Road Repair & Resurfacing	0.00%	2026	400,000	-	(100,000)	300,000	100,000
Total Loans			533,512	-	(112,716)	420,796	112,716
Lease Liabilities	2.4 - 3.5%	2027	276,876	292,343	(186,994)	382,225	168,011
Compensated Absences			7,713,239	8,228,133	(7,671,211)	8,270,161	481,032
Total Governmental Activities Long-Term Liabilities			\$ 34,361,388	\$ 8,520,476	\$ (19,871,452)	\$ 23,010,412	\$ 11,367,530



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

	Interest Rate	Maturity Date	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Amounts Due Within One Year
Business-Type Activities							
Loans:							
<i>Direct Borrowing:</i>							
2005 OWDA Loan Water	2.00%	2029	\$ 2,241,271	\$ -	\$ (261,038)	\$ 1,980,233	\$ 266,285
2010 OWDA Loan Sewer	3.00%	2031	6,912,904	-	(599,300)	6,313,604	618,083
2020 OWDA Loan Water	0.87%	2043	13,119,350	1,706,296	-	14,825,646	-
Total Loans			<u>22,273,525</u>	<u>1,706,296</u>	<u>(860,338)</u>	<u>23,119,483</u>	<u>884,368</u>
Compensated Absences			1,206,435	1,461,655	(1,206,435)	1,461,655	65,326
Total Business-Type Activities Long-Term Liabilities			<u>\$ 23,479,960</u>	<u>\$ 3,167,951</u>	<u>\$ (2,066,773)</u>	<u>\$ 24,581,138</u>	<u>\$ 949,694</u>

A. Future Debt Service Requirements

A summary of the County's future debt service requirements, including principal and interest at December 31, 2022 follows:

Years	General Obligation		Direct Placement Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest
	2023	\$ 9,900,000	\$ 148,500	\$ 407,000
2024	-	-	419,000	114,892
2025	-	-	431,000	101,804
2026	-	-	100,000	88,075
2027	-	-	110,000	81,413
2028-2032	-	-	660,000	289,412
2033-2035	-	-	510,000	59,313
Totals	<u>\$ 9,900,000</u>	<u>\$ 148,500</u>	<u>\$ 2,637,000</u>	<u>\$ 862,573</u>

Years	Direct Placement Special Assessment		Lease Liabilities	
	Principal	Interest	Principal	Interest
	2023	\$ 94,147	\$ 40,141	\$ 168,011
2024	97,044	36,625	132,337	4,195
2025	84,901	32,969	46,297	1,548
2026	82,846	29,924	31,111	513
2027	85,108	26,997	4,469	21
2028-2032	434,514	87,268	-	-
2033-2037	241,046	27,653	-	-
2038-2039	76,000	2,645	-	-
Totals	<u>\$ 1,195,606</u>	<u>\$ 284,222</u>	<u>\$ 382,225</u>	<u>\$ 14,792</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

A. Future Debt Service Requirements (continued)

Years	Direct Borrowing			
	OWDA Loan Water*		OWDA Loan Sewer	
	Principal	Interest	Principal	Interest
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	288,348	16,216	699,290	106,474
2028-2031	594,200	14,929	3,023,305	207,746
Totals	<u>\$ 1,980,233</u>	<u>\$ 167,778</u>	<u>\$ 6,313,604</u>	<u>\$ 995,050</u>

Years	Direct Borrowing			
	OPWC County Road Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest
2023	\$ 100,000	\$ -	\$ 12,716	\$ -
2024	100,000	-	12,716	-
2025	100,000	-	12,716	-
2026	-	-	12,716	-
2027	-	-	12,716	-
2028-2032	-	-	57,216	-
Totals	<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ 120,796</u>	<u>\$ -</u>

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

B. 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, 2022, there were four series of conduit debt outstanding with a total principal debt of \$94,325,000.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

C. Legal Debt Margin

The Uniform Bond Law of the State of Ohio provides that the total net indebtedness created or incurred by any county shall never exceed a sum equal to 3% of the first \$100 million or part of the tax list, plus 1½% of the tax list in excess of \$100 million and not in excess of \$300 million, plus 2½% of the tax list in excess of \$300 million. In addition, the net indebtedness created or incurred by any county without vote of the electors shall never exceed a sum equal to 1% of the tax list of the County. Contained in the Uniform Bond Law of the State of Ohio are exceptions for debt limitations. Among the kinds of debt exempted are debt issued for special assessments, sewer works, self-supported revenue bonds and jail facilities.

The total voted and unvoted non-exempt debt of the County that could be issued subject to the 3%, 1½% and 2½% limitation described above and borrowing capacity is \$232,149,768. The total County unvoted, non-exempt debt that could be issued subject to the 1% limitation and borrowing capacity is \$93,459,907.

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

A. Construction Commitments

At December 31, 2022, the County’s commitments with contractors are as follows:

Projects	Spent-to-Date	Remaining Commitment
Water Softening Improvements-Final Phase	\$ 12,157,255	\$ 809,407
New Jail Construction	49,211,016	607,598
Wastewater System Improvements	3,111,204	6,850,827
Road and Bridge Improvements	3,357,194	13,025,497
Water System Improvements	156,421	370,695
Facilities Improvements	9,844	609,462



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, the amount of encumbrances expected to be honored upon performance by the vendor in the subsequent year were as follows:

General	\$ 3,831,310
Board of Developmental Disabilities	2,275,561
Senior Citizens Service Levy	1,321,282
County Road Projects	15,227,851
County Construction Projects	5,698,937
Local Fiscal Recovery Fund	647,479
Other Governmental	6,449,897
	<u>\$ 35,452,317</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, 2022

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 \$1,719,795, reported within the Health Insurance Internal Service Fund at December 31, 2022 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, 2022

NOTE 17—RISK MANAGEMENT (continued)

Changes in the fund's claims liability amount in 2022 and 2021 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance December 31
2021	\$ 1,256,993	\$ 10,473,236	\$ (10,471,123)	\$ 1,259,106
2022	1,259,106	11,371,427	(10,910,738)	1,719,795

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 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 which occurred in 2022.

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, 2022.

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, 2022, principal of \$13.5 million along with interest and administrative fees of \$8.0 million remained on the debt.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, principal of \$0.4 million remained on the debt.

In 2022, the Warren County Board of Commissioners entered into an agreement with Bon Secours Mercy Health Development Fairfield, LLC (BSMH) related to the Mercy Health Hospital Mason development. A new hospital is being built which requires right-of-way acquisitions along with construction of new roads and access points all of which are being handled by the TID. BSMH agreed to fund the entire project by disbursing all the funds directly to the County. Subsequently, all funds received by BSMH are passed immediately along to the TID by the County. As of December 31, 2022, the County had \$5.7 million that had not yet passed along to the TID from BSMH for this project.

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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, the County contributed \$80,963 towards the operation of the SWOCOG.

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, 2022, the County abated \$6,032 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, 2022, 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	\$ 876
City of Franklin	6,155
City of Lebanon	30,871
City of Mason	145,284
City of Middletown	16,855
City of Monroe	255,775
City of South Lebanon	9,027
City of Springboro	11,147
Village of Harveysburg	1,179
	<u>\$ 477,169</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 with 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, 2022

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, 2022

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 \$11,786,675 and the bank balance was \$11,920,802. Federal depository insurance covered \$250,037 of the bank balance. The remaining \$11,670,802 was collateralized in a manner described above.

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 TID measures its investment in STAR Ohio at the NAV per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAVE per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes. For purposes of the statement of net position, the funds in STAR Ohio are considered to be cash equivalents.

As of December 31, 2022, the TID had investments in STAR Ohio totaling \$5,031,756.

Intergovernmental Agreements

As of December 31, 2022, 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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

Contractual Commitments

As of December 31, 2022, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$7.6 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.

Long Term Obligations

The changes in the TID's long-term liabilities for the year ended December 31, 2022 were as follows:

	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Amounts Due Within One Year
General Obligation Bonds:					
Series 2016 - 2.29%	\$ 2,725,000	\$ -	\$ (2,725,000)	\$ -	\$ -
Unamortized Discount	(20,361)	-	20,361	-	-
Total	\$ 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.

***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 Nine Years (1) *

	2021	2020	2019	2018	2017
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.491507%	0.474754%	0.461220%	0.467879%	0.474930%
County's Proportionate Share of the Net Pension Liability	\$ 38,845,995	\$ 63,509,733	\$ 83,195,651	\$ 117,429,909	\$ 68,472,172
County's Covered Payroll	\$ 60,814,866	\$ 59,615,805	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	63.88%	106.53%	143.10%	203.99%	121.16%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	92.62%	86.88%	82.17%	74.70%	84.66%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.441330%	0.424447%	0.428522%	0.434203%	0.443488%
County's Proportionate Share of the Net Pension Asset	\$ 1,579,581	\$ 1,106,868	\$ 815,473	\$ 444,945	\$ 554,829
County's Covered Payroll	\$ 1,715,850	\$ 1,667,951	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	92.06%	66.36%	47.70%	26.28%	34.02%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	169.88%	157.67%	145.28%	126.64%	137.28%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.419433%	0.414930%	0.404695%	0.432250%	0.497301%
County's Proportionate Share of the Net Pension Asset	\$ 69,177	\$ 68,331	\$ 13,960	\$ 9,026	\$ 15,951
County's Covered Payroll	\$ 2,242,562	\$ 2,222,748	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	3.08%	3.07%	0.65%	0.56%	0.65%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	171.84%	188.21%	118.84%	113.42%	124.46%

(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.

2016	2015	2014	2013
0.468976%	0.470618%	0.470916%	0.470916%
\$ 98,051,225	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
173.67%	155.15%	110.21%	103.10%
77.25%	81.08%	86.45%	86.36%
0.433430%	0.438146%	0.409626%	0.409626%
\$ 222,104	\$ 213,211	\$ 157,716	\$ 42,982
\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
14.49%	14.94%	11.27%	2.94%
116.55%	116.90%	114.83%	104.56%
0.482203%	0.471660%	0.477854%	**
\$ 1,850	\$ 1,803	\$ 2,813	**
\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
0.07%	0.08%	0.12%	**
103.40%	103.91%	**	**

Warren County, Ohio
Required Supplementary Information
Schedule of County Pension Contributions
Ohio Public Employees Retirement System - Pension Plan
Last Ten Years

	2022	2021	2020	2019
Traditional Pension Plan:				
Contractually Required Contribution	\$ 9,112,448	\$ 9,019,180	\$ 8,539,455	\$ 8,322,503
Contributions in Relation to the Contractually Required Contribution	(9,112,448)	(9,019,180)	(8,539,455)	(8,322,503)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 66,541,637	\$ 60,814,866	\$ 59,615,805	\$ 58,139,140
Contributions as a Percentage of Covered Payroll	13.69%	14.83%	14.32%	14.31%
Combined Plan:				
Contractually Required Contribution	\$ 209,487	\$ 254,470	\$ 238,920	\$ 244,736
Contributions in Relation to the Contractually Required Contribution	(209,487)	(254,470)	(238,920)	(244,736)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 1,647,406	\$ 1,715,850	\$ 1,667,951	\$ 1,709,666
Contributions as a Percentage of Covered Payroll	12.72%	14.83%	14.32%	14.31%
Member-Directed Plan:				
Contractually Required Contribution	\$ 255,554	\$ 237,560	\$ 227,421	\$ 220,354
Contributions in Relation to the Contractually Required Contribution	(255,554)	(237,560)	(227,421)	(220,354)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 2,612,573	\$ 2,242,562	\$ 2,222,748	\$ 2,155,076
Contributions as a Percentage of Covered Payroll	9.78%	10.59%	10.23%	10.22%

(1) Information prior to 2013 is not available.

2018	2017	2016	2015	2014	2013
\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302	\$ 6,420,895	\$ 7,715,861
(8,128,034)	(7,519,721)	(6,733,274)	(6,515,302)	(6,420,895)	(7,715,861)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
14.12%	13.31%	11.93%	12.40%	12.46%	14.33%
\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932	\$ 166,151	\$ 209,535
(239,056)	(217,020)	(186,929)	(176,932)	(166,151)	(209,535)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
14.12%	13.31%	12.19%	12.40%	11.87%	14.33%
\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478	\$ 206,975	\$ 345,188
(226,747)	(326,007)	(231,123)	(291,478)	(206,975)	(345,188)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
14.12%	13.31%	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 Six Years (1) *

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability/(Asset)	0.487032%	0.470810%	0.457914%	0.465360%	0.474242%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ (13,857,276)	\$ (7,577,596)	\$ 57,721,813	\$ 55,599,801	\$ 47,327,766
County's Covered Payroll	\$ 64,773,278	\$ 63,506,504	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	(21.39%)	(11.93%)	93.09%	91.35%	78.10%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	128.23%	115.57%	47.80%	46.33%	54.14%

(1) Information prior to 2016 is not available.

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

2016

0.467331%

\$ 43,458,914

\$ 60,516,181

71.81%

54.04%

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

	2022	2021	2020	2019	2018
Contractually Required Contribution	\$ 118,336	\$ 95,024	\$ 90,969	\$ 88,141	\$ 90,699
Contributions in Relation to the Contractually Required Contribution	(118,336)	(95,024)	(90,969)	(88,141)	(90,699)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 70,801,616	\$ 64,773,278	\$ 63,506,504	\$ 62,003,882	\$ 60,865,463
Contributions as a Percentage of Covered Payroll	0.17%	0.15%	0.14%	0.14%	0.15%

(1) Information prior to 2016 is not available.

2017	2016
\$ 671,490	\$ 1,196,844
(671,490)	(1,196,844)
\$ -	\$ -
\$ 60,597,135	\$ 60,516,181
1.11%	1.98%

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

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.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

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.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75% and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

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

WARREN COUNTY, OHIO

***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.

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**
- OneOhio Opioid Settlement 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**
- 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.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade.

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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 49,785,158	\$ 3,020,088	\$ 1,324,415	\$ 43,609	\$ 54,173,270
Receivables:					
Taxes	623,542	0	0	0	623,542
Payments in Lieu of Taxes	0	0	652,070	0	652,070
Accounts	100,101	0	0	0	100,101
Intergovernmental	13,071,286	0	1,159,853	0	14,231,139
Loans	643,983	0	0	0	643,983
Due from Other Funds	27,244	0	0	0	27,244
Interfund Loans Receivable	1,488,942	0	0	0	1,488,942
Inventory of Supplies, at Cost	1,633,174	0	0	0	1,633,174
Prepaid Items	71,260	0	0	0	71,260
Total Assets	<u>\$ 67,444,690</u>	<u>\$ 3,020,088</u>	<u>\$ 3,136,338</u>	<u>\$ 43,609</u>	<u>\$ 73,644,725</u>
Liabilities:					
Accounts Payable	\$ 1,615,579	\$ 0	\$ 185,426	\$ 0	\$ 1,801,005
Accrued Wages and Benefits Payable	552,234	0	0	0	552,234
Intergovernmental Payable	947,275	0	0	0	947,275
Retainage Payable	0	0	17,727	0	17,727
Deposits Payable	558,207	0	0	0	558,207
Due to Other Funds	101,056	0	0	0	101,056
Matured Compensated Absences Payable	1,260	0	0	0	1,260
Total Liabilities	<u>3,775,611</u>	<u>0</u>	<u>203,153</u>	<u>0</u>	<u>3,978,764</u>
Deferred Inflows of Resources:					
Unavailable Amounts	9,600,251	0	0	0	9,600,251
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	0	652,070	0	652,070
Total Deferred Inflows of Resources	<u>9,600,251</u>	<u>0</u>	<u>652,070</u>	<u>0</u>	<u>10,252,321</u>
Fund Balances:					
Nonspendable	1,704,434	0	0	18,902	1,723,336
Restricted	52,118,064	3,020,088	2,281,115	24,707	57,443,974
Committed	246,330	0	0	0	246,330
Total Fund Balances	<u>54,068,828</u>	<u>3,020,088</u>	<u>2,281,115</u>	<u>43,609</u>	<u>59,413,640</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 67,444,690</u>	<u>\$ 3,020,088</u>	<u>\$ 3,136,338</u>	<u>\$ 43,609</u>	<u>\$ 73,644,725</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Property and Other Taxes	\$ 8,056,211	\$ 0	\$ 0	\$ 0	\$ 8,056,211
Payments in Lieu of Taxes	0	583,462	0	0	583,462
Intergovernmental Revenues	31,163,870	77,851	444,196	0	31,685,917
Charges for Services	5,956,525	0	0	0	5,956,525
Investment Earnings	50	0	0	0	50
Fines and Forfeitures	1,333,186	0	0	0	1,333,186
All Other Revenue	275,620	0	0	0	275,620
Total Revenue	46,785,462	661,313	444,196	0	47,890,971
Expenditures:					
Current:					
General Government:					
Legislative and Executive	6,238,299	0	0	0	6,238,299
Judicial	914,235	0	0	0	914,235
Public Safety	4,924,442	0	0	0	4,924,442
Public Works	9,307,325	0	0	0	9,307,325
Health	674,577	0	0	0	674,577
Human Services	19,328,367	0	0	0	19,328,367
Community and Economic Development	5,739,659	0	0	0	5,739,659
Capital Outlay	0	0	489,845	0	489,845
Debt Service:					
Principal Retirement	7,972	11,422,716	0	0	11,430,688
Interest and Fiscal Charges	416	690,703	0	0	691,119
Total Expenditures	47,135,292	12,113,419	489,845	0	59,738,556
Excess Expenditures Over Revenues	(349,830)	(11,452,106)	(45,649)	0	(11,847,585)
Other Financing Sources (Uses):					
Transfers In	4,410,682	11,129,716	0	0	15,540,398
Transfers Out	(3,348,312)	0	0	0	(3,348,312)
Sale of Assets	4,928	0	0	0	4,928
Total Other Financing Sources (Uses)	1,067,298	11,129,716	0	0	12,197,014
Net Change in Fund Balances	717,468	(322,390)	(45,649)	0	349,429
Fund Balances at Beginning of Year	52,506,645	3,342,478	2,326,764	43,609	58,219,496
Increase (Decrease) in Inventory Reserve	844,715	0	0	0	844,715
Fund Balances End of Year	\$ 54,068,828	\$ 3,020,088	\$ 2,281,115	\$ 43,609	\$ 59,413,640

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 8,989,704	\$ 872,020	\$ 764,442	\$ 83,934
Receivables:				
Taxes	255,675	0	0	0
Accounts	7,867	0	2,638	26,577
Intergovernmental	4,663,367	0	0	0
Loans	0	0	0	0
Due from Other Funds	16,276	0	0	0
Interfund Loans Receivable	1,488,942	0	0	0
Inventory of Supplies, at Cost	1,633,174	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 17,055,005</u>	<u>\$ 872,020</u>	<u>\$ 767,080</u>	<u>\$ 110,511</u>
Liabilities:				
Accounts Payable	\$ 267,707	\$ 202,761	\$ 3,457	\$ 13,266
Accrued Wages and Benefits Payable	106,204	64,364	9,290	1,887
Intergovernmental Payable	22,870	73,275	1,431	292
Deposits Payable	558,207	0	0	0
Due to Other Funds	10,626	22,418	2,399	141
Matured Compensated Absences Payable	0	711	0	0
Total Liabilities	<u>965,614</u>	<u>363,529</u>	<u>16,577</u>	<u>15,586</u>
Deferred Inflows of Resources:				
Unavailable Amounts	3,223,410	0	0	0
Total Deferred Inflows of Resources	<u>3,223,410</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	1,633,174	0	0	0
Restricted	11,232,807	508,491	750,503	94,925
Committed	0	0	0	0
Total Fund Balances	<u>12,865,981</u>	<u>508,491</u>	<u>750,503</u>	<u>94,925</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 17,055,005</u>	<u>\$ 872,020</u>	<u>\$ 767,080</u>	<u>\$ 110,511</u>

Sales Tax Transition Fund	BOE Election Security Grants	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 0	\$ 5,038	\$ 91,193	\$ 9,679	\$ 236,809	\$ 1,833,096
0	0	0	0	0	0
0	0	0	0	308	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 5,038</u>	<u>\$ 91,193</u>	<u>\$ 9,679</u>	<u>\$ 237,117</u>	<u>\$ 1,833,096</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	11,703	0
0	0	0	0	1,805	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>13,508</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	0	0
0	5,038	91,193	9,679	223,609	1,833,096
0	0	0	0	0	0
<u>0</u>	<u>5,038</u>	<u>91,193</u>	<u>9,679</u>	<u>223,609</u>	<u>1,833,096</u>
<u>\$ 0</u>	<u>\$ 5,038</u>	<u>\$ 91,193</u>	<u>\$ 9,679</u>	<u>\$ 237,117</u>	<u>\$ 1,833,096</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Assets:				
Cash, Cash Equivalents, and Investments	\$ 706,997	\$ 133,294	\$ 2,541,342	\$ 785,182
Receivables:				
Taxes	0	0	0	0
Accounts	0	925	23,657	2,141
Intergovernmental	40,055	0	1,715	34,106
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	3,253	0
Total Assets	\$ 747,052	\$ 134,219	\$ 2,569,967	\$ 821,429
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 20,099	\$ 50,608
Accrued Wages and Benefits Payable	14,138	0	0	3,841
Intergovernmental Payable	2,178	0	0	591
Deposits Payable	0	0	0	0
Due to Other Funds	2,215	654	7,686	273
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	18,531	654	27,785	55,313
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	3,253	0
Restricted	728,521	133,565	2,538,929	766,116
Committed	0	0	0	0
Total Fund Balances	728,521	133,565	2,542,182	766,116
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 747,052	\$ 134,219	\$ 2,569,967	\$ 821,429

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 155,149	\$ 3,106,262	\$ 299,060	\$ 23,838	\$ 4,958,317	\$ 243,353
0	0	367,867	0	0	0
0	0	0	2,580	0	0
15,000	39,908	0	0	0	2,851,492
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>\$ 170,149</u>	<u>\$ 3,146,170</u>	<u>\$ 666,927</u>	<u>\$ 26,418</u>	<u>\$ 4,958,317</u>	<u>\$ 3,094,845</u>
\$ 0	\$ 0	\$ 0	\$ 23,838	\$ 52,233	\$ 401,745
0	0	0	0	20,915	6,491
0	0	664,684	0	3,228	1,001
0	0	0	0	0	0
0	0	2,243	0	1,336	515
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>666,927</u>	<u>23,838</u>	<u>77,712</u>	<u>409,752</u>
<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,451,002</u>
<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,451,002</u>
0	0	0	0	0	0
162,649	3,146,170	0	2,580	4,880,605	234,091
0	0	0	0	0	0
<u>162,649</u>	<u>3,146,170</u>	<u>0</u>	<u>2,580</u>	<u>4,880,605</u>	<u>234,091</u>
<u>\$ 170,149</u>	<u>\$ 3,146,170</u>	<u>\$ 666,927</u>	<u>\$ 26,418</u>	<u>\$ 4,958,317</u>	<u>\$ 3,094,845</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,150,031	\$ 15,854	\$ 812,058	\$ 28,550
Receivables:				
Taxes	0	0	0	0
Accounts	550	0	5,273	0
Intergovernmental	524,678	8,050	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>\$ 1,675,259</u>	<u>\$ 23,904</u>	<u>\$ 817,331</u>	<u>\$ 28,550</u>
Liabilities:				
Accounts Payable	\$ 13,741	\$ 232	\$ 0	\$ 0
Accrued Wages and Benefits Payable	64,168	1,165	0	0
Intergovernmental Payable	18,548	180	0	34
Deposits Payable	0	0	0	0
Due to Other Funds	7,921	141	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>104,378</u>	<u>1,718</u>	<u>0</u>	<u>34</u>
Deferred Inflows of Resources:				
Unavailable Amounts	254,813	1,727	0	0
Total Deferred Inflows of Resources	<u>254,813</u>	<u>1,727</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,316,068	20,459	817,331	28,516
Committed	0	0	0	0
Total Fund Balances	<u>1,316,068</u>	<u>20,459</u>	<u>817,331</u>	<u>28,516</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,675,259</u>	<u>\$ 23,904</u>	<u>\$ 817,331</u>	<u>\$ 28,550</u>

