

County of Warren, Ohio

2020

Annual Information Statement

in connection with Bonds, Notes and
Certificates of Indebtedness of the County



This Annual Information Statement pertains to the operations of Warren County for the fiscal year 2019 (where possible, 2020 data has been provided).

Questions regarding information contained in this Annual Information Statement should be directed to the Warren County Board of Commissioners, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

The date of this Annual Information Statement is August 1, 2020.

TABLE OF CONTENTS

	Page
INTRODUCTORY STATEMENT	1
THE COUNTY	2
County Government.....	2
Board of County Commissioners.....	2
County Officials.....	2
Administration of the Justice System	3
County-Owned Utilities.....	4
Financial Management.....	5
Permissive Taxes	5
Property Taxes	6
Management of County Facilities.....	6
Personnel Administration	6
Employee Relations	6
County Services and Responsibilities.....	7
Welfare and Public Assistance.....	7
Children Services	8
Developmental Disabilities	8
Public Health.....	9
Demographic Information.....	11
Population	11
Population of Incorporated Areas	11
ECONOMIC INFORMATION	12
General Description	12
Business and Industry	12
Warren County.....	12
Cincinnati.....	13
Dayton.....	15
Lebanon.....	16
Mason.....	17
Deerfield Township.....	20
Springboro.....	21
Turtlecreek Township	22
Franklin	23
Transportation.....	23
Utilities.....	25
Public Safety Services	25
Print and Broadcast Media.....	26
Culture, Recreation and Education	27
Unemployment Statistics	27
Warren County Largest Employers	27
Income and Housing Data.....	27
Building Permits, Home Construction and Housing Valuation.....	27

FINANCIAL MATTERS	27
Financial Reports and Examinations of Accounts	27
Insurance	28
INVESTMENT POLICIES OF THE COUNTY	28
AD VALOREM TAXES	28
Assessed Valuation	28
Ad Valorem Tax Rates	29
Replacement Payments for Reduction or Elimination of Certain Ad Valorem Taxes	29
Collection of Ad Valorem Property Taxes and Special Assessments	30
Property Tax Revenues, General Fund	32
OTHER MAJOR COUNTY GENERAL FUND REVENUE SOURCES	33
Sales Tax	33
Local Government Fund	33
Casino Revenues	33
Federal Funds	34
Revenues from County Properties	35
County General Fund	35
COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS	35
Statutory Direct Debt Limitations	36
Indirect Debt Limitations	36
Overlapping Debt	37
Bond Anticipation Notes	38
OWDA Loan Contracts	39
Ohio Department of Development Loan (State 166 Loan)	39
Ohio Public Works Commission Loans	39
Debt Currently Outstanding	39
Grant Anticipation Obligations	43
Other Long Term Obligations	43
RATINGS	43
CONTINUING DISCLOSURE	43
CONCLUDING STATEMENT	44

APPENDICES

APPENDIX A	2019 Comprehensive Annual Financial Report
APPENDIX B	Budget Appropriations Fiscal Year 2020
APPENDIX C	Financial Statement (Direct Debt Limitations)
APPENDIX D	Ten-Mill Certificate (Indirect Debt Limitations)
APPENDIX E	County Tax Rates

WARREN COUNTY, OHIO



INTRODUCTORY STATEMENT

The Annual Information Statement (the “Annual Statement”) in connection with bonds, notes and certificates of indebtedness of the County of Warren, Ohio (the “County”), including the appendices hereto, has been prepared by the County to provide, as of its date, financial and other information about the County. The County intends that this Annual Statement be used to satisfy obligations pursuant to Continuing Disclosure Agreements and Certificates entered into by the County in compliance with the Securities and Exchange Commission Rule 15c2-12 (the “Rule”) for certain outstanding obligations of the County.

The County has not bound itself contractually to furnish current information, in the form of a statement such as this or otherwise, on a continuing or regular basis and does not covenant to do so except for specific Continuing Disclosure Agreements entered into for specific transactions (see “CONTINUING DISCLOSURE” herein). From time to time the County may elect to provide such information to parties named on a mailing list maintained by the County for such purpose. Names may be entered on the mailing list by writing to the Warren County Board of Commissioners, Attention: Tina Osborne, Clerk, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

All financial and other information presented herein has been provided by the County from its records, except for information expressly attributed to other sources. The presentation of information, including tables of receipts from taxes and other sources, is intended to show recent historical information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the County. No representation is made that past experience, as might be shown by such financial and other information will necessarily continue in the future.

References herein to provisions of Ohio law, whether or not codified in the Ohio Revised Code (the “Revised Code”), and the Ohio Constitution, are references to such provisions as they presently exist. Any of those provisions may from time to time be amended, repealed or supplemented.

As used in this Annual Statement, “debt service” means principal (including mandatory redemptions) of and interest on the obligations referred to, and “State” or “Ohio” means the State of Ohio.

Certain information contained in this Annual Information Statement is attributed to the Ohio Municipal Advisory Council (“OMAC”). OMAC compiles information from official and other sources. OMAC believes the information it compiles is accurate and reliable, but OMAC does not independently confirm or verify the information and does not guaranty its accuracy. OMAC has not reviewed this Official Statement to confirm that the information attributed to it is information provided by OMAC or for any other purposes.

THE COUNTY

The County was established by an act of the first General Assembly of Ohio on March 24, 1803. It was named in honor of General Joseph Warren, a physician and major general who died in the Battle of Bunker Hill during the Revolutionary War. Lebanon became the county seat six months after the County's creation. The County has eleven townships, nine villages, seven cities and covers 408 square miles in the southwestern part of the State along the banks of the Little Miami River. Lying midway between the cities of Cincinnati and Dayton, the County is approximately 25 miles from the central business districts of both cities.

County Government

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners (the "Commissioners" or the "Board"), elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County.

In addition to the Commissioners, the eight other administrative officials of the County that follow, each of whom is independent within the limits of the state statutes affecting the particular office, are elected for terms of four years each, with the County Auditor and a Commissioner elected at two year intervals before and after a presidential election year and the other two Commissioners and other County officers elected in each presidential election year. Common Pleas Judges, Domestic Relations Judges and the Probate Judge are also elected on a countywide basis.

Board of County Commissioners

	<u>Date First Assumed or Appointed</u>	<u>Present Term Expires</u>
David G. Young, President	01/05	01/21
Tom Grossmann, Vice President	01/15	12/22
Shannon Jones	01/17	01/21

County Officials

	<u>Term Commenced or Appointed</u>	<u>Present Term Expires</u>
County Auditor, Matt Nolan	03/15	03/23
County Treasurer, Barney Wright	09/17	09/21
Clerk of Courts, James Spaeth	01/97	01/21
County Engineer, Neil Tunison	01/97	01/21
County Recorder, Linda Oda	01/13	01/21
County Sheriff, Larry Lee Sims	01/09	01/21
County Coroner, Dr. Russell Uptegrove	03/07	01/21
County Prosecuting Attorney, David P. Fornshell	02/11	01/21

The County Auditor (the “Auditor”) is elected to a four-year term and has, as a primary function, the task of assessing real property for taxing purposes. A complete physical on-site inspection reappraisal must be conducted every six years in addition to a triennial reappraisal. The Auditor is also the fiscal officer of the County, and no County contract may be made without the Auditor’s certification that funds are available for payment or are in the process of collection. In addition, no account may be paid except by the Auditor’s warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and also has major accounting responsibilities.

The County Treasurer (the “Treasurer”) is required by state law to collect certain taxes, which are then distributed by the Auditor to various governmental units. The Treasurer is the disbursing agent for expenditures authorized by the Commissioners and is also custodian of the County’s Bond Retirement Fund (hereafter defined). The Treasurer must make daily reports to the Auditor showing receipts, payments and balances. The Treasurer’s books of account must always balance with those of the Auditor.

The County Engineer (the “Engineer”) required by law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. Primary responsibilities relate to the construction, maintenance, and repair of the County’s roads, bridges, and drainage facilities. The Commissioners take bids and award contracts for the projects recommended and approved by the Engineer. The Engineer also prepares tax maps for the County Auditor.

In addition to these elected officials, the County Administrator (the “Administrator”) is appointed by the Commissioners and serves at the pleasure of, and under the direction and supervision of the Commissioners. The Administrator is the administrative head of the County and is responsible for enacting policies of the Commissioners, supervising County affairs, preparing and submitting the fiscal budget, and keeping the Commissioners fully advised on the financial obligations of the County.

Administration of the Justice System

As part of the administration of the justice system in the County, the County maintains the Common Pleas Court, including the Domestic Relations, Probate and Juvenile Divisions. In addition to the Common Pleas Court, the County has a County Court with jurisdiction in areas not covered by municipal courts located in the County. The Prosecuting Attorney’s office and the County jail are also maintained by the County. The Prosecuting Attorney is designated by Ohio law as chief legal counsel for all County officers, boards, and agencies, including the Commissioners, the Auditor and the Treasurer. The Clerk of Courts keeps all official records of the Common Pleas Court and serves as Clerk of the Court of Common Pleas. The office of Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The State of Ohio is divided into twelve District Courts of Appeals. The Twelfth District includes the Counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The Twelfth District Court of Appeals is a separate entity from the County. The five judges who are responsible for the court system are elected in the general election by the populous of the above

listed counties. The court system sets its own budget, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by statute.

The County Sheriff (the "Sheriff") is the chief law enforcement officer of the County and provides certain specialized services among which are maintaining a special staff of deputies to assist local law enforcement officers upon request and to enforce the law in unincorporated areas of the County. The Sheriff also maintains the County jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Court, the Sheriff is in charge of the preparation and service of documents.

County-Owned Utilities

The Warren County Water and Sewer Department (the "Water and Sewer Department") is a regional water supplier that owns and operates two water treatment plants with a total rated capacity of 24 million gallons per day. The treatment plants withdraw water from wells located along the Great Miami and Little Miami aquifers. The water is distributed from six booster pump stations through 568 miles of water mains to over 32,000 water customers. Fire protection and daily storage is provided from nine elevated storage tanks with a total storage volume of 13 million gallons.

The County serves the Villages of Corwin, Harveysburg, and Maineville, as well as portions of Clearcreek, Deerfield, Franklin, Hamilton, Turtlecreek, Union, and Wayne Townships. In addition to the water furnished by County owned facilities, it also purchases potable water from the City of Springboro and the City of Cincinnati. The County has emergency water system interconnections with neighboring cities and villages including Cincinnati, Franklin, Lebanon, Middletown, Springboro, South Lebanon, Waynesville, and the Western Water Company.

The Water and Sewer Department serves approximately 22,000 sewer customers. It owns and operates four wastewater treatment plants with respective Ohio EPA permitted capacities of 12 million, 710,000, 80,000 and 16,000 gallons per day. The County also has agreements with the Metropolitan Sewer District of Greater Cincinnati, Franklin Regional Wastewater Treatment Corporation, and Butler County, to provide wastewater treatment to portions of unincorporated areas of the County. The County maintains over 389 miles of sanitary sewers and 70 sewage pump stations.

In 2019, the Water and Sewer Department employed 75 people (37 in wastewater and 38 in water) and had a total payroll, including benefits and worker compensation, of \$5,081,465.

The payroll costs, together with those required for the maintenance and operation of the Water and Sewer Department's facilities, are paid from the water and sewer user fees and sewer connection and water tap fees. These fees and charges are sufficient to pay the cost of operating and maintaining the sewer and water systems, as well as paying debt service on the County sewer and water revenue bonds and complying with the provisions of the trust agreements under which such bonds were issued.

The user fees paid by County customers for service are the lowest utility rates within the local region. Based on the 2020 survey performed by the City of Oakwood, County water and sewer rates ranked 10th lowest out of the 63 utilities that completed the survey.

The Water and Sewer Department is continually undergoing capital improvement projects necessary to serve an expanding customer base. These projects are organized, planned, and scheduled to avoid or minimize the issuance of debt. In 2020, the Water and Sewer Department will begin construction \$45 Million in improvements to the County's two water treatment facilities, which will provide greater capacity and softened water to customers. The Water and Sewer Department also has plans for future upgrades to other facilities within the next five (5) years and will attempt to sequence these improvements to minimize the issuance of debt.

Financial Management

The Commissioners are responsible for providing and managing the funds used to support the various County activities. The Commissioners exercise their legislative powers by budgeting, appropriating, levying taxes, issuing bonds, and letting contracts for public works and services.

Permissive Taxes

Sales taxes were not only the largest source of tax revenue; they were also the largest source of revenue for the County in 2019. Property taxes were the second largest source of tax revenue and the second largest source of revenue for the County. The third largest tax and the third largest source of revenue for the County was the Motor Vehicle and Gasoline Tax. The gasoline tax is collected by the state and distributed by formulas determined by state law to the state, counties, municipalities, and townships for road and bridge purposes. A portion of license registration taxes is the base determined by law. These revenue sources are commonly known as "permissive" taxes. State law authorizes counties to levy certain permissive taxes above the base without a vote of the people but subject to referendum or repeal by initiative. The County currently has in effect four motor vehicle license taxes in the amount of \$5.00 per vehicle, the proceeds of which are used for streets and highways (three of which are divided among municipalities, townships and the County, and one completely to the County), a 1¼% sales tax, a hotel lodging tax which amounts to 4% of gross room rentals, and a \$3.00 per thousand real property transfer tax. One of the permissive taxes not presently utilized by the County is the utility service tax, which may be levied at a rate not to exceed 2% of utility service charges.

A county is permitted to levy up to a 1% sales tax on retail sales in the county, subject to certain exceptions. The sales tax may be levied for the purpose of providing additional revenue for county general fund purposes, or to support criminal and administrative justice services in the county, or both. This county sales tax may be authorized by the Board of County Commissioners at any time in increments of one-quarter or one-tenth up to the maximum of 1%, but the authorization of this sales tax is subject to referendum and a vote of the voters. The Ohio Revised Code permits a county to levy up to an additional one-half of 1% sales tax on retail sales in a county, subject to certain exceptions, for the following purposes: financing a convention center, providing additional revenue for a county transit authority, for general fund purposes, for permanent improvements under the jurisdiction of the Community Improvement Board, for the acquisition, construction, equipping or repair of any specific permanent improvement, for the implementation and operation of a 9-1-1 system in the County, for the operation or maintenance of a detention facility, providing revenue to finance the construction or renovation of a sports facility, providing additional revenue for the acquisition of agricultural easements, providing revenue for the provision of emergency medical services, providing revenue for the operation of a

lake facilities authority, or provide additional revenue for a regional transportation improvement project. This additional one-half of 1% sales tax can be levied in one-quarter or one-tenth increments and is subject to voter approval, except when it is levied solely to provide additional general fund revenues or solely to provide revenue for the operation of a lake facilities authority, and is in addition to the 1% county sales tax that may be levied without voter approval but is subject to referendum, described above. The County is currently levying a 1¼% sales tax. The County's sales tax revenues generated \$56,435,562 in 2019 compared to \$51,992,878 in 2018, an 8.5% increase.

A county may levy certain liquor and cigarette taxes for the purpose of financing a sports facility. The use of these taxes is subject to the approval of county voters. The County does not currently levy liquor or cigarette taxes.

Property Taxes

This information may be found on pages 60, S12, S13, S14 and S15 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019, attached hereto as Appendix A.

Management of County Facilities

The Commissioners are responsible for the proper management of most County facilities, including various courts and correctional, administrative and governmental facilities.

Personnel Administration

Personnel costs account for the largest share of the County's general fund expenditures. There are a number of independent boards and commissions which administer a large variety of services within the County, including, among others, the Department of Human Services, the Veterans Service Commission, the County Health Department, and the Board of Developmental Disabilities.

Some of these boards and commissions are appointed in their entirety by the Commissioners and are subject to the complete fiscal control of the Commissioners; others are independent of fiscal control by the Commissioners. There are also instances in which the Commissioners do not have appointment powers but do have fiscal responsibility. For example, the Commissioners have financing, funding, budgeting and accounting responsibilities for the Board of Elections and for various courts but do not make appointments to the Board of Elections or the courts.

Employee Relations

As of December 31, 2019, the County employed approximately 1,152 full-time and part-time employees in various job classifications. The 2019 annual gross payroll was \$67,527,404.

Under Chapter 4117 of the Ohio Revised Code (the "Collective Bargaining Act"), public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The employer must recognize and

grant exclusive representation rights to an organization approved by the State Employment Relations Board (“SERB”). SERB approval may be granted either after fulfillment of the requirements listed in its regulations or by majority approval of the employees at a SERB supervised election. The employer has the right to insist on an election. Any agreements under the Collective Bargaining Act must be in writing, must specify a grievance procedure and cannot exceed three years in duration.