Delinquent Real Estate Tax & Assessment	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
\$ 968,417	\$ 28,526	\$ 55,643	\$ 1,142,805	\$ 960,339	\$ 108,288
0	0	0	0	0	0
1,413	0	0	8,501	390	0
0	634,962	0	0	28,331	569,212
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	0
<u>\$ 969,830</u>	<u>\$ 663,488</u>	<u>\$ 55,643</u>	<u>\$ 1,158,806</u>	<u>\$ 989,060</u>	<u>\$ 677,500</u>
\$ 184	\$ 9,025	\$ 0	\$ 1,239	\$ 0	\$ 35,817
11,775	0	3,073	3,527	2,030	11,465
3,152	3,604	476	544	3,613	15,374
0	0	0	0	0	0
466	1,111	288	1,579	163	979
0	0	0	0	0	0
<u>15,577</u>	<u>13,740</u>	<u>3,837</u>	<u>6,889</u>	<u>5,806</u>	<u>63,635</u>
0	628,343	0	0	18,887	569,212
0	628,343	0	0	18,887	569,212
0	0	0	0	0	0
954,253	21,405	51,806	1,151,917	964,367	44,653
0	0	0	0	0	0
<u>954,253</u>	<u>21,405</u>	<u>51,806</u>	<u>1,151,917</u>	<u>964,367</u>	<u>44,653</u>
<u>\$ 969,830</u>	<u>\$ 663,488</u>	<u>\$ 55,643</u>	<u>\$ 1,158,806</u>	<u>\$ 989,060</u>	<u>\$ 677,500</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,675	\$ 91,248	\$ 1,087,617	\$ 1,547,248
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	677	37
Intergovernmental	0	177,036	323,120	472,314
Loans	0	0	0	0
Due from Other Funds	0	0	2,178	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>\$ 1,675</u>	<u>\$ 268,284</u>	<u>\$ 1,413,592</u>	<u>\$ 2,019,599</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 116,827	\$ 812
Accrued Wages and Benefits Payable	0	0	28,868	73,753
Intergovernmental Payable	0	91,047	4,454	11,263
Deposits Payable	0	0	0	0
Due to Other Funds	0	0	1,017	8,558
Matured Compensated Absences Payable	0	0	0	549
Total Liabilities	<u>0</u>	<u>91,047</u>	<u>151,166</u>	<u>94,935</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	162,909	161,562	320,109
Total Deferred Inflows of Resources	<u>0</u>	<u>162,909</u>	<u>161,562</u>	<u>320,109</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,675	14,328	1,100,864	1,604,555
Committed	0	0	0	0
Total Fund Balances	<u>1,675</u>	<u>14,328</u>	<u>1,100,864</u>	<u>1,604,555</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,675</u>	<u>\$ 268,284</u>	<u>\$ 1,413,592</u>	<u>\$ 2,019,599</u>

<u>Community Development</u>	<u>Indigent Guardianship</u>	<u>Children Services Board</u>	<u>Court Computerization</u>	<u>Cognitive Intervention Program</u>	<u>Drug Law Enforcement</u>
\$ 696,091	\$ 264,643	\$ 11,902,661	\$ 739,387	\$ 424,233	\$ 5,330
0	0	0	0	0	0
0	1,190	70	10,785	665	200
863,765	0	1,447,881	0	0	0
524,925	0	0	0	0	0
0	0	0	0	1,290	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	68,007	0	0
<u>\$ 2,084,781</u>	<u>\$ 265,833</u>	<u>\$ 13,350,612</u>	<u>\$ 818,179</u>	<u>\$ 426,188</u>	<u>\$ 5,530</u>
\$ 15,043	\$ 0	\$ 323,188	\$ 389	\$ 454	\$ 546
2,863	0	110,714	0	0	0
442	0	20,927	0	0	0
0	0	0	0	0	0
292	0	15,384	0	509	0
0	0	0	0	0	0
<u>18,640</u>	<u>0</u>	<u>470,213</u>	<u>389</u>	<u>963</u>	<u>546</u>
837,523	0	963,254	0	0	0
<u>837,523</u>	<u>0</u>	<u>963,254</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	68,007	0	0
1,228,618	265,833	11,917,145	749,783	425,225	4,984
0	0	0	0	0	0
<u>1,228,618</u>	<u>265,833</u>	<u>11,917,145</u>	<u>817,790</u>	<u>425,225</u>	<u>4,984</u>
<u>\$ 2,084,781</u>	<u>\$ 265,833</u>	<u>\$ 13,350,612</u>	<u>\$ 818,179</u>	<u>\$ 426,188</u>	<u>\$ 5,530</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants
Assets:				
Cash, Cash Equivalents, and Investments	\$ 311,491	\$ 4	\$ 20,014	\$ 127,268
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Loans	0	0	0	119,058
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>\$ 311,491</u>	<u>\$ 4</u>	<u>\$ 20,014</u>	<u>\$ 246,326</u>
Liabilities:				
Accounts Payable	\$ 1,278	\$ 0	\$ 158	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	2,262	0	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>3,540</u>	<u>0</u>	<u>158</u>	<u>0</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	307,951	0	19,856	0
Committed	0	4	0	246,326
Total Fund Balances	<u>307,951</u>	<u>4</u>	<u>19,856</u>	<u>246,326</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 311,491</u>	<u>\$ 4</u>	<u>\$ 20,014</u>	<u>\$ 246,326</u>

<u>Enforcement & Education</u>	<u>County Transit</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 137,232	\$ 1,319,796	\$ 49,785,158
0	0	623,542
536	3,121	100,101
0	376,294	13,071,286
0	0	643,983
0	0	27,244
0	0	1,488,942
0	0	1,633,174
0	0	71,260
<u>\$ 137,768</u>	<u>\$ 1,699,211</u>	<u>\$ 67,444,690</u>
\$ 0	\$ 60,932	\$ 1,615,579
0	0	552,234
0	0	947,275
0	0	558,207
0	12,142	101,056
0	0	1,260
<u>0</u>	<u>73,074</u>	<u>3,775,611</u>
<u>0</u>	<u>0</u>	<u>9,600,251</u>
<u>0</u>	<u>0</u>	<u>9,600,251</u>
0	0	1,704,434
137,768	1,626,137	52,118,064
0	0	246,330
<u>137,768</u>	<u>1,626,137</u>	<u>54,068,828</u>
<u>\$ 137,768</u>	<u>\$ 1,699,211</u>	<u>\$ 67,444,690</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Property and Other Taxes	\$ 3,521,049	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	8,795,877	5,004,673	0	0
Charges for Services	292	0	427,614	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	100,669	0	36,596	343,870
All Other Revenue	4,178	50	12,823	0
Total Revenue	<u>12,422,065</u>	<u>5,004,723</u>	<u>477,033</u>	<u>343,870</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	397,029
Public Safety	0	0	0	0
Public Works	9,242,360	0	0	0
Health	0	0	498,805	0
Human Services	0	4,996,638	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	7,972	0	0
Interest and Fiscal Charges	0	416	0	0
Total Expenditures	<u>9,242,360</u>	<u>5,005,026</u>	<u>498,805</u>	<u>397,029</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,179,705	(303)	(21,772)	(53,159)
Other Financing Sources (Uses):				
Transfers In	0	200,376	0	0
Transfers Out	(2,512,848)	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	<u>(2,512,848)</u>	<u>200,376</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	666,857	200,073	(21,772)	(53,159)
Fund Balances at Beginning of Year	11,354,409	308,418	772,275	148,084
Increase (Decrease) in Inventory Reserve	844,715	0	0	0
Fund Balances End of Year	<u>\$ 12,865,981</u>	<u>\$ 508,491</u>	<u>\$ 750,503</u>	<u>\$ 94,925</u>

Sales Tax Transition Fund	BOE Election Security Grants	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	10,000	91,193	0	0	0
0	0	0	0	133,541	0
0	50	0	0	0	0
0	0	0	0	0	0
0	0	0	2,780	0	0
<u>0</u>	<u>10,050</u>	<u>91,193</u>	<u>2,780</u>	<u>133,541</u>	<u>0</u>
0	5,012	0	0	414,451	5,043
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>5,012</u>	<u>0</u>	<u>0</u>	<u>414,451</u>	<u>5,043</u>
0	5,038	91,193	2,780	(280,910)	(5,043)
0	0	0	0	0	0
(835,464)	0	0	0	0	0
0	0	0	0	0	0
<u>(835,464)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(835,464)	5,038	91,193	2,780	(280,910)	(5,043)
835,464	0	0	6,899	504,519	1,838,139
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 5,038</u>	<u>\$ 91,193</u>	<u>\$ 9,679</u>	<u>\$ 223,609</u>	<u>\$ 1,833,096</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, 2022

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	429,372	0	39,263	107,193
Charges for Services	0	0	16,812	101,690
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	12,107	332,370	0
All Other Revenue	1,000	0	0	0
Total Revenue	<u>430,372</u>	<u>12,107</u>	<u>388,445</u>	<u>208,883</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	9,924	373,206	0
Public Safety	449,292	0	0	180,187
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>449,292</u>	<u>9,924</u>	<u>373,206</u>	<u>180,187</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,920)	2,183	15,239	28,696
Other Financing Sources (Uses):				
Transfers In	103,155	0	2,000	0
Transfers Out	0	0	0	0
Sale of Assets	4,230	0	0	0
Total Other Financing Sources (Uses)	<u>107,385</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
Net Change in Fund Balances	88,465	2,183	17,239	28,696
Fund Balances at Beginning of Year	640,056	131,382	2,524,943	737,420
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 728,521</u>	<u>\$ 133,565</u>	<u>\$ 2,542,182</u>	<u>\$ 766,116</u>

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 0	\$ 0	\$ 4,535,162	\$ 0	\$ 0	\$ 0
35,259	543,553	0	0	0	2,399,085
0	0	0	43,170	2,908,345	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>35,259</u>	<u>543,553</u>	<u>4,535,162</u>	<u>43,170</u>	<u>2,908,345</u>	<u>2,399,085</u>
0	0	0	0	5,430,361	0
2,620	0	0	0	0	0
0	0	0	0	0	0
0	64,965	0	0	0	0
0	0	0	0	0	0
0	0	0	43,167	0	2,065,754
0	0	4,535,162	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,620</u>	<u>64,965</u>	<u>4,535,162</u>	<u>43,167</u>	<u>5,430,361</u>	<u>2,065,754</u>
32,639	478,588	0	3	(2,522,016)	333,331
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>
32,639	478,588	0	3	(2,522,016)	333,331
130,010	2,667,582	0	2,577	7,402,621	(99,240)
0	0	0	0	0	0
<u>\$ 162,649</u>	<u>\$ 3,146,170</u>	<u>\$ 0</u>	<u>\$ 2,580</u>	<u>\$ 4,880,605</u>	<u>\$ 234,091</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, 2022

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,516,436	42,925	0	0
Charges for Services	12,364	0	0	2,054
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	84,362	0
All Other Revenue	29,910	0	0	0
Total Revenue	1,558,710	42,925	84,362	2,054
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	2,406
Judicial	0	0	0	0
Public Safety	2,444,202	49,769	617	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,444,202	49,769	617	2,406
Excess (Deficiency) of Revenues Over (Under) Expenditures	(885,492)	(6,844)	83,745	(352)
Other Financing Sources (Uses):				
Transfers In	972,875	9,729	0	0
Transfers Out	0	0	0	0
Sale of Assets	427	0	0	0
Total Other Financing Sources (Uses)	973,302	9,729	0	0
Net Change in Fund Balances	87,810	2,885	83,745	(352)
Fund Balances at Beginning of Year	1,228,258	17,574	733,586	28,868
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,316,068	\$ 20,459	\$ 817,331	\$ 28,516

Delinquent Real Estate Tax & Assessment	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	354,466	0	30,000	101,777	810,306
538,576	0	80,000	112,319	74,418	0
0	0		0	0	0
0	0	0	0	0	0
0	0	0	2,371	2,568	39,080
<u>538,576</u>	<u>354,466</u>	<u>80,000</u>	<u>144,690</u>	<u>178,763</u>	<u>849,386</u>
381,026	0	0	0	0	0
0	0	0	0	0	0
0	0	78,607	0	163,655	0
0	0	0	0	0	0
0	0	0	175,772	0	0
0	390,878	0	0	0	817,520
0	0	0	0	0	0
0	0	0	0	0	0
<u>381,026</u>	<u>390,878</u>	<u>78,607</u>	<u>175,772</u>	<u>163,655</u>	<u>817,520</u>
157,550	(36,412)	1,393	(31,082)	15,108	31,866
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	8	0	149
<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>0</u>	<u>149</u>
157,550	(36,412)	1,393	(31,074)	15,108	32,015
796,703	57,817	50,413	1,182,991	949,259	12,638
0	0	0	0	0	0
<u>\$ 954,253</u>	<u>\$ 21,405</u>	<u>\$ 51,806</u>	<u>\$ 1,151,917</u>	<u>\$ 964,367</u>	<u>\$ 44,653</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, 2022

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	267,083	647,357	2,137,979
Charges for Services	0	0	462,987	854,827
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	78,474
Total Revenue	0	267,083	1,110,344	3,071,280
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	176,029	1,252,912	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	2,899,848
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	176,029	1,252,912	2,899,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	91,054	(142,568)	171,432
Other Financing Sources (Uses):				
Transfers In	0	0	4,500	255,352
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	114
Total Other Financing Sources (Uses)	0	0	4,500	255,466
Net Change in Fund Balances	0	91,054	(138,068)	426,898
Fund Balances at Beginning of Year	1,675	(76,726)	1,238,932	1,177,657
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,675	\$ 14,328	\$ 1,100,864	\$ 1,604,555

Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program	Drug Law Enforcement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,165,061	0	5,481,283	0	0	0
7,500	22,050	0	0	65,989	0
0	0	0	0	0	0
0	0	0	173,457	0	1,665
28,269	0	9,728	0	0	0
<u>1,200,830</u>	<u>22,050</u>	<u>5,491,011</u>	<u>173,457</u>	<u>65,989</u>	<u>1,665</u>
0	0	0	0	0	0
0	0	0	131,456	0	0
0	913	0	0	56,757	7,582
0	0	0	0	0	0
0	0	0	0	0	0
0	0	7,095,722	0	0	0
1,204,497	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,204,497</u>	<u>913</u>	<u>7,095,722</u>	<u>131,456</u>	<u>56,757</u>	<u>7,582</u>
(3,667)	21,137	(1,604,711)	42,001	9,232	(5,917)
0	0	2,835,576	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>2,835,576</u>	<u>0</u>	<u>0</u>	<u>0</u>
(3,667)	21,137	1,230,865	42,001	9,232	(5,917)
1,232,285	244,696	10,686,280	775,789	415,993	10,901
0	0	0	0	0	0
<u>\$ 1,228,618</u>	<u>\$ 265,833</u>	<u>\$ 11,917,145</u>	<u>\$ 817,790</u>	<u>\$ 425,225</u>	<u>\$ 4,984</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, 2022

	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	241,835	0	77	0
All Other Revenue	0	0	7,578	0
Total Revenue	<u>241,835</u>	<u>0</u>	<u>7,655</u>	<u>0</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	29,993	27,119	6,808	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>29,993</u>	<u>27,119</u>	<u>6,808</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	211,842	(27,119)	847	0
Other Financing Sources (Uses):				
Transfers In	0	27,119	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>27,119</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	211,842	0	847	0
Fund Balances at Beginning of Year	96,109	4	19,009	246,326
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 307,951</u>	<u>\$ 4</u>	<u>\$ 19,856</u>	<u>\$ 246,326</u>

Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 8,056,211
0	1,153,729	31,163,870
0	91,977	5,956,525
0	0	50
6,178	0	1,333,186
0	56,811	275,620
<u>6,178</u>	<u>1,302,517</u>	<u>46,785,462</u>
0	0	6,238,299
0	0	914,235
0	0	4,924,442
0	0	9,307,325
0	0	674,577
0	1,018,840	19,328,367
0	0	5,739,659
0	0	7,972
0	0	416
<u>0</u>	<u>1,018,840</u>	<u>47,135,292</u>
6,178	283,677	(349,830)
0	0	4,410,682
0	0	(3,348,312)
0	0	4,928
<u>0</u>	<u>0</u>	<u>1,067,298</u>
6,178	283,677	717,468
131,590	1,342,460	52,506,645
0	0	844,715
<u>\$ 137,768</u>	<u>\$ 1,626,137</u>	<u>\$ 54,068,828</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2022**

	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	\$ 0	\$ 0	\$ 0	\$ 3,020,088	\$ 0	\$ 3,020,088
Total Assets	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>
Fund Balances:						
Restricted	0	0	0	3,020,088	0	3,020,088
Total Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	\$ 583,462	\$ 0	\$ 583,462
Intergovernmental Revenues	0	0	0	77,851	0	77,851
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>661,313</u>	<u>0</u>	<u>661,313</u>
Expenditures:						
Debt Service:						
Principal Retirement	425,000	112,716	905,000	395,000	9,585,000	11,422,716
Interest and Fiscal Charges	17,000	0	14,254	146,224	513,225	690,703
Total Expenditures	<u>442,000</u>	<u>112,716</u>	<u>919,254</u>	<u>541,224</u>	<u>10,098,225</u>	<u>12,113,419</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(442,000)	(112,716)	(919,254)	120,089	(10,098,225)	(11,452,106)
Other Financing Sources:						
Transfers In	0	112,716	919,254	0	10,097,746	11,129,716
Total Other Financing Sources	<u>0</u>	<u>112,716</u>	<u>919,254</u>	<u>0</u>	<u>10,097,746</u>	<u>11,129,716</u>
Net Change in Fund Balances	(442,000)	0	0	120,089	(479)	(322,390)
Fund Balances at Beginning of Year	442,000	0	0	2,899,999	479	3,342,478
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>	<u>\$ 0</u>	<u>\$ 3,020,088</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 995,722	\$ 328,693	\$ 1,324,415
Receivables:			
Payments in Lieu of Taxes	0	652,070	652,070
Intergovernmental	154,294	1,005,559	1,159,853
Total Assets	\$ 1,150,016	\$ 1,986,322	\$ 3,136,338
Liabilities:			
Accounts Payable	\$ 185,426	\$ 0	\$ 185,426
Retainage Payable	17,727	0	17,727
Total Liabilities	203,153	0	203,153
Deferred Inflows of Resources:			
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	652,070	652,070
Total Deferred Inflows of Resources	0	652,070	652,070
Fund Balances:			
Restricted	946,863	1,334,252	2,281,115
Total Fund Balances	946,863	1,334,252	2,281,115
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,150,016	\$ 1,986,322	\$ 3,136,338

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Intergovernmental Revenues	\$ 444,196	\$ 0	\$ 444,196
Total Revenue	<u>444,196</u>	<u>0</u>	<u>444,196</u>
Expenditures:			
Capital Outlay	467,076	22,769	489,845
Total Expenditures	<u>467,076</u>	<u>22,769</u>	<u>489,845</u>
Net Change in Fund Balances	(22,880)	(22,769)	(45,649)
Fund Balances at Beginning of Year	969,743	1,357,021	2,326,764
Fund Balances End of Year	<u>\$ 946,863</u>	<u>\$ 1,334,252</u>	<u>\$ 2,281,115</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 47,400,150	\$ 47,400,150	\$ 61,367,955	\$ 13,967,805
Intergovernmental Revenues	3,686,676	3,686,676	6,319,152	2,632,476
Charges for Services	8,715,379	8,556,405	9,407,114	850,709
Licenses and Permits	9,400	9,400	15,826	6,426
Investment Earnings	2,906,700	2,906,135	3,229,727	323,592
Fines and Forfeitures	211,376	211,376	208,289	(3,087)
All Other Revenues	2,068,140	2,047,368	2,742,222	694,854
Total Revenues	<u>64,997,821</u>	<u>64,817,510</u>	<u>83,290,285</u>	<u>18,472,775</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,747,008	1,518,036	1,365,810	152,226
Materials and Supplies	210,000	210,000	205,244	4,756
Contractual Services	315,828	315,629	258,999	56,630
Other Expenditures	3,904,090	4,072,453	3,564,967	507,486
Capital Outlay	49,000	27,100	4,913	22,187
Total Commissioners	<u>6,225,926</u>	<u>6,143,218</u>	<u>5,399,933</u>	<u>743,285</u>
Auditor:				
Personal Services	1,239,170	1,239,870	962,737	277,133
Materials and Supplies	17,000	17,000	10,287	6,713
Contractual Services	50,316	47,116	6,920	40,196
Other Expenditures	6,500	9,000	4,533	4,467
Capital Outlay	23,500	23,500	3,404	20,096
Total Auditor	<u>1,336,486</u>	<u>1,336,486</u>	<u>987,881</u>	<u>348,605</u>
Treasurer:				
Personal Services	825,762	789,457	530,051	259,406
Materials and Supplies	12,000	22,000	11,204	10,796
Contractual Services	16,702	27,202	14,214	12,988
Other Expenditures	10,000	15,000	7,250	7,750
Capital Outlay	1,000	14,500	11,740	2,760
Total Treasurer	<u>865,464</u>	<u>868,159</u>	<u>574,459</u>	<u>293,700</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Prosecutor:				
Personal Services	3,188,482	3,243,532	3,089,467	154,065
Materials and Supplies	29,886	29,886	12,323	17,563
Contractual Services	85,765	75,565	62,236	13,329
Other Expenditures	106,496	108,396	56,186	52,210
Capital Outlay	6,180	13,880	13,235	645
Total Prosecutor	3,416,809	3,471,259	3,233,447	237,812
Recorder:				
Personal Services	384,826	384,826	297,541	87,285
Materials and Supplies	4,000	4,000	1,205	2,795
Other Expenditures	10,000	10,000	1,986	8,014
Total Recorder	398,826	398,826	300,732	98,094
Board of Elections:				
Personal Services	1,320,963	1,473,602	1,395,111	78,491
Materials and Supplies	204,825	192,543	162,731	29,812
Contractual Services	194,600	212,228	139,660	72,568
Other Expenditures	21,500	223,905	171,514	52,391
Capital Outlay	25,000	250,885	247,065	3,820
Total Board of Elections	1,766,888	2,353,163	2,116,081	237,082
Data Processing:				
Personal Services	388,090	388,090	371,178	16,912
Materials and Supplies	15,000	15,000	14,384	616
Contractual Services	42,109	42,109	40,705	1,404
Other Expenditures	2,500	2,500	521	1,979
Capital Outlay	1,110	1,110	1,044	66
Total Data Processing	448,809	448,809	427,832	20,977
Microfilming Process:				
Personal Services	2,339,531	2,339,854	1,756,084	583,770
Materials and Supplies	26,000	26,000	9,723	16,277
Contractual Services	999,881	699,881	619,410	80,471
Other Expenditures	4,453	4,453	0	4,453
Capital Outlay	1,180,969	1,480,969	946,595	534,374
Total Microfilming Process	4,550,834	4,551,157	3,331,812	1,219,345