The Collective Bargaining Act designates those actions which constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then police, fire, correctional officers, and other public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice.

The County has labor agreements with the following employee unions:

<u>Union</u>	<u>Type of Personnel Covered</u>	<u>Number of Employees Covered</u>	<u>Date Contract Commenced</u>	<u>Date Contract Expires</u>
Ohio Council Eight American Federation of State, County, Municipal Employees, AFL-CIO	Highway Workers	17	02/05/19	12/31/20
Warren County Deputy Sheriff’s Benevolent Association	Sheriff’s Office	191	01/28/20	11/20/22
Warren County Dispatch Association	Dispatchers & Call Takers	33	01/01/18	12/31/21

The County is not aware of any other union representation activities taking place in the County at this time.

The County has experienced no employee strikes or work stoppages in its history and the County considers labor relations with its employees to be good. The Public Employees Collective Bargaining Act, as enacted by the Ohio General Assembly, expressly recognizes the rights of collective bargaining for most government employees, including such employees’ right to strike, and permit agreements requiring binding arbitration of unresolved grievances, agency shops and dues check-off provisions.

County Services and Responsibilities

Welfare and Public Assistance

The Warren County Department of Job & Family Services (the “JFS Department”) administers the public assistance functions within the County. The JFS Department is headed by the Director of Human Services, who is appointed by the Commissioners. The JFS Department is advised by the community based Planning Committee.

The JFS Department, which is one of the largest in County government with 47 full-time employees and an annual payroll of \$1,543,177 as of December 31, 2019, is divided into major units, each of which is responsible for several functions.

The Division of Social Services, either directly or through agreements with other community agencies, provides services such as adult self-support services. The Division of Income Maintenance deals with Ohio Works First, Medicaid, food assistance and other financial relief programs.

Much of the state and federal funding flows directly from those governments to public assistance recipients in programs in which the County performs various administrative tasks such as eligibility and re-certification determinations.

The Medical Assistance programs administered by the JFS Department include the Federal Medicaid program. The JFS Department's role in this program includes the determination of the eligibility for benefits.

The Social Services programs administered by the JFS Department include the Federal Title XX program, State and Federal grant programs, and locally funded projects, such as the Work Activities Training program designed to provide training and to help individuals to find employment.

The JFS Department manages the direct delivery of such services as the investigation of neglect and abuse of adults, protective services, and education advocacy-collaboration with other agencies in helping children and their families to have more successful education experiences.

Children Services

The Warren County Children Services Department (the "Children Services Department") is staffed by 55 employees, 54 full time and 1 part-time, with 4 vacant positions. The 2019 salary expense was \$2,284,955. The Children Services Department provides family and children's services such as adoption, group care, foster home care and protective services dealing with intra-family abuse problems.

Developmental Disabilities

The Warren County Board of Developmental Disabilities (the "Developmental Disabilities Board") is a State-mandated seven-member agency charged with the task of ensuring the availability of programs, services and support to individuals with developmental disabilities. Available programs include: early intervention, school to work transition, service coordination, family support services, respite care, supported living, housing, volunteer programs, adult services, nursing services, vocational training, supported employment, community employment, administration and transportation services. Presently, there are 127 employees providing these services. In addition to federal and state dollars, the program is funded by a 4.0 mill continuing levy (of which only 2.5 mills will be collected in 2020 due to a reduction requested by the Developmental Disabilities Board). The Developmental Disabilities Board has received the maximum accreditation from both the Ohio Department of Developmental Disabilities and the Commission on Accreditation of Rehabilitation Facilities (CARF).

The other major public assistance organization in the County is the County Veterans Services Administration (the “Administration”), which is staffed by 29 employees and funded by the County General Fund. The 2019 entitlement was \$3,162,178 which supports an operating budget of \$3,102,720. The Administration provides temporary relief for the clients and assists veterans and their dependents in securing materials and information needed to apply for benefits under programs administered by the Federal Veterans Administration.

Mental Health Recovery Board Serving Warren and Clinton Counties (the “MHRB”) provides mental health and alcohol and drug addiction services by contracting with independent non-profit provider agencies. The program is staffed by 10 full time employees, including the Executive Director, and operates on a 1.0 mill levy. It had a budget of \$15,640,980 for the fiscal year beginning July 1, 2019 and ending June 30, 2020. MHRB was established pursuant to and operates under Chapter 340 of the Ohio Revised Code. It is controlled by a 14-member volunteer board, with six members appointed by the Director of the Ohio Department of Mental Health and Addiction Services (OMHAS) and the remaining eight members chosen by the Boards of County Commissioners of Warren and Clinton Counties in proportion to the population of each.

Public Health

There are five urgent care facilities in the County. There are also a total of approximately 39 hospitals in the surrounding Cincinnati-Middletown Metropolitan Statistical Area, including 21 acute care facilities and 1 critical access hospital, some of which provide inpatient service to County residents. Because the County is served by two major interstate systems (I-71 and I-75), no portion of the County is further than thirty minutes away from specialty care, including the Cincinnati Children’s Hospital Medical Center and The Christ Hospital located in Liberty Township and Cincinnati and Shriners Burns Hospital, located in nearby Cincinnati.

In addition, the Premier Health Campus-Middletown, a health and technology campus anchored by the 328-bed Atrium Medical Center (formerly Middletown Regional Hospital), is located approximately a quarter mile east of Interstate 75 at the Middletown exit. The 200-acre campus includes a sophisticated array of services and health providers such as behavioral health programs, outpatient surgery, a cancer center, children’s care, skilled nursing care, the Greentree Health Science Academy, and a professional building that houses additional services. Dayton Children’s Hospital has an Urgent Care facility and a freestanding Emergency Room facility in Springboro. Bethesda Medical Center at Arrow Springs is a 100,000 square foot medical facility located just north of Interstate 71, off the Route 48 bypass. Comprehensive services include a 24-hour emergency department, primary and specialty care physician offices, imaging services, including radiology and diagnostics, laboratory services, outpatient physical therapy, and a pharmacy. Kettering Health Network recently built a freestanding Emergency Room located in Franklin.

The Warren County Combined Health District (the “District”) is overseen by a nine member Board of Health and is directed by the Health Commissioner. Five members are appointed by the District Advisory Council, consisting of officials from each municipality in the County, the chairman of the board of township trustees of each township, and one County Commissioner. Four members are appointed by the contracting cities. The District consists of the following divisions: nursing, WIC, plumbing, vital statistics, administrative services, and environmental health, and

provides numerous services to any County resident including child and adult health clinics, immunizations, prenatal, TB, overseas travel, home health care as well as Environmental Health Programs, food safety, nuisance, household sewage, well water, schools, rabies control, mosquito trapping and testing, pools and plumbing inspections. It operates as a separate political subdivision pursuant to Chapter 3709 of the Ohio Revised Code and is not controlled by the County Commissioners. For more information concerning the District, please visit www.wcchd.com.

There is a County-wide levy to support the District, which is authorized to be collected through tax year 2029 (collection year 2030) at a rate of 0.50 mills (see Tax Tables A and B herein) and the County Commissioners do not appropriate funds for its operation. The District has 60 full and 3 part-time employees with 2019 total expenditures of \$5,882,773.

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Demographic Information

	Population			
	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2019</u>
Warren County	113,927	158,486	212,693	234,602
State of Ohio	10,847,115	11,353,140	11,536,504	11,689,100

Source: U.S. Census Bureau.

Population of Incorporated Areas

<u>Area</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2019</u>
Butler Village	188	231	163	162
Carlisle City*	4,610	4,876	4,710	5,242
Corwin Village	225	256	421	473
Franklin City	11,026	11,396	11,771	11,612
Harveysburg Village	437	563	546	567
Lebanon City	10,461	16,962	20,033	20,659
Loveland City*	50	281	792	854
Maineville Village	359	885	975	1,107
Mason City	11,450	22,016	30,712	33,870
Middletown City*	31	2,129	2,700	2,756
Monroe City*	52	47	120	143
Morrow Village	1,206	1,286	1,188	1,325
Pleasant Plain Village	138	156	154	168
South Lebanon Village	2,696	2,538	4,115	4,668
Springboro City*	6,574	12,227	16,191	17,562
Waynesville Village	<u>1,949</u>	<u>2,558</u>	<u>2,834</u>	<u>3,181</u>
Total Pop. (Incorporated)	51,452	78,407	97,425	104,349
Total Pop. (Unincorporated)	<u>62,475</u>	<u>80,079</u>	<u>115,268</u>	<u>130,253</u>
Total Population	113,927	158,486	212,693	234,602

Source: U.S. Census Bureau, Ohio Development Services Agency.

* Includes only the portion within the County's border.

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ECONOMIC INFORMATION

General Description

Business and Industry

The County is located between the cities of Cincinnati and Dayton in Ohio. Residents of the County are components of the work force in three major metropolitan statistical areas outside the County: Cincinnati, approximately 25 miles to the south in Hamilton County; Dayton, about 25 miles to the north in Montgomery County; and the Fairfield, Hamilton and Middletown area, approximately 10 miles to the west in Butler County.

Warren County

Currently there are more than 6,591 businesses in the County employing approximately 105,079 persons. The County is experiencing residential growth as well as industrial expansion, but agriculture is still an important part of the economy, especially in the northern, northeastern and southeastern sections of the County. The six leading agricultural products are soybeans, nursery and greenhouse, corn, cattle and calves, vegetables, fruits and berries (Source: USDA National Statistics Service, Ohio Annual Bulletin). In 2019, the County saw over 1,678 jobs created, over 7,229 jobs retained, total capital investment of over \$487 million, and the addition of over 911,380 million square feet of commercial space (Source: Warren County Office of Economic Development).

Tourism has taken a leading role in the local economy with over 12 million visitors enjoying attractions such as Kings Island, Great Wolf Lodge, Western & Southern Open Tennis Championship, Ozone Zipline Adventures, Little Miami Scenic River and Bike Trail, Caesar Creek State Park, Miami Valley Gaming, the Renaissance Festival, and Fort Ancient. The County's lodging and hotel occupancy tax was up more than 6% in 2019 compared to 2018. Tourism-related spending in the County exceeded \$1.24 billion, supporting 11,666 tourism-related jobs. Of all jobs in the County, 10% are accounted for by its tourism industry.

Communities within the County have received several recognitions for their livability from national publications including Time Magazine, Money Magazine, Cincy Magazine, Nerdwallet as well as others. Most recently, the City of Mason was ranked third in Ohio by WalletHub.com of the best places to raise a family in 2018. The City of Lebanon ranked 37th on the same list. Mason was also ranked seventeenth nationally by Time Magazine in its 2015 list of "Top 50 Places to Live." Also in 2015, RealtyTrac ranked the County ninth in the nation for the most affordable rental rates, and Nerdwallet ranked five cities in the County in its list of Ohio's Best Cities for Young Families.

Southwestern Ohio ranks as one of the top growth areas in the country with the County being a growth leader in the region. Metropolitan Cincinnati's northerly expansion into the County, particularly the rapid development along Interstate 71's northeast corridor in Mason and Deerfield Township, has contributed to the County's economic development. At the same time Greater Dayton's southerly expansion has prompted strong commercial growth along Interstate 75 in Franklin and Clearcreek Townships, as well as in Springboro. Many of these businesses are high technology, research and development, and service related industries.

Industry has taken advantage of over 36 miles of interstate highway that border the County by locating primarily along the Interstate 75 and Interstate 71 corridors. These transportation corridors give both businesses and residents easy access to the metropolitan centers of Cincinnati and Dayton. The proximity of the two major metropolitan centers and the accessibility provided by the interstate highways are a driving force behind the growth taking place in the County. It is along this corridor, near the intersection of Ohio State Route 63 and Interstate 75, where Monroe's Park North business park is located, where Amazon.com chose to construct its fourth Ohio fulfillment center.

Along the I-71 corridor, Festo announced in early 2018 a new 350,000 square foot, \$90 million expansion to its existing manufacturing and logistics plant in Mason. The new facility expansion will more than triple the building capacity while creating an additional 350 new jobs. Additionally, L3 Technologies announced a \$19 million expansion to their Mason facility. The Company intends to add approximately 325 jobs, ultimately employing over 1000 people at the facility. In 2017, Kadant announced its consolidation and location of a new 130,000 square foot facility in Lebanon. The \$10 million facility was completed in 2018 and employs 115 people. Along the I-75 corridor, Modula Inc. announced in June of 2019 that it will be locating a new manufacturing and logistics hub in the iconic former Dayton Daily News print technology center in Franklin. The Italian headquarter company manufactures automated storage and retrieval systems and will invest over \$26 million and create over 100 new jobs for operations.

Other industrial developments within the County include a new 60,805 square foot, \$4.4 million expansion to GreenPoint Metal's existing manufacturing plant in Franklin. The new facility's expansion was completed in 2018 and generated an additional 54 new jobs. Hardy Diagnostics also underwent a 40,000 square foot \$2.5 million expansion to their Springboro location completed in 2019. Hardy Diagnostics' commitment to expand in the County rather than its existing headquarters in California will create an additional 100 new jobs over the next 4 years. IDI Gazeley, one of the world's leading investors and developers of logistics real estate, announced in 2018 that the Park North business park along Interstate 75 has reached full build out.

There are several other major industrial facilities located within the County. Some of these major facilities include Cintas Corporation, Leggett & Platt, Luxottica Retail, Mitsubishi Electric Automotive, Portion Pac, Inc., Rheinstahl, HTNA, ADVICS Manufacturing Ohio, Pioneer Industrial Components, Makino Incorporated and Cengage Learning, Inc. In addition, in the last few years, several major service facilities have located within the County creating approximately 12,000 jobs, including Anthem & Anthem Prescription, Macy's Credit Services, Procter & Gamble Health Care Research Center and Siemens Business Service, Inc.

Additional economic information for the County may be found on pages ix-xiii and 16 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Cincinnati

A transportation and industrial center since the early development of the territory west of the Appalachian Mountains, the Cincinnati metropolitan area has developed into a major center for insurance and finance companies, wholesaling and retailing, e-commerce and emerging new

economy companies, government installations, medical services, service industries and manufacturing. Approximately 83% of the area's employment is in the service sector, with about 17% in manufacturing and construction. Among its prominent manufacturing groups are: transportation equipment, which includes aircraft engines and auto parts, food and kindred products, metal working and general industrial machinery, chemicals, fabricated metal products, printing and publishing. The Metropolitan Area is also the location of major federal government installations, including a regional postal service center, an internal revenue regional service center, a federal district court, a center for environmental research and an occupational health and safety research center.

Several Fortune 500 corporations are headquartered in the Cincinnati region, including Procter & Gamble, Kroger Company, Macy's Inc., Fifth Third Bancorp, Cincinnati Financial Corporation, Ashland Inc., AK Steel Corporation, Western & Southern Financial Group and American Financial Group. Several other companies in the region rank in the Fortune 1000, including General Cable Corporation, Cintas Corporation and Vantiv, Inc.

Among the biggest projects under development in the region in recent years was a new office building for General Electric Co. at The Banks. GE's new building, opened in 2016, is just under 340,000 square feet and cost the aerospace manufacturer approximately \$90 million. The City of Cincinnati granted GE a 15-year, 100% property tax abatement on the improvements, and the State promised a job creation tax credit to the company, allowing 85% of new income tax revenues to go back to the company for 15 years. Plans are to consolidate 1,400 employees performing administrative activities in various locations and hire approximately 600 more in the first few years of operation. The Economics Center at the University of Cincinnati forecasts that the project will result in \$900 million in new economic activity in Cincinnati each year.

Another major project is underway at the corners of Court Street and Walnut Street in downtown Cincinnati, where the City provided an \$8.5 million grant from an economic development fund for a mixed-use project in partnership with The Kroger Co, North American Properties, the Cincinnati Center City Development Corp. (3CDC), and Rookwood Properties. The project will consist of a supermarket, a 550-space public parking garage and 139 luxury apartments, at a total estimated cost of \$90.5 million.

A major renovation of the 580 Building was recently completed as well. The building, located at 580 Walnut Street in downtown Cincinnati, is a mixed-use development, primarily composed of 179 apartments, retail and commercial space, with an estimated cost of \$55 million. The project was completed in late 2016 and has converted approximately 300,000 sq. ft. of vacant office space from the downtown market to residential use. Additional residential development was completed in late 2017 at the Eighth and Sycamore development in downtown Cincinnati at a cost of approximately \$16.5 million. Immediately adjacent to a new \$11.5 million, 6 story, 115-suite Holiday Inn, the project includes a new parking garage, an apartment tower and street level retail.

This diverse economic base continues to be a source of stability for the area, protecting it from severe peaks and valleys in the business cycle. Fifty percent of the nation's population is within 600 miles of Cincinnati, and over 1.5 million workers live within 50 miles of the city. The Cincinnati Metropolitan Area is a growing center for international business, with approximately

1,000 firms engaged in international trade generating over \$6 billion in sales to markets outside the U.S. annually. Within the past decade there has been an influx of foreign investment and this trend is expected to continue. Foreign Trade Zone status is available in the Metropolitan Area to assist firms engaged in international trade to lower import duty and inventory tax expenses, and over 300 foreign-owned firms operate in the region.

Dayton

Dayton's geographic location in southwestern Ohio makes it accessible to some of the largest markets in North America. Interstates 70 and 75 intersect just north of Dayton, which makes the city the nucleus of a national network of 25 interstate highways and major state routes. Dayton's key position at the "Crossroads of America" makes it an ideal center for highway transportation, tying it to more than 300 cities and towns in one of the nation's largest 90-minute highway markets. The I-675 bypass has increased access to both Cincinnati and Columbus, as well as the communities east and south of Dayton, including the County.

Dayton's traditional manufacturing base in automobile parts and assembly has seen dramatic changes over the past decade. In recent years, Delphi closed all but one plant in Dayton and Moraine, and leased part of a Kettering plant to parts producer Tenneco, resulting in a cumulative loss of about 15,000 jobs. Tenneco announced in 2017 an expansion of this facility to create an additional 483 jobs. In early 2015, Delphi announced the sale of its remaining plant in the region, north of Dayton in Vandalia, Ohio, to German-based MAHLE GmbH, which now owns two automobile parts manufacturing plants in the Miami Valley. In keeping with its legacy of automotive manufacturing, in 2015, Montgomery County welcomed the construction of a \$330 million automotive glass plant by Fuyao Glass Industry Group Co. in Moraine at the former General Motors facility. Fuyao is among the top global producers of automotive windshields and industrial glass and is a major supplier to Ford, General Motors, Toyota and Honda. Royal Construction, which does flooring work for the Fuyao plant, purchased a building across from the plant to host its operations in early 2017.

In nearby Springfield, auto supplier Topre America Corp recently expanded its facilities with the purchase of the 32-acre Champion City Business Park in the city. The project included the construction of a new \$60 million, 146,000 sq. ft. stamping, assembly and distribution facility that created approximately 85 jobs. Ontario, Canada-based Hematite Inc., a Tier 1 auto supplier and manufacturer, announced an investment of \$18 million in a new 106,000 sq. ft. manufacturing facility in Englewood, which will employ 100 full-time workers within 3 years. The project represents the company's first facility in the country and will serve as the company's U.S. headquarters. Additional manufacturing development in the County was announced by Silfex, which was founded in nearby Preble County and builds silicon components for everything from computer processors to cell phones to cars. The \$223 million investment is expected to create 400 jobs in Springfield over the next several years.

CareSource, a nonprofit Medicaid managed care provider and commercial health insurer, opened a newly constructed seven-story 250,000 sq. ft. building in early 2019 in downtown Dayton that will host 900 employees, 400 of which are expected to be new jobs. One of the largest anticipated developments is a public-private partnership consisting of the renovation of the Dayton Arcade, which will take place in two phases, the first of which is projected to cost approximately

\$95 million. The first phase, which is expected to open in late 2020, includes an innovation center, offering 100,000 sq. ft. for shared offices, classrooms and co-working, incubation and other spaces, as well as over 125 apartments, an art center, restaurants, retail and other shops. A large rotunda is expected to become a public event space hosting festivals, talks, performances and pop-up shops.

The City of Dayton and Montgomery County continue their efforts to attract businesses within their respective jurisdictions. Under the U.S. Department of Labor's Manufacturing Communities Partnership program, the southwest region of Ohio has been designated the Southwest Ohio Aerospace Region – one of 12 federally designated manufacturing communities chosen for the program. The designation provides preferential treatment on a number of federal grant opportunities that support manufacturing, as well as other benefits.

In the past few years, the County has seen success in its efforts with the opening of several distribution hubs near the Interstate 70 and Interstate 75 interchange, including Caterpillar Logistics, Payless Shoe Source, Syncreon, Carter Logistics and other big companies. In late 2014, Procter & Gamble completed construction of a new 1.8 million square foot distribution center in Union, which employs 1,300 people approximately.

Lebanon

The City of Lebanon is the seat of the County. The city has experienced sustained growth, both in the residential and nonresidential sectors, over the past two decades. This growth can be attributed to several factors including its ideal location along the I-71 corridor, business-friendly environment, high-quality workforce, excellent school system, and great quality of life.

Lebanon's positive economic condition reflects its strong and growing nonresidential tax base. The city continues to attract new business investment into the community, while maintaining a focus on business retention and expansion of corporate residents. The city is continuing its efforts to improve the mix of residential and nonresidential development, which is crucial to sustaining a diversified tax base.

The city expects continued growth in both the industrial and commercial sectors. For the residential sector, the city issued 20 new housing permits in 2019, compared to 19 permits issued in 2018. The city continues to position itself to capitalize on new and emerging business opportunities as the market strengthens through long term investments in land and infrastructure. Lebanon maintains a strategic focus to leverage available economic development incentive programs to recruit new businesses and industry. In late 2017, the city commissioned a study with respect to future uses of more than 500 mostly undeveloped acres west of the city's downtown along Ohio State Route 63. The recent expansion of Columbia Business Park and the access improvements resulting from the reconstruction of Columbia Road have enhanced the Park's long-term marketability. The addition of 17 acres of interstate frontage industrial property in Kingsview Industrial Park also provides a significant opportunity for high quality development.

The use of tax increment financing (TIF) has been a key incentive in recruiting new companies and investment into the city's industrial parks. The new roadway has made accessible prime commercial land for development and provided a future northern access point into Lebanon

Commerce Park. This project has spurred new development with the completion of a FedEx Ground distribution center and a manufacturing facility for INX International Ink Co.

Under the city's community reinvestment area program, property owners can receive real property tax exemptions when they renovate existing or construct new buildings. In an effort to improve the city's economic development program, the city expanded its Community Reinvestment Area (CRA) No. 7. The expansion of CRA No. 7, which originally included Kingsview Industrial Park, incorporates industrial properties within and contiguous to Columbia Business Park and Lebanon Commerce Center and provides an additional business incentive for these areas and improves added economic development assistance available to new companies looking to locate in the city.

In 2014, ADVICS Manufacturing Ohio Inc. revealed plans for a \$100 million expansion of its auto supply operation, creating approximately 100 new jobs. The company specializes in the manufacturing of brake calipers and advanced vehicle stability control units. With this expansion, the company expanded its facilities by approximately 75,000 square feet. Further, ADVICS also recently completed a new \$150 million facility and added approximately 260 additional jobs to its operations in the County. The new building houses the company's electronic park brake business as well as aluminum caliper production. Farm equipment manufacturer Fecon, Inc. also completed a recent expansion with the assistance of the city, which transferred leases on certain facilities in order for the company to expand its operations to 40,000 square feet and add 30 new jobs. The company invested \$995,000 in the new facility.

More recently, a proposed \$25 million development is moving forward in the city, consisting of a veterans memorial, a mixed-use development featuring restaurants, a brew pub, apartments and town homes, a fire station and an event center. Construction on the first phase of the development has not yet been scheduled.

Mason

Mason's reputation as a competitive business environment is confirmed by corporate decisions to consolidate and transfer jobs and investment to the City. Mason is also known as top innovation center across the State of Ohio and the announced projects in the City reflect that position. New investments reported in 2019 were approximately \$175 million in new corporate, high tech, industrial and startup growth space, resulting in over 600 new jobs to the City. The combined aggregate growth since 2015 sets a record level in every category with investment, measuring only top projects, exceeding \$905 million and jobs over 3,600. This activity exceeds the combined activity of the previous ten years and reiterates Mason's trend of performing at or near the top in the region for new investment in the industrial and corporate sector.

Mason continues to attract quality companies that are relocating or expanding. In choosing the City, companies cite prime location along the interstates, availability of land for development within established business parks, rising property values, the established core of high-tech businesses, available talent and workforce, and an exceptional level of support and services with a favorable business environment widely promoted in the region. Tax incentives targeting companies in the bio health, high-tech, and research and development sectors in Mason continue to be a focus, as well as companies in advanced manufacturing, aerospace, logistics, and

automotive sectors. Mason developed an economic emphasis between tourism, Warren County's top industry, and business development. Approximately 70 percent of the County's tourism activity originates in Mason. Additionally, the City's economic strategy has a strong focus on the growth of early and mid-stage entrepreneurial companies within the target sectors of bio-health, bio-health IT, and digital IT. A collaborative environment between all of these provides added strength to Mason's business environment.

Mason business daytime employment is roughly equivalent to the City's nighttime population of about 33,000. Five of the top ten largest employers in Warren County are located in Mason. The City's ten largest employers provide work for more than 10,000 people and generate more than \$12.5 million in income tax revenue in 2019. Overall, it is estimated that there are more than 800 businesses that operate within Mason's nineteen square miles.

In the last fifteen years, Mason has grown its global business base and is home to many domestic and foreign companies and has one of the region's largest complements of international businesses. As of 2018, the Metropolitan Area ranked twelfth in total exports among U.S. cities. The City of Mason contributes to the Cincinnati region's worldwide impact, being home to a healthy number of the region's approximately 1,000 firms engaged in international trade that generate annual export sales of over \$24 billion, a record reached in 2015. More than 300 firms from Japan, Western Europe, and Canada have established facilities in the Metropolitan Area.

Mason is home to the Procter & Gamble's Health Care Research Center serving as the worldwide hub for the company's health care business. P&G completed the Mason Business Center expansion with the new construction of the 500,000 square foot Innovation Center of Global Beauty in spring of 2019 after a four year \$400 million investment. Completion of this project makes the Mason location home to both Global Health and Global Beauty and will house the largest population of science and technical workforce across the company. This project doubles the size of the P&G facility to over two million square feet and makes the R&D laboratories in Mason the largest of the global P&G portfolio. The company's combined employment in Mason has increased to 2,000 and is expected to be home to more than 3,000 employees after the completion of the project.

Beginning in 2012, Mason broadened its scope in economic development to develop greater public private partnership (P3) activity, such as the Mason Tech Elevator Program. The combined result of increasing success stories in business recruitment and additional public private partnership is an increased return on investment for the Mason residents, driving the overall tax burden down by nearly 42% in the last decade.

The diversified tax base in Mason provides for steady investment across industry sectors from automotive to science and research headquarters. The top investment highlights from years 2017 through 2019 combined strength in bio health with approximately 70% of the total investment and job creation in bio or bio related supply chain. These statistics continue to be the value proposition that is fueling new corporate and innovation sector announcements and generating interest from advanced manufacturing to R&D. New investment in 2018 and 2019 continue the trend of corporate reinvestment with numerous expansions of existing Mason businesses.

Activity in the last two years in the City includes two significant mergers, Essilor-Luxottica (combining the strength of optics, design and retail sales through the merger of the Italian and French corporate headquarters) and L3-Harris (combining two major defense and communications companies). The City of Mason is home to sizable locations and corporate investment for both. In 2018, Mason added more major investment from the Western & Southern Open of \$27 million and Chard Snyder Corporate Headquarters \$9 million. In 2019, The Mason Research and Development Park expanded realizing its purpose to capture the long-term growth strategy of important existing companies (ex: Rhinesthal Global Corporate Campus) and capture highly sought after projects for the Region in target industries such as aerospace (ex: Precision Precast Parts and SPS Technologies).

Planning for future high profile technology and advanced manufacturing is robustly underway both facilitating expansions of existing businesses and attracting new in parks like the Innovation Way Business Park with L3, and in Mason Research and Development, an area of both City and privately-owned land in the northeast quadrant of the community totaling over 1,000 acres, 400-owned directly by the City. This area has been preserved over the past decade with a lens to preserving growth space for Mason's key employers.

In addition to the I-71 corridor, which has approximately 600 acres of undeveloped land that has attracted the attention of the development community, is Mason's Oak Park District, near Interstate 71. This key area is envisioned as a 250-acre walkable mixed-use development. It is attracting the attention of top projects in the U.S and is expected to house innovation economy companies access a variety of key sectors including biohealth, science, and R&D.

Another notable growth story that is near completion in 2019 is Festo. Festo's expansion was announced within five years of completion of the relocation from New York to Mason. The project combines Phase II & III and more than triples the square footage and doubles the employment with an investment of \$90M and the creation of 250 additional jobs. The project contemplates a long term growth strategy to bring more and higher paid positions to this site. This announcement is consistent with the City of Mason economic model of planning for long term sustainable investment and job growth.

The Region recognizes top investment and job creation projects via the Regional Growth Awards. In 2019 there were 12 top projects and four recognized as winning for performance across the criteria. Mason has two of the top projects, AtriCure and PCC/SPS, which totaled \$131 million with close to 500 new jobs. PCC/SPS was the single largest investment project announced in the Greater Cincinnati area in 2019.

Residential growth is also a part of the City's upward economic trend. Work continues on the redevelopment of the 168-acre former Crooked Tree Golf Course into a \$150 million upscale residential development. Construction is underway and calls for approximately 212 single-family homes ranging in price from \$500,000 to more than \$1 million. In 2016, development began for Ambleside Meadows. The 224 acres, annexed in 2016, includes plans for 314 single-family homes starting at \$500,000 and 86 acres of open space.

The City of Mason's economic development efforts expand beyond business parks and fully recognize a positive relationship between destination tourism and the business community.

The annual tennis tournament is a great example of the convergence of tourism, cottage recreation at a professional level and major corporate activity. This major investment by the United States Tennis Association is also a beacon for international attention, which is leveraged by the City annually to tell the City's story of its innovation economy. Each year the City has an audience of international site location consultants, corporate decision makers and startup investors.

Growth and development in the City started strong in January of 2020 with the forth major project announcement in three months with Vega Americas North American Corporate Headquarters. Activity is expected to continue to be strong through 2020. Efforts to continue focus on growth sectors and emerging markets that bring high rates of return to the City are the targets of the City's economic strategy. Mason continues to see a surge in the interest of land sales and new construction in the industrial, manufacturing, and specialty healthcare and pharmaceutical sectors. Recognizing that the regional market outlook is seeing continued signs of recovering activity into the next several years, Mason has positioned itself to be at the forefront of positive commercial activity. Mason has put significant effort into partnerships and creativity in economic development resulting in successful attention within the business community and the creation of investment and jobs. In addition, the combination of Mason's physical location, municipal facilities, developable terrain, services and utilities, and the progressive attitude and actions of City Council, administration, and citizens are strong assets and support company decisions to build and grow in the City.

Deerfield Township

In 2019, Deerfield Township, located along Interstate 71, maintained its unique strength in the commercial sector. A large recent investment in the township is represented by the construction of a new \$15 million headquarters facility for Loveland, Ohio-based London Computer Systems ("LCS"), a fast-growing developer of software used in property management. LCS completed construction in 2016 on a 78,000 square foot, 3-story office building on 15 acres near Interstate 71. The company expects to double its 140 employees within the next few years. HumaCare Inc., a growing human resources company, also relocated to the township from nearby Loveland in 2015. On the retail side, Menards, the home improvement retailer, recently opened a 162,340 square foot store on 24 acres in the township, featuring an outdoor lumberyard. A new brewery, Sonder Brewing, opened a 5,000 sq. ft. two-story brewery, tap room and restaurant in the township in late 2017 on 6.5 acres.

In late 2018, construction began on a \$120 million, 28-acre mixed-use development in the township, starting with a high-end apartment community with 242 apartments that will be a central piece of the project. Another component of the development is Mercy Health-Cincinnati's \$14 million, 26,000 sq. ft. medical office building, which will be an outpost of Jewish Hospital in Sycamore Township in Hamilton County. The first phase of apartment leasing began in late 2019. Future planned phases of the development include a variety of commercial offerings with an emphasis on dining, shopping and entertainment and a 150-room hotel. At the center of the development is a planned 2-acre public square that will be owned by the township and feature programming and community events on a regular basis. Drury Hotels has also recently constructed a new \$20 million, eight-story hotel in the township with 187 rooms.