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Building and Grounds:				
Personal Services	3,047,939	3,028,401	2,911,527	116,874
Materials and Supplies	852,994	767,470	382,965	384,505
Contractual Services	2,451,156	2,501,158	2,071,889	429,269
Other Expenditures	12,045	12,045	4,042	8,003
Capital Outlay	398,601	582,934	505,057	77,877
Total Building and Grounds	6,762,735	6,892,008	5,875,480	1,016,528
Tax Maps:				
Personal Services	384,798	393,798	318,202	75,596
Materials and Supplies	1,500	1,500	1,288	212
Contractual Services	0	0	0	0
Other Expenditures	0	0	0	0
Capital Outlay	35,000	26,000	15,337	10,663
Total Tax Maps	421,298	421,298	334,827	86,471
Total Legislative and Executive	26,194,075	26,884,383	22,582,484	4,301,899
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,937,414	1,908,139	1,691,590	216,549
Materials and Supplies	21,600	24,300	18,759	5,541
Contractual Services	739,000	769,500	609,467	160,033
Other Expenditures	12,500	20,500	11,026	9,474
Capital Outlay	27,641	110,141	40,690	69,451
Total Common Pleas Court	2,738,155	2,832,580	2,371,532	461,048
Domestic Relations Court:				
Personal Services	1,078,243	1,086,529	1,041,634	44,895
Materials and Supplies	8,029	8,029	7,875	154
Contractual Services	49,600	39,600	12,155	27,445
Other Expenditures	40,431	35,331	4,353	30,978
Capital Outlay	10,180	22,680	21,320	1,360
Total Domestic Relations Court	1,186,483	1,192,169	1,087,337	104,832
Juvenile Court:				
Personal Services	2,262,666	2,323,410	2,126,301	197,109
Materials and Supplies	28,840	28,840	28,682	158
Contractual Services	764,966	719,416	455,135	264,281
Other Expenditures	1,288	2,388	2,058	330
Capital Outlay	13,374	56,824	36,550	20,274
Total Juvenile Court	3,071,134	3,130,878	2,648,726	482,152

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court:				
Personal Services	418,626	422,678	381,182	41,496
Materials and Supplies	93,571	90,071	50,235	39,836
Contractual Services	77,047	76,548	58,676	17,872
Other Expenditures	1,030	1,030	976	54
Capital Outlay	3,605	7,105	4,743	2,362
Total Probate Court	593,879	597,432	495,812	101,620
Clerk of Courts:				
Personal Services	1,026,571	1,033,231	960,674	72,557
Materials and Supplies	214,000	214,000	185,781	28,219
Contractual Services	25,000	25,000	14,819	10,181
Other Expenditures	11,068	11,068	9,632	1,436
Capital Outlay	10,000	10,000	1,441	8,559
Total Clerk of Courts	1,286,639	1,293,299	1,172,347	120,952
Municipal Court:				
Personal Services	407,938	416,138	360,003	56,135
Contractual Services	138,000	138,000	120,072	17,928
Total Municipal Court	545,938	554,138	480,075	74,063
Criminal Prosecutors:				
Personal Services	51,954	51,954	47,131	4,823
Total Criminal Prosecutors	51,954	51,954	47,131	4,823
County Court:				
Personal Services	980,026	985,173	948,409	36,764
Materials and Supplies	32,920	32,920	31,002	1,918
Contractual Services	88,520	97,220	82,424	14,796
Other Expenditures	11,859	10,170	6,015	4,155
Capital Outlay	6,000	6,489	1,177	5,312
Total County Court	1,119,325	1,131,972	1,069,027	62,945
Certificate of Title Administration:				
Personal Services	1,107,067	1,109,318	1,027,448	81,870
Materials and Supplies	20,008	20,008	13,656	6,352
Contractual Services	181,903	181,903	120,443	61,460
Other Expenditures	6,054	6,054	934	5,120
Capital Outlay	5,000	35,119	1,102	34,017
Total Certificate of Title Administration	1,320,032	1,352,402	1,163,583	188,819
Total Judicial	11,913,539	12,136,824	10,535,570	1,601,254

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public Safety:				
Coroner:				
Personal Services	455,660	476,328	475,114	1,214
Materials and Supplies	31,000	20,720	18,017	2,703
Contractual Services	205,650	208,250	202,307	5,943
Other Expenditures	15,500	12,620	9,897	2,723
Capital Outlay	0	44,280	44,280	0
Total Coroner	<u>707,810</u>	<u>762,198</u>	<u>749,615</u>	<u>12,583</u>
Sheriff:				
Personal Services	17,594,682	16,498,217	10,996,799	5,501,418
Materials and Supplies	637,680	578,680	465,927	112,753
Contractual Services	3,939,537	3,942,551	3,457,982	484,569
Other Expenditures	167,060	261,059	167,352	93,707
Capital Outlay	851,489	2,145,889	1,788,228	357,661
Total Sheriff	<u>23,190,448</u>	<u>23,426,396</u>	<u>16,876,288</u>	<u>6,550,108</u>
Building Regulation:				
Personal Services	1,069,396	1,130,241	1,115,692	14,549
Materials and Supplies	52,000	50,400	47,977	2,423
Contractual Services	116,000	97,335	85,041	12,294
Other Expenditures	15,500	8	7	1
Capital Outlay	36,000	50,912	42,615	8,297
Total Building Regulation	<u>1,288,896</u>	<u>1,328,896</u>	<u>1,291,332</u>	<u>37,564</u>
Adult Probation:				
Personal Services	2,409,695	2,395,163	2,078,395	316,768
Materials and Supplies	30,000	50,000	41,033	8,967
Contractual Services	40,600	31,600	8,907	22,693
Other Expenditures	5,500	12,500	8,135	4,365
Capital Outlay	0	8,000	5,536	2,464
Total Adult Probation	<u>2,485,795</u>	<u>2,497,263</u>	<u>2,142,006</u>	<u>355,257</u>
Juvenile Probation:				
Personal Services	818,902	868,234	843,440	24,794
Materials and Supplies	10,898	10,898	8,429	2,469
Contractual Services	8,273	8,273	6,292	1,981
Other Expenditures	2,060	2,060	772	1,288
Capital Outlay	3,348	3,348	2,266	1,082
Total Juvenile Probation	<u>843,481</u>	<u>892,813</u>	<u>861,199</u>	<u>31,614</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Court Probation:				
Personal Services	323,565	326,086	289,170	36,916
Materials and Supplies	9,785	9,785	4,269	5,516
Contractual Services	2,110	2,110	820	1,290
Other Expenditures	3,500	3,500	1,612	1,888
Capital Outlay	350	350	0	350
Total County Court Probation	<u>339,310</u>	<u>341,831</u>	<u>295,871</u>	<u>45,960</u>
Juvenile Detention:				
Personal Services	1,521,772	1,528,569	1,474,034	54,535
Materials and Supplies	19,246	24,946	20,864	4,082
Contractual Services	211,867	211,866	150,886	60,980
Other Expenditures	4,120	4,120	317	3,803
Capital Outlay	37,265	34,765	6,866	27,899
Total Juvenile Detention	<u>1,794,270</u>	<u>1,804,266</u>	<u>1,652,967</u>	<u>151,299</u>
Communication Dispatch:				
Personal Services	4,014,741	4,051,405	3,281,944	769,461
Materials and Supplies	10,500	9,500	3,475	6,025
Contractual Services	85,684	74,084	54,371	19,713
Other Expenditures	16,700	16,700	6,936	9,764
Capital Outlay	44,400	58,135	57,075	1,060
Total Communication Dispatch	<u>4,172,025</u>	<u>4,209,824</u>	<u>3,403,801</u>	<u>806,023</u>
Telecommunications:				
Personal Services	2,112,990	2,220,636	2,155,778	64,858
Materials and Supplies	66,000	52,450	33,227	19,223
Contractual Services	2,805,553	1,815,021	1,631,214	183,807
Other Expenditures	18,000	34,500	17,040	17,460
Capital Outlay	957,524	1,863,824	1,678,079	185,745
Total Telecommunications	<u>5,960,067</u>	<u>5,986,431</u>	<u>5,515,338</u>	<u>471,093</u>
Total Public Safety	<u>40,782,102</u>	<u>41,249,918</u>	<u>32,788,417</u>	<u>8,461,501</u>
Human Services:				
Health:				
Other Expenditures	800	2,875	2,875	0
Total Health	<u>800</u>	<u>2,875</u>	<u>2,875</u>	<u>0</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans' Services:				
Personal Services	2,719,290	2,719,290	2,186,934	532,356
Materials and Supplies	94,800	94,800	67,425	27,375
Contractual Services	316,280	316,280	196,745	119,535
Other Expenditures	273,594	273,594	85,422	188,172
Capital Outlay	469,619	469,619	211,516	258,103
Total Veterans' Services	<u>3,873,583</u>	<u>3,873,583</u>	<u>2,748,042</u>	<u>1,125,541</u>
Total Human Services	<u>3,874,383</u>	<u>3,876,458</u>	<u>2,750,917</u>	<u>1,125,541</u>
Community and Economic Development:				
Commissioners:				
Personal Services	223,249	240,434	227,731	12,703
Materials and Supplies	11,864	11,864	5,895	5,969
Contractual Services	14,429	14,429	1,001	13,428
Other Operating Expenditures	118,506	104,406	83,950	20,456
Capital Outlay	5,500	5,500	3,958	1,542
Total Community and Economic Development	<u>373,548</u>	<u>376,633</u>	<u>322,535</u>	<u>54,098</u>
Total Expenditures	<u>83,137,647</u>	<u>84,524,216</u>	<u>68,979,923</u>	<u>15,544,293</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,139,826)	(19,706,706)	14,310,362	34,017,068
Other Financing Sources (Uses):				
Sale of Assets	42,406	42,406	72,727	30,321
Transfers In	-	-	835,464	835,464
Transfers Out	(3,222,986)	(23,859,947)	(23,345,816)	514,131
Advances In	-	-	330,000	330,000
Advances Out	-	-	(330,000)	(330,000)
Total Other Financing Sources (Uses)	<u>(3,180,580)</u>	<u>(23,817,541)</u>	<u>(22,437,625)</u>	<u>1,379,916</u>
Net Change in Fund Balance	(21,320,406)	(43,524,247)	(8,127,263)	35,396,984
Fund Balance at Beginning of Year	68,940,823	68,940,823	68,940,823	0
Prior Year Encumbrances	3,104,597	3,104,597	3,104,597	0
Fund Balance at End of Year	<u>\$ 50,725,014</u>	<u>\$ 28,521,173</u>	<u>\$ 63,918,157</u>	<u>\$ 35,396,984</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, 2022

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 13,485,616	\$ 13,485,616	\$ 14,082,983	\$ 597,367
Intergovernmental Revenues	5,310,000	5,310,000	5,349,342	39,342
Charges for Services	195,569	193,000	216,080	23,080
All Other Revenues	587,000	344,174	428,293	84,119
Total Revenues	<u>19,578,185</u>	<u>19,332,790</u>	<u>20,076,698</u>	<u>743,908</u>
Expenditures:				
Human Services:				
Personal Services	12,510,249	12,740,249	10,619,890	2,120,359
Materials and Supplies	257,249	192,249	75,627	116,622
Contractual Services	15,819,040	15,784,038	13,778,373	2,005,665
Other Expenditures	3,037,717	2,982,715	1,980,005	1,002,710
Capital Outlay	2,081,769	2,006,770	1,541,807	464,963
Total Expenditures	<u>33,706,024</u>	<u>33,706,021</u>	<u>27,995,702</u>	<u>5,710,319</u>
Excess of Expenditures Over Revenues	(14,127,839)	(14,373,231)	(7,919,004)	6,454,227
Other Financing Sources:				
Sale of Assets	20,000	20,000	31,123	11,123
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>31,123</u>	<u>11,123</u>
Net Change in Fund Balance	(14,107,839)	(14,353,231)	(7,887,881)	6,465,350
Fund Balance at Beginning of Year	38,949,489	38,949,489	38,949,489	0
Prior Year Encumbrances	2,556,024	2,556,024	2,556,024	0
Fund Balance at End of Year	<u>\$ 27,397,674</u>	<u>\$ 27,152,282</u>	<u>\$ 33,617,632</u>	<u>\$ 6,465,350</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, 2022

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 0	\$ 0	\$ 70,456	\$ 70,456
Intergovernmental Revenues	0	0	627	627
Total Revenues	<u>0</u>	<u>0</u>	<u>71,083</u>	<u>71,083</u>
Expenditures:				
Human Services:				
Contractual Services	10,482,781	10,482,781	7,931,975	2,550,806
Other Expenditures	99,000	99,000	53,942	45,058
Total Expenditures	<u>10,581,781</u>	<u>10,581,781</u>	<u>7,985,917</u>	<u>2,595,864</u>
Net Change in Fund Balance	(10,581,781)	(10,581,781)	(7,914,834)	2,666,947
Fund Balance at Beginning of Year	10,220,664	10,220,664	10,220,664	0
Prior Year Encumbrances	2,780,469	2,780,469	2,780,469	0
Fund Balance at End of Year	<u>\$ 2,419,352</u>	<u>\$ 2,419,352</u>	<u>\$ 5,086,299</u>	<u>\$ 2,666,947</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, 2022

COVID-19 EMERGENCY RENTAL ASSISTANCE FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
All Other Revenues	\$ 0	\$ 12,155	\$ 12,155	\$ 0
Total Revenues	<u>0</u>	<u>12,155</u>	<u>12,155</u>	<u>0</u>
Expenditures:				
Human Services:				
Personal Services	114,000	21,205	21,205	0
Materials and Supplies	1,000	0	0	0
Contractual Services	6,343,885	1,617,851	1,615,929	1,922
Other Expenditures	721,654	5,639,497	1,049,827	4,589,670
Capital Outlay	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>0</u>
Total Expenditures	<u>7,216,539</u>	<u>7,314,553</u>	<u>2,722,961</u>	<u>4,591,592</u>
Net Change in Fund Balance	(7,216,539)	(7,302,398)	(2,710,806)	4,591,592
Fund Balance at Beginning of Year	<u>7,302,398</u>	<u>7,302,398</u>	<u>7,302,398</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 85,859</u>	<u>\$ 0</u>	<u>\$ 4,591,592</u>	<u>\$ 4,591,592</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, 2022

LOCAL FISCAL RECOVERY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 0	\$ 22,655,037	\$ 22,655,037	\$ 0
Total Revenues	<u>0</u>	<u>22,655,037</u>	<u>22,655,037</u>	<u>0</u>
Expenditures:				
Legislative and Executive:				
Personal Services	1,343	558,960	452,982	105,978
Contractual Services	350,000	9,537,115	780,474	8,756,641
Other Expenditures	0	216	215	1
Capital Outlay	642,957	548,653	541,443	7,210
Total Legislative and Executive	<u>994,300</u>	<u>10,644,944</u>	<u>1,775,114</u>	<u>8,869,830</u>
Judicial:				
Personal Services	0	260,268	260,268	0
Capital Outlay	0	100,637	100,637	0
Total Judicial	<u>0</u>	<u>360,905</u>	<u>360,905</u>	<u>0</u>
Public Safety:				
Personal Services	0	6,724,069	6,724,069	0
Total Public Safety	<u>0</u>	<u>6,724,069</u>	<u>6,724,069</u>	<u>0</u>
Public Works:				
Personal Services	0	293,432	293,432	0
Total Public Works	<u>0</u>	<u>293,432</u>	<u>293,432</u>	<u>0</u>
Health:				
Personal Services	0	171,780	171,780	0
Total Health	<u>0</u>	<u>171,780</u>	<u>171,780</u>	<u>0</u>
Human Services:				
Personal Services	0	464,686	464,686	0
Contractual Services	0	265,304	265,304	0
Total Human Services	<u>0</u>	<u>729,990</u>	<u>729,990</u>	<u>0</u>

(Continued)

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, 2022

LOCAL FISCAL RECOVERY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Community and Economic Development:				
Personal Services	0	6,235	6,235	0
Contractual Services	0	3,450,048	3,450,048	0
Total Community and Economic Development	0	3,456,283	3,456,283	0
Total Expenditures	994,300	22,381,403	13,511,573	8,869,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	(994,300)	273,634	9,143,464	8,869,830
Other Financing Uses:				
Transfers Out	0	(1,304,000)	0	1,304,000
Total Other Financing Uses	0	(1,304,000)	0	1,304,000
Net Change in Fund Balance	(994,300)	(1,030,366)	9,143,464	10,173,830
Fund Balance at Beginning of Year	9,151,171	9,151,171	9,151,171	0
Prior Year Encumbrances	994,300	994,300	994,300	0
Fund Balance at End of Year	<u>\$ 9,151,171</u>	<u>\$ 9,115,105</u>	<u>\$ 19,288,935</u>	<u>\$ 10,173,830</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, 2022

SPECIAL ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Special Assessments	\$ 140,877	\$ 132,347	\$ (8,530)
Charges for Services	0	8,530	8,530
Total Revenues	<u>140,877</u>	<u>140,877</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	90,381	90,380	1
Interest and Fiscal Charges	43,510	43,508	2
Total Expenditures	<u>133,891</u>	<u>133,888</u>	<u>3</u>
Net Change in Fund Balance	6,986	6,989	3
Fund Balance at Beginning of Year	40,473	40,473	0
Fund Balance at End of Year	<u>\$ 47,459</u>	<u>\$ 47,462</u>	<u>\$ 3</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, 2022

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Payments in Lieu of Taxes	\$ 4,600,000	\$ 4,749,924	\$ 149,924
Intergovernmental Revenues	13,286,901	5,915,617	(7,371,284)
All Other Revenues	2,952,469	1,882,296	(1,070,173)
Total Revenues	20,839,370	12,547,837	(8,291,533)
Expenditures:			
Capital Outlay	35,436,070	34,654,164	(781,906)
Total Expenditures	35,436,070	34,654,164	(781,906)
Excess of Expenditures Over Revenues	(14,596,700)	(22,106,327)	(7,509,627)
Other Financing Sources (Uses):			
Transfers In	9,695,633	12,400,132	2,704,499
Advances In	0	2,788,942	2,788,942
Advances Out	(1,597,168)	(2,897,168)	(1,300,000)
Total Other Financing Sources (Uses)	8,098,465	12,291,906	4,193,441
Net Change in Fund Balance	(6,498,235)	(9,814,421)	(3,316,186)
Fund Balance at Beginning of Year	21,573,846	21,573,846	0
Prior Year Encumbrances	1,837,791	1,837,791	0
Fund Balance at End of Year	\$ 16,913,402	\$ 13,597,216	\$ (3,316,186)

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, 2022

COUNTY CONSTRUCTION PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Taxes	\$ 10,100,000	\$ 13,520,047	\$ 3,420,047
Intergovernmental Revenues	0	55,332	55,332
All Other Revenues	0	7,931	7,931
Total Revenues	<u>10,100,000</u>	<u>13,583,310</u>	<u>3,483,310</u>
Expenditures:			
Capital Outlay	<u>28,939,675</u>	<u>17,758,813</u>	<u>11,180,862</u>
Total Expenditures	<u>28,939,675</u>	<u>17,758,813</u>	<u>11,180,862</u>
Excess of Expenditures Over Revenues	(18,839,675)	(4,175,503)	14,664,172
Other Financing Sources (Uses):			
Transfers In	2,130,000	8,408,058	6,278,058
Transfers Out	<u>(11,391,151)</u>	<u>(11,391,151)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(9,261,151)</u>	<u>(2,983,093)</u>	<u>6,278,058</u>
Net Change in Fund Balance	(28,100,826)	(7,158,596)	20,942,230
Fund Balance at Beginning of Year	31,532,489	31,532,489	0
Prior Year Encumbrances	<u>11,301,572</u>	<u>11,301,572</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 14,733,235</u>	<u>\$ 35,675,465</u>	<u>\$ 20,942,230</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, 2022

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Taxes	\$ 3,095,000	\$ 3,532,758	\$ 437,758
Intergovernmental Revenues	8,455,000	8,983,670	528,670
Charges for Services	6,500	292	(6,208)
Fines and Forfeitures	264,000	98,476	(165,524)
All Other Revenues	<u>25,000</u>	<u>310,248</u>	<u>285,248</u>
Total Revenues	<u>11,845,500</u>	<u>12,925,444</u>	<u>1,079,944</u>
Expenditures:			
Public Works:			
Personal Services	3,725,999	3,441,220	284,779
Materials and Supplies	2,148,176	1,373,911	774,265
Contractual Services	5,086,755	4,430,878	655,877
Other Expenditures	31,234	22,708	8,526
Capital Outlay	<u>3,594,283</u>	<u>2,138,532</u>	<u>1,455,751</u>
Total Expenditures	<u>14,586,447</u>	<u>11,407,249</u>	<u>3,179,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,740,947)	1,518,195	4,259,142
Other Financing Sources (Uses):			
Transfers Out	(2,522,800)	(2,512,848)	9,952
Advances In	1,597,168	2,897,168	1,300,000
Advances Out	<u>-</u>	<u>(2,788,942)</u>	<u>(2,788,942)</u>
Total Other Financing Sources (Uses)	<u>(925,632)</u>	<u>(2,404,622)</u>	<u>(1,478,990)</u>
Net Change in Fund Balance	(3,666,579)	(886,427)	2,780,152
Fund Balance at Beginning of Year	6,008,766	6,008,766	0
Prior Year Encumbrances	1,401,923	1,401,923	0
Fund Balance at End of Year	<u>\$ 3,744,110</u>	<u>\$ 6,524,262</u>	<u>\$ 2,780,152</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, 2022

HUMAN SERVICES FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 5,059,660	\$ 5,004,673	\$ (54,987)
All Other Revenues	45,000	98,097	53,097
Total Revenues	<u>5,104,660</u>	<u>5,102,770</u>	<u>(1,890)</u>
Expenditures:			
Human Services:			
Personal Services	2,447,349	2,428,023	19,326
Materials and Supplies	50,000	29,682	20,318
Contractual Services	3,514,537	3,177,727	336,810
Other Expenditures	22,000	19,548	2,452
Capital Outlay	3,200	3,071	129
Total Expenditures	<u>6,037,086</u>	<u>5,658,051</u>	<u>379,035</u>
Excess of Expenditures Over Revenues	(932,426)	(555,281)	377,145
Other Financing Sources (Uses):			
Transfers In	191,000	200,376	9,376
Advances In	0	330,000	330,000
Advances Out	0	(330,000)	(330,000)
Total Other Financing Sources (Uses)	<u>191,000</u>	<u>200,376</u>	<u>9,376</u>
Net Change in Fund Balance	(741,426)	(354,905)	386,521
Fund Balance at Beginning of Year	465,276	465,276	0
Prior Year Encumbrances	286,995	286,995	0
Fund Balance at End of Year	<u>\$ 10,845</u>	<u>\$ 397,366</u>	<u>\$ 386,521</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, 2022

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 295,950	\$ 428,060	\$ 132,110
Fines and Forfeitures	27,700	36,578	8,878
All Other Revenues	10,500	12,843	2,343
Total Revenues	334,150	477,481	143,331
Expenditures:			
Health:			
Personal Services	305,275	286,872	18,403
Materials and Supplies	73,556	69,379	4,177
Contractual Services	129,250	127,769	1,481
Other Expenditures	15,750	15,725	25
Capital Outlay	45,000	44,280	720
Total Expenditures	568,831	544,025	24,806
Net Change in Fund Balance	(234,681)	(66,544)	168,137
Fund Balance at Beginning of Year	765,898	765,898	0
Prior Year Encumbrances	15,175	15,175	0
Fund Balance at End of Year	\$ 546,392	\$ 714,529	\$ 168,137

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, 2022

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 338,250	\$ 337,266	\$ (984)
Total Revenues	<u>338,250</u>	<u>337,266</u>	<u>(984)</u>
Expenditures:			
Judicial:			
Personal Services	59,069	58,909	160
Materials and Supplies	145,999	80,620	65,379
Contractual Services	29,464	28,773	691
Other Expenditures	6,000	4,939	1,061
Capital Outlay	249,662	249,286	376
Total Expenditures	<u>490,194</u>	<u>422,527</u>	<u>67,667</u>
Net Change in Fund Balance	(151,944)	(85,261)	66,683
Fund Balance at Beginning of Year	65,293	65,293	0
Prior Year Encumbrances	90,482	90,482	0
Fund Balance at End of Year	<u>\$ 3,831</u>	<u>\$ 70,514</u>	<u>\$ 66,683</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, 2022