The township has also seen recent gains in residential housing. A luxury apartment development, The Grandstone, opened in 2015. The \$20 million project includes 122 units across two buildings, as well as an underground parking garage. The apartments are within walking distance of one of the region's largest employment hubs, the Deerfield Towne Center, and more than 450,000 square feet of retail shopping, restaurants, and entertainment. Two additional residential communities were recently completed as well. First, a 100-acre, \$130 million residential community known as Hudson Hills includes 170 home sites, priced between \$550,000 and \$750,000. Second, a 79-acre, \$100 million residential community development known as Kensington includes 148 single-family homes and 24 townhomes with prices ranging from \$400,000 to \$1 million.

Springboro

The population in the City of Springboro has grown significantly in the last decade. The main factor contributing to this growth over a sustained period was the city's physical location along Interstate 75 between Cincinnati and Dayton, an abundance of available building sites offering appealing terrain, location, amenities, small town atmosphere and low crime rate.

Springboro features a diversity of industry that provides stability and growth to the area. The city offers a prime location because of its easy access to raw materials and a large concentration of consumers and highly trained prospective employees in two metropolitan markets. Over 600 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments.

Springboro is an important center for manufacturing and service industries. Metal fabrication, electronics assembly, and distribution comprise a substantial portion of the economic base in this region. Thaler Machine Company designs and makes parts for many aerospace programs throughout the country. Pioneer Industrial Components assembles audio components for the automobile industry, Advanced Engineering designs solutions for interiors of domestic and foreign vehicles and Bosch Battery Systems develops nickel-hybrid batteries for electric vehicles. These three companies together generate over 400 jobs in the city. Combined employment of Springboro's three electronics parts distributors, Dalco Electronics, MCM Electronics and Parts Express International, generates over 250 industry jobs in the city. Add to that Victory Wholesale Grocers, a national grocery distributor and Klosterman Bakery, a bread distributor, Springboro's prominence as a distribution center becomes evident. In addition, a \$10 million development is underway in the city at the site of a former IGA grocery store, consisting of the demolition of the former grocery store and the addition of retail, restaurant, medical and other office space, and community space. A 125 to 150-seat community theater is planned for the development as well. The entire project is expected to take four to five years to complete.

Since the city annexed the South Tech Business Park in 1997 and began marketing the Stolz Industrial Park and Commercial Way Industrial Park, industrial growth in Springboro has blossomed. In November 2004, the City of Springboro purchased the remaining 89 acres of land at the South Tech Business Park on the northern edge of the city and, in conjunction with other local governments, redeveloped the surrounding infrastructure to create Austin Landing, a mixed-use development along Interstate 75. Along with a recently completed 13-building office park called The Ascent, several retail and entertainment establishments and restaurants have been added

to the development. Discussions are ongoing concerning a planned \$330 million mixed-use development of 68 acres just south of Austin Landing, which would double the size of the Austen Center interchange. This development, known as Austin South, is expected to include a mix of restaurants, retail, multi-family housing, office spaces, senior housing, and hotels.

New senior housing was recently completed in the city. The 2-story, 93,000 square foot facility, called Springboro Senior Living, sits on 7.5 acres on the corner of a former farm property. The complex contains 111 suites, 86 for assisted living residents and 25 for residents in need of dementia care. Construction began in late 2017 on The Sanctuary at Springboro, a 4-story, 118-unit assisted living facility on 13 acres of land, and was completed and opened in early 2019.

The city is also an attractive location for a wide range of retail shops and maintains an active role in preserving and enhancing its historic downtown. In 1999, the city's downtown was placed on the National Register of Historic Places. The city also continues to be an active participant in state and regional downtown and tourism development programs.

Turtlecreek Township

A predominantly rural township strategically positioned along both Interstates 71 and 75, Turtlecreek Township has recently begun to see economic development growth within its borders as a result of the expanding metropolitan areas of Cincinnati and Dayton. Casino and horse racing track Miami Valley Gaming opened in December 2013. The \$175 million, 120-acre project is a joint venture between Delaware North Companies, Inc., a leader among gaming operators, and Churchill Downs, Inc., famous for its Louisville, Kentucky, horse racing track that hosts the annual Kentucky Derby. The racino features a 186,000 square foot gaming facility, a simulcast center with horse races from around the country, and an indoor grandstand that can accommodate up to 1,000 racing fans. The facility also features an event center with four restaurants plus a center bar with live entertainment. The nearby City of Monroe and the township have designated the site on which the racino sits a joint economic development district, which authorizes the township to collect a 1.5% income tax on payrolls generated in the district.

In 2016, Otterbein-Lebanon Retirement Community completed a \$20 million project to expand housing, creating 83 independent living units across 20 new buildings, consisting of 17 ranch-style homes and 3 apartment buildings. The buildings were constructed on 9 acres of the community's existing 256-acre campus in the township. Additionally, Otterbein received approval for a 1,430-acre "new urbanist" community called Union Village, which will include 4,500 homes as well as retail centers, office space and other commercial development for decades to come. The entire \$445 million plan, including \$360 million of residential development, is expected to take around 45 years to complete. The first phase of construction began in 2018 and residences are expected to start to be occupied in late 2020.

In early 2018, construction began on a 100 plus-acre, \$15 million sports complex located on the northern portion of the Union Village development in the township, including 12 multi-use grass fields, four all-grass baseball diamonds, two multi-purpose synthetic turf baseball fields, as well as administrative buildings, concession stands and restroom facilities. When completed in 2019, the complex is expected to generate 730 jobs and an estimated \$54 million economic impact as it attracts 700,000 visitors a year.

Franklin

The City of Franklin has seen expansions of its local companies in recent years. Newark Converted Products, one of North America's largest tubes and cores suppliers and a leading provider of roll finishing materials, recently celebrated a grand reopening of its Franklin facility, which now manufactures tubes and cores as well as laminated products. Eight new hourly jobs were created as part of the expansion. In addition, Faurecia Emissions Control Technologies in Franklin expanded its facilities in the city. The company added two production lines, resulting in 120 new jobs – totaling 450 for the company in the city – and \$4.5 million in new annual payroll. Faurecia also invested \$850,000 in new equipment for the expansion. Atlas Roofing Corp., a roofing materials manufacturer in the city, received a state tax credit worth \$500,000 over a term of seven years in connection with the construction of an additional facility with up to 60 new jobs.

In 2018, two local companies in the city, GreenPoint Metals and Unifirst Corp., announced plans to expand their facilities and add new jobs. GreenPoint Metals, a steel service center, anticipates adding 54 new jobs after it completes its approximately 60,000 sq. ft. expansion for additional manufacturing and office space at a cost of nearly \$4.4 million. Unifirst, a uniform rental company, recently completed an 11,000 sq. ft. expansion to its laundry facility at a cost of nearly \$3 million. This expansion will create four new full-time jobs and one part-time job.

Transportation

The County benefits from its unique location along I-75 and I-71, which gives speed and reliability to an expanded labor market pool, a wide range of suppliers and a large customer base that can be served with same-day deliveries. The County and its transportation partners realize the importance of multiple transportation modes and continue to invest in infrastructure to meet the needs of current and future development.

The County is served by three railroads: Norfolk Southern Railroad, CSX Transportation and RailAmerica. These rail lines integrate into international lines with service in the continental U.S., Canada and Mexico. Piggyback and container facilities are available in Cincinnati with service provided by these rail carriers, as well as two other Class I carriers. Additionally, the County is home to Franklin Yards, a rail transload facility offering regional companies the opportunity to utilize rail options to move freight to market.

Water transportation is available in Cincinnati, which lies on the 15,000 mile Great Mississippi River inland waterway and intracoastal canal system. The amount of freight tonnage that is shipped annually on the Ohio River equals the tonnage that passes through the Panama Canal each year. The County's access to the interstate highway system and the railroads serving the region provide access to the Ohio River and Great Lake ports. With the recently expanded statistical boundaries of the Port of Cincinnati, it is now the second largest U.S. inland port with about 48 million tons of cargo passing through Cincinnati onto the Ohio River every year. The expanded port is now known as the Ports of Cincinnati & Northern Kentucky. There are eight barge lines based in the area with 36 barge lines serving the area.

The Cincinnati/Northern Kentucky International Airport (CVG) and the Dayton International Airport provide County residents access to major scheduled air carriers, both

passenger and freight. Both airports are within 60 minutes driving time from the County on major interstates. CVG served more than 8.9 million customers in 2018 with approximately 176 peak day departures to 53 nonstop airport destinations, including 38 of the top 40 U.S. markets. CVG occupies 7,500 acres with more than two million square feet of terminal, maintenance and service buildings. The airport has four runways. CVG has recently added the low-cost carriers Frontier Airlines, Allegiant Airlines, and Southwest Airlines, all of which focus on flights to all parts of the country. CVG is also home to DHL's North American hub, one of three "Super Hubs" from which DHL Express serves 220 countries. Amazon Inc. recently invested nearly \$1.5 billion to create the company's first air cargo hub for packages on 920 acres around the south side of the airport. The company estimates the facility will create around 2,900 jobs, and will be completed in 2021. The facility is planned to be 3 million sq. ft., with enough space to house 100 cargo airplanes, including a 250,000 sq. ft. loading dock. As the eighth largest cargo airport in North America, more than 1.2 million tons of cargo was shipped out of CVG in 2019.

Dayton International Airport (DAY) is known as the nation's top 90-minute air market. Ideally located for serving both air and over-ground markets, it encompasses more than 4,000 acres and has three runways totaling 26,000 feet. The Dayton International Airport is within 90 minutes by air of 55% of the country's population, making it ideal for cargo distribution. The airport is just two short miles from the intersection of I-70 and I-75. Dayton International Airport is ranked in the top 100 U.S. in passenger traffic, hosting 5 airlines that serve 14 non-stop destinations.

Announced in early 2016, the Dayton International Airport is currently undergoing further capital improvements at a cost of approximately \$130 million over the coming years. As part of this investment, the airport completed a \$15 million project in 2016 to tear out the existing terminal façade and replaced it with a glass wall and canopy. The economy parking lot at the airport was also replaced around the same time at a cost of \$14 million. The next phase, focusing on the airline ticketing end of the terminal and the terminal parking garage, began in January 2018. Other parts of the project include an upgrade to the airport's energy system with the addition of a \$9 million battery backup array and a \$52 million second floor addition to the terminal, including a large food court. In 2018, two animal supply retailers – Purina Mills and Chewy Inc. – signed lease deals to occupy industrial space near the airport. Additionally, footwear company Crocs announced plans to move its North American distribution operation from Ontario, California to a site near the airport, employing approximately 130 full-time employees in 2019.

In addition, County residents have access to the Lebanon-Warren County Airport, Dayton General South Airport, Lunken Airport, and several smaller air fields in the County and surrounding Montgomery, Butler and Hamilton Counties.

Interstates I-71 and I-75 provide access to three other major interstates (I-275, I-74 and I-70) within 30 minutes driving time. In addition, U.S. Routes 22 and 42 and State Routes 28, 48, 63, 73 and 123 traverse the County. There are approximately 290 miles of County roads and 366 bridges facilitating transportation. The Cincinnati area is served by 125 motor carriers and 44 freight forwarders, and the Dayton area has 91 freight carriers and six freight forwarders. Twenty major metro markets are located within 400 miles of the County. Additionally, more than 380 general freight trucking establishments of which 255 are long distance haulers, are located within the Cincinnati MSA. Bus transportation is provided by Greyhound and Trailways; Cincinnati, Dayton and Hamilton County also all have local bus transit systems.

Utilities

The County is supplied with most of its gas and electricity by Duke Energy and Dayton Power and Light Company (DP&L). Cincinnati and Dayton are near the center of one of the nation's largest concentrations of electrical power. The plants of Duke Energy are also connected to other utility companies in the Ohio River Valley and a regional network of high voltage lines, thereby providing substantial reserve capacity.

The Water and Sewer Department is a regional water supplier that owns and operates two water treatment plants with a total Ohio EPA rated capacity of 24 million gallons per day. The treatment plants treat water from wells located along the Great Miami and Little Miami aquifers. The water is distributed from six booster pump stations through 568 miles of water mains to over 32,000 customers. Fire protection and daily storage is provided from nine elevated storage tanks with a total storage volume of 13 million gallons, and four ground storage tanks with a total storage volume of 9 million gallons.

The County water system serves the Villages of Corwin, Harveysburg, Maineville, and portions of South Lebanon as well as areas in Clearcreek, Franklin, Hamilton, Turtlecreek, Union and Wayne Townships. In addition to the water furnished by the water treatment plants, the County purchases water from the City of Springboro and the City of Cincinnati. The County has emergency water interconnections with neighboring communities including the Greater Cincinnati Water Works, the Western Water Company, Butler County, Franklin, Springboro, and Waynesville.

The County has one major wastewater treatment plant which was expanded in 2011 to accommodate up to 12 million gallons per day. The County also owns and operates three sewage treatment plants with rated capacities of 16,000, 80,000 and 710,000 thousand gallons per day, respectively. The County has agreements with Metropolitan Sewer District of Greater Cincinnati, Franklin Regional Wastewater Treatment Corporation and Butler County to provide sewage treatment for some of the unincorporated areas of the County. There are approximately 22,000 sewer customers and 389 miles of sanitary sewer lines.

The Water and Sewer Department personnel survey new water and sewer construction and maintain a computerized network of water and sanitary sewer structures. Solid waste collection is provided by private haulers and disposed of in privately-owned landfills. Sprint, Ameritech, Century Link, Cincinnati Bell, Inc., TDS Telecom and Verizon all provide telephone service in the County.

Public Safety Services

Fire protection and emergency medical services in the County are provided by four city fire departments, nine township fire departments, one joint fire district, one joint E.M.S. district and one certified private fire department (Kings Island). In addition there are two city fire departments, one joint fire district and one private fire company predominantly located in other counties, but whose boundaries and service areas overlap with the County. These services operate from 27 fire and/or E.M.S. stations located throughout the County (including joint EMS & Kings Island). All of these fire departments have mutual aid response agreements within the County and

other nearby municipalities. There are 226 full-time fire fighters and 471 part-time and/or volunteer fire fighters employed within the County. Crews are on duty 24 hours a day at 12 of the stations. The average general fire insurance rating for all fire departments in the County is Class 4.

Police protection consists of the Sheriff's Office, the Ohio State Highway Patrol, five city police departments, four village police departments, the Ohio Department of Natural Resources, and two township police departments.

County Communications/9-1-1 Center and Emergency Management Agency operations are performed by the County's Department of Emergency Services. The Communications Department is staffed by 36 dispatchers, 6 dispatch supervisors, 1 Communications Operations Manager, 1 LEADS/Training Coordinator, 1 Emergency Management Operations Manager, 1 Local Emergency Planning personnel, 1 Planning intern, 1 administrative personnel and the Director, who oversees both departments.

Hazardous materials response within the County is handled by The Greater Cincinnati Hazardous Materials Unit, Inc., a non-profit regional team organized by the Hamilton County Fire Chief's Association and the Northern Kentucky Firefighters' Association.

The communications/9-1-1 center provides emergency dispatching for 12 fire departments, 1 joint EMS district, 10 law enforcement departments, the Warren County Drug Task Force, the County Probation Department, and the County Dog Warden.

The Sheriff's Office employs 8 administrators, including the Sheriff; 36 county road enforcement deputies, including supervisors, K-9 deputies and a training sergeant; 13 court services deputies, including supervisors; 9 detectives, including 2 child abuse detectives, supervisors and 2 evidence room managers; 70 corrections officers, including supervisors and a corrections training sergeant; 27 deputies assigned to Deerfield Township, including supervisors and detectives; 5 deputies assigned to South Lebanon, including a supervisor; and 20 office support staff, including jail, computer technology and custodial staff.

The Warren County Drug Task Force consists of 5 detectives, including supervisors and one investigative assistant.

The Sheriff's Office also offers several community service programs, including bicycle patrol, crime prevention, self-defense, business and vacation checks. 3 school resource deputies are assigned to the Warren County Career Center and the Kings School District. 2 DARE program deputies are assigned to a number of schools throughout the county. Law enforcement agencies within the County all participate in a County-wide mutual aid agreement.

Print and Broadcast Media

All of the major TV networks and several independent facilities, including several educational television channels totaling 13 stations, are available to the County from Dayton and Cincinnati media markets as well as Miami University in Oxford. In addition, 13 AM and 17 FM radio stations are available in the County. Cable television is available in certain areas of the County while satellite programming is an option to all residents. Major daily and Sunday papers

from Cincinnati and Dayton are available in the County in addition to several local daily and weekly newspapers.