SALES TAX TRANSITION FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess of Expenditures Over Revenues	0	0	0
Other Financing Uses:			
Transfers In	(835,464)	(835,464)	0
Total Other Financing Uses	(835,464)	(835,464)	0
Net Change in Fund Balance	(835,464)	(835,464)	0
Fund Balance at Beginning of Year	835,464	835,464	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

BOARD OF ELECTIONS (BOE) ELECTION SECURITY GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 10,000	\$ 10,000	\$ 0
Investment Earnings	0	50	50
Total Revenues	10,000	10,050	50
Expenditures:			
Legislative and Executive:			
Capital Outlay	10,000	5,012	4,988
Total Expenditures	10,000	5,012	4,988
Net Change in Fund Balance	0	5,038	5,038
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 5,038	\$ 5,038

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, 2022

ONEOHIO OPIOID SETTLEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental	\$ 91,193	\$ 91,193	\$ 0
Total Revenues	<u>91,193</u>	<u>91,193</u>	<u>0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	91,193	91,193	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 91,193</u></u>	<u><u>\$ 91,193</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

VETERAN'S MEMORIAL FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
All Other Revenues	\$ 0	\$ 3,080	\$ 3,080
Total Revenues	0	3,080	3,080
Expenditures:			
Human Services:			
Other Expenditures	4,900	0	4,900
Total Expenditures	4,900	0	4,900
Net Change in Fund Balance	(4,900)	3,080	7,980
Fund Balance at Beginning of Year	6,599	6,599	0
Fund Balance at End of Year	\$ 1,699	\$ 9,679	\$ 7,980

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, 2022

RECORDER TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 126,000	\$ 133,951	\$ 7,951
Total Revenues	<u>126,000</u>	<u>133,951</u>	<u>7,951</u>
Expenditures:			
Legislative and Executive:			
Personal Services	350,500	274,687	75,813
Materials and Supplies	5,000	1,164	3,836
Contractual Services	61,163	35,567	25,596
Other Expenditures	10,000	4,041	5,959
Capital Outlay	<u>147,250</u>	<u>59,598</u>	<u>87,652</u>
Total Expenditures	<u>573,913</u>	<u>375,057</u>	<u>198,856</u>
Net Change in Fund Balance	(447,913)	(241,106)	206,807
Fund Balance at Beginning of Year	437,502	437,502	0
Prior Year Encumbrances	<u>40,413</u>	<u>40,413</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 30,002</u>	<u>\$ 236,809</u>	<u>\$ 206,807</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, 2022

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
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	<u>1,833,096</u>	<u>1,833,096</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,833,096</u>	<u>\$ 1,833,096</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, 2022

EMERGENCY MANAGEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 393,847	\$ 395,722	\$ 1,875
All Other Revenues	0	1,000	1,000
Total Revenues	<u>393,847</u>	<u>396,722</u>	<u>2,875</u>
Expenditures:			
Public Safety:			
Personal Services	471,319	392,098	79,221
Materials and Supplies	11,200	8,913	2,287
Contractual Services	14,434	7,197	7,237
Other Expenditures	3,700	2,866	834
Capital Outlay	39,075	33,906	5,169
Total Expenditures	<u>539,728</u>	<u>444,980</u>	<u>94,748</u>
Excess of Expenditures Over Revenues	(145,881)	(48,258)	97,623
Other Financing Sources:			
Transfers In	103,155	103,155	0
Total Other Financing Sources	<u>103,155</u>	<u>107,385</u>	<u>4,230</u>
Net Change in Fund Balance	(42,726)	59,127	101,853
Fund Balance at Beginning of Year	<u>637,900</u>	<u>637,900</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 595,174</u>	<u>\$ 697,027</u>	<u>\$ 101,853</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, 2022

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 8,795	\$ 12,031	\$ 3,236
Total Revenues	<u>8,795</u>	<u>12,031</u>	<u>3,236</u>
Expenditures:			
Judicial:			
Contractual Services	54,276	8,546	45,730
Other Expenditures	<u>724</u>	<u>724</u>	<u>0</u>
Total Expenditures	<u>55,000</u>	<u>9,270</u>	<u>45,730</u>
Net Change in Fund Balance	(46,205)	2,761	48,966
Fund Balance at Beginning of Year	<u>130,533</u>	<u>130,533</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 84,328</u></u>	<u><u>\$ 133,294</u></u>	<u><u>\$ 48,966</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, 2022

COURTS SPECIAL PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 0	\$ 16,354	\$ 16,354
Intergovernmental Revenues	15,000	39,936	24,936
Fines and Forfeitures	309,512	330,001	20,489
Total Revenues	<u>324,512</u>	<u>386,291</u>	<u>61,779</u>
Expenditures:			
Judicial:			
Personal Services	65,350	1,528	63,822
Materials and Supplies	5,000	113	4,887
Contractual Services	745,890	124,041	621,849
Other Expenditures	21,000	6,595	14,405
Capital Outlay	312,196	244,843	67,353
Total Expenditures	<u>1,149,436</u>	<u>377,120</u>	<u>772,316</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(824,924)	9,171	834,095
Other Financing Sources:			
Transfers In	0	2,000	2,000
Total Other Financing Sources	<u>0</u>	<u>2,000</u>	<u>2,000</u>
Net Change in Fund Balance	(824,924)	11,171	836,095
Fund Balance at Beginning of Year	2,436,591	2,436,591	0
Prior Year Encumbrances	76,786	76,786	0
Fund Balance at End of Year	<u>\$ 1,688,453</u>	<u>\$ 2,524,548</u>	<u>\$ 836,095</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, 2022

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 88,500	\$ 103,510	\$ 15,010
Intergovernmental Revenues	0	73,087	73,087
Total Revenues	<u>88,500</u>	<u>176,597</u>	<u>88,097</u>
Expenditures:			
Public Safety:			
Personal Services	125,410	97,605	27,805
Materials and Supplies	2,000	774	1,226
Contractual Services	33,500	19,033	14,467
Other Expenditures	10,000	262	9,738
Capital Outlay	<u>61,000</u>	<u>59,044</u>	<u>1,956</u>
Total Expenditures	<u>231,910</u>	<u>176,718</u>	<u>55,192</u>
Net Change in Fund Balance	(143,410)	(121)	143,289
Fund Balance at Beginning of Year	<u>733,459</u>	<u>733,459</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 590,049</u>	<u>\$ 733,338</u>	<u>\$ 143,289</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, 2022

COMMON PLEAS MENTAL HEALTH GRANT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 35,259	\$ 35,259	\$ 0
Total Revenues	<u>35,259</u>	<u>35,259</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	30,000	0	30,000
Contractual Services	5,000	2,620	2,380
Total Expenditures	<u>35,000</u>	<u>2,620</u>	<u>32,380</u>
Net Change in Fund Balance	259	32,639	32,380
Fund Balance at Beginning of Year	122,510	122,510	0
Fund Balance at End of Year	<u>\$ 122,769</u>	<u>\$ 155,149</u>	<u>\$ 32,380</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, 2022

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 500,000	\$ 545,354	\$ 45,354
Total Revenues	500,000	545,354	45,354
Expenditures:			
Public Works:			
Capital Outlay	751,908	715,879	36,029
Total Expenditures	751,908	715,879	36,029
Net Change in Fund Balance	(251,908)	(170,525)	81,383
Fund Balance at Beginning of Year	2,623,965	2,623,965	0
Prior Year Encumbrances	1,908	1,908	0
Fund Balance at End of Year	\$ 2,373,965	\$ 2,455,348	\$ 81,383

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, 2022

COUNTY LODGINGS TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	\$ 4,330,416	\$ 4,467,157	\$ 136,741
Total Revenues	4,330,416	4,467,157	136,741
Expenditures:			
Community and Economic Development:			
Contractual Services	1,125,000	1,118,720	6,280
Other Expenditures	3,420,000	3,400,760	19,240
Total Expenditures	4,545,000	4,519,480	25,520
Net Change in Fund Balance	(214,584)	(52,323)	162,261
Fund Balance at Beginning of Year	307,165	307,165	0
Fund Balance at End of Year	\$ 92,581	\$ 254,842	\$ 162,261

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, 2022

DOMESTIC SHELTER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 39,978	\$ 43,167	\$ 3,189
Total Revenues	<u>39,978</u>	<u>43,167</u>	<u>3,189</u>
Expenditures:			
Human Services:			
Other Expenditures	52,882	41,832	11,050
Total Expenditures	<u>52,882</u>	<u>41,832</u>	<u>11,050</u>
Net Change in Fund Balance	(12,904)	1,335	14,239
Fund Balance at Beginning of Year	13,621	13,621	0
Prior Year Encumbrances	8,882	8,882	0
Fund Balance at End of Year	<u>\$ 9,599</u>	<u>\$ 23,838</u>	<u>\$ 14,239</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, 2022

REAL ESTATE ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 2,205,000	\$ 2,880,293	\$ 675,293
Total Revenues	<u>2,205,000</u>	<u>2,880,293</u>	<u>675,293</u>
Expenditures:			
Legislative and Executive:			
Personal Services	996,731	607,926	388,805
Materials and Supplies	27,295	4,674	22,621
Contractual Services	2,600,683	2,392,380	208,303
Other Expenditures	4,178,752	4,169,058	9,694
Capital Outlay	<u>37,550</u>	<u>13,038</u>	<u>24,512</u>
Total Expenditures	<u>7,841,011</u>	<u>7,187,076</u>	<u>653,935</u>
Net Change in Fund Balance	(5,636,011)	(4,306,783)	1,329,228
Fund Balance at Beginning of Year	7,304,590	7,304,590	0
Prior Year Encumbrances	<u>44,683</u>	<u>44,683</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,713,262</u>	<u>\$ 3,042,490</u>	<u>\$ 1,329,228</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, 2022

WORKFORCE INVESTMENT BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 2,085,401	\$ 2,075,019	\$ (10,382)
Total Revenues	<u>2,085,401</u>	<u>2,075,019</u>	<u>(10,382)</u>
Expenditures:			
Human Services:			
Personal Services	196,730	196,563	167
Materials and Supplies	1,988	1,988	0
Contractual Services	1,882,227	1,664,140	218,087
Other Expenditures	11,934	11,609	325
Capital Outlay	<u>23,860</u>	<u>23,860</u>	<u>0</u>
Total Expenditures	<u>2,116,739</u>	<u>1,898,160</u>	<u>218,579</u>
Net Change in Fund Balance	(31,338)	176,859	208,197
Fund Balance at Beginning of Year	(289,420)	(289,420)	0
Prior Year Encumbrances	<u>321,735</u>	<u>321,735</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 977</u>	<u>\$ 209,174</u>	<u>\$ 208,197</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, 2022

YOUTH SERVICES SUBSIDY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 1,189,270	\$ 1,261,010	\$ 71,740
Charges for Services	7,500	11,814	4,314
All Other Revenues	<u>27,329</u>	<u>33,131</u>	<u>5,802</u>
Total Revenues	<u>1,224,099</u>	<u>1,305,955</u>	<u>81,856</u>
Expenditures:			
Public Safety:			
Personal Services	2,249,802	2,101,732	148,070
Materials and Supplies	56,546	35,313	21,233
Contractual Services	971,564	328,896	642,668
Other Expenditures	5,456	612	4,844
Capital Outlay	<u>8,855</u>	<u>3,638</u>	<u>5,217</u>
Total Expenditures	<u>3,292,223</u>	<u>2,470,191</u>	<u>822,032</u>
Excess of Expenditures Over Revenues	(2,068,124)	(1,164,236)	903,888
Other Financing Sources:			
Sale of Assets	0	427	427
Transfers In	<u>972,875</u>	<u>972,875</u>	<u>0</u>
Total Other Financing Sources	<u>972,875</u>	<u>973,302</u>	<u>427</u>
Net Change in Fund Balance	(1,095,249)	(190,934)	904,315
Fund Balance at Beginning of Year	1,145,305	1,145,305	0
Prior Year Encumbrances	<u>154,022</u>	<u>154,022</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 204,078</u>	<u>\$ 1,108,393</u>	<u>\$ 904,315</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, 2022

CRIME VICTIM GRANT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 37,864	\$ 40,513	\$ 2,649
Total Revenues	<u>37,864</u>	<u>40,513</u>	<u>2,649</u>
Expenditures:			
Public Safety:			
Personal Services	48,790	46,542	2,248
Other Expenditures	3,308	3,308	0
Total Expenditures	<u>52,098</u>	<u>49,850</u>	<u>2,248</u>
Excess of Expenditures Over Revenues	(14,234)	(9,337)	4,897
Other Financing Sources:			
Transfers In	<u>9,729</u>	<u>9,729</u>	<u>0</u>
Total Other Financing Sources	<u>9,729</u>	<u>9,729</u>	<u>0</u>
Net Change in Fund Balance	(4,505)	392	4,897
Fund Balance at Beginning of Year	15,462	15,462	0
Fund Balance at End of Year	<u>\$ 10,957</u>	<u>\$ 15,854</u>	<u>\$ 4,897</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, 2022

INDIGENT DRIVER ALCOHOL TREATMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 70,092	\$ 84,469	\$ 14,377
Total Revenues	<u>70,092</u>	<u>84,469</u>	<u>14,377</u>
Expenditures:			
Public Safety:			
Contractual Services	33,000	617	32,383
Total Expenditures	<u>33,000</u>	<u>617</u>	<u>32,383</u>
Net Change in Fund Balance	37,092	83,852	46,760
Fund Balance at Beginning of Year, <i>restated</i>	728,206	728,206	0
Fund Balance at End of Year	<u>\$ 765,298</u>	<u>\$ 812,058</u>	<u>\$ 46,760</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, 2022

TREASURER TAX CERTIFICATE ADMIN FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 0	\$ 2,062	\$ 2,062
Total Revenues	0	2,062	2,062
Expenditures:			
Legislative and Executive:			
Contractual Services	5,000	2,372	2,628
Total Expenditures	5,000	2,372	2,628
Net Change in Fund Balance	(5,000)	(310)	4,690
Fund Balance at Beginning of Year	28,858	28,858	0
Fund Balance at End of Year	\$ 23,858	\$ 28,548	\$ 4,690

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, 2022

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 190,000	\$ 515,282	\$ 325,282
All Other Revenues	0	20,027	20,027
Total Revenues	<u>190,000</u>	<u>535,309</u>	<u>345,309</u>
Expenditures:			
Legislative and Executive:			
Personal Services	375,780	364,495	11,285
Materials and Supplies	2,500	326	2,174
Contractual Services	51,117	31,879	19,238
Other Expenditures	6,082	384	5,698
Capital Outlay	4,400	2,717	1,683
Total Expenditures	<u>439,879</u>	<u>399,801</u>	<u>40,078</u>
Net Change in Fund Balance	(249,879)	135,508	385,387
Fund Balance at Beginning of Year	799,380	799,380	0
Prior Year Encumbrances	6,717	6,717	0
Fund Balance at End of Year	<u>\$ 556,218</u>	<u>\$ 941,605</u>	<u>\$ 385,387</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, 2022

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 350,000	\$ 347,847	\$ (2,153)
Total Revenues	<u>350,000</u>	<u>347,847</u>	<u>(2,153)</u>
Expenditures:			
Human Services:			
Personal Services	231,650	222,522	9,128
Materials and Supplies	3,000	2,482	518
Contractual Services	167,406	148,298	19,108
Other Expenditures	2,101	1,421	680
Capital Outlay	<u>5,685</u>	<u>5,554</u>	<u>131</u>
Total Expenditures	<u>409,842</u>	<u>380,277</u>	<u>29,565</u>
Net Change in Fund Balance	(59,842)	(32,430)	27,412
Fund Balance at Beginning of Year	44,580	44,580	0
Prior Year Encumbrances	<u>16,376</u>	<u>16,376</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,114</u>	<u>\$ 28,526</u>	<u>\$ 27,412</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, 2022

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 80,000	\$ 80,000	\$ 0
Total Revenues	80,000	80,000	0
Expenditures:			
Public Safety:			
Personal Services	96,318	78,379	17,939
Total Expenditures	96,318	78,379	17,939
Net Change in Fund Balance	(16,318)	1,621	17,939
Fund Balance at Beginning of Year	54,022	54,022	0
Fund Balance at End of Year	\$ 37,704	\$ 55,643	\$ 17,939

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, 2022

WARREN COUNTY SOLID WASTE DISTRICT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	90,000	114,406	24,406
All Other Revenues	0	2,333	2,333
Total Revenues	<u>120,000</u>	<u>146,739</u>	<u>26,739</u>
Expenditures:			
Health:			
Personal Services	150,400	117,661	32,739
Materials and Supplies	24,000	13,895	10,105
Contractual Services	80,232	49,656	30,576
Other Expenditures	14,600	572	14,028
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>273,232</u>	<u>181,784</u>	<u>91,448</u>
Excess of Expenditures Over Revenues	(153,232)	(35,045)	118,187
Other Financing Sources:			
Sale of Assets	-	8	8
Total Other Financing Sources	<u>-</u>	<u>8</u>	<u>8</u>
Net Change in Fund Balance	(153,232)	(35,037)	118,195
Fund Balance at Beginning of Year	1,137,538	1,137,538	0
Prior Year Encumbrances	33,833	33,833	0
Fund Balance at End of Year	<u>\$ 1,018,139</u>	<u>\$ 1,136,334</u>	<u>\$ 118,195</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, 2022

SHERIFF GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 41,983	\$ 89,930	\$ 47,947
Charges for Services	70,318	74,458	4,140
All Other Revenues	0	15,818	15,818
Total Revenues	<u>112,301</u>	<u>180,206</u>	<u>67,905</u>
Expenditures:			
Public Safety:			
Personal Services	184,978	133,482	51,496
Materials and Supplies	7,200	2,098	5,102
Contractual Services	12,500	0	12,500
Capital Outlay	<u>35,103</u>	<u>24,783</u>	<u>10,320</u>
Total Expenditures	<u>239,781</u>	<u>160,363</u>	<u>79,418</u>
Net Change in Fund Balance	(127,480)	19,843	147,323
Fund Balance at Beginning of Year	927,996	927,996	0
Prior Year Encumbrances	<u>12,500</u>	<u>12,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 813,016</u>	<u>\$ 960,339</u>	<u>\$ 147,323</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, 2022

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 839,000	\$ 810,306	\$ (28,694)
All Other Revenues	0	43,885	43,885
Total Revenues	839,000	854,191	15,191
Expenditures:			
Human Services:			
Personal Services	303,967	262,488	41,479
Materials and Supplies	4,400	4,190	210
Contractual Services	522,052	519,015	3,037
Other Expenditures	7,361	7,338	23
Capital Outlay	3,640	3,271	369
Total Expenditures	841,420	796,302	45,118
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,420)	57,889	60,309
Other Financing Sources:			
Sale of Assets	-	149	149
Total Other Financing Sources	-	149	149
Net Change in Fund Balance	(2,420)	58,038	60,458
Fund Balance at Beginning of Year	46,120	46,120	0
Prior Year Encumbrances	4,130	4,130	0
Fund Balance at End of Year	\$ 47,830	\$ 108,288	\$ 60,458

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, 2022

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget
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	\$ 1,675	\$ 1,675	\$ 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, 2022

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 186,308	\$ 277,356	\$ 91,048
Total Revenues	<u>186,308</u>	<u>277,356</u>	<u>91,048</u>
Expenditures:			
Public Safety:			
Other Expenditures	186,308	186,308	0
Total Expenditures	<u>186,308</u>	<u>186,308</u>	<u>0</u>
Net Change in Fund Balance	0	91,048	91,048
Fund Balance at Beginning of Year	200	200	0
Fund Balance at End of Year	<u>\$ 200</u>	<u>\$ 91,248</u>	<u>\$ 91,048</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, 2022

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 641,796	\$ 648,474	\$ 6,678
Charges for Services	447,000	500,135	53,135
Total Revenues	<u>1,088,796</u>	<u>1,148,609</u>	<u>59,813</u>
Expenditures:			
Public Safety:			
Personal Services	813,373	745,772	67,601
Materials and Supplies	49,735	45,217	4,518
Contractual Services	525,106	371,818	153,288
Other Expenditures	11,000	5,038	5,962
Capital Outlay	102,000	91,898	10,102
Total Expenditures	<u>1,501,214</u>	<u>1,259,743</u>	<u>241,471</u>
Excess of Expenditures Over Revenues	(412,418)	(111,134)	301,284
Other Financing Sources:			
Transfers In	4,500	4,500	0
Total Other Financing Sources	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Net Change in Fund Balance	(407,918)	(106,634)	301,284
Fund Balance at Beginning of Year	<u>1,122,251</u>	<u>1,122,251</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 714,333</u>	<u>\$ 1,015,617</u>	<u>\$ 301,284</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, 2022

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 2,063,275	\$ 2,167,774	\$ 104,499
Charges for Services	698,000	854,827	156,827
All Other Revenues	40,000	78,474	38,474
Total Revenues	<u>2,801,275</u>	<u>3,101,075</u>	<u>299,800</u>
Expenditures:			
Human Services:			
Personal Services	3,134,081	2,526,408	607,673
Materials and Supplies	66,000	43,738	22,262
Contractual Services	312,533	291,140	21,393
Other Expenditures	50,982	30,083	20,899
Capital Outlay	63,400	18,480	44,920
Total Expenditures	<u>3,626,996</u>	<u>2,909,849</u>	<u>717,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(825,721)	191,226	1,016,947
Other Financing Sources:			
Sale of Assets	0	114	114
Transfers In	255,352	255,352	0
Total Other Financing Sources	<u>255,352</u>	<u>255,466</u>	<u>114</u>
Net Change in Fund Balance	(570,369)	446,692	1,017,061
Fund Balance at Beginning of Year	1,090,774	1,090,774	0
Prior Year Encumbrances	3,370	3,370	0
Fund Balance at End of Year	<u>\$ 523,775</u>	<u>\$ 1,540,836</u>	<u>\$ 1,017,061</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, 2022

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,531,210	\$ 1,544,477	\$ 13,267
Charges for Services	7,500	7,500	0
All Other Revenues	30,000	84,405	54,405
Total Revenues	<u>1,568,710</u>	<u>1,636,382</u>	<u>67,672</u>
Expenditures:			
Community and Economic Development:			
Personal Services	92,810	89,231	3,579
Materials and Supplies	2,000	147	1,853
Contractual Services	5,000	1,841	3,159
Other Expenditures	56,300	53,797	2,503
Capital Outlay	1,920,653	1,726,261	194,392
Total Expenditures	<u>2,076,763</u>	<u>1,871,277</u>	<u>205,486</u>
Net Change in Fund Balance	(508,053)	(234,895)	273,158
Fund Balance at Beginning of Year	(264,415)	(264,415)	0
Prior Year Encumbrances	895,553	895,553	0
Fund Balance at End of Year	<u>\$ 123,085</u>	<u>\$ 396,243</u>	<u>\$ 273,158</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, 2022

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 0	\$ 23,220	\$ 23,220
Total Revenues	0	23,220	23,220
Expenditures:			
Public Safety:			
Personal Services	3,135	913	2,222
Contractual Services	4,120	0	4,120
Total Expenditures	7,255	913	6,342
Net Change in Fund Balance	(7,255)	22,307	29,562
Fund Balance at Beginning of Year	242,336	242,336	0
Fund Balance at End of Year	\$ 235,081	\$ 264,643	\$ 29,562

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, 2022

CHILDREN SERVICES BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 4,375,095	\$ 5,520,813	\$ 1,145,718
All Other Revenues	14,000	15,765	1,765
Total Revenues	<u>4,389,095</u>	<u>5,536,578</u>	<u>1,147,483</u>
Expenditures:			
Human Services:			
Personal Services	3,873,918	3,587,093	286,825
Materials and Supplies	84,000	58,855	25,145
Contractual Services	4,184,796	3,105,132	1,079,664
Other Expenditures	360,000	316,427	43,573
Capital Outlay	55,680	55,509	171
Total Expenditures	<u>8,558,394</u>	<u>7,123,016</u>	<u>1,435,378</u>
Excess of Expenditures Over Revenues	(4,169,299)	(1,586,438)	2,582,861
Other Financing Sources:			
Transfers In	3,105,576	2,835,576	(270,000)
Total Other Financing Sources	<u>3,105,576</u>	<u>2,835,576</u>	<u>(270,000)</u>
Net Change in Fund Balance	(1,063,723)	1,249,138	2,312,861
Fund Balance at Beginning of Year	10,505,376	10,505,376	0
Prior Year Encumbrances	55,427	55,427	0
Fund Balance at End of Year	<u>\$ 9,497,080</u>	<u>\$ 11,809,941</u>	<u>\$ 2,312,861</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, 2022

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 156,058	\$ 174,507	\$ 18,449
Total Revenues	156,058	174,507	18,449
Expenditures:			
Judicial:			
Materials and Supplies	1,000	0	1,000
Contractual Services	41,391	14,875	26,516
Capital Outlay	270,450	186,777	83,673
Total Expenditures	312,841	201,652	111,189
Net Change in Fund Balance	(156,783)	(27,145)	129,638
Fund Balance at Beginning of Year	736,141	736,141	0
Prior Year Encumbrances	15,391	15,391	0
Fund Balance at End of Year	\$ 594,749	\$ 724,387	\$ 129,638

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, 2022

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 63,176	\$ 66,376	\$ 3,200
All Other Revenues	16,351	19,438	3,087
Total Revenues	<u>79,527</u>	<u>85,814</u>	<u>6,287</u>
Expenditures:			
Public Safety:			
Personal Services	103,143	759	102,384
Materials and Supplies	75,000	55,505	19,495
Contractual Services	64,000	21,455	42,545
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>243,643</u>	<u>77,719</u>	<u>165,924</u>
Net Change in Fund Balance	(164,116)	8,095	172,211
Fund Balance at Beginning of Year	416,138	416,138	0
Fund Balance at End of Year	<u>\$ 252,022</u>	<u>\$ 424,233</u>	<u>\$ 172,211</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, 2022

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 500	\$ 1,665	\$ 1,165
Total Revenues	500	1,665	1,165
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	3,522	1,478
Contractual Services	4,000	3,314	686
Capital Outlay	1,000	763	237
Total Expenditures	10,000	7,599	2,401
Net Change in Fund Balance	(9,500)	(5,934)	3,566
Fund Balance at Beginning of Year	11,264	11,264	0
Fund Balance at End of Year	\$ 1,764	\$ 5,330	\$ 3,566

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, 2022

LAW ENFORCEMENT TRUST FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 0	\$ 241,835	\$ 241,835
Total Revenues	0	241,835	241,835
Expenditures:			
Public Safety:			
Contractual Services	29,000	28,976	24
Other Expenditures	500	469	31
Total Expenditures	29,500	29,445	55
Net Change in Fund Balance	(29,500)	212,390	241,890
Fund Balance at Beginning of Year	99,101	99,101	0
Fund Balance at End of Year	\$ 69,601	\$ 311,491	\$ 241,890

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, 2022

HAZARDOUS MATERIALS EMERGENCY PLAN FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,119	0
Total Expenditures	27,119	27,119	0
Excess of Expenditures Over Revenues	(27,119)	(27,119)	0
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	0	0
Fund Balance at Beginning of Year	4	4	0
Fund Balance at End of Year	\$ 4	\$ 4	\$ 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, 2022

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 0	\$ 77	\$ 77
All Other Revenues	\$ 7,655	\$ 7,578	\$ (77)
Total Revenues	<u>7,655</u>	<u>7,655</u>	<u>0</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,500	474	5,026
Contractual Services	2,700	1,334	1,366
Other Expenditures	1,550	0	1,550
Capital Outlay	6,000	4,932	1,068
Total Expenditures	<u>15,750</u>	<u>6,740</u>	<u>9,010</u>
Net Change in Fund Balance	(8,095)	915	9,010
Fund Balance at Beginning of Year	19,099	19,099	0
Fund Balance at End of Year	<u>\$ 11,004</u>	<u>\$ 20,014</u>	<u>\$ 9,010</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, 2022

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
All Other Revenues	\$ 7,747	\$ 7,746	\$ (1)
Total Revenues	7,747	7,746	(1)
Expenditures:			
Human Services:			
Contractual Services	10,000	0	10,000
Other Expenditures	34,000	0	34,000
Total Expenditures	44,000	0	44,000
Net Change in Fund Balance	(36,253)	7,746	43,999
Fund Balance at Beginning of Year	119,522	119,522	0
Fund Balance at End of Year	\$ 83,269	\$ 127,268	\$ 43,999

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, 2022

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 0	\$ 6,679	\$ 6,679
Total Revenues	0	6,679	6,679
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	30,000	0	30,000
Net Change in Fund Balance	(30,000)	6,679	36,679
Fund Balance at Beginning of Year	130,553	130,553	0
Fund Balance at End of Year	\$ 100,553	\$ 137,232	\$ 36,679

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, 2022

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 787,733	\$ 777,751	\$ (9,982)
Charges for Services	80,000	90,549	10,549
All Other Revenues	50,000	56,811	6,811
Total Revenues	<u>917,733</u>	<u>925,111</u>	<u>7,378</u>
Expenditures:			
Human Services:			
Personal Services	100	70	30
Materials and Supplies	249,500	195,440	54,060
Contractual Services	1,306,960	1,052,376	254,584
Other Expenditures	43,800	42,304	1,496
Capital Outlay	287,600	256,592	31,008
Total Expenditures	<u>1,887,960</u>	<u>1,546,782</u>	<u>341,178</u>
Excess of Expenditures Over Revenues	(970,227)	(621,671)	348,556
Other Financing Sources:			
Sale of Assets	2,000	-	(2,000)
Total Other Financing Sources	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
Net Change in Fund Balance	(968,227)	(621,671)	346,556
Fund Balance at Beginning of Year	1,200,587	1,200,587	0
Prior Year Encumbrances	222,759	222,759	0
Fund Balance at End of Year	<u>\$ 455,119</u>	<u>\$ 801,675</u>	<u>\$ 346,556</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, 2022

TAX INCREMENT FINANCING FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	425,000	425,000	0
Interest and Fiscal Charges	17,000	17,000	0
Total Expenditures	442,000	442,000	0
Net Change in Fund Balance	(442,000)	(442,000)	0
Fund Balance at Beginning of Year	442,000	442,000	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, 2022

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

	Final Budget	Actual	Variance with Final Budget
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, 2022

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	905,000	905,000	0
Interest and Fiscal Charges	14,254	14,254	0
Total Expenditures	919,254	919,254	0
Excess of Expenditures Over Revenues	(919,254)	(919,254)	0
Other Financing Sources:			
Transfers In	919,254	919,254	0
Total Other Financing Sources	919,254	919,254	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, 2022

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Payments in Lieu of Taxes	\$ 400,000	\$ 576,891	\$ 176,891
Intergovernmental Revenues	64,000	77,851	13,851
Total Revenues	\$ 464,000	\$ 654,742	\$ 190,742
Expenditures:			
Debt Service:			
Principal Retirement	395,000	395,000	0
Interest and Fiscal Charges	147,794	146,224	1,570
Total Expenditures	542,794	541,224	1,570
Net Change in Fund Balance	(78,794)	113,518	\$ 192,312
Fund Balance at Beginning of Year	2,887,063	2,887,063	0
Fund Balance at End of Year	\$ 2,808,269	\$ 3,000,581	\$ 192,312

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, 2022

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	9,585,000	9,585,000	0
Interest and Fiscal Charges	513,225	513,225	0
Total Expenditures	10,098,225	10,098,225	0
Excess of Expenditures Over Revenues	(10,098,225)	(10,098,225)	0
Other Financing Sources:			
Transfers In	10,097,746	10,097,746	0
Total Other Financing Sources	10,097,746	10,097,746	0
Net Change in Fund Balance	(479)	(479)	0
Fund Balance at Beginning of Year	479	479	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 CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 378,524	\$ 378,524
Total Revenues	0	378,524	378,524
Expenditures:			
Capital Outlay	538,172	509,672	28,500
Total Expenditures	538,172	509,672	28,500
Net Change in Fund Balance	(538,172)	(131,148)	407,024
Fund Balance at Beginning of Year	925,563	925,563	0
Prior Year Encumbrances	3,189	3,189	0
Fund Balance at End of Year	\$ 390,580	\$ 797,604	\$ 407,024

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, 2022

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Works:			
Capital Outlay	270,335	262,453	7,882
Total Expenditures	270,335	262,453	7,882
Net Change in Fund Balance	(270,335)	(262,453)	7,882
Fund Balance at Beginning of Year	197,030	197,030	0
Prior Year Encumbrances	264,289	264,289	0
Fund Balance at End of Year	\$ 190,984	\$ 198,866	\$ 7,882

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, 2022

SCHEURER-SMITH TRUST FUND

	Final Budget	Actual	Variance with Final Budget
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, 2022

	Storm Water	Communications Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 152,804	\$ 333,411	\$ 486,215
Receivables:			
Accounts	0	438	438
Special Assessments	345,705	0	345,705
Due from Other Funds	0	435	435
Total Current Assets	498,509	334,284	832,793
Noncurrent Assets:			
Net Pension Asset	907	0	907
Net OPEB Asset	7,627	0	7,627
Total Noncurrent Assets	8,534	0	8,534
Total Assets	507,043	334,284	841,327
Deferred Outflows of Resources:			
Pension	10,601	0	10,601
OPEB	201	0	201
Total Deferred Outflows of Resources	10,802	0	10,802
Liabilities:			
Current Liabilities:			
Accounts Payable	0	4,288	4,288
Intergovernmental Payable	10,000	0	10,000
Due to Other Funds	165	0	165
Total Current Liabilities	10,165	4,288	14,453
Noncurrent Liabilities			
Net Pension Liability	21,382	0	21,382
Total Noncurrent Liabilities	21,382	0	21,382
Total Liabilities	31,547	4,288	35,835
Deferred Inflows of Resources:			
Pension	28,126	0	28,126
OPEB	9,169	0	9,169
Total Deferred Inflows of Resources	37,295	0	37,295
Net Position:			
Unrestricted	449,003	329,996	778,999
Total Net Position	\$ 449,003	\$ 329,996	\$ 778,999

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Storm Water	Communications Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 64,947	\$ 64,947
Special Assessments	338,991	0	338,991
Total Operating Revenues	<u>338,991</u>	<u>64,947</u>	<u>403,938</u>
Operating Expenses:			
Personal Services	36,790	0	36,790
Pension and OPEB Expenses	(27,202)	0	(27,202)
Contractual Services	256,964	0	256,964
Other Operating Expenses	0	42,529	42,529
Total Operating Expenses	<u>266,552</u>	<u>42,529</u>	<u>309,081</u>
Change in Net Position	72,439	22,418	94,857
Net Position Beginning of Year	376,564	307,578	684,142
Net Position End of Year	<u>\$ 449,003</u>	<u>\$ 329,996</u>	<u>\$ 778,999</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 323,653	\$ 64,582	\$ 388,235
Cash Payments for Goods and Services	(260,869)	(38,433)	(299,302)
Cash Payments to Employees	(49,295)	0	(49,295)
Net Cash Provided by Operating Activities	<u>13,489</u>	<u>26,149</u>	<u>39,638</u>
Net Increase in Cash and Cash Equivalents	13,489	26,149	39,638
Cash and Cash Equivalents at Beginning of Year	139,315	307,262	446,577
Cash and Cash Equivalents at End of Year	<u>\$ 152,804</u>	<u>\$ 333,411</u>	<u>\$ 486,215</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$ 152,804	\$ 333,411	\$ 486,215
Cash and Cash Equivalents at End of Year	<u>\$ 152,804</u>	<u>\$ 333,411</u>	<u>\$ 486,215</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$ 72,439	\$ 22,418	\$ 94,857
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	(407)	(407)
(Increase) Decrease in Due from Other Funds	0	42	42
(Increase) Decrease in Special Assessment Receivable	(15,338)	0	(15,338)
(Increase) Decrease in Net Pension Asset	(256)	0	(256)
(Increase) Decrease in Net OPEB Asset	(3,433)	0	(3,433)
(Increase) Decrease in Deferred Outflows - Pension	(4,751)	0	(4,751)
(Increase) Decrease in Deferred Outflows - OPEB	1,914	0	1,914
Increase (Decrease) in Accounts Payable	(3,826)	4,096	270
Increase (Decrease) in Accrued Wages and Benefits	(3,022)	0	(3,022)
Increase (Decrease) in Due to Other Funds	(79)	0	(79)
Increase (Decrease) in Intergovernmental Payables	(466)	0	(466)
Increase (Decrease) in Compensated Absences	(4,406)	0	(4,406)
Increase (Decrease) in Net Pension Liability	(13,768)	0	(13,768)
Increase (Decrease) in Deferred Inflows - Pension	418	0	418
Increase (Decrease) in Deferred Inflows - OPEB	(11,937)	0	(11,937)
Total Adjustments	<u>(58,950)</u>	<u>3,731</u>	<u>(55,219)</u>
Net Cash Provided by Operating Activities	<u>\$ 13,489</u>	<u>\$ 26,149</u>	<u>\$ 39,638</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, 2022

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 136,421	\$ 2,910,347	\$ 1,615,896	\$ 331,202	\$ 158,326	\$ 5,152,192
Receivables:						
Accounts	24,540	43,521	0	0	1,304	69,365
Intergovernmental	2,349	0	23,917	0	4,222	30,488
Due from Other Funds	23,364	0	419,588	0	63,148	506,100
Inventory of Supplies at Cost	0	0	0	0	59,037	59,037
Prepaid Items	0	0	0	108,059	0	108,059
Total Current Assets	<u>186,674</u>	<u>2,953,868</u>	<u>2,059,401</u>	<u>439,261</u>	<u>286,037</u>	<u>5,925,241</u>
<i>Non Current Assets:</i>						
Net Pension Asset	1,270	1,997	1,270	0	0	4,537
Net OPEB Asset	10,678	16,780	10,678	0	0	38,136
Depreciable Capital Assets, Net	17,394	0	0	0	0	17,394
Total Non Current Assets	<u>29,342</u>	<u>18,777</u>	<u>11,948</u>	<u>0</u>	<u>0</u>	<u>60,067</u>
Total Assets	<u>216,016</u>	<u>2,972,645</u>	<u>2,071,349</u>	<u>439,261</u>	<u>286,037</u>	<u>5,985,308</u>
Deferred Outflows of Resources:						
Pension	15,532	28,865	14,773	0	0	59,170
OPEB	1,929	1,658	577	0	0	4,164
Total Deferred Outflows of Resources	<u>17,461</u>	<u>30,523</u>	<u>15,350</u>	<u>0</u>	<u>0</u>	<u>63,334</u>
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	36,335	21,663	10,359	500	25,577	94,434
Accrued Wages and Benefits Payable	2,269	3,357	2,200	0	0	7,826
Intergovernmental Payable	348	517	339	0	0	1,204
Claims Payable	0	1,719,795	0	0	0	1,719,795
Due to Other Funds	0	253	137	0	0	390
Compensated Absences Payable	0	522	523	0	0	1,045
Total Current Liabilities	<u>38,952</u>	<u>1,746,107</u>	<u>13,558</u>	<u>500</u>	<u>25,577</u>	<u>1,824,694</u>
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	8,760	17,807	18,704	0	0	45,271
Net Pension Liability	29,934	47,039	29,934	0	0	106,907
Total Long Term Liabilities	<u>38,694</u>	<u>64,846</u>	<u>48,638</u>	<u>0</u>	<u>0</u>	<u>152,178</u>
Total Liabilities	<u>77,646</u>	<u>1,810,953</u>	<u>62,196</u>	<u>500</u>	<u>25,577</u>	<u>1,976,872</u>
Deferred Inflows of Resources:						
Pension	41,207	57,815	36,739	0	0	135,761
OPEB	11,634	17,337	11,033	0	0	40,004
Total Deferred Inflows of Resources	<u>52,841</u>	<u>75,152</u>	<u>47,772</u>	<u>0</u>	<u>0</u>	<u>175,765</u>
Net Position:						
Investment in Capital Assets	17,394	0	0	0	0	17,394
Unrestricted	85,596	1,117,063	1,976,731	438,761	260,460	3,878,611
Total Net Position	<u>\$ 102,990</u>	<u>\$ 1,117,063</u>	<u>\$ 1,976,731</u>	<u>\$ 438,761</u>	<u>\$ 260,460</u>	<u>\$ 3,896,005</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 471,823	\$ 10,609,292	\$ 476,985	\$ 120,449	\$ 1,065,407	\$ 12,743,956
Other Operating Revenue	0	977,430	6,163	0	0	983,593
Total Operating Revenues	<u>471,823</u>	<u>11,586,722</u>	<u>483,148</u>	<u>120,449</u>	<u>1,065,407</u>	<u>13,727,549</u>
Operating Expenses:						
Personal Services	67,176	330,805	314,826	0	0	712,807
Pension and OPEB Expenses	(12,631)	(11,470)	(15,697)	0	0	(39,798)
Contractual Services	109,919	488,424	184,784	0	0	783,127
Materials and Supplies	348,966	333	0	435,084	1,076,532	1,860,915
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	11,371,427	0	0	0	11,371,427
Other Operating Expenses	7	541,743	0	0	0	541,750
Total Operating Expenses	<u>518,939</u>	<u>12,721,262</u>	<u>483,913</u>	<u>435,084</u>	<u>1,076,532</u>	<u>15,235,730</u>
Operating (Loss)	(47,116)	(1,134,540)	(765)	(314,635)	(11,125)	(1,508,181)
Nonoperating Revenue:						
Intergovernmental	0	129,307	0	0	0	129,307
Other Nonoperating Revenue	1,050	0	0	0	0	1,050
Total Nonoperating Revenues	<u>1,050</u>	<u>129,307</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,357</u>
(Loss) Before Transfers	(46,066)	(1,005,233)	(765)	(314,635)	(11,125)	(1,377,824)
Transfers In	0	0	0	307,428	0	307,428
Change in Net Position	(46,066)	(1,005,233)	(765)	(7,207)	(11,125)	(1,070,396)
Net Position Beginning of Year	149,056	2,122,296	1,977,496	445,968	271,585	4,966,401
Net Position End of Year	<u>\$ 102,990</u>	<u>\$ 1,117,063</u>	<u>\$ 1,976,731</u>	<u>\$ 438,761</u>	<u>\$ 260,460</u>	<u>\$ 3,896,005</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 458,451	\$ 12,015,047	\$ 536,573	\$ 120,449	\$ 1,061,674	\$ 14,192,194
Cash Payments for Goods and Services	(447,013)	(1,032,751)	(75,089)	(468,891)	(1,104,048)	(3,127,792)
Cash Payments to Employees	(72,521)	(11,255,288)	(318,567)	0	0	(11,646,376)
Net Cash Provided (Used) by Operating Activities	(61,083)	(272,992)	142,917	(348,442)	(42,374)	(581,974)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	307,428	0	307,428
Operating Grants	0	129,307	0	0	0	129,307
Net Cash Provided by Noncapital Financing Activities	0	129,307	0	307,428	0	436,735
Net Increase (Decrease) in Cash and Cash Equivalents	(61,083)	(143,685)	142,917	(41,014)	(42,374)	(145,239)
Cash and Cash Equivalents at Beginning of Year	197,504	3,054,032	1,472,979	372,216	200,700	5,297,431
Cash and Cash Equivalents at End of Year	<u>\$ 136,421</u>	<u>\$ 2,910,347</u>	<u>\$ 1,615,896</u>	<u>\$ 331,202</u>	<u>\$ 158,326</u>	<u>\$ 5,152,192</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 136,421	\$ 2,910,347	\$ 1,615,896	\$ 331,202	\$ 158,326	\$ 5,152,192
Cash and Cash Equivalents at End of Year	<u>\$ 136,421</u>	<u>\$ 2,910,347</u>	<u>\$ 1,615,896</u>	<u>\$ 331,202</u>	<u>\$ 158,326</u>	<u>\$ 5,152,192</u>
Reconciliation of Operating (Loss) to Net Cash						
Provided (Used) by Operating Activities:						
Operating (Loss)	\$ (47,116)	\$ (1,134,540)	\$ (765)	\$ (314,635)	\$ (11,125)	\$ (1,508,181)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Nonoperating Revenue	1,050	0	0	0	0	1,050
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(10,790)	428,325	(22,067)	0	34	395,502
(Increase) Decrease in Due from Other Funds	(3,632)	0	75,492	0	(3,767)	68,093
(Increase) Decrease in Prepaid Items	0	0	102,587	(23,039)	0	79,548
(Increase) Decrease in Inventory	0	0	0	0	(21,691)	(21,691)
(Increase) Decrease in Net Pension Asset	(229)	(696)	(359)	0	0	(1,284)
(Increase) Decrease in Net OPEB Asset	(3,968)	(8,392)	(4,806)	0	0	(17,166)
(Increase) Decrease in Deferred Outflows - Pension	899	(14,436)	(5,876)	0	0	(19,413)
(Increase) Decrease in Deferred Outflows - OPEB	6,187	4,910	3,144	0	0	14,241
Increase (Decrease) in Accounts Payable	11,879	(2,136)	6,971	(10,768)	(5,825)	121
Increase (Decrease) in Accrued Wages and Benefits	53	519	296	0	0	868
Increase (Decrease) in Due to Other Funds	0	(115)	137	0	0	22
Increase (Decrease) in Intergovernmental Payables	16	(1,735)	45	0	0	(1,674)
Increase (Decrease) in Claims Payable	0	460,689	0	0	0	460,689
Increase (Decrease) in Compensated Absences	1,808	(805)	3,285	0	0	4,288
Increase (Decrease) in Net Pension Liability	(26,307)	(23,262)	(19,277)	0	0	(68,846)
Increase (Decrease) in Deferred Inflows - Pension	14,038	26,973	12,727	0	0	53,738
Increase (Decrease) in Deferred Inflows - OPEB	(10,473)	(8,291)	(8,617)	0	0	(27,381)
Total Adjustments	(20,519)	861,548	143,682	(33,807)	(31,249)	919,655
Net Cash Provided (Used) by Operating Activities	<u>\$ (61,083)</u>	<u>\$ (272,992)</u>	<u>\$ 142,917</u>	<u>\$ (348,442)</u>	<u>\$ (42,374)</u>	<u>\$ (581,974)</u>

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, 2022

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Assets:					
Cash, Cash Equivalents, and Investments	\$ 716,151	\$ 10,920,040	\$ 15,420,258	\$ 1,677,260	\$ 428,687
Cash in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	9,531,609	17,804,710	0	0
Accounts	13	19,684	0	6,588	0
Intergovernmental	91,047	44,913	0	0	0
Total Assets	<u>807,211</u>	<u>20,516,246</u>	<u>33,224,968</u>	<u>1,683,848</u>	<u>428,687</u>
Liabilities:					
Accounts Payable	2,759	27,813	442,895	47,873	292
Intergovernmental Payable	7,542	95,598	12,975	9,092	1,315
Deposits Payable	0	0	0	0	0
Total Liabilities	<u>10,301</u>	<u>123,411</u>	<u>455,870</u>	<u>56,965</u>	<u>1,607</u>
Deferred Inflows of Resources:					
Property Taxes Levied for Next Fiscal Year	0	9,531,501	17,804,710	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>9,531,501</u>	<u>17,804,710</u>	<u>0</u>	<u>0</u>
Net Position:					
Restricted for individuals, organizations and other governments	796,910	10,861,334	14,964,388	1,626,883	427,080
Total Net Position	<u>\$ 796,910</u>	<u>\$ 10,861,334</u>	<u>\$ 14,964,388</u>	<u>\$ 1,626,883</u>	<u>\$ 427,080</u>