Culture, Recreation and Education

The County is served by several public and private schools. The largest public schools which serve the area include Mason City School District, Springboro Community City School District, Lebanon City School District, Kings Local School District, and the Little Miami Local School District, which in the aggregate enroll over 25,000 students. The area is also served by four universities and six colleges with a combined enrollment in excess of 85,000 students.

Information on Culture and Recreation may be found on pages xi-xiii of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Unemployment Statistics

This information may be found on pages S30-S31 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Warren County Largest Employers

This information may be found on page S33 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Income and Housing Data

The following shows the Median Household, Median Family, and Per Capita Income, as well as Median Home Value in the County for 2018, in comparison to the State of Ohio and the United States:

	<u>Warren County</u>	<u>State of Ohio</u>	<u>United States</u>
2018 Median Household Income	\$83,330	\$56,111	\$61,937
2018 Median Family Income	98,345	72,028	76,401
2018 Per Capita Income	39,448	31,293	33,831
2018 Median Home Value	210,900	151,100	229,700

Source: U.S. Census Bureau, American Community Survey 2018.

Building Permits, Home Construction and Housing Valuation

This information may be found on page ix of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

FINANCIAL MATTERS

Financial Reports and Examinations of Accounts

This information may be found on pages xiv-xvi of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Appendix A includes the County's Financial Statements for 2019.

Insurance

This information may be found on pages 51, 87 and 88 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

INVESTMENT POLICIES OF THE COUNTY

This information may be found on pages 47 and 57-60 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

AD VALOREM TAXES

Assessed Valuation

This information may be found on pages 60 and S12-S15 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

In 2018, the County experienced a statutory sexennial, on-site reappraisal of real property, whereby the true value of real property will be adjusted to reflect current market values as of January 1, 2018. The laws of the State of Ohio presently require that the County Auditor reassess real property at any time he finds that the true or taxable value thereof has changed, and in the third calendar year following the year in which a sexennial reappraisal is completed if ordered by the State Commissioner of Tax Equalization (the "Commissioner"). The triennial update, which is not accomplished by an on-site inspection, was last completed in 2015 and will take place again in 2021. The next sexennial update will occur in 2024.

Taxable value of real property may not exceed thirty-five per cent (35%) of its true value. The County Auditor must determine the true value of real property and improvements thereon, or the current agricultural use value of agricultural land, and reduce that value by the percentage established by the Tax Commissioner. Certain real property declared by the property owner and deemed to qualify as "forest land" under Section 5713.22 of the Revised Code is taxed at fifty percent (50%) of the local tax rate.

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Ad Valorem Tax Rates

Tax Table A, which includes direct property tax rates imposed by the County and the rates levied by overlapping governmental entities, may be found on pages S14-S15 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

**Tax Table B
Voted Tax Levies**

<u>Authorized</u>	<u>Millage Rate Levied For Current Year Collection</u>	<u>Purpose</u>	<u>First Collection Year</u>	<u>Last Collection Year</u>
2002 Replacement	2.50*	Developmental Disabilities	2003	Continuing
2020 Replacement	0.50	Health	2020	2029
2006 Replacement	1.21	Senior Citizens	2007	2021

* Effective for tax year 2019 (collection year 2020), the County’s Board of Developmental Disabilities requested a temporary reduction in this levy, from 4.00 mills to 2.50 mills. Without additional action, the rate will return to 4.00 mills for tax year 2020 (collection year 2021).

Source: Warren County Auditor.

See Appendix E for the County Tax Rate Table for all County subdivisions for tax year 2019 (collection year 2020).

Replacement Payments for Reduction or Elimination of Certain Ad Valorem Taxes

As part of the various law changes that accompanied the deregulation of electric utility and natural gas companies in 1999-2000, property tax assessed value for public utility tangible property (“PUTP”) taxes levied by school districts and other local taxing units were reduced. The Ohio General Assembly enacted a program whereby school districts and other local taxing units were reimbursed for these losses, although the payments are subject to a phase-out. In 2005, the General Assembly enacted legislation to gradually repeal the business tangible personal property tax (“TPP”, and together with PUTP, “excluded property”) on manufacturing-related equipment, causing schools and other local taxing units to face more reductions in property tax revenues. A subsequent reimbursement program was implemented to replace the lost revenues, which was also scheduled to be phased out. The reimbursement payments for loss of the excluded property tax revenues are collectively referred to as “replacement payments” and references to “fiscal year” in this section are to the State’s fiscal year. In 2011, the General Assembly adopted modifications to the reimbursement methodology, generally accelerating the original phase-out schedule and reducing replacement payments. Legislation adopted in 2015 again altered the reimbursement formula to base replacement payments on relative need, which is measured by calculating a taxing unit’s replacement payments as a percentage of total revenue sources available to the applicable unit for current operating purposes.

For fixed rate, current expense levies, replacement payments to taxing units are based on a ratio of the proceeds of such levies to total resources of the taxing unit. Taxing units will receive replacement payments to the extent that the ratio is greater than an increasing threshold percentage. As currently enacted, these replacement payments will be phased out through fiscal year 2021. Replacement payments attributable to fixed-rate, non-current expense levies were completely

phased out in fiscal year 2016. Replacement payments attributable to emergency levies will be phased out over five years, beginning with fiscal year 2017 (with respect to PUTP values) and fiscal year 2018 (with respect to TPP values).

Replacement payments for voter-approved debt levies will continue to be paid in the same amount paid in fiscal year 2014 until the levy is no longer imposed. Unvoted school district debt levies which qualified for reimbursement in fiscal year 2015 were reimbursed through fiscal year 2016 (with respect to PUTP values) and fiscal year 2018 (with respect to TPP values). Unvoted debt levies of other local taxing units which qualified for reimbursement in calendar year 2015 were reimbursed through calendar year 2016 (with respect to PUTP values) and calendar year 2017 (with respect to TPP values).

For additional information, please reference the Ohio Department of Taxation website at [http://www.tax.ohio.gov/personal _property/phaseout.aspx](http://www.tax.ohio.gov/personal_property/phaseout.aspx).

Collection of Ad Valorem Property Taxes and Special Assessments

The following are the amounts billed and collected by the County as ad valorem and special assessment taxes on property in the County for the indicated tax collection years. “Billed” amounts include the current charges, plus current and delinquent additions, less current and delinquent abatements. “Collected” amounts include current billed and delinquent amounts collected.

**County and Underlying Subdivisions
Real Estate and Public Utility**

Tax Year	Collection Year	Current			Delinquent		
		Billed	Collected	%	Billed	Collected	%
2014	2015	\$402,002,757	\$393,252,483	97.80%	\$11,195,136	\$7,587,398	67.77%
2015	2016	386,270,725	378,982,526	98.11	12,243,602	9,195,603	75.11
2016	2017	400,901,321	393,368,424	98.12	10,868,330	7,616,085	70.08
2017	2018	404,136,273	392,700,717	97.17	6,955,985	4,532,209	65.15
2018	2019	430,186,827	423,832,926	98.52	6,345,938	4,220,331	66.50

Source: Warren County Auditor.

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**County
Real Estate and Public Utility***

Tax Year	Collection Year	Current			Delinquent		
		Billed	Collected	%	Billed	Collected	%
2014	2015	\$14,702,420	\$14,331,455	97.48%	\$440,212	\$270,641	61.48%
2015	2016	15,950,541	15,618,681	97.92	513,522	295,471	57.55
2016	2017	16,334,146	15,990,494	97.90	447,499	279,789	62.53
2017	2018	16,813,734	16,487,254	98.05	473,455	345,413	72.95
2018	2019	19,092,138	18,775,445	98.34	452,363	335,224	74.11

Source: Warren County Auditor.

* The collection amounts presented here represent only that portion of total property tax collections that is applicable to the County's General Fund. Total collection amounts, inclusive of additional special purpose tax levies imposed by the County, are presented on pages S18-S19 of the County's 2019 Comprehensive Annual Financial Report.

**County and Underlying Subdivisions
Special Assessments**

Collection Year	Current and Delinquent		
	Billed	Collected	%
2015	\$5,871,767	\$5,357,074	91.23%
2016	5,596,113	5,126,148	91.60
2017	5,432,638	5,112,491	94.11
2018	5,196,006	4,975,129	95.74
2019	4,932,848	4,790,393	97.11

Source: Warren County Auditor.

**County
Special Assessments**

Tax Year	Collection Year	Current Assessments Levied	Current Assessments Collected	Percent of Current Assessments Levied	Delinquent Assessments Collected	Accumulated Delinquencies
2015	2016	1,622,367	1,566,505	96.56	65,002	77,802
2016	2017	1,606,573	1,552,700	96.65	65,135	71,616
2017	2018	1,258,753	1,215,700	96.57	57,645	61,737
2018	2019	1,258,795	1,198,672	95.22	49,379	76,429

Source: Warren County Auditor.

Under Ohio law, the current and delinquent taxes and special assessments are billed and collected by County officials for the County and other taxing or assessing subdivisions in the County. Certain aspects of the billing and collection procedures are explained below, along with

recent changes to such procedures implemented by Am. Sub. House Bill 59 of the 130th General Assembly (“HB 59”).

Included in the above figures for ad valorem property taxes, except with respect to special assessments, are certain real property tax relief payments made by the State as a result of certain reductions in local property tax revenue under Ohio law. The reductions are equal to 10% of the ad valorem taxes payable on real property not intended primarily for commercial use, plus an additional 2.5% reduction of such taxes with respect to owner-occupied homesteads. These reductions do not apply to payable amounts attributable to special assessments. Through the passage of HB 59, these reductions may not be applied to reduce taxes on new or replacement levies approved at elections on or after September 29, 2013. All other previously existing levies and certain renewals of those levies will continue to receive the reductions. An additional “homestead” exemption equal to the amount of taxes payable on up to \$25,000 of real property is offered to qualified property owners, including elderly and disabled persons. HB 59 limits those who can take advantage of this exemption, only allowing such qualified persons with an Ohio adjusted gross income of less than \$32,800 (inflation-adjusted for tax year 2019) to receive the “homestead” exemption. For tax year 2020, this threshold amount increases to an adjusted gross income of \$33,600.

As an indication of the extent of such State assistance as applied to the County’s tax collections, the elderly/handicapped homestead and the “rollback” payment made by Ohio to the County in 2019 was \$43,940,106, of which the County received \$4,850,380 and the remainder was passed through to the underlying political subdivisions in the County.

There is no one taxpayer that accounts for a significant percentage of any of the delinquencies identified above.

Property Tax Revenues, General Fund

The following table indicates the property tax revenues of the County’s General Fund (including homestead, rollback and personal property tax exemption payments reimbursed by the State of Ohio), exclusive of any other County Fund:

<u>Tax Year</u>	<u>Collection Year</u>	<u>Real Property</u>	<u>% Change Over Prior Year</u>	<u>Personal Property</u>	<u>% Change Over Prior Year</u>	<u>Total</u>	<u>% Change Over Prior Year</u>
2014	2015	\$14,602,047	1.29%	\$0	(100.00%)	\$14,602,047	1.29%
2015	2016	15,906,584	8.90	136	N/A	15,906,720	8.93
2016	2017	16,266,816	2.30	36	(73.53)	16,266,852	2.30
2017	2018	16,832,315	3.50	71	97.22	16,832,386	3.50
2018	2019	19,121,953	13.60	0	(100.00)	19,121,953	13.60

Source: Warren County Auditor.

OTHER MAJOR COUNTY GENERAL FUND REVENUE SOURCES

Described under this caption are major sources of revenue for the County’s general fund in addition to ad valorem taxes. See Appendix A for further information regarding other sources of revenue for the general fund and other funds.

Sales Tax

This information may be found on pages 11-12, S6-S7 and S20-S21 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Local Government Fund

The Ohio Local Government Fund was created by statute and is composed of designated State revenues which are distributed to each county and then allocated among the county and cities, villages and townships located in that county. As of January 1, 2008, the State’s funding formula was changed to consolidate the Local Government Revenue Assistance Fund, an additional unrestricted fund created by the State legislature, into the Local Government Fund. The County retains approximately 24% of the total funds received. The following table shows the receipts and amounts received and retained by the County under these programs:

<u>Year</u>	Total Received by <u>County</u>	Total Retained by <u>County</u>
2015	\$3,941,065	\$1,692,081
2016	3,850,334	1,713,863
2017	3,890,850	930,810
2018	4,076,619	941,885
2019	4,251,518	1,027,068

Source: Warren County Auditor.

Casino Revenues

In November 2009, Ohio voters approved casino gambling in Ohio. Four casinos opened between May 2012 and February 2013 in Cleveland, Toledo, Columbus and Cincinnati. A casino tax is imposed on licensed casino operators on gross casino revenue at the rate of 33%. Fifty-one percent (51%) of those tax revenues are deposited into the gross casino revenue county fund (the “County Fund”) and then distributed to the 88 counties in Ohio on a quarterly basis in proportion to the population of each county at the time of distribution. If the largest city in a county had a population greater than 80,000 in the 2000 census, then 50% of the county’s distribution from the County Fund will go to that city. The revenues are distributed on or before the end of the month following each calendar quarter.

The following table reflects the gross casino revenues and distributions from the County Fund for fiscal years 2015-2019:

<u>Year</u>	<u>Gross Casino Revenues</u>	<u>Total Casino Tax Receipts</u>	<u>County Fund Receipts</u>	<u>Warren County Receipts</u>
2015	\$808,708,909	\$266,873,940	\$136,105,708	\$2,602,090
2016	795,055,089	262,368,179	133,807,771	2,586,291
2017	818,407,186	270,074,371	137,737,929	2,692,800
2018	834,383,931	275,346,697	140,426,816	2,756,862
2019	851,413,324	280,966,397	143,292,863	2,816,821

Source: Ohio Department of Taxation.

Additional casino tax revenue information can be found on the Ohio Department of Taxation website at: http://www.tax.ohio.gov/gross_casino_revenue.aspx.

Federal Funds

The County expends federal funds for a variety of major and non-major federal programs. Total federal assistance, as reported on the County’s Schedule of Federal Financial Assistance (available September 30 following each fiscal year), approximated the following:

Federal Funds

2015	\$9,842,757
2016	9,720,241
2017	12,118,071
2018	15,645,886
2019	Not Yet Available

The County allocated some of these federal funds and additional state funds to the following programs:

Workforce Investment Act		Community Development Block Grant	
2015	\$882,641	2015	\$1,486,846
2016	1,054,684	2016	707,365
2017	2,624,640	2017	435,369
2018	1,784,654	2018	898,353
2019	Not Yet Available	2019	Not Yet Available

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Revenues from County Properties

The County received the following amounts in rental payments from the leasing of County land and space in various County buildings during the last five years:

Rental Receipts

2015	\$216,229
2016	241,275
2017	247,038
2018	253,630
2019	247,972

Source: Warren County Office of Management & Budget.

County General Fund

The following table shows the County's General Fund cash balance for the last five years and the most recent month:

<u>Year</u>	<u>General Fund Cash Balance</u>
2015	\$25,894,003
2016	27,676,684
2017	32,996,869
2018	38,941,246
2019	42,586,754
June 30, 2020	54,394,167

Source: County Auditor's Office.

COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS

The following describes statutory and constitutional debt and ad valorem property tax limitations that apply to the County, and presently outstanding and projected bond and note indebtedness and certain other long term financial obligations of the County.

In previous years the County has issued a number of industrial revenue bond issues and other conduit bond issues for healthcare and housing projects. No schedule for these bonds is provided because such bonds do not represent an obligation of the County. These bonds are payable solely from rentals and other revenues derived from the lease, sale or other disposition of the projects financed thereby.

As of August 1, 2020, the County has \$37,205,000 of limited tax general obligation bonds outstanding. These bonds are unvoted limited tax general obligation debt of the County. The basic security for the unvoted general obligation debt of the County is the County's ability to levy, and its pledge to levy, an ad valorem tax on all real and personal property in the County subject to ad valorem taxation by the County, within the ten-mill limitation imposed by law (see the discussion below under "Indirect Debt Limitations"). This tax must be in sufficient amount to pay (to the

extent not paid from other sources) as it becomes due the debt service on the unvoted general obligation bonds of the County both outstanding and in anticipation of which notes of the County are outstanding. The applicable law provides that any such levy for debt service has priority over any levy for current expenses within the ten-mill limitation; that priority may be subject to the provisions of federal bankruptcy law and other laws affecting creditors' rights (see the discussion of the ten-mill limitation, and the priority of claims thereunder for debt service on unvoted general obligation debt of the County and all underlying taxing subdivisions in the under "Indirect Debt Limitations").

No bonds have been authorized by the electors that have not yet been issued.

The County is not and has never been in default on any of its debt obligations.