<u>Soil & Water</u>	<u>Fire Response</u>	<u>Undivided Monies</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 840,274	\$ 0	\$ 5,019,234	\$ 0	\$ 6,530,395	\$ 41,552,299
0	0	0	4,228,324	0	4,228,324
0	0	439,130,050	0	0	466,466,369
0	0	44,252	0	1,135,630	1,206,167
0	0	208,315	0	13,683	357,958
<u>840,274</u>	<u>0</u>	<u>444,401,851</u>	<u>4,228,324</u>	<u>7,679,708</u>	<u>513,811,117</u>
4,281	0	3,672	0	485,657	1,015,242
5,275	0	5,128,825	4,228,324	6,808,380	16,297,326
137,246	0	0	0	13,930	151,176
<u>146,802</u>	<u>0</u>	<u>5,132,497</u>	<u>4,228,324</u>	<u>7,307,967</u>	<u>17,463,744</u>
<u>0</u>	<u>0</u>	<u>439,130,050</u>	<u>0</u>	<u>0</u>	<u>466,466,261</u>
<u>0</u>	<u>0</u>	<u>439,130,050</u>	<u>0</u>	<u>0</u>	<u>466,466,261</u>
693,472	0	139,304	0	371,741	29,881,112
<u>\$ 693,472</u>	<u>\$ 0</u>	<u>\$ 139,304</u>	<u>\$ 0</u>	<u>\$ 371,741</u>	<u>\$ 29,881,112</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Additions:					
Taxes	\$ 0	\$ 3,260,961	\$ 6,347,411	\$ 0	\$ 0
Intergovernmental Revenues	176,029	2,225,305	7,526,130	1,268,575	266,887
Licenses and Permits	0	1,715,512	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	139,758	500	0	0	0
Other Custodial Collections	492,824	147,288	183,811	1,078,587	270,151
Total Additions	<u>808,611</u>	<u>7,349,566</u>	<u>14,057,352</u>	<u>2,347,162</u>	<u>537,038</u>
Deductions:					
Distributions to the State of Ohio	0	0	0	20,613	0
Distributions of State Funds	0	0	10,034,217	0	0
Distributions as Fiscal Agent	915,553	7,205,807	2,588,627	1,960,687	470,257
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>915,553</u>	<u>7,205,807</u>	<u>12,622,844</u>	<u>1,981,300</u>	<u>470,257</u>
Change in Net Position	(106,942)	143,759	1,434,508	365,862	66,781
Net Position Beginning 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>
Net Position End of Year	<u>\$ 796,910</u>	<u>\$ 10,861,334</u>	<u>\$ 14,964,388</u>	<u>\$ 1,626,883</u>	<u>\$ 427,080</u>

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 0	\$ 0	\$ 435,590,517	\$ 0	\$ 22,381	\$ 445,221,270
1,026,678	0	14,360,513	0	0	26,850,117
0	0	0	0	0	1,715,512
0	0	557,184	0	0	557,184
0	0	0	0	0	140,258
152	27,118	89,773	84,374,858	21,807,429	108,471,991
<u>1,026,830</u>	<u>27,118</u>	<u>450,597,987</u>	<u>84,374,858</u>	<u>21,829,810</u>	<u>582,956,332</u>
0	0	37,506	0	1,177,603	1,235,722
0	0	14,272,669	0	0	24,306,886
1,031,747	0	628,810	0	18,187,680	32,989,168
0	0	50,699	0	0	50,699
0	0	435,572,307	0	22,381	435,594,688
0	27,118	44,064	84,374,858	3,074,402	87,520,442
<u>1,031,747</u>	<u>27,118</u>	<u>450,606,055</u>	<u>84,374,858</u>	<u>22,462,066</u>	<u>581,697,605</u>
(4,917)	0	(8,068)	0	(632,256)	1,258,727
698,389	0	147,372	0	1,003,997	28,622,385
<u>\$ 693,472</u>	<u>\$ 0</u>	<u>\$ 139,304</u>	<u>\$ 0</u>	<u>\$ 371,741</u>	<u>\$ 29,881,112</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)

	2013	2014	2015	2016
Governmental Activities:				
Net Investment in Capital Assets	\$91,841,230	\$101,160,373	\$105,717,834	\$109,867,619
Restricted	118,558,889	114,844,167	122,315,715	134,296,761
Unrestricted	23,876,754	(10,299,037)	(7,318,658)	(12,442,902)
Total Governmental Activities Net Position	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>
Business-type Activities:				
Net Investment in Capital Assets	\$192,001,095	\$193,130,833	\$186,570,228	\$182,926,810
Restricted	0	0	0	0
Unrestricted	28,018,215	22,720,635	30,173,405	39,822,386
Total Business-type Activities Net Position	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>
Primary Government:				
Net Investment in Capital Assets	\$283,842,325	\$294,291,206	\$292,288,062	\$292,794,429
Restricted	118,558,889	114,844,167	122,315,715	134,296,761
Unrestricted	51,894,969	12,421,598	22,854,747	27,379,484
Total Primary Government Net Position	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</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.

2017	2018	2019	2020	2021	2022
\$121,965,514	\$127,268,827	\$146,598,235	\$162,666,192	\$180,859,218	\$203,288,260
140,541,689	155,272,013	138,026,095	142,986,953	145,589,030	129,233,741
(52,515,352)	(55,075,356)	(25,208,155)	(10,773,415)	58,648,181	67,073,238
<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>	<u>\$399,595,239</u>
\$178,510,206	\$172,887,158	\$175,018,867	\$181,388,232	\$193,656,734	\$201,700,029
0	0	0	0	0	0
43,728,466	50,549,081	54,361,781	54,444,915	61,966,441	57,222,477
<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>	<u>\$258,922,506</u>
\$300,475,720	\$300,155,985	\$321,617,102	\$344,054,424	\$374,515,952	\$404,988,289
140,541,689	155,272,013	138,026,095	142,986,953	145,589,030	129,233,741
(8,786,886)	(4,526,275)	29,153,626	43,671,500	120,614,622	124,295,715
<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>	<u>\$658,517,745</u>

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

	2013	2014	2015	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$21,163,009	\$25,697,153	\$20,947,312	\$22,962,392
Judicial	9,578,991	10,245,183	10,031,641	10,936,582
Public Safety	32,633,993	32,523,550	32,704,802	36,381,006
Public Works	16,199,240	16,941,023	14,097,496	14,782,537
Health	751,215	803,660	721,478	772,568
Human Services	42,798,814	44,781,022	46,556,568	50,592,701
Community and Economic Development	718,423	839,410	1,868,539	1,012,399
Interest and Fiscal Charges	1,347,515	984,976	856,805	759,944
<i>Total Governmental</i>				
<i>Activities Expenses</i>	<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>
Business-type Activities:				
Water	12,324,785	13,199,905	13,570,477	13,793,369
Sewer	11,791,668	11,353,148	11,471,919	12,348,975
Sheriff	3,681,418	3,939,563	4,033,407	4,434,600
Communications Rotary	37,935	95,203	51,731	38,060
Storm Water	268,922	305,221	229,600	324,893
<i>Total Business-type Activities Expenses</i>	<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>
<i>Total Primary Government Expenses</i>	<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,969,461	\$8,356,380	\$7,781,430	\$8,089,838
Judicial	3,474,492	3,951,971	4,205,338	3,972,238
Public Safety	4,229,470	3,506,114	3,358,883	3,965,564
Public Works	742,190	290,728	377,913	176,725
Health	644,580	642,561	654,082	603,316
Human Services	2,423,820	1,455,148	2,445,466	1,674,231
Community and Economic Development	248,724	11,016	42,996	5,970
Operating Grants and Contributions	17,895,487	21,466,029	18,474,444	21,473,325
Capital Grants and Contributions	3,751,090	7,095,137	1,702,284	2,145,499
<i>Total Governmental Activities</i>				
<i>Program Revenues</i>	<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>

2017	2018	2019	2020	2021	2022
\$24,078,050	\$25,074,165	\$28,974,703	\$30,888,251	\$12,291,053	\$26,919,956
12,361,315	12,535,055	12,241,806	12,141,938	6,481,069	9,915,666
39,189,369	39,818,785	46,405,203	38,713,607	22,378,158	35,245,649
18,184,420	17,381,535	19,438,257	19,438,689	19,395,064	22,814,206
535,798	537,045	682,810	583,835	278,455	786,023
56,157,383	52,725,413	57,004,894	51,881,748	40,041,988	49,942,189
766,686	2,297,984	4,129,047	4,007,994	5,450,016	9,436,102
660,137	553,316	1,061,127	864,963	502,551	177,862
<u>151,933,158</u>	<u>150,923,298</u>	<u>169,937,847</u>	<u>158,521,025</u>	<u>106,818,354</u>	<u>155,237,653</u>
15,085,541	14,713,668	15,907,890	15,876,007	14,341,144	17,316,144
12,273,719	14,910,173	13,077,880	13,639,852	11,623,058	13,754,433
5,053,791	5,515,248	6,454,759	5,674,712	1,392,975	3,639,080
53,592	56,391	45,170	38,894	47,876	42,529
415,770	392,029	373,286	278,598	221,183	267,256
<u>32,882,413</u>	<u>35,587,509</u>	<u>35,858,985</u>	<u>35,508,063</u>	<u>27,626,236</u>	<u>35,019,442</u>
<u>\$184,815,571</u>	<u>\$186,510,807</u>	<u>\$205,796,832</u>	<u>\$194,029,088</u>	<u>\$134,444,590</u>	<u>\$190,257,095</u>
\$7,831,534	\$8,012,025	\$11,358,358	\$7,717,392	\$7,978,121	\$7,489,710
4,407,438	4,471,351	1,636,051	3,696,417	4,192,267	4,049,594
4,338,569	4,259,076	3,989,374	3,985,589	3,959,912	3,941,269
278,202	242,076	605,125	145,828	126,258	99,099
563,995	601,508	571,761	575,886	578,407	578,908
1,528,271	1,727,990	1,841,059	1,594,192	1,410,369	1,784,697
5,657	2,500	2,500	2,500	91	7,500
23,574,422	25,081,870	30,347,714	36,030,673	35,431,717	41,424,265
13,219,479	6,205,207	15,963,650	4,105,186	2,589,518	7,737,913
<u>55,747,567</u>	<u>50,603,603</u>	<u>66,315,592</u>	<u>57,853,663</u>	<u>56,266,660</u>	<u>67,112,955</u>

(continued)

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

	2013	2014	2015	2016
Charges for Services				
Water	\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574
Sewer	8,307,475	8,764,591	8,955,427	10,030,296
Sheriff	3,944,816	3,853,398	4,036,459	4,128,694
Communications Rotary	57,352	96,224	132,943	81,961
Storm Water	247,109	250,504	254,550	261,778
Operating Grants and Contributions	31,232	0	0	0
Capital Grants and Contributions	4,167,040	7,430,418	6,312,507	9,476,954
<i>Total Business-type Activities</i>				
Program Revenues	26,368,609	30,401,055	30,249,299	35,714,257
<i>Total Primary Government</i>				
Program Revenues	67,747,923	77,176,139	69,292,135	77,820,963
Net (Expense)/Revenue				
Governmental Activities	(83,811,886)	(86,040,893)	(88,741,805)	(96,093,423)
Business-type Activities	(1,736,119)	1,508,015	892,165	4,774,360
<i>Total Primary Government</i>				
Net (Expense)/Revenue	(\$85,548,005)	(\$84,532,878)	(\$87,849,640)	(\$91,319,063)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$44,046,309	\$44,333,710	\$46,638,924	\$48,595,401
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	32,701,492	35,006,529	37,382,106	39,550,594
Other Local Taxes	332	260	271	373
Grants and Entitlements not				
Restricted to Specific Programs	17,883,188	18,946,910	18,111,930	17,886,740
Investment Earnings	(97,693)	2,058,230	1,605,704	946,193
Miscellaneous	12,406	11,866	12,258	160,029
Transfers	0	0	0	(39,320)
<i>Total Governmental Activities</i>	94,546,034	100,357,505	103,751,193	107,100,010
Business-type Activities:				
Investment Earnings	0	0	0	0
Miscellaneous	0	0	0	0
Transfers	0	0	0	39,320
Special Item-Gain on Transfer of Operations	0	0	0	1,191,883
<i>Total Business-type Activities</i>	0	0	0	1,231,203
<i>Total Primary Government</i>	\$94,546,034	\$100,357,505	\$103,751,193	\$108,331,213
Change in Net Position				
Governmental Activities	\$10,734,148	\$14,316,612	\$15,009,388	\$11,006,587
Business-type Activities	(1,736,119)	1,508,015	892,165	6,005,563
<i>Total Primary Government Change in Net Position</i>	\$8,998,029	\$15,824,627	\$15,901,553	\$17,012,150

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

2017	2018	2019	2020	2021	2022
\$13,072,900	\$13,663,149	\$14,848,477	\$15,244,031	\$15,461,454	14,583,808
9,541,003	9,911,652	10,115,363	10,136,225	10,526,319	10,504,214
4,317,357	4,643,269	4,682,461	4,905,396	4,975,420	5,147,009
63,592	80,082	74,586	67,525	65,840	64,947
265,851	277,726	336,855	321,263	326,676	338,991
0	0	0	0	4,993	22,723
10,269,657	8,209,198	11,723,609	10,491,315	15,595,583	7,061,535
37,530,360	36,785,076	41,781,351	41,165,755	46,956,285	37,723,227
93,277,927	87,388,679	108,096,943	99,019,418	103,222,945	104,836,182
(96,185,591)	(100,319,695)	(103,622,255)	(100,667,362)	(50,551,694)	(88,124,698)
4,647,947	1,197,567	5,922,366	5,657,692	19,330,049	2,703,785
(\$91,537,644)	(\$99,122,128)	(\$97,699,889)	(\$95,009,670)	(\$31,221,645)	(\$85,420,913)
\$50,276,781	\$44,740,810	\$44,172,056	\$43,311,776	\$47,075,752	\$21,956,018
0	0	5,602,178	5,002,423	5,273,796	5,235,672
40,717,666	51,992,878	56,435,562	58,384,010	68,390,390	71,282,518
421	0	0	0	0	0
17,579,024	16,390,393	18,640,748	20,115,301	22,380,712	18,586,860
3,205,637	4,533,137	9,689,339	9,069,380	(2,732,239)	(14,716,818)
305,388	136,110	111,520	248,027	379,982	279,258
0	0	0	0	0	0
112,084,917	117,793,328	134,651,403	136,130,917	140,768,393	102,623,508
0	0	0	776,713	433,619	593,799
0	0	2,834	18,094	26,360	1,747
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,834	794,807	459,979	595,546
\$112,084,917	\$117,793,328	\$134,654,237	\$136,925,724	\$141,228,372	\$103,219,054
\$15,899,326	\$17,473,633	\$31,029,148	\$35,463,555	\$90,216,699	\$14,498,810
4,647,947	1,197,567	5,925,200	6,452,499	19,790,028	3,299,331
\$20,547,273	\$18,671,200	\$36,954,348	\$41,916,054	\$110,006,727	\$17,798,141

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

	2013	2014	2015	2016
General Fund				
Nonspendable	\$23,622	\$118,589	\$14,530	\$11,173
Assigned	5,291,802	2,300,426	3,000,240	3,300,189
Unassigned	23,161,515	27,856,716	29,472,049	28,444,831
<i>Total General Fund</i>	28,476,939	30,275,731	32,486,819	31,756,193
All Other Governmental Funds				
Nonspendable	2,608,124	2,669,190	2,145,522	2,275,284
Restricted	84,772,293	87,687,837	92,251,541	100,042,934
Committed	11,090,997	8,335,590	11,663,371	17,270,495
Unassigned	(721,592)	(2,743,047)	(843,113)	(1,035,223)
<i>Total All Other Governmental Funds</i>	97,749,822	95,949,570	105,217,321	118,553,490
<i>Total Governmental Funds</i>	\$126,226,761	\$126,225,301	\$137,704,140	\$150,309,683

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

2017	2018	2019	2020	2021	2022
\$53,443	\$227,985	\$1,428,656	\$1,463,168	\$1,667,319	\$2,069,269
5,985,074	3,863,962	2,276,170	1,543,161	20,682,214	4,580,111
31,828,796	41,394,877	53,380,686	69,336,034	60,074,787	53,944,737
37,867,313	45,486,824	57,085,512	72,342,363	82,424,320	60,594,117
1,280,303	988,425	1,773,386	1,829,615	1,291,039	1,956,309
107,275,427	115,092,170	155,314,943	144,024,063	132,730,120	121,335,615
19,546,024	25,443,791	30,188,876	38,585,182	49,834,941	58,698,207
(1,693,032)	(344,266)	(1,267)	(9,530)	(175,966)	0
126,408,722	141,180,120	187,275,938	184,429,330	183,680,134	181,990,131
\$164,276,035	\$186,666,944	\$244,361,450	\$256,771,693	\$266,104,454	\$242,584,248

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

	2013	2014	2015	2016
Revenues:				
Property and Other Taxes (1)	\$78,539,863	\$81,179,735	\$85,936,717	\$90,116,220
Sales Taxes (1)	0	0	0	0
Payment in Lieu of Taxes (2)	0	0	0	0
Intergovernmental Revenues	35,627,277	40,371,800	37,159,816	38,291,382
Charges for Services	14,322,046	13,886,374	14,360,672	14,808,160
Licenses and Permits	12,421	11,881	12,263	12,804
Investment Earnings	(177,969)	2,078,922	1,596,930	813,189
Special Assessments	1,974,904	1,321,980	1,354,610	1,306,444
Fines and Forfeitures	1,555,168	1,464,896	1,462,069	1,510,868
All Other Revenue	3,969,630	3,124,962	3,680,509	2,806,370
Total Revenue	135,823,340	143,440,550	145,563,586	149,665,437
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,913,990	24,836,330	21,030,071	21,088,042
Judicial	9,468,603	10,084,465	10,206,280	10,889,249
Public Safety	30,758,222	31,450,422	31,565,945	32,977,073
Public Works	8,145,703	6,781,163	8,504,917	7,836,445
Health	736,077	790,993	761,050	761,785
Human Services	42,490,549	44,784,175	46,992,012	48,996,353
Community and Economic Development	709,426	829,873	1,881,304	974,813
Capital Outlay	16,892,404	19,000,295	8,811,601	9,385,124
Debt Service:				
Principal Retirement	11,747,618	3,473,159	3,459,908	3,668,951
Interest and Fiscal Charges	1,375,520	1,025,137	896,102	797,740
Total Expenditures	143,238,112	143,056,012	134,109,190	137,375,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,414,772)	384,538	11,454,396	12,289,862
Other Financing Sources (Uses):				
Inception of Lease Agreements	8,327,410	0	0	0
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	0	0	1,000,000	0
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	8,611,000	0	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	11,572,894	15,100,434	15,753,634	20,003,560
Transfers Out	(12,372,894)	(15,900,434)	(16,553,634)	(20,042,880)
Total Other Financing Sources (Uses)	16,138,410	(800,000)	200,000	(39,320)
Net Change in Fund Balance	\$8,723,638	(\$415,462)	\$11,654,396	\$12,250,542

**Debt Service as a Percentage
of Noncapital Expenditures**

9.90% 3.42% 3.42% 3.49%

(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.

2017	2018	2019	2020	2021	2022
\$92,988,455	\$98,861,221	\$103,886,660	\$105,002,349	\$54,400,101	\$30,012,229
0	0	0	0	64,649,384	66,747,356
0	0	5,602,178	5,002,423	5,273,796	5,235,672
42,644,173	45,928,927	46,395,284	53,511,348	54,016,544	63,318,119
15,174,059	15,297,745	14,980,742	15,726,705	16,294,183	15,610,394
12,638	12,882	13,862	13,807	16,217	15,801
3,191,621	3,929,179	10,077,571	9,328,062	(2,828,072)	(14,319,742)
1,390,768	943,362	701,710	291,565	251,685	130,485
1,736,459	1,936,661	1,474,322	1,275,703	1,347,155	1,539,110
2,683,264	2,969,532	3,294,436	2,776,571	2,580,676	2,761,533
159,821,437	169,879,509	186,426,765	192,928,533	196,001,669	171,050,957
21,481,634	21,884,643	25,412,347	27,936,155	22,964,319	28,077,203
10,501,637	10,849,259	10,840,734	10,969,740	10,856,686	11,947,968
33,932,231	34,994,880	35,564,657	35,798,193	37,680,527	42,270,401
9,064,793	8,197,651	10,322,500	8,764,778	8,846,051	9,600,757
532,564	491,450	526,507	568,030	500,659	849,232
52,945,538	51,728,436	51,689,279	49,137,907	53,007,557	55,593,258
840,665	2,160,486	3,639,736	3,948,784	5,578,206	9,506,883
12,118,779	14,209,275	26,083,213	31,666,752	36,095,669	25,215,794
3,207,570	2,224,701	9,740,511	10,769,749	11,362,708	11,700,090
674,760	567,294	1,157,099	1,395,788	1,058,814	747,378
145,300,171	147,308,075	174,976,583	180,955,876	187,951,196	195,508,964
14,521,266	22,571,434	11,450,182	11,972,657	8,050,473	(24,458,007)
0	0	0	0	0	292,343
0	0	0	267,799	628,209	108,440
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	0
16,104,380	16,020,303	24,585,819	33,950,604	35,024,203	35,890,647
(16,371,815)	(16,286,743)	(24,949,656)	(33,950,604)	(35,262,451)	(36,198,075)
154,354	(266,440)	44,598,087	267,799	2,009,961	93,355
\$14,675,620	\$22,304,994	\$56,048,269	\$12,240,456	\$10,060,434	(\$24,364,652)

2.83% 2.03% 7.08% 7.94% 7.79% 6.83%

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

Collection year	2013 (3)	2014	2015	2016 (4)
Real Property (2)				
Assessed				
Residential/Agricultural	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950
Commercial/Industrial/Public Utility	841,267,660	841,493,780	862,154,640	890,946,780
Assessed Total	5,277,228,210	5,316,136,140	5,410,653,870	5,893,688,730
Actual	15,077,794,885	15,188,960,400	15,459,011,060	16,839,110,660
Personal Property - Public Utility (2)				
Assessed	278,705,790	285,162,200	292,369,620	297,320,090
Actual	316,711,125	324,047,955	332,238,205	337,863,739
Total				
Assessed	5,555,934,000	5,601,298,340	5,703,023,490	6,191,008,820
Actual	15,394,506,010	15,513,008,350	15,791,249,265	17,176,974,399
Assessed Value as a				
Percentage of Actual Value	36.09%	36.11%	36.12%	36.04%
Total Direct Tax Rate (5) (8)				
	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.

(7) A triennial update of property values was done in 2021 resulting in an increase of property values in 2022.

(8) For Collection Year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2017	2018	2019 (6)	2020	2021	2022 (7)
\$5,108,590,010	\$5,233,469,080	\$6,028,821,500	\$6,181,182,070	\$6,343,122,100	\$7,601,205,430
903,153,890	932,392,620	973,301,300	1,027,120,660	1,260,668,510	1,272,609,540
6,011,743,900	6,165,861,700	7,002,122,800	7,208,302,730	7,603,790,610	8,873,814,970
17,176,411,143	17,616,747,714	20,006,065,143	20,595,150,657	21,725,116,029	25,353,757,057
329,708,200	354,092,590	403,781,490	416,020,050	439,548,680	472,175,760
374,668,409	402,377,943	458,842,602	472,750,057	499,487,136	536,563,364
6,341,452,100	6,519,954,290	7,405,904,290	7,624,322,780	8,043,339,290	9,345,990,730
17,551,079,552	18,019,125,657	20,464,907,745	21,067,900,714	22,224,603,165	25,890,320,421
36.13%	36.18%	36.19%	36.19%	36.19%	36.10%
7.78	6.28	6.28	6.28	6.28	2.50

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

	2013	2014	2015	2016
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	4.41	4.41	4.41
Warren/Clinton Joint Fire	3.00	4.00	4.00	4.00
Municipalities	1.11-10.07	1.11-10.07	1.11-11.82	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	28.90-83.11
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	.50-1.0	.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

(1) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2017	2018	2019	2020	2021	2022 (1)
2.57	2.57	2.57	2.57	2.57	0.00
4.00	2.50	2.50	2.50	2.50	2.50
1.21	1.21	1.21	1.21	1.21	0.00
7.78	6.28	6.28	6.28	6.28	2.50
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	6.50	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	3.87-20.72	3.87-20.72
28.90-83.11	28.90-83.11	28.90-82.79	29.80-82.79	29.20-87.10	29.05-86.35
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.5	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	2022		
		Assessed Value	Rank	Percent of Total Assessed Value
Ramco-Gershenson	Real Estate/Strip Mall	\$34,111,560	1	0.38%
Kings Island Park LLC	Amusement Park	17,557,450	2	0.20%
Somerset Deerfield	Apartments	15,887,550	3	0.18%
Oterbein Lebanon LLC	Senior Living Complex	15,045,420	4	0.17%
CVG Partners IV LLC	Real Estate/Office Buildings	14,376,760	5	0.16%
GS-A Deerfield Crossing	Real Estate/Office Buildings	13,424,620	6	0.15%
CP Mason LLC	Hospitality	12,960,790	7	0.15%
Mason Family Resorts, LLC	Hospitality	12,600,480	8	0.14%
District Partners I LLC	Apartments	11,825,770	9	0.13%
Inland American Loveland	Apartments	11,812,100	10	0.13%
	Subtotal	159,602,500		1.79%
	All Others	8,714,212,470		98.21%
	Total	<u>\$8,873,814,970</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2013		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$53,759,440	1	1.02%
Kings Island Co	Amusement Park	20,296,120	2	0.38%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.30%
Inland American Loveland	Rental Properties	11,812,090	4	0.22%
Duke Realty Ohio	Real Estate	8,925,680	5	0.17%
Passco Mallard Crossing	Apartments	8,712,780	6	0.17%
Twin Fountains of Mason	Apartments	8,044,720	7	0.15%
Community Insurance Co	Insurance/Office Space	7,863,730	8	0.15%
Kenwood Lincoln Mercury	Auto/Finance	7,417,890	9	0.14%
Northeast Cincinnati Hotel	Hospitality	6,773,000	10	0.13%
	Subtotal	149,495,310		2.83%
	All Others	5,127,732,900		97.17%
	Total	<u>\$5,277,228,210</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2022 and 2013. 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**

		2022		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$217,050,090	1	45.97%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	101,024,050	2	21.40%
Texas Eastern Transmission LLC	Gas Pipeline & Storage	50,096,060	3	10.61%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	21,069,060	4	4.46%
AEP Ohio Transmission	Gas Transportation	19,319,520	5	4.09%
Dayton Power & Light Co	Gas & Electric	17,885,270	6	3.79%
ANR Pipeline Co	Gas Pipeline & Storage	6,988,910	7	1.48%
Columbia Gas Transmission	Gas Transportation	2,616,540	8	0.55%
Haymarket Solar LLC	Solar Energy	869,880	9	0.18%
Teppco Terminals Co	Gas Pipeline & Storage	818,040	10	0.17%
	Subtotal	437,737,420		92.70%
	All Others	34,438,340		7.30%
	Total	<u>\$472,175,760</u>		<u>100.00%</u>
		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$112,941,930	1	40.52%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	107,814,970	2	38.68%
Texas Eastern Transmission LP	Gas Pipeline & Storage	19,053,960	3	6.84%
Dayton Power & Light Co	Gas & Electric	13,370,310	4	4.80%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,182,400	5	2.22%
Dominion Transmission Inc	Gas Transportation	5,927,890	6	2.13%
ANR Pipeline Co	Gas Pipeline & Storage	4,259,790	7	1.53%
Ohio Power Company	Gas Pipeline & Storage	3,079,200	8	1.10%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,891,080	9	1.04%
Banc of American Leasing & Capital	Leasing to Public Utility	2,166,520	10	0.78%
	Subtotal	277,688,050		99.64%
	All Others	1,071,740		0.36%
	Total	<u>\$278,759,790</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2022 and 2013.

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

Collection Year	2013	2014	2015	2016
Total Current Tax Levy (1)	\$40,462,609	\$40,340,149	\$41,406,295	\$43,669,333
Total Delinquent Levy	1,898,211	1,659,516	1,246,552	1,411,300
Total Levy	42,360,820	41,999,665	42,652,847	45,080,633
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	39,671,026	39,556,557	40,449,437	42,836,026
Percent of Current Levy Collected	98.04%	98.06%	97.69%	98.09%
Delinquent Tax Collections	1,366,872	1,135,743	875,917	1,061,367
Percent of Delinquent Collected	72.01%	68.44%	70.27%	75.20%
Total Tax Collections	41,037,898	40,692,300	41,325,354	43,897,393
Percent of Total Tax Collections to Total Tax Levy	96.88%	96.89%	96.89%	97.38%

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.
- (3) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2017	2018	2019	2020	2021	2022 (3)
\$44,709,929	\$37,697,060	\$40,799,664	\$40,668,673	\$44,050,701	\$15,600,473
1,229,542	666,160	616,931	833,108	965,789	359,155
45,939,471	38,363,220	41,416,595	41,501,781	45,016,490	15,959,628
43,850,377	36,612,081	40,183,928	39,741,292	43,292,470	15,216,474
98.08%	97.12%	98.49%	97.72%	98.28%	97.54%
862,744	430,599	405,356	605,286	743,386	298,146
70.17%	64.64%	65.71%	72.65%	76.97%	83.01%
44,713,121	37,042,680	40,589,284	40,346,578	44,035,856	15,514,620
97.33%	96.56%	98.00%	97.22%	97.82%	97.21%

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

Industry (Category)	2013	2014	2015	2016
Sales Tax Payments (1)	\$8,619,775	\$4,522,487	\$0	\$0
Direct Pay Tax Return Payments (1)	882,631	387,307	0	0
Seller's Use Tax Return Payments (1)	4,151,277	2,260,384	0	0
Consumer's Use Tax Return Payments (1)	1,538,738	878,142	0	0
Motor Vehicle Tax Payments (1)	4,425,416	2,135,611	0	0
Watercraft and Outboard Motors (1)	61,778	18,373	0	0
Department of Liquor Control (1)	90,046	47,384	0	0
Sales Tax on Motor Vehicle Fuel Refunds (1)	2,204	1,412	0	0
Sales/Use Tax Voluntary Payments (1)	28,974	7,332	0	0
Statewide Master Numbers (1)	12,716,921	6,160,406	0	0
Sales/Use Tax Assessment Payments (1)	128,015	63,104	0	0
Streamlined Sales Tax Payments (1)	27,981	14,110	0	0
Use Tax Amnesty Payments (1)	102,910	4,311	0	0
State Administrative Rotary Fund (1)	(327,492)	(165,005)	0	0
Sales/Use Tax Refunds Approved (1)	(141,254)	(52,902)	0	0
Non-Resident Motor Vehicle Tax Payments (1)	113,791	53,086	0	0
Regular Sales (2)	0	2,973,041	5,826,942	6,705,288
Direct Pay (2)	0	708,812	1,720,831	1,607,244
Sellers Use (2)	0	2,276,106	4,799,801	5,832,878
Consumers Use (2)	0	859,989	1,900,883	1,868,979
Motor Vehicle (2)	0	2,605,944	5,006,930	5,384,016
Watercraft and Outboard Motors (2)	0	39,385	59,443	78,562
Liquor Control (2)	0	47,064	98,880	113,969
Voluntary Payments (2)	0	20,820	99,569	89,401
Assessment Payments (2)	0	52,551	135,236	59,134
Audit Payments (2)	0	170,874	95,668	29,939
Sales Tax on Motor Fuel (2)	0	1,731	3,113	7,160
Certified Assessment Payments (2)	0	4,737	177,677	107,180
Statewide Master (2)	0	6,787,403	13,385,998	13,874,244
Streamline Sales-Intrastate (2)	0	808	18,369	14,263
Streamline Sales-Interstate (2)	0	1,882	39,603	25,659
Streamline Use (2)	0	0	4	52
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	63,951	122,645	168,346
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	1,935,716	3,744,511	3,772,912
Amnesty (2)	0	595	1,376	1,347
Amnesty 2018	0	0	0	0
Adjustments (2)	0	632	0	0
Sales/Use Tax Refunds Approved (2)	0	(63,852)	(405,262)	(500,064)
Administrative Rotary Fund (2) (3)	0	(184,882)	(368,322)	(392,405)
Total	\$32,421,711	\$34,638,849	\$36,463,895	\$38,848,104
Sales Tax Rate	6.50-6.75%	6.75%	6.75%	6.75%

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.

2017	2018	2019	2020	2021	2022
\$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
6,431,993	8,065,010	10,568,781	7,706,340	9,361,914	10,654,290
1,570,852	790,713	868,168	944,509	974,643	998,322
5,887,346	7,821,474	9,174,949	12,034,043	13,247,363	14,672,476
2,163,722	2,367,073	2,467,584	2,216,085	2,247,979	2,865,031
5,876,023	7,195,639	7,821,567	8,250,981	9,763,704	10,571,399
88,573	125,273	115,270	195,436	201,933	200,743
118,769	154,735	185,317	259,123	308,678	313,705
32,294	16,631	78,791	48,478	10,994	5,041
237,243	156,107	154,406	184,273	416,667	437,921
49,257	79,686	87,919	928,079	179,697	210,951
4,853	9,668	7,010	7,775	5,237	7,767
156,163	155,384	129,697	149,687	161,066	182,095
14,139,741	16,953,844	18,552,276	17,844,257	20,035,644	21,578,211
35,196	36,340	472,649	1,150,703	1,440,226	1,726,922
33,935	54,806	132,910	317,678	586,761	712,546
41	39	1,356	4,913	15,371	25,426
11,720	11,836	13,309	6,483	10,471	5,262
198,414	209,837	231,709	252,689	325,796	263,361
0	0	2,751	2,858	8,358	10,761
3,681,283	4,582,505	4,381,616	3,758,673	4,094,748	2,969,658
1,332	5,825	666	0	0	0
0	0	163	0	0	0
0	0	0	0	0	0
(162,694)	(26,048)	(330,745)	(48,470)	(238,031)	(806,015)
(405,561)	(487,664)	(551,181)	(562,146)	(631,592)	(676,058)
<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>	<u>\$66,929,815</u>
6.75%	7.00%	7.00%	7.00%	7.00%	7.00%

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

	2013	2014	2015	2016
Governmental Activities				
General Obligation Bonds Payable	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
Special Assessment Bonds Payable	9,431,095	8,405,097	7,472,884	6,508,405
Tax Increment Dist. Revenue Bonds Payable	2,205,000	2,155,000	2,105,000	2,055,000
State 166 Loan Payable	3,257,945	2,508,500	1,728,521	916,765
OPWC Loan Payable	235,240	222,524	1,209,808	1,097,092
Lease Liabilities (3)	0	0	0	0
Business-type Activities				
OWDA Loan Payable	15,248,765	14,557,956	13,847,998	13,944,198
OPWC Loan Payable	0	0	0	65,040
Total Primary Government	\$43,101,053	\$38,905,167	\$35,703,383	\$32,165,662
Population (1)				
Warren County	219,169	221,659	224,469	227,063
Outstanding Debt Per Capita	\$197	\$176	\$159	\$142
Income (2)				
Personal (in thousands)	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
Percentage of Personal Income	0.50%	0.45%	0.32%	0.28%

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) The County implemented Statement No. 87, *Leases*, in 2022.

2017	2018	2019	2020	2021	2022
\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624
5,632,634	4,857,585	1,885,011	1,547,978	1,285,986	1,195,606
1,995,000	1,935,000	1,870,000	1,800,000	3,032,000	2,637,000
71,936	0	0	0	0	0
984,376	871,660	758,944	646,228	533,512	420,796
0	0	0	0	0	382,225
12,965,599	11,960,401	10,927,858	11,819,350	22,273,525	23,119,483
43,360	21,680	0	0	0	0
<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>	<u>\$37,859,734</u>
228,882	232,173	234,602	238,412	246,553	249,778
\$123	\$107	\$251	\$203	\$197	\$152
\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337
0.23%	0.19%	0.42%	0.33%	0.31%	0.22%

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

Year	2013	2014	2015	2016
Population (1)	219,169	221,659	224,469	227,063
Assessed Value (2)	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
General Bonded Debt (3)				
General Obligation Bonds	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
Resources Available to Pay Principal (4)	5,316,459	4,286,090	3,359,172	2,404,162
Net General Bonded Debt	\$7,406,549	\$6,770,000	\$5,980,000	\$5,175,000
Ratio of Net Bonded Debt to Assessed Value	0.1333%	0.1209%	0.1049%	0.0836%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0481%	0.0436%	0.0379%	0.0301%
Net Bonded Debt per Capita	\$33.79	\$30.54	\$26.64	\$22.79

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 and RID Funds are excluded from this amount.

2017	2018	2019	2020	2021	2022
228,882	232,173	234,602	238,412	246,553	249,778
\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730
\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624
2,030,135	1,651,108	18,703,881	18,972,976	13,925,359	9,900,000
\$4,355,000	\$3,520,000	\$24,666,196	\$13,646,950	\$7,594,416	\$204,624
0.0687%	0.0540%	0.3331%	0.1790%	0.0944%	0.0022%
0.0248%	0.0195%	0.1205%	0.0648%	0.0342%	0.0008%
\$19.03	\$15.16	\$105.14	\$57.24	\$30.80	\$0.82

WARREN COUNTY, OHIO
DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2013	2014	2015	2016
<u>Total Debt</u>				
Net Assessed Valuation	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
Debt Limit (1)	137,398,350	138,532,459	141,075,587	153,275,221
County G.O. Debt Outstanding (2)	12,575,000	10,940,000	9,255,000	7,525,000
Less:				
Applicable Debt Service Fund Amounts	(5,316,459)	(4,286,090)	(3,359,172)	(2,404,162)
Net Indebtedness Subject to Limit	7,258,541	6,653,910	5,895,828	5,120,838
Overall Legal Debt Margin	<u>\$130,139,809</u>	<u>\$131,878,549</u>	<u>\$135,179,759</u>	<u>\$148,154,383</u>
	94.72%	95.20%	95.82%	96.66%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	55,559,340	56,012,983	57,030,235	61,910,088
Net Indebtedness Subject to Limit	7,258,541	6,653,910	5,895,828	5,120,838
Overall Legal Debt Margin	<u>\$48,300,799</u>	<u>\$49,359,073</u>	<u>\$51,134,407</u>	<u>\$56,789,250</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 and RID Funds and unamortized premiums.

2017	2018	2019	2020	2021	2022
\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730
157,036,303	161,498,857	183,647,607	189,108,070	199,583,482	232,149,768
6,340,000	5,135,000	41,665,000	31,415,000	20,815,000	9,900,000
(2,030,135)	(1,651,108)	(18,703,881)	(18,972,976)	(13,925,359)	(9,900,000)
4,309,865	3,483,892	22,961,119	12,442,024	6,889,641	0
<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>	<u>\$232,149,768</u>
97.26%	97.84%	87.50%	93.42%	96.55%	100.00%
\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
63,414,521	65,199,543	74,059,043	76,243,228	80,433,393	93,459,907
4,309,865	3,483,892	22,961,119	12,442,024	6,889,641	0
<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>	<u>\$93,459,907</u>

WARREN COUNTY, OHIO
PLEGDED REVENUE COVERAGE
LAST TEN YEARS

	2013	2014	2015	2016
Water System Loans (1)				
Gross Revenues (2)	\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574
Direct Operating Expenses (3)	7,711,903	8,265,954	8,671,385	8,680,386
Net Revenue Available for Debt Service	1,901,682	1,739,966	1,886,028	3,054,188
Debt Service				
Principal	218,232	222,618	227,093	231,658
Interest	86,386	81,946	77,471	72,906
Coverage	6.24	5.71	6.19	10.03
Sewer System Loans (1)				
Gross Revenues (2)	\$8,307,475	\$8,764,591	\$8,955,427	\$10,030,296
Direct Operating Expenses (3)	6,517,435	6,431,656	6,560,500	7,161,614
Net Revenue Available for Debt Service	1,790,040	2,332,935	2,394,927	2,868,682
Debt Service				
Principal	267,021	468,191	482,865	742,745
Interest	355,704	341,476	326,802	319,769
Coverage	2.87	2.88	2.96	2.70
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,407,328	\$1,321,980	\$1,356,383	\$1,334,108
January 1 Restricted Fund Balance to pay				
Debt Service	719,109	575,202	436,536	405,783
Debt Service				
Principal	1,060,356	1,025,998	932,213	964,479
Interest	492,379	455,349	403,469	359,701
Coverage	1.37	1.28	1.34	1.31
Tax Increment Financing (TIF)				
Bonds (1)				
Collections	\$0	\$0	\$0	\$0
January 1 Restricted Fund Balance to pay				
Debt Service	11,251,872	9,342,535	5,515,189	3,604,369
Debt Service				
Principal	1,545,107	1,614,445	1,674,979	1,736,756
Interest	364,230	301,707	236,215	174,064
Coverage	5.89	4.88	2.89	1.89
Tax Increment District Revenue				
Bonds (1)				
Collections	\$481,773	\$523,117	\$546,320	\$583,650
January 1 Restricted Fund Balance to pay				
Debt Service	1,115,643	1,440,426	1,791,425	2,182,696
Debt Service				
Principal	40,000	50,000	50,000	50,000
Interest	150,530	148,334	145,321	142,379
Coverage	8.38	9.90	11.97	14.38

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.

Note: This table was revised in 2022 to address water and sewer coverages with regard to outstanding Ohio Water Development Authority loans.

2017	2018	2019	2020	2021	2022
\$13,072,900	\$13,663,149	\$14,848,477	\$15,674,788	\$15,695,734	\$14,881,502
9,709,670	9,454,527	10,577,436	10,148,920	8,745,686	11,517,954
3,363,230	4,208,622	4,271,041	5,525,868	6,950,048	3,363,548
236,314	241,064	245,909	250,852	255,894	261,038
68,250	63,500	58,655	53,712	48,670	43,527
11.04	13.82	14.02	18.14	22.82	11.04
\$9,541,003	\$9,911,652	\$10,115,363	\$10,482,181	\$10,725,658	\$10,800,319
7,020,518	9,701,736	8,066,977	8,144,401	6,154,261	7,842,926
2,520,485	209,916	2,048,386	2,337,780	4,571,397	2,957,393
763,965	785,814	808,314	685,850	581,087	599,300
304,815	283,534	261,622	239,060	220,495	202,927
2.36	0.20	1.91	2.53	5.70	3.69
\$1,286,133	\$946,676	\$701,710	\$291,565	\$251,685	\$130,485
373,459	273,641	233,165	112,971	46,830	51,957
1,005,025	775,049	3,592,795	337,033	261,992	90,380
313,432	271,445	164,176	74,726	55,834	43,508
1.26	1.17	0.25	0.98	0.94	1.36
\$0	\$0	\$0	\$0	\$0	\$0
2,288,241	1,773,325	1,327,625	885,400	442,000	0
1,209,829	441,936	385,000	395,000	410,000	425,000
106,299	72,980	60,700	47,225	33,400	17,000
1.74	3.44	2.98	2.00	1.00	0.00
\$578,884	\$553,698	\$306,191	\$0	\$589,133	\$661,313
2,563,162	2,922,927	3,036,263	2,845,850	2,899,999	3,020,088
60,000	60,000	65,000	70,000	388,000	395,000
138,418	133,933	127,855	120,413	146,984	146,224
15.84	17.93	17.33	14.95	6.52	6.80

WARREN COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	Calendar Year	2013	2014	2015	2016
Population (4)					
Warren County		219,169	221,659	224,469	227,063
Income (2)					
Total Personal (in thousands)		\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
Per Capita (2) (a)		\$39,057	\$39,057	\$48,963	\$50,964
Unemployment Rate (3)					
Federal		7.0%	6.2%	5.0%	4.7%
State		7.0%	5.7%	4.8%	5.0%
Warren County		6.0%	4.8%	3.9%	3.9%
Civilian Work Force Estimates (3)					
State		5,766,000	5,719,500	5,719,872	5,720,387
Warren County		110,800	110,700	109,662	111,749
Total Retail Sales (thousands) (5)					
Warren County		\$3,270,480	\$3,501,007	\$3,732,564	\$3,955,059
Employment Distribution by Occupation (1)					
Manufacturing		12,068	14,214	9,281	10,243
Education		5,790	3,909	7,372	6,412
Service		26,433	28,538	38,315	38,929
Retail		16,405	17,099	16,992	17,422
Medical		5,777	6,291	9,801	10,189
Construction		3,559	4,039	4,971	4,890
Financial		5,027	4,709	7,726	7,293
Restaurants/Accommodations		5,850	6,917	9,108	9,263
Daytime Population (1)					
		80,909	85,710	103,556	104,641

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

2017	2018	2019	2020	2021	2022
228,882	232,173	234,602	238,412	246,553	249,778
\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337
\$52,536	\$56,003	\$59,180	\$61,118	\$63,680	\$68,682
4.4%	3.9%	3.7%	6.7%	3.9%	3.5%
4.8%	4.6%	4.1%	5.6%	4.5%	4.1%
3.9%	3.9%	3.1%	3.9%	4.0%	3.3%
5,748,400	5,755,000	5,811,750	5,763,300	5,743,974	5,720,200
115,600	116,703	119,179	118,838	121,173	122,794
\$4,071,767	\$4,175,867	\$4,437,248	\$4,504,807	\$5,170,942	\$5,426,961
13,032	13,542	14,868	12,473	12,379	14,387
6,270	6,130	5,974	5,435	5,956	5,417
39,388	38,906	38,762	34,182	39,768	41,850
16,923	16,971	16,461	16,358	16,252	16,453
10,034	10,481	10,983	12,030	13,179	14,965
3,970	4,057	4,130	4,141	4,255	4,632
5,186	5,677	5,292	7,182	7,393	7,515
9,121	9,409	9,441	8,114	8,343	9,665
105,402	105,747	114,822	103,147	104,046	109,323



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

Employer	Nature of Business	2022		
		Number of Employees	Rank	Percentage of Total Employment
Amazon	Logistics and Distribution	3,667	1	3.35%
Procter & Gamble Company	Healthcare Research	1,920	2	1.76%
Luxotica Retail	Eyewear & Lenses	1,742	3	1.59%
Atrium Medical Center	Healthcare	1,600	4	1.46%
Anthem Blue Cross & Blue Shield	Insurance Agencies and Brokerages	1,500	5	1.37%
Cintas Corporation	Business Services	1,479	6	1.35%
Kings Island	Tourism/Recreation	1,250	7	1.14%
Warren County	Government	1,200	8	1.10%
Macy's Credit and Customer Service	Financial Transaction Processing	1,200	9	1.10%
Mason City School District	School District	1,163	10	1.06%
	Total	16,721		15.28%
	Total Employment within the County	109,323		