Statutory Direct Debt Limitations

This information may be found on pages S26-S27 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019, and Appendix C hereto.

Indirect Debt Limitations

Pursuant to Ohio law, a maximum tax levy of ten mills per dollar of assessed valuation can be levied on any property without a vote of the people. The first charge against these ten mills is the debt service requirements on all limited tax general obligation bond and note issues of all overlapping political subdivisions. These ten mills are available for the debt service requirements of both limited tax bonds and notes for which tax levies are actually made to pay principal and interest, and limited tax bonds and notes supported by revenues or municipal income taxes and not actually levied for unless such other sources become insufficient. Calculations with respect to compliance with the ten-mill limitation are made for the year in which pledged millage for unvoted general obligation bonds (or notes) of all overlapping political subdivisions is the highest. When notes are involved, theoretical debt service requirements for the bonds in anticipation of which such notes are issued are used in calculating aggregate pledged millage within the ten-mill limitation, and an assumed rate of interest is employed for the bonds whose issuance is so anticipated. A ten-mill certificate dated July 17, 2020, is attached as *Appendix D*.

Because bonded indebtedness in Ohio cannot be incurred or renewed unless provision is made for levying taxes to pay debt service on the indebtedness (except in the case of indebtedness payable solely from revenues or special restricted-purpose tax levies), the ten-mill tax limitation represents an indirect limitation on a political subdivision's capacity to incur debt within applicable direct debt limitations. Capacity within the ten-mill limitation is available to be pledged for debt service by overlapping political subdivisions having unvoted debt capacity on a first-come, first-served basis, and because of the disparity in the amounts of the assessed valuations of the overlapping political subdivisions, one such political subdivision with a relatively low assessed valuation whose territory overlaps that of a political subdivision with a relatively high assessed valuation can use up indirect debt capacity available to both through the issuance of a given principal amount of debt much more quickly than could the latter subdivisions issuing the same amount of debt.

A constitutional amendment designed to remove this indirect debt limitation was defeated by the electors of the State at the primary election on June 8, 1976.

As of July 17, 2020, as shown in *Appendix D*, the City of Lebanon is the taxing subdivision in the County with the highest potential millage requirements for debt service on its own unvoted general obligation debt. Combined with the amount theoretically required for the County, the maximum aggregate property tax millage that may be levied on any parcel of real property by the taxing authorities of the overlapping subdivisions of the City of Lebanon, the Kings Local School District, the Township of Union, and the Warren County Career Center amounts to approximately 9.0484 mills. The County’s share of this millage is 1.5641 mills. The total millage amount leaves 0.9516 mills free to be allocated to the County and its overlapping subdivisions in additional unvoted bonds. The ten-mill limitation is such that a relatively small issue by some other overlapping taxing subdivision with a small tax duplicate can encumber a significant amount of millage, thereby dramatically reducing the amount of unvoted general obligation debt that the County could issue.

Overlapping Debt

The net overall debt for the County and all overlapping political subdivisions is set forth in Debt Table A.

Debt Table A
Warren County Overlapping Debt
 (as of August 14, 2020)*

Net Debt	\$33,310,000
Per Capita Net Debt	\$147
Net Debt as Percentage of Tax Valuation	0.45%
Net Overlapping Debt (all political subdivisions)	\$455,286,112
Per Capita Overlapping Debt	\$2,010
Overlapping debt as Percentage of Tax Valuation	6.15%

Source: Ohio Municipal Advisory Council (OMAC).

*OMAC date of record is approximately three weeks ahead of actual date.

Within the boundaries of the County are nine local and eight city school districts, eight cities, nine villages, eleven townships and five vocational school districts, as well as parts of several cities, villages, school districts and vocational school districts, all of which are separate political subdivisions with operating and debt service funding independent from that of the County. Various contractual and other arrangements not material except as may be noted elsewhere herein are in effect among or between the County and certain of the other political subdivisions.

Boards of Education of the school districts cannot incur more than one-tenth of one percent (0.1%) of their respective assessed valuations as general obligation debt without approval by a majority of the voters of the respective school districts (Section 133.06, Revised Code). Such Boards of Education may request voter approval of general obligation debt not in excess of nine percent (9%) of the assessed valuations of the school district. Under State law, before seeking voter approval, a Board of Education is required where applicable to receive the consent of the

Ohio Department of Taxation and the State Superintendent of Public Instruction in accordance with policies adopted by the State Board of Education.

Cities and villages within the County are subject to the direct debt limitation imposed by Section 133.05 of the Ohio Revised Code, which provides that a municipal corporation's voted and unvoted debt may not exceed 10½% of its assessed valuation, and that its unvoted debt may not exceed 5½% of its assessed valuation.

Under Ohio Revised Code Section 133.09, the net indebtedness of a non-home rule township, shall never exceed 5% of the township's assessed valuation, and with the exceptions noted, no such indebtedness shall be incurred unless authorized by vote of the electors of the township.

In addition, the aggregate principal amount of voted and unvoted "net indebtedness" of a limited home rule township may not exceed 10½% of the total value of all property in such township as listed and assessed for taxation, and that the aggregate principal amount of unvoted "net indebtedness" of such township may not exceed 5½% of such value.

Certain classes of debt are exempt from these limitations, chief among which are special assessment debt, notes issued in anticipation of current revenues or taxes or for certain emergency purposes, revenue bonds for various purposes, self-supporting debt for utility and quasi-utility purposes, voted urban redevelopment bonds not exceeding 2% of the issuer's assessed valuation, self-supporting debt for recreational facilities, and debt covenanted to be paid from lawfully available municipal income taxes.

Bond Anticipation Notes

Under Ohio law applicable to the County, notes and certificates of indebtedness (herein the "notes"), including renewal notes, issued in anticipation of the issuance of general obligation bonds may be issued from time to time up to a maximum maturity of 20 years from the date of issuance of the original notes (except for notes issued in anticipation of special assessments, for which the maximum maturity is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of such notes must be retired in amounts at least equal to and payable not later than principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period.

As of August 1, 2020, no debt of the County was in the form of general obligation bond anticipation notes and certificates of indebtedness (listed in Debt Table B). Such notes and certificates may be retired at maturity from one or a combination of sources: available funds of the County, the proceeds of the sale of the bonds anticipated by such notes or certificates, or the proceeds of the sale of renewal notes or certificates.

The ability of the County to retire its outstanding notes and certificates from the proceeds of the sale of either renewal notes or bonds will be dependent upon the marketability of such renewal notes and certificates or bonds under market conditions then prevailing.

OWDA Loan Contracts

This information may be found on pages 81-85 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Ohio Department of Development Loan (State 166 Loan)

This information may be found on pages 81-85 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Ohio Public Works Commission Loans

This information may be found on pages 81-85 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

Debt Currently Outstanding

Debt Table B lists the current outstanding indebtedness of the County in the form of bonds, notes, and certificates of indebtedness:

Debt Table B Principal Amount of Debt Outstanding (as of August 1, 2020)

GENERAL OBLIGATION BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
06/22/10	Road and Interchange	\$4,730,000	2.00-4.00%	J1-D1	12/01/22	\$1,230,000
03/27/13	Radio System Acquisition	8,300,000	1.575	J1-D1	12/01/22	2,665,000
09/12/19	Jail Construction	<u>42,500,000</u>	3.00-4.00	J1-D1	06/01/23	<u>33,310,000</u>
		<u>\$55,530,000</u>				<u>\$37,205,000</u>

WATER REVENUE BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>

NONE

TAX INCREMENT FINANCING REVENUE BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
11/05/09	Greens of Bunnell Hill	\$2,350,000	6.50%	J1-D1	12/01/35	\$1,835,000

SPECIAL ASSESSMENT BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
09/01/00	Various Purpose	\$1,180,000	4.40-4.85%	J1-D1	12/01/20	\$90,000
10/01/01	Various Purpose	2,320,000	3.30-5.35	J1-D1	12/01/21	340,000
10/01/04	Various Purpose	213,950	1.74-4.75	J1-D1	12/01/24	70,737
10/05/05	Shaker Road	5,400	4.40	J1-D1	12/01/25	2,130
10/05/05	Utica Road	66,178	4.40	J1-D1	12/01/25	26,098
10/01/11	Various Purpose*	555,810	0.75-4.625	J1-D1	12/01/31	370,019
10/29/13	Bellbrook and Chenoweth	311,000	4.50	J1-D1	12/01/33	244,412
09/26/17	Irwin-Simpson Road	129,254	4.21	J1-D1	12/01/37	121,394
10/01/19	Keever Creek & 741*	<u>620,221</u>	2.30	J1-D1	12/01/39	<u>620,221</u>
		<u>\$5,401,813</u>				<u>\$1,885,011</u>

*This issue was purchased by the County Treasurer.

BOND ANTICIPATION NOTES

NONE

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Debt Table C-1
Summary of Debt Service Due on Outstanding Obligations
By Principal
(as of August 1, 2020)

<u>DATE</u>	<u>TIF</u> <u>BONDS</u>	<u>SPECIAL</u> <u>ASSESSMENT</u> <u>BONDS</u>	<u>GO</u> <u>BONDS</u>	<u>OWDA</u>	<u>OPWC</u>	<u>TOTAL</u>	<u>% OF</u> <u>PRINCIPAL</u> <u>REMAINING</u>
12/31/20	\$35,000	\$337,033	\$5,790,000	\$0	\$0	\$6,162,033	88.17%
12/31/21	70,000	261,992	10,600,000	825,550	122,336	11,879,879	65.36
12/31/22	80,000	90,380	10,915,000	848,576	122,336	12,056,293	42.21
12/31/23	85,000	94,147	9,900,000	872,267	122,336	11,073,751	20.95
12/31/24	90,000	97,044	0	896,641	122,336	1,206,021	18.64
12/31/25	95,000	84,901	0	921,720	122,336	1,223,958	16.29
12/31/26	100,000	82,846	0	947,524	67,791	1,198,162	13.99
12/31/27	110,000	85,108	0	974,075	13,246	1,182,429	11.72
12/31/28	115,000	88,463	0	1,001,395	13,246	1,218,103	9.38
12/31/29	125,000	90,919	0	1,029,507	13,246	1,258,671	6.96
12/31/30	130,000	94,477	0	906,151	13,246	1,143,874	4.77
12/31/31	140,000	98,145	0	779,052	13,246	1,030,442	2.79
12/31/32	150,000	62,510	0	398,635	13,246	624,390	1.59
12/31/33	160,000	63,815	0	0	0	223,815	1.16
12/31/34	170,000	43,271	0	0	0	213,271	0.75
12/31/35	180,000	42,619	0	0	0	222,619	0.32
12/31/36	0	44,982	0	0	0	44,982	0.23
12/31/37	0	46,360	0	0	0	46,360	0.15
12/31/38	0	37,000	0	0	0	37,000	0.07
12/31/39	<u>0</u>	<u>39,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,000</u>	0.00
TOTALS	\$1,835,000	\$1,885,011	\$37,205,000	\$10,401,094	\$758,946	\$52,085,051	

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Debt Table C-2
Summary of Debt Service Due on Outstanding Obligations
By Total Debt Service
(as of August 1, 2020)

<u>DATE</u>	<u>TIF</u> <u>BONDS</u>	<u>SPECIAL</u> <u>ASSESSMENT</u> <u>BONDS</u>	<u>GO</u> <u>BONDS</u>	<u>OWDA</u>	<u>OPWC</u>	<u>TOTAL</u>	<u>% OF</u> <u>DEBT SERVICE</u> <u>REMAINING</u>
12/31/20	\$94,638	\$382,664	\$6,356,874	\$0	\$0	\$6,834,176	88.12%
12/31/21	185,863	317,737	11,455,996	1,114,232	122,336	13,196,164	65.19
12/31/22	191,150	133,815	11,459,479	1,114,232	122,336	13,021,012	42.56
12/31/23	190,950	134,233	10,048,500	1,114,232	122,336	11,610,251	22.38
12/31/24	190,263	133,631	0	1,114,232	122,336	1,560,462	19.67
12/31/25	189,413	117,850	0	1,114,232	122,336	1,543,831	16.98
12/31/26	188,075	112,772	0	1,114,232	67,791	1,482,869	14.41
12/31/27	191,413	112,105	0	1,114,232	13,246	1,430,995	11.92
12/31/28	189,263	112,437	0	1,114,232	13,246	1,429,176	9.44
12/31/29	191,625	111,747	0	1,114,232	13,246	1,430,849	6.95
12/31/30	188,338	112,056	0	961,949	13,246	1,275,589	4.73
12/31/31	189,725	112,345	0	809,667	13,246	1,124,983	2.78
12/31/32	190,463	73,194	0	404,834	13,246	681,736	1.59
12/31/33	190,550	72,435	0	0	0	262,985	1.14
12/31/34	189,988	49,768	0	0	0	239,755	0.72
12/31/35	188,775	47,963	0	0	0	236,738	0.31
12/31/36	0	49,181	0	0	0	49,181	0.22
12/31/37	0	49,353	0	0	0	49,353	0.14
12/31/38	0	38,748	0	0	0	38,748	0.07
12/31/39	<u>0</u>	<u>39,897</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,897</u>	0.00
TOTALS	\$2,940,488	\$2,313,931	\$39,320,849	\$12,204,536	\$758,946	\$57,538,749	

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Grant Anticipation Obligations

The County currently has no grant anticipation obligations outstanding.

Other Long Term Obligations

The County has no significant long-term obligations, including any lease obligations, other than the debt obligations discussed above and its pension obligations, for which further information may be found on pages 65-80 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

RATINGS

This information may be found on page xvi of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2019.

CONTINUING DISCLOSURE

The County plans to meet all of the continuing disclosure requirements to be in compliance with Securities and Exchange Commission Rule 15c2-12, as amended (the "Rule"). The County enters into a separate Continuing Disclosure Agreement or Certificate for each transaction which is subject to the provisions of the Rule. Currently under the terms of those agreements most annual financial information will be available by August 1 following the end of the fiscal year. See the Official Statement circulated for a specific issue for the exact continuing disclosure covenants of each issue.

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CONCLUDING STATEMENT

To the extent that any statements made in this Annual Statement involve matters of opinion or estimates, whether or not expressly stated, these statements are made as such and not as representations of fact or certainty, and no representation is made that any opinions or estimates in these statements will be realized. Information herein has been derived by the County from official and other sources and is believed by the County to be reliable, but such information other than that obtained from official records of the County has not been independently confirmed or verified by the County and its accuracy is not guaranteed.

This Annual Statement has been prepared by the County under the direction of the Warren County Board of Commissioners with the assistance of the Warren County Auditor.

COUNTY OF WARREN, OHIO

By: /s/ David G. Young
County Commissioner

By: /s/ Tom Grossmann
County Commissioner

By: /s/ Shannon Jones
County Commissioner

By: /s/ Matt Nolan
County Auditor

Dated: August 1, 2020

APPENDIX A
2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

UNAUDITED ANNUAL FINANCIAL REPORTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

NOTICE OF STATUS OF ANNUAL AUDITED FINANCIAL STATEMENTS

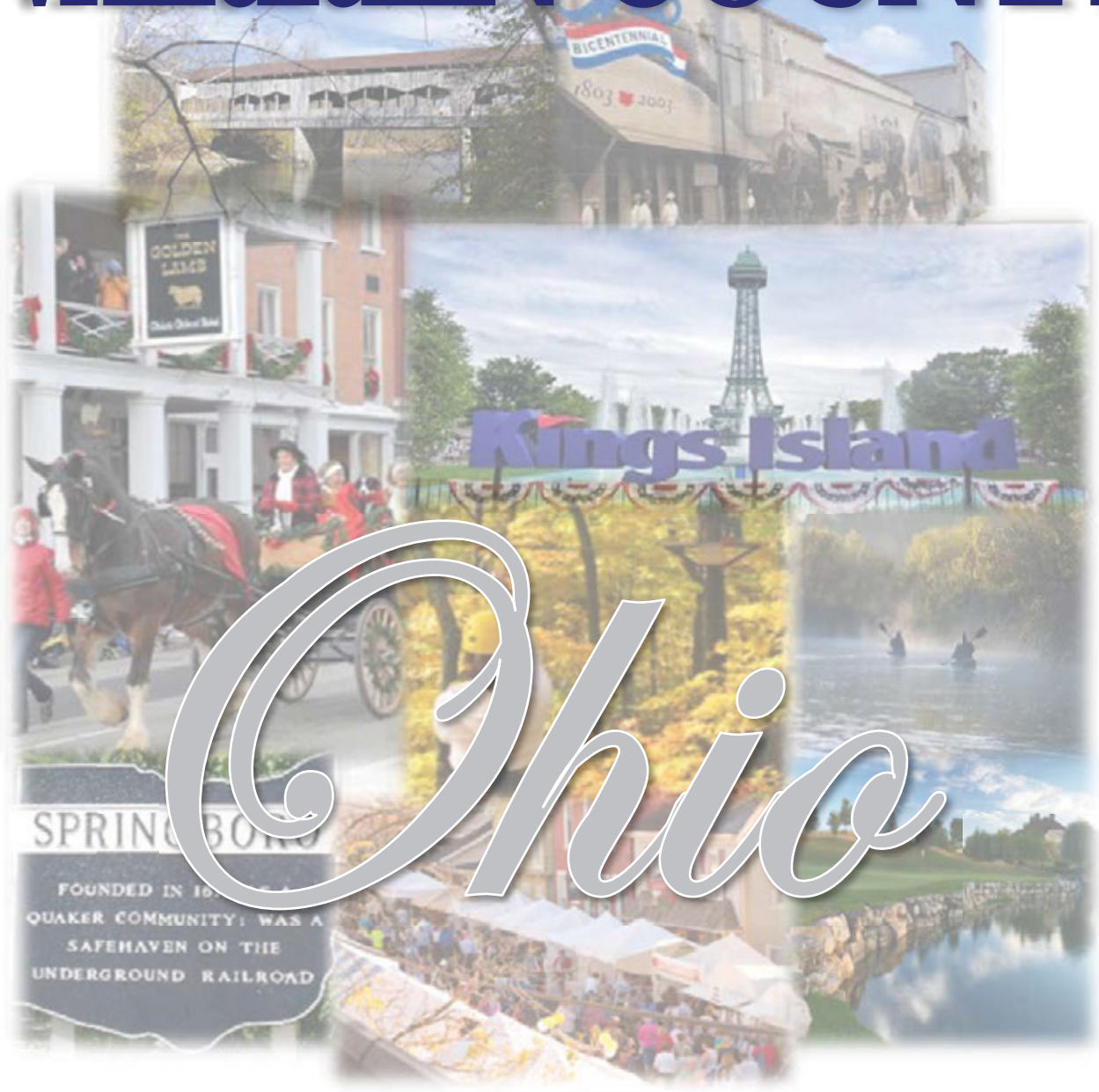
The audited financial statements of the County of Warren, Ohio for the year ended December 31, 2019 are not anticipated to be released by the Ohio State Auditor prior to the County's annual continuing disclosure filing date on August 1, 2020.

The unaudited financial statements for the year ending December 31, 2019 are available at this time and such unaudited financial statements are attached hereto.

The audited financial statements will be filed within a reasonable time period after they are released by the Ohio State Auditor. Audited financial statements, when released, can be found at the website of the Ohio State Auditor at:

<https://ohioauditor.gov/auditsearch/Search.aspx>

WARREN COUNTY



Ohio

**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2019**

WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



TABLE OF CONTENTS

WARREN COUNTY, OHIO

INTRODUCTORY SECTION

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

FINANCIAL SECTION

B Management’s Discussion and Analysis5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position..... 18
 Statement of Activities20
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....22
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities24
 Statement of Revenues, Expenditures, and Changes in Fund Balances26
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities28
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund29
 Board of Developmental Disabilities Fund.....30
 Senior Citizens Service Levy Fund.31
 Proprietary Funds:
 Statement of Net Position32
 Statement of Revenues, Expenses, and Changes in Fund Net Position34
 Statement of Cash Flows35
 Fiduciary Funds:
 Statement of Net Position36
 Statement of Changes in Net Position37
 Notes to the Basic Financial Statements38
Required Supplementary Information:
 Schedule of the County’s Proportionate Share of the
 Net Pension Liability/Net Pension Asset.....96
 Schedule of County Contributions - Pension.....98
 Schedule of the County’s Proportionate Share of the
 Net OPEB Liability.....100
 Schedule of County Contributions – OPEB Plan101
 Notes to the Required Supplementary Information102

WARREN COUNTY, OHIO

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	108
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	109
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	110
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Special Revenue Funds	120
Combining Balance Sheet – Nonmajor Debt Service Funds.....	130
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	131
Combining Balance Sheet – Nonmajor Capital Projects Funds	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Capital Projects Funds	133
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	

Major Governmental Funds:

<i>General Fund</i>	134
<i>Special Revenue Fund:</i>	
Board of Developmental Disabilities Fund.....	141
Senior Citizens Service Levy Fund.....	142
<i>Debt Service Fund:</i>	
Special Assessment Fund	143
<i>Capital Projects Fund:</i>	
County Road Projects Fund.....	144
County Construction Projects Fund.....	145

Nonmajor Governmental Funds:

<i>Special Revenue Fund:</i>	
Motor Vehicle and Gasoline Tax Fund.....	146
Human Services Fund	147
Dog and Kennel Fund	148
Law Library Resources Fund	149
Veteran’s Memorial Fund	150
Indigent Driver Interlock and Monitoring Fund.....	151
Probation Supervision Fund	152
Common Pleas Mental Health Grant Fund.....	153

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	154
Domestic Shelter Fund	155
Real Estate Assessment Fund	156
Children's Services Board Fund	157
Crime Victim Grant Fund.....	158
Youth Services Subsidy Fund	159
Delinquent Real Estate Tax and Assessment Fund	160
CCMEP/TANF Fund	161
Municipal Victim Witness Fund	162
Warren County Solid Waste District Fund.....	163
Workforce Investment Act Fund	164
Job Training Partnership Act Fund.....	165
Pass Through Grants Fund	166
Community Corrections Fund	167
Child Support Enforcement Fund.....	168
Emergency Management Fund	169
Community Development Fund	170
Sheriff Grants Fund.....	171
Indigent Guardianship Fund	172
Indigent Driver Fund.....	173
Drug Law Enforcement Fund	174
Law Enforcement Fund	175
Court Computerization Fund	176
Courts Special Projects Fund	177
Cognitive Intervention Program Fund	178
Hazardous Materials Emergency Fund.....	179
Tactical Response Unit Fund	180
Enforcement and Education Fund	181
Rehabilitation Grants Fund	182
County Transit Fund.....	183
Recorder Technology Fund.....	184
Board of Elections (BOE) Technology Fund	185
Workforce Investment Board Fund	186
Sales Tax Transition Fund.....	187
Lodging Tax Fund.....	188
Board of Elections (BOE) Cybersecurity Fund	189
Treasurer Tax Certificate Admin Fund.....	190
COAP Grant Opioid Abuse Program Fund	191

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Debt Service Funds:

Tax Increment Financing Fund	192
Ohio Public Works Commission (OPWC) Loan Fund.....	193
Radio System Bonds Fund	194
Tax Increment District Revenue Bond Fund	195
Jail Bonds Fund	196

Capital Projects Funds:

Airport Construction Fund	197
Redevelopment Tax Equivalent Fund.....	198

Permanent Fund:

Scheurer-Smith Trust Fund	199
---------------------------------	-----

Nonmajor Enterprise Funds:

Combining Statement of Net Position	202
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	203
Combining Statement of Cash Flows	204

Internal Service Funds:

Combining Statement of Net Position	206
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	207
Combining Statement of Cash Flows	208

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	211
--	-----

WARREN COUNTY, OHIO

STATISTICAL SECTION

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



INTRODUCTORY SECTION



WARREN COUNTY AUDITOR

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July 27, 2020

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2019. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County, and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all organizations, activities, and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. The Warren County Transportation Improvement District has been included as a discretely presented component unit of the County due to the significant relationship with the County.

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

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 234,602 (2019 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages, and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school, library and special districts, and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission, and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments, and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four-year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

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

Economic Outlook

Population & Housing:

The most recent Warren County population estimate is 234,602 persons, which is an increase of 21,909 persons or 10.3% from 212,693 persons in the 2010 Census. The annualized percent change is +1.0%, which is greater than -0.003% for the State of Ohio and +0.8% nationally. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 88,444 units, which is an increase of 1,432 units or 1.6% compared to 87,012 units previously. Nationally, home ownership is 65.1%.

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>
2010	1,283	\$175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844
2019	3,180	555,836,079

Source: Warren County Building Inspection Department

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

In 2019, Warren County continued to see a strong increase of residential new construction which corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 1.0%. Agri/Residential and Commercial new construction increased 3.4% and 52.7% respectively, while new Industrial construction decreased 80.9%.

Warren County New Construction Assessed Values:

<u>Tax Year</u>	<u>Agri/Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2010	\$48,882,970	\$986,150	\$12,965,610	\$62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260
2018	137,580,980	12,291,640	13,119,120	162,991,740
2019	142,279,200	2,337,690	20,033,020	164,649,910

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

Source: Warren County Auditor's Office

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student graduation rate, with eight districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 20% statewide based on the most recently available performance index rankings, with Wayne Local schools coming in at the highest in the County, and at number 30 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State, and Miami University.

Warren County has a highly educated population relative to the state and national averages. 93.3% of Warren County adult residents have a high school degree as opposed to 90.7% for the State of Ohio and 88.3% nationally. The County ranks even higher in college graduates with 44.1% having a college degree compared to 29.0% in the State of Ohio and 32.6% nationally. This educated population provides many skilled workers for businesses and employers around the County.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

Communities

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranking schools. In 2013, Money Magazine named Mason as 7th on their list of the "Best Places to Live." Mason is home to some of the biggest attractions in the County – Kings Island Amusement Park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island, and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White, and Boom Independence Day festival. The festival hosts great food, fireworks, and entertainment. In 2019, the event hosted Billboard #1 band Daughtry featuring lead singer Chris Daughtry.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 Presidents of the United States. The "Lamb" has experienced many renovations recently and must be seen. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit, and will soon be introducing a new addition that includes an art museum. The recently expanded Lebanon Public Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon's Christmas Festival, which features Ohio's largest Horse Drawn Carriage Parade with 160+ units, has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Country Music Festival, Applefest, Blues Fest, the Warren County Fair, and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCAs in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities, and sports fields.

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices, and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. In 2019, Springboro opened a state of the art performing arts center. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker community of Springboro hosted numerous, secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.

Springboro recently opened an impressive Veteran's Memorial to pay tribute to the men and women who have defended our nation.

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

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

Travel and Tourism

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

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

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

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

While waterways have long been part of Warren County's charm, Caesar Creek Lake located in Caesar Creek State Park near Waynesville was created in the late 1970's by damming Caesar Creek, a tributary of the Little Miami River. A marina hosts 112 new 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, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Cincinnati Prime Outlets. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. year-round indoor water park brings additional visitors to its resort and conference center. The Ozone Zipline Adventures, the largest canopy zip line tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you've done all of that, head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

Construction is complete on a new outdoor, multi-sport complex in the Union Village development in western Turtlecreek Township. Warren County Sports Park at Union Village – a soccer, lacrosse, and baseball complex will begin hosting events in 2020 with a complete opening planned in 2021.

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

Major Initiatives and Future Outlook

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

- Our County Engineer's Office completed over \$5.0 million worth of roadway improvements in 2019 and has an estimated \$70.3 million of scheduled road improvements to be completed in 2020 through 2025. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements in 2019 included a bridge and retaining wall replacement on Socialville Fosters Road, completion of the Duke Boulevard widening north of Irwin Simpson, and a bridge replacement on New Burlington Road. The County Engineer is also working with the Warren County Transportation Improvement District on the following: a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; continuation of ODOT's improvements to the I-75 and the State Route 73 interchange; widening and other improvements to State Route 63 between the City limit of Monroe and the City limit of Lebanon; and safety improvements on Greentree Road.
- 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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Completed the Probate/Juvenile Expansion Project, adding 11,622 square feet to the facility and remodeling over 4,000 square feet of existing space;
- Completed the Justice Drive Relocation Project to make way for the new Warren County Jail & Sheriff's Office. The project involved cutting off Justice Drive at the 520 Building entrance and extending Memorial Drive towards Donovan Elementary School and reconnecting to old Justice Drive at the bike trail;
- Broke ground on the new 496-bed Warren County Jail & Sheriff's Office. The project is scheduled for completion in Fall 2021;
- Repaved the east end of the Administration Building parking lot, the entire Jail & Sheriff's Office parking lot, and the north parking lot of the Health & Human Services Building;
- Replaced 400 feet of fencing and added 150 feet of new fencing along the bike trail at the Juvenile Justice Center;
- Remodeled the Zoning Department at the Administration Building;
- Remodeled the Domestic Relations Division of the Common Pleas Courts including a full remodel of Courtroom 1 and Hearing Rooms A, B, & C;
- Remodeled the Clerk of Courts Division of the Common Pleas Courts;
- Constructed a new multi-use conference room in the General Division of the Common Pleas Courts;
- Remodeled the main courtroom at County Court, including a new ceiling, lighting, paint, and flooring;
- Replaced the roof on the Children Services Visitation House;
- Replaced the roof on the Old Jail & Sheriff's Office at Silver Street with a new composite slate roof; and
- Installed new drainage measures to prevent basement flooding at the Old Administration Building and the Old Courthouse.

Financial Information

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

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2019. The analysis focus in the MD&A is on major funds.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

Accounting System and Budgetary Control

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

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

Debt Administration

At December 31, 2019, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$43,370,077. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$24,433,031
Net Debt Per Capita	\$104.15
Net Debt to Assessed Value	0.3299%
Net Debt to Estimated Actual Value	0.1194%

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

The County maintains an underlying "Aaa" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

Other 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, 2019. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

WARREN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2019***

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 28 years (1991 - 2018). 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 2019.

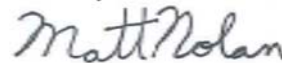
Acknowledgments

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

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

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

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

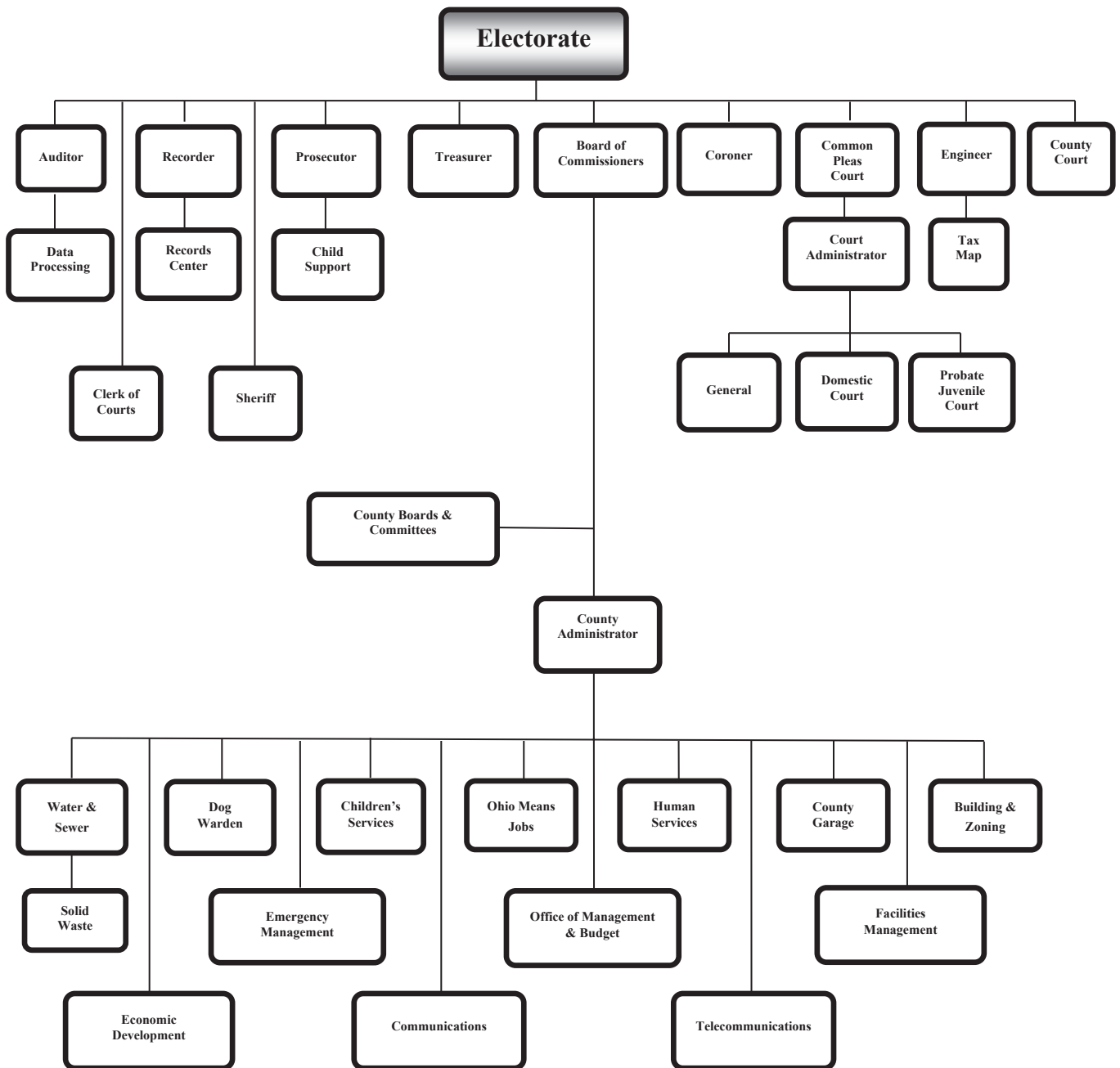
***List of Elected Officials
For the Year Ended December 31, 2019***

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

JUDGES

Common Pleas Judges: General Division	Donald E. Oda Timothy 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, 2019*



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
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in Financial
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Presented to

Warren County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION





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

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, and Senior Citizens Service Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements.