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Procter & Gamble Company	Healthcare Research	1,920	1	2.37%
Community Insurance (WellPoint)	Insurance Services	1,900	2	2.35%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.35%
Luxottica Retail	Eyewear & Lenses	1,858	4	2.30%
Atrium Medical Center	Healthcare	1,600	5	1.98%
Cintas Corporation	Business Services	1,052	6	1.30%
Cincinnati Premium Outlet	Retail	1,000	7	1.24%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	1.11%
L-3 Cincinnati Electronics	Advanced Manufacturing	715	9	0.88%
ADVICS	Automotive Braking Systems	615	10	0.76%
	Total	13,460		16.64%
	Total Employment within the County	80,909		

Source: Warren County Office of Economic Development

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

	2013	2014	2015
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners	7	7	7
Auditor	17	14	14
Treasurer	7	7	7
Prosecuting Attorney	32	32	31
Recorder	12	12	10
Board of Elections	10	10	10
Data Processing	27	28	22
Records Center	6	4	5
Facilities Management	42	42	47
Tax Maps	5	4	6
Office of Management and Budget	8	8	8
Real Estate Assessment	9	13	12
Delinquent Real Estate Tax and Assessment	3	3	3
Judicial			
Common Pleas Court	23	24	22
Domestic Relations	9	9	10
Juvenile Court	19	19	18
Probate Court	9	9	9
Clerk of Courts	16	17	16
Municipal Court	9	9	9
Criminal Prosecutors	3	3	3
County Court	3	4	4
County Court Clerk	12	10	10
Notary Public	1	1	1
Certificate of Title Administration	16	16	17
County Court Special Projects	3	4	4
Mental Health Grant	0	0	1

2016	2017	2018	2019	2020	2021	2022
7	7	8	8	9	8	8
14	16	16	12	13	11	11
7	7	7	7	7	6	6
32	34	31	32	32	31	32
10	11	12	8	8	9	8
10	10	11	10	12	16	14
21	22	23	22	22	19	18
5	5	6	6	5	6	6
45	47	46	47	41	46	47
7	6	6	5	4	4	6
8	9	8	7	7	7	7
9	10	9	9	9	10	9
3	3	11	3	2	2	2
29	22	33	24	24	23	22
10	9	14	13	13	13	14
18	18	21	22	22	30	30
10	9	11	11	11	7	7
16	16	16	16	16	17	17
9	9	10	10	10	9	9
3	3	3	2	2	2	1
6	6	6	6	6	6	5
10	11	11	10	9	10	10
1	1	1	1	1	1	1
17	18	18	18	20	18	18
0	0	0	0	0	0	0
0	0	0	0	0	0	0

(Continued)

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Public Safety			
Coroner	4	4	4
Sheriff	194	191	190
Building Regulation	12	12	12
Adult Probation	27	28	32
Juvenile Probation	14	13	17
Juvenile Detention	23	25	24
Communication Dispatch	32	36	32
Telecommunications	20	21	20
Crime Victim Grant	2	1	2
Youth Services Subsidy Public Safety	37	37	43
Emergency Management	7	7	7
County Court Probation Department	4	4	2
Indigent Guardianship	0	0	0
Cognitive Intervention Program	4	2	0
Municipal Victim Witness	2	2	3
Public Works			
Engineer	43	44	45
Water	40	36	37
Sewer	29	30	34
Storm Water	1	1	1
Health			
Dog and Kennel	4	4	4
Warren County Solid Waste District	3	2	2
Human Services			
Board of Development Disabilities	199	175	169
Jobs and Family Services	38	42	44
Children's Services Board	42	42	45
Workforce Investment Act	10	10	9
Workforce Investment Board	0	0	1
Child Support Enforcement Agency	51	50	49
Veteran Services	13	15	19
Community and Economic Development	4	5	5
	<u>1,167</u>	<u>1,148</u>	<u>1,158</u>

Source: Warren County Auditor's Office

2016	2017	2018	2019	2020	2021	2022
4	4	5	5	5	5	5
188	190	194	193	200	197	208
16	15	15	14	14	14	15
33	34	32	40	41	43	43
14	17	17	16	15	11	12
26	25	24	27	26	21	21
36	39	42	37	43	42	39
23	22	23	24	24	25	26
2	2	2	2	2	2	2
35	34	34	32	35	31	31
5	4	5	4	5	4	3
3	4	5	5	5	5	5
1	0	0	0	0	0	0
0	2	2	2	0	0	0
3	2	2	4	3	2	1
45	43	45	46	42	42	42
37	36	36	38	39	39	37
34	34	36	37	34	37	36
0	2	3	0	0	1	1
4	4	4	4	4	4	4
2	2	2	3	3	3	2
170	174	127	125	123	120	122
45	45	44	46	46	45	42
52	50	55	51	53	55	55
9	7	8	8	8	9	6
2	1	2	2	2	3	3
49	48	50	48	44	42	37
22	22	26	26	31	30	30
5	5	5	4	5	4	3
<u>1,172</u>	<u>1,176</u>	<u>1,183</u>	<u>1,152</u>	<u>1,157</u>	<u>1,147</u>	<u>1,139</u>

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners			
Number of Resolutions	1,999	2,058	2,228
Number of Public Hearings	24	28	39
Auditor			
Number of Non-exempt Conveyances	5,517	5,419	5,878
Number of Exempt Conveyances	3,012	2,810	2,792
Number of Real Estate Transfers	8,529	8,229	8,670
Number of Dog Licenses Issued	28,608	27,564	27,108
Number of General Warrants Issued	46,326 (3)	52,707 (3)	50,271
Number of Payroll Warrants Issued	35,794	36,564	35,783
Number of Receipt Payins Issued	10,188	9,297	10,156
Treasurer			
Number of Parcels Billed-see (2) below	89,065	89,510	89,792
Number of Parcels Collected - see (2) below	87,797	88,063	88,455
Return on Portfolio as of December 31st	1.01%	1.34%	1.54%
Prosecuting Attorney			
Criminal Cases - Common Pleas	925	959	1,007
Criminal/Traffic Cases - Juvenile Court - see (6) below	2,958	2,756	2,659
Criminal/Traffic Cases - County Court - see (6) below	6,737	6,655	5,539
Board of Elections			
Number of Registered Voters	144,023	147,798	143,235
Number of Voters Last General Election	35,880	60,050	65,461
Percentage of Registered Voters that Voted	24.91%	40.86%	45.70%
Recorder			
Number of Deeds Recorded	9,220	7,563	8,075
Number of Mortgages Recorded	12,743	9,001	10,553
Number of Military Discharges Recorded	228	111	103
Facilities Management			
Number of Buildings	23	24	25
Square Footage of Buildings	474,344	528,344	536,639
Total Acreage	406	406	408

2016	2017	2018	2019	2020	2021	2022
2,110	2,092	1,920	1,807	1,902	1,856	2,003
46	40	22	22	29	26	18
6,472	7,027	6,825	6,688	6,848	7,492	6,409
3,003	2,640	2,667	2,726	2,952	3,535	2,982
9,475	9,667	9,492	9,414	9,800	11,027	9,391
27,367	26,900	27,304	27,522	26,593	24,818	22,297
51,821	52,120	52,151	31,162 (9)	29,089	28,172	29,280
37,448	36,066	36,018	35,160	34,183	33,938	36,817
10,337	10,653	10,490	24,676 (9)	29,440	31,643	28,497
90,390	91,467	92,610	93,699	94,871	95,873	97,457
89,151	90,286	91,532	92,729	93,829	94,884	96,339
1.59%	1.72%	1.83%	1.91%	1.10%	0.85%	1.64%
1,089	1,235	1,320	1,210	1,210	1,132	1,136
2,195	1,111	1,017	1,047	735	885	852
4,329	6,434	6,814	4,361	2,878	2,960	3,182
152,350	154,723	160,372	155,939	167,624	166,843	172,104
119,450	47,131	101,067	39,732	137,187	41,909	102,911
78.40%	30.46%	63.02%	25.50%	81.80%	25.10%	59.80%
9,315	9,040	8,769	8,654	12,364 (11)	11,025 (11)	9,360 (11)
11,763	10,563	9,668	11,707	17,737	18,625	11,130
86	266	155	312	185	134	149
25	25	25	25	24	24	24
536,639	536,639	536,639	548,261	547,309	547,309	547,309
408	408	408	408	402	402	402

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Data Processing			
GIS Group			
Number of GIS Outside Requests	280	205	231
Number of Internal GIS Users	78	83	83
Systems Development Group			
Number of Outside Requests	84	104	97
Number of Users Supported	929	942	955
Web Group			
Number of Sites Maintained	43	46	44
Support Group			
Number of Departments Supported	55	48	48
Number of Help Desk Work Orders	3,490	2,850	2,876
Office of Management and Budget			
Number of Workers' Compensation Claims	47	32	41
Judicial			
Common Pleas Court			
Number of Civil Cases Filed	3,147	1,490	1,464
Number of Criminal Cases Filed	877	911	973
Probate Court			
Number of Estates Filed	784	739	668
Number of Guardianships Filed	131	105	85
Number of Marriages Filed	1,090	1,146	1,106
Juvenile Court			
Number of Civil Cases Filed	1,947	2,224	1,949
Number of Adult Cases Filed	190	208	226
Number of Delinquent Cases Filed	1,247	1,263	1,106
Common Pleas Court			
Franklin			
Number of Civil Cases Filed	524	551	543
Number of Criminal and Traffic Cases Filed	6,322	7,506	6,837
Number of Small Claims Cases Filed	41	33	25
Lebanon			
Number of Civil Cases Filed	535	605	586
Number of Criminal and Traffic Cases Filed	5,063	6,191	5,835
Number of Small Claims Cases Filed	56	56	52
Mason			
Number of Civil Cases Filed	827	807	640
Number of Criminal and Traffic Cases Filed	9,148	8,985	8,555
Number of Small Claims Cases Filed	110	116	90

2016	2017	2018	2019	2020	2021	2022
154	143	248	336	214	461	391
83	84	77	81	55	55	55
52	25	55	57	42	34	29
955	955	982	980	1,023	1,050	1,015
44	44	47	47	47	47	47
62	58	58	58	61	61	61
3,005	2,954	3,120	2,800	2,458	3,079	3,364
52	44	58	61	26	43	50
1,267	1,234	1,200	1,157	925	905	905
1,080	1,227	1,234	1,277	1,255	1,237	1,247
609	697	718	695	673	883	853
124	118	100	143	126	131	122
1,149	1,173	1,263	1,141	1,154	1,097	1,218
1,848	884	2,565	2,208	1,645	1,633	1,658
164	78	87	131	103	102	48
834	868	700	767	463	511	626
592	636	666	767	575	618	724
7,665	9,533	8,876	8,115	5,599	6,448	8,097
37	25	56	77	71	34	25
592	649	658	755	493	603	553
5,749	5,436	4,985	4,601	3,292	3,949	3,978
74	43	51	47	35	50	38
673	790	874	1,002	629	768	881
8,175	9,736	8,395	7,780	5,554	5,697	6,668
135	76	78	64	67	78	63

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015
Clerk of Courts			
Number of Domestic Relations Cases Filed	825	825	817
Number of Civil Cases Filed	1,736	1,490	1,464
Number of Criminal Cases Filed	937	904	1,001
Number of Domestic Violence Cases Filed	427	386	387
Number of Civil Stalking Cases Filed	161	179	192
Number of Appeals Filed	137	149	114
Number of Certificates of Judgement Filed	4,041	5,046	3,392
Number of Executions Filed	203	241	195
Number of Notary Commissions	569	578	546
Number of Passport Applications	5,018	5,460	5,886
Number of Expungements	71	57	60
Domestic Relations			
Number of Domestic Relations Cases Filed	824	825	817
Number of Protective Orders	428	386	388
Law Library			
Number of Volumes in Collection	5,929	6,073	6,080
Public Safety			
Building Department			
Number of Permits Issued	2,594	2,529	2,671
Number of Inspections Performed	15,818	18,260	19,108
Sheriff			
Jail Operations			
Average Daily Jail Census	257	268	266
Prisoners Booked	5,486	5,533	5,206
Prisoners Released	5,501	5,642	5,177
Average Jail Stay (in days)	33	19	18
Enforcement			
Number of Accident Reports	1,455	1,502	1,765
Number of Citations Issued	5,556	5,987	4,555
Number of Warrants Served	2,703	2,555	2,640
Number of Calls for Service	74,053	71,219	69,623
Number of Transport Miles	176,593	169,650	153,385
Number of Court Security Hours	3,152	3,279	3,047
Number of Registered Sex Offenders	357	220	216
Probation			
Average Daily Case Load	1,408	840	733
Electronic Monitoring	232	254	276
Pretrial Services	288	289	315

2016	2017	2018	2019	2020	2021	2022
777	782	820	735	740	724	721
1,267	1,234	1,200	1,157	925	905	904
1,054	1,227	1,234	1,277	1,255	1,237	1,248
366	454	505	473	416	432	513
150	137	181	160	165	172	190
108	179	147	135	93	119	77
2,960	4,429	4,156	3,728	5,333	6,288	6,105
200	182	203	201	157	158	172
576	568	576	533	0	0	0
5,926	5,776	5,577	5,735	1,581	2,580	4,429
67	71	80	294	101	320	491
777	763	805	710	708	696	695
363	454	504	485	415	421	513
5,841	5,855	5,860	5,868	5,876	5,885	5,894
3,067	3,235	3,277	3,482	3,672	3,626	3,037
19,442	21,975	19,253	19,329	19,371	21,062	21,019
294	299	295	297	243	295	299
4,588	4,807	4,984	4,700	3,463	4,666	4,751
4,560	4,853	4,938	4,710	3,608	4,630	4,756
23	22	21	22	22	21	22
1,774	1,524	1,843	1,723	1,937	1,540	1,591
4,553	4,305	4,723	3,137	2,069	1,433	1,499
2,731	2,830	2,909	3,145	2,729	2,579	4,456
66,537	68,269	66,987	66,267	61,074	68,355	67,525
134,134	145,657	141,236	141,809	109,181	129,089	84,153
2,826	3,101	2,822	2,791	2,316	2,331	2,527
216	221	230	239	242	230	251
760	685	976	1,111	1,150	1,197	1,175
300	163	257	270	198	235	267
275	261	204	213	289	268	253

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015
Emergency Services			
Number of Calls for Service	208,168	213,188	278,496
Number of 9-1-1 Calls	50,735	53,788	68,549
Coroner			
Number of Cases Investigated	740	765	812
Public Works			
Engineer			
Miles of Road Resurfaced	11.55	16.83	8.45
Number of Bridges Replaced/Improved	3	5	3
Number of Culverts Built/Replaced/Improved	2	2	0
Sewer District			
Average Daily Sewage Treated (mgd)	5.66	5.12	5.69
Number of Tap-ins	204	202	278
Number of Customers-See (5) below	20,204	20,406	19,910
Water District			
Average Daily Water Treated (mgd)	5.55	5.41	6.01
Average Daily Water Billed (mgd) - see (1) below	7.43	7.42	7.46
Number of Tap-ins	467	424	671
Number of Customers	27,742	28,166	28,837
Human Services			
BDD			
Clients Enrolled in:			
Family Services	199	180	173
Early Intervention Program	204	229	244
Respite Services	199	180	173
Clients Assisted with:			
Employment Planning	33	75	84
Community Employment	61	78	102
Organizational Employment	211	189	192
Transition School to Work	133	128	118
Job and Family Services -			
Recipients Receiving Ohio Works First - see (4) below	668	655	577
Recipients Receiving Day Care - see (4) below	790	847	860
Recipients Receiving Food Stamps - see (4) below	9,761	9,260	8,706
Recipients Receiving Medicaid - see (4) below	18,292	22,770	27,178
Recipients Receiving Disability Assistance			
- see (4) below	58	45	36

2016	2017	2018	2019	2020	2021	2022
216,626	240,086	234,310	358,501	245,355	250,496	258,557
55,482	47,707	56,286	66,321	61,605	77,972	64,252
895	996	930	957	1,119	1,123	1,039
8.97	6.99	12.02	14.47	12.53	16.27	12.49
5	8	2	6	6	7	3
1	3	3	2	1	0	2
5.82	5.92	6.12	6.35	5.93	5.77	5.94
491	462	343	422	688	472	329
20,507	20,719	21,062	21,435	22,123	22,595	22,924
5.81	5.36	5.72	6.07	6.42	6.37	7.03
7.88	7.99	7.80	8.31	8.60	8.52	8.49
688	747	704	715	823	681	395
29,558	30,272	30,976	31,678	32,501	33,182	33,577
186	281	410	484	568	607	698
252	245	254	533	511	561	646
174	281	410	484	568	607	698
73	58	60	76	68	52	52
105	68	248	176	210	254	259
193	(7)	(7)	(7)	(7)	(7)	(7)
121	184	227	225	211	228	246
582	610	572	606	698	555	341
872	865	879	1,063	1,032	894	859
8,089	7,686	7,314	7,543	9,021	9,833	10,046
26,663	26,802	22,592	23,128	25,271	30,402	33,712
20	10	(8)	(8)	(8)	(8)	(8)

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2013	2014	2015
Assistance Groups Receiving Prevention, Retention and Contingency Program - see (4) below	2	229	31
Clients Served in Agency	18,195	16,100	18,095
Children's Services			
Average Client Count - Foster Care	129	111	150
Adoptions Finalized	12	16	14
New Investigations	607	725	693
Child Support Enforcement Agency			
Average Number of Active Support Orders	12,138	12,168	12,199
Percentage Collected	75%	75.73%	76.00%
Veteran Services			
Number of Clients Assisted	610	706	774
Amount of Financial Assistance Paid	326,212	427,333	476,435
Community and Economic Development			
Number of Jobs Created	2,545	2,138	3,248
Number of Jobs Retained	1,059	2,137	4,946
Number of Projects	34	45	24
Total Project Investment	\$203.4 M	\$257.8 M	\$685.3 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.

2016	2017	2018	2019	2020	2021	2022
420	908	907	1,154	1,254	222	34
16,121	16,107	12,203	13,729	778	760	4,259
199	235	218	168	149	104	97
20	20	23	31	41	24	23
679	683	787	860	759	865	725
12,320	12,478	12,605	12,763	12,720	12,408	11,908
75.63%	76.75%	75.79%	75.71%	75.87%	77.08%	77.67%
769	708	811	442 (10)	118	126	93
479,752	460,501	544,051	308,608	101,390	106,709	83,306
1,615	3,074	1,201	648	712	3,104	2,382
4,314	5,213	3,783	1,070	876	4,087	936
23	51	37	14	27	27	25
\$256.7 M	\$273.8 M	\$315.4 M	\$319.8 M	\$113.1 M	\$831.8M	\$219.6M

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

	2013	2014	2015	2016
Governmental Activities				
General Government				
Judicial				
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	335,636	405,387	404,709	604,676
Legislative & Executive				
Land	6,537,866	6,482,556	6,513,172	6,880,397
Land Improvements	507,516	507,516	577,389	810,074
Buildings, Structures, and Improvements	54,762,512	62,464,171	63,221,554	63,552,150
Furniture, Fixtures, and Equipment	3,433,731	4,069,530	4,746,366	4,911,458
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	1,282,152	1,282,152	1,423,538
Furniture, Fixtures, and Equipment	9,777,454	8,019,592	13,623,211	13,380,017
Public Works				
Land	4,821,496	5,217,606	5,308,889	5,308,889
Land Improvements	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	4,555,773	4,473,785	5,135,636	5,764,525
Infrastructure	80,114,389	85,078,440	88,334,797	89,097,530
Health				
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	155,105	156,185	163,294	198,801
Human Services				
Land	274,729	274,729	274,729	274,729
Land Improvements				52,440
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,457,131	2,730,486	2,661,201	2,883,662
Community and Economic Development				
Buildings, Structures, and Improvements	0	0	0	0
Construction in Progress	12,877,630	11,836,908	6,098,393	7,834,990

2017	2018 (1)	2019 (2)	2020	2021	2022
\$69,408	\$9,585,287	\$13,609,814	\$15,635,313	\$16,345,722	\$16,551,806
1,831,993	1,888,779	2,000,659	2,078,677	2,209,917	2,416,892
6,160,036	6,160,036	6,160,036	6,058,480	6,058,480	6,058,480
821,461	832,462	834,323	3,397,792	3,447,944	3,447,944
60,432,707	24,517,858	24,708,857	25,338,823	25,597,270	25,744,521
4,299,024	4,505,999	4,896,658	6,467,513	6,653,224	7,299,118
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	121,995	121,995	121,995	121,995
1,423,538	19,280,280	18,584,568	21,092,203	22,007,983	22,381,335
13,880,702	14,290,780	15,283,267	17,237,054	17,674,102	21,311,094
5,847,063	6,005,442	7,462,146	7,605,325	7,613,813	7,630,543
0	0	375,689	877,228	1,028,423	1,028,423
0	940,484	940,484	940,484	940,484	940,484
6,151,862	6,340,745	7,522,082	7,664,330	7,736,119	8,042,394
99,233,609	102,744,287	117,010,758	119,557,784	121,137,640	122,864,879
0	174,588	174,588	174,588	174,588	174,588
216,107	195,205	225,505	210,306	210,306	210,306
970,409	965,901	965,901	965,900	886,696	886,696
106,536	106,536	162,795	162,795	162,795	162,795
4,510,992	11,485,180	11,472,329	11,664,896	11,535,060	11,583,915
3,083,205	3,044,639	3,178,368	3,464,749	3,386,411	3,435,445
0	319,449	319,449	319,449	319,449	319,449
8,549,290	11,897,556	24,510,536	38,202,527	61,158,590	66,396,068

(Continued)

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

	2013	2014	2015	2016
Business-Type Activities				
Utilities				
Water				
Land	1,824,366	1,914,673	1,914,673	1,914,673
Land Improvements	102,932,040	109,630,579	111,011,301	113,057,051
Buildings, Structures, and Improvements	44,281,296	44,718,162	44,256,491	52,078,622
Furniture, Fixtures, and Equipment	1,756,816	1,868,227	2,015,805	2,292,776
Construction in Progress	6,657,663	7,498,057	7,866,452	1,353,002
Sewer				
Land	406,165	406,165	411,165	464,055
Land Improvements	94,590,807	95,320,891	95,395,234	96,585,269
Buildings, Structures, and Improvements	60,959,557	61,424,226	61,832,269	62,361,019
Furniture, Fixtures, and Equipment	3,228,553	3,264,605	3,310,475	3,547,916
Construction in Progress	726,645	489,606	125,187	791,583
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

Note: Excludes right-to-use lease assets

2017	2018 (1)	2019 (2)	2020	2021	2022
2,218,381	2,218,380	2,218,380	2,218,380	2,478,380	2,478,380
114,364,481	116,156,953	120,464,583	122,816,813	124,635,969	126,571,618
53,384,653	53,384,653	53,384,653	54,090,377	54,994,728	55,333,924
2,359,779	2,526,879	2,815,624	3,248,609	3,616,968	3,867,319
579,337	826,707	2,332,345	9,164,018	33,853,992	47,801,954
464,055	464,055	464,055	464,055	464,055	464,055
97,393,860	100,408,354	102,002,154	103,150,876	105,268,622	106,665,039
62,361,019	66,689,650	66,689,650	71,719,675	74,931,536	77,136,061
3,564,848	3,540,296	3,617,129	4,413,955	4,647,726	5,154,615
2,039,112	963,626	6,213,833	4,232,453	4,007,154	3,862,933
24,793	24,793	24,793	24,793	24,793	24,793
0	35,824	35,824	35,824	35,824	35,824