We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020



***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

This discussion and analysis of Warren County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, notes to the basic financial statements, and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2019 are as follows:

- Total net position of the County increased by \$36.9 million – due to a \$31.0 million increase in governmental activities and a \$5.9 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$10.7 million or 23.5%, compared with the fund balance reported one year prior.
- The County had \$169.9 million in expenses related to governmental activities; \$66.3 million (39.0%) of these expenses were offset by program specific charges for services and grants and contributions. This is up slightly from 2018 when 33.5% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$6.0 million less than budgeted. The General Fund reported a \$4.2 million increase in budgetary fund balance for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The Statement of Net Position includes all of the County's assets, liabilities, and deferred outflows and inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

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

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

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

Fund Financial Statements

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

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

Because the focus of the governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds – General Fund, Board of Development Disabilities Fund, Senior Citizens Service Levy Fund, Special Assessment Fund, County Road Projects Fund, and the County Construction Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

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

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

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

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**Management's Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2019 as compared to 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$327,504,596	\$263,906,393	\$74,176,226	\$67,272,784	\$401,680,822	\$331,179,177
Capital Assets, Net	169,063,917	139,232,520	188,320,987	184,869,239	357,384,904	324,101,759
Total Assets	<u>496,568,513</u>	<u>403,138,913</u>	<u>262,497,213</u>	<u>252,142,023</u>	<u>759,065,726</u>	<u>655,280,936</u>
Deferred Outflows of Resources	34,873,538	18,393,057	5,281,843	3,022,578	40,155,381	21,415,635
Liabilities						
Current Liabilities	16,238,055	9,862,497	3,863,101	1,609,188	20,101,156	11,471,685
Long-Term Liabilities:						
Due within One Year	11,662,837	2,548,467	1,008,534	1,128,151	12,671,371	3,676,618
Due in More than One Year:						
Other Amounts	43,836,898	17,082,580	11,308,408	12,016,646	55,145,306	29,099,226
Net Pension Liability	102,590,993	59,918,739	14,838,916	8,553,433	117,429,909	68,472,172
Net OPEB Liability	48,573,985	41,415,658	7,025,816	5,912,108	55,599,801	47,327,766
Total Liabilities	<u>222,902,768</u>	<u>130,827,941</u>	<u>38,044,775</u>	<u>29,219,526</u>	<u>260,947,543</u>	<u>160,047,467</u>
Deferred Inflows of Resources	50,044,651	63,238,545	372,842	2,508,836	50,417,493	65,747,381
Net Position						
Net Investment in Capital Assets	146,598,235	127,268,827	175,018,867	172,887,158	321,617,102	300,155,985
Restricted	138,018,440	155,272,013	0	0	138,018,440	155,272,013
Unrestricted	(26,122,043)	(55,075,356)	54,342,572	50,549,081	28,220,529	(4,526,275)
Total Net Position	<u>\$258,494,632</u>	<u>\$227,465,484</u>	<u>\$229,361,439</u>	<u>\$223,436,239</u>	<u>\$487,856,071</u>	<u>\$450,901,723</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2019, the County's total net position was \$487.9 million.

The net pension liability is the largest single liability reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The net other postemployment benefits (OPEB) liability is another significant liability of the County and is reported pursuant to GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

Governmental Accounting Standards Board (GASB) standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 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.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

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

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

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

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

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

In accordance with GASB 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 pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

The largest portion of the County's net position (\$321.6 million or 65.9%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, and equipment); less related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, therefore, these assets are not available for future spending.

An additional portion of the County's net position (\$138.0 million or 28.3%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$28.2 million, comprised of a deficit balance of \$26.1 million for governmental activities and \$54.3 million for business-type activities. The deficit unrestricted net position balance reported for governmental activities is attributable to the recognition of the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) unfunded pension and OPEB obligations in accordance with GASB Statement Nos. 68 and 75. If the net pension asset, net pension and OPEB liabilities and related deferrals were excluded, the unrestricted net position report for governmental activities would be a positive \$92.9 million. As the operation of the OPERS is outside the control of the County and varies significantly from year to year based on performance of investments and actuarial assumptions, it's important to acknowledge the significant impact the asset, liabilities and deferrals has on the County's reported net position.

Overall, net position increased \$36.9 million or 8.2%. Net position for governmental activities increased \$31.0 million, while net position for business-type activities increased \$5.9 million. The increase was the result of holding expenses to 84.6% and 85.8% of total revenues for the year for governmental activities and business-type activities, respectively.

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WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2019

Unaudited

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services and Sales	\$20,004,228	\$19,316,526	\$30,057,742	\$28,575,878	\$50,061,970	\$47,892,404
Operating Grants and Contributions	30,347,714	25,081,870	0	0	30,347,714	25,081,870
Capital Grants and Contributions	15,963,650	6,205,207	11,723,609	8,209,198	27,687,259	14,414,405
General Revenues:						
Property Taxes	44,172,056	39,284,379	0	0	44,172,056	39,284,379
Sales Taxes	56,435,562	51,992,878	0	0	56,435,562	51,992,878
Payments in Lieu of Taxes	5,602,178	5,456,431	0	0	5,602,178	5,456,431
Motor Vehicle and Gasoline Taxes	11,765,092	9,146,598	0	0	11,765,092	9,146,598
Shared Revenues	6,875,656	7,243,795	0	0	6,875,656	7,243,795
Investment Earnings	9,689,339	4,533,137	0	0	9,689,339	4,533,137
Miscellaneous	111,520	136,110	2,834	0	114,354	136,110
Total Revenues	<u>200,966,995</u>	<u>168,396,931</u>	<u>41,784,185</u>	<u>36,785,076</u>	<u>242,751,180</u>	<u>205,182,007</u>
Program Expenses						
General Government:						
Legislative and Executive	28,974,703	25,074,165	0	0	28,974,703	25,074,165
Judicial	12,241,806	12,535,055	0	0	12,241,806	12,535,055
Public Safety	46,405,203	39,818,785	0	0	46,405,203	39,818,785
Public Works	19,438,257	17,381,535	0	0	19,438,257	17,381,535
Health	682,810	537,045	0	0	682,810	537,045
Human Services	57,004,894	52,725,413	0	0	57,004,894	52,725,413
Community and Economic Development	4,129,047	2,297,984	0	0	4,129,047	2,297,984
Interest and Fiscal Charges	1,061,127	553,316	0	0	1,061,127	553,316
Business Type Activities:						
Water	0	0	15,907,890	14,713,668	15,907,890	14,713,668
Sewer	0	0	13,077,880	14,910,173	13,077,880	14,910,173
Sheriff	0	0	6,454,759	5,515,248	6,454,759	5,515,248
Communications Rotary	0	0	45,170	56,391	45,170	56,391
Storm Water	0	0	373,286	392,029	373,286	392,029
Total Expenses	<u>169,937,847</u>	<u>150,923,298</u>	<u>35,858,985</u>	<u>35,587,509</u>	<u>205,796,832</u>	<u>186,510,807</u>
Total Change in Net Position	31,029,148	17,473,633	5,925,200	1,197,567	36,954,348	18,671,200
Beginning Net Position	227,465,484	209,991,851	223,436,239	222,238,672	450,901,723	432,230,523
Ending Net Position	<u>\$258,494,632</u>	<u>\$227,465,484</u>	<u>\$229,361,439</u>	<u>\$223,436,239</u>	<u>\$487,856,071</u>	<u>\$450,901,723</u>

Governmental Activities

The three functions with the largest expenses are human services, public safety, and general government. Human services comprise 33.5% of total expenses and continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families. Expenses increased 8.1% in 2019 due to an increase in pension expense related to GASB 68. Of the \$57.0 million spent in 2019, \$26.2 million was covered by program revenues and the remaining \$30.8 million was funded by taxpayers.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Public safety programs comprise 27.3% of all program expenses and during 2019, these expenses increased by 16.5%. This increase is primarily due to an increase in pension expense related to GASB 68. Of the \$46.4 million spent in 2019, \$8.6 million was covered by program revenues and the remaining \$37.8 million was funded by taxpayers.

General government expenses were \$41.2 million and were for legislative, executive, and judicial programs. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 24.3% of all program expenses – \$13.5 million was paid for by program revenues, with the remaining \$27.7 million being funded by taxpayers.

Property taxes, sales taxes and payment in lieu of taxes accounted for 52.8% of the \$201.0 million in total revenues for governmental activities. These revenues increased \$9.5 million (9.8%) from 2018. On January 1, 2018, an additional one-fourth percent sales tax took effect which accounts for this increase. This additional sales tax is designated to help build the new jail for the County and any associated costs. Tax year 2018 (collected in 2019) was a sexennial re-evaluation year for the County, which resulted in increases in property valuations and property tax collections.

Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water – with water and sewer making up \$29.0 million of total expenses or 80.8%.

Charges for Services and Sales increased \$1.5 million due to a 3% increase in water rates and increased usage, with significantly drier weather during the year. Capital Grants and Contributions increased by \$3.5 million from 2018. This was attributed to an increase in developer-donated water and sewer improvements and tap-in fees.

Total expenses remained stable, only increasing by \$271,476, or less than 1%.

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

***Management’s Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

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 \$243.4 million, which is an increase of \$56.8 million over last year’s total of \$186.7 million. Of the \$243.4 million fund balance, \$53.4 million is unassigned.

The following table presents the fund balances at December 31, 2019 and December 31, 2018 and the associated change.

	Fund Balance December 31, 2019	Fund Balance December 31, 2018	Increase (Decrease)
General	\$56,171,624	\$45,486,824	\$10,684,800
Board of Developmental Disabilities	54,022,516	54,406,335	(383,819)
Senior Citizens Service Levy	9,180,194	7,877,848	1,302,346
Special Assessment	233,165	273,641	(40,476)
County Road Projects	6,285,144	(344,266)	6,629,410
County Construction Projects	70,268,248	33,770,703	36,497,545
Other Governmental	47,279,016	45,195,859	2,083,157
Total	\$243,439,907	\$186,666,944	\$56,772,963

General Fund – The \$10.7 million increase in fund balance is mainly attributable to increases in tax revenue and investment earnings.

The largest revenue source of taxes consists of sales taxes, real estate property taxes, and property transfer taxes. Tax revenues overall increased 9.7%. The growth in property taxes was due to the sexennial re-evaluation resulting in an increase in property valuations, while the increase in sales taxes was the result of higher retail sales within the County.

Investment Earnings continued to increase for 2019 and is attributable to several factors. First, rising short term interest rates have encouraged the County to be cautious with regard to longer maturity bonds. As bonds have matured, the proceeds have primarily been reinvested in different short-term obligations. The portfolio benefits from the increased rates available, without fear of rates moving up rapidly and substantially eroding principal values. Second, though the new investments are shorter in term, they are paying more than the maturing investments they replaced. Finally, the County created a new investment portfolio to invest the proceeds from Series 2019 Jail Construction Bonds.

Board of Developmental Disabilities Fund – The Fund performed consistently with the prior year, with fund balance decreasing by \$383,819, or less than 1%.

Senior Citizens Service Levy Fund – The fund balance increased by \$1.3 million from prior year as this fund saw a minimal decrease in expenditures (2.0%) and a greater increase in tax revenue (7.4%) as a result of increased property valuation.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Special Assessment Fund – In 2019, this fund received \$701,710 from special assessment levies, while expending \$3.8 million in debt service payments. During 2019, the Warren County Port Authority paid the County \$3.3 million to assume various special assessment bonds issuances.

County Road Projects Fund – The fund balance increased \$6.6 million over 2018 due to receiving transfers of \$7.0 million from the General Fund. During 2019, expenditures totaling \$6.3 million involved improvements to six capital road and bridge projects and two non-capital road projects.

County Construction Projects – In 2019, this fund experienced a \$36.5 million fund balance increase, largely due to the issuance of \$42.5 million in 2019 Jail Construction Bonds to finance construction of a new jail. The bonds will be repaid with the additional one-fourth percent sales tax previously discussed.

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 2019, his estimations ended with a positive variance of \$14.8 million.

During the course of 2019, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$53,509. Actual expenditures were less than the final budget by \$6.0 million – with the largest variances within Legislative and Executive of \$2.8 million and \$1.8 million in Public Safety. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The fund balance was \$21.0 million better than initially projected in the final budget.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$14,668,083	\$13,211,379	\$2,682,435	\$2,682,435	\$17,350,518	\$15,893,814
Construction in Progress	24,510,536	11,897,556	8,546,178	1,790,333	33,056,714	13,687,889
Total Non-Depreciable Capital Assets	<u>39,178,619</u>	<u>25,108,935</u>	<u>11,228,613</u>	<u>4,472,768</u>	<u>50,407,232</u>	<u>29,581,703</u>
Land Improvements	1,494,802	961,993	222,466,737	216,565,307	223,961,539	217,527,300
Buildings, Structures, and Improvements	69,810,088	66,303,126	120,074,303	120,074,303	189,884,391	186,377,429
Furniture, Fixtures and Equipment	33,106,539	30,266,147	6,493,370	6,127,792	39,599,909	36,393,939
Infrastructure	117,010,758	102,744,287	0	0	117,010,758	102,744,287
Less: Accumulated Depreciation	<u>(91,536,889)</u>	<u>(86,151,968)</u>	<u>(171,942,036)</u>	<u>(162,370,931)</u>	<u>(263,478,925)</u>	<u>(248,522,899)</u>
Total Depreciable Capital Assets	<u>129,885,298</u>	<u>114,123,585</u>	<u>177,092,374</u>	<u>180,396,471</u>	<u>306,977,672</u>	<u>294,520,056</u>
Total Capital Assets	<u>\$169,063,917</u>	<u>\$139,232,520</u>	<u>\$188,320,987</u>	<u>\$184,869,239</u>	<u>\$357,384,904</u>	<u>\$324,101,759</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, 2019 amounted to \$146.6 million and \$175.0 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$29.8 million due to construction of a new jail facility, Juvenile/Probate court expansion, and roadway improvements contributed by the Transportation Improvement District. Capital assets, net of accumulated depreciation in the business-type activities increased \$3.5 million as a result of improvements at several regional wastewater treatment plants, water main improvements and a water filter rehabilitation project.

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

Debt Administration

At December 31, 2019, the County had total bonded debt outstanding of \$45.3 million, of which \$11.1 million is due within one year. This includes the issuance of \$42.5 million in 2019 Jail Construction Bonds to finance construction of a new jail facility and \$620,221 in 2019 special assessment bonds to finance a roadway improvement. Of the total bonded debt, \$43.4 million comprises debt backed by the full faith and credit of the County, with the remaining \$1.9 million being special assessment debt for which the County is liable in the event of default by property owners subject to the assessment.

The County also had outstanding principal of \$1.9 million in Tax Increment District Revenue Bonds and \$758,944 in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$2.7 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$8.2 million in OWDA Loans outstanding at December 31, 2019.

See Note 14 to the basic financial statements for additional details on the long-term debt of the County.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

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 2019, the County welcomed 14 new projects – both new to the region and expansion. In total, the 14 projects accounted for 648 new jobs within the County along with over 600,000 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the City of Franklin and City of Mason. The total level of capital investment through new construction and equipment purchases was \$319.8 million across the 14 projects.

In addition, two large scale projects were announced in 2019. Modula in Franklin, announced a 252,000 square foot renovation of an iconic building along I-75. Modula is an Italian manufacturer new to Warren County and invested \$26.5 million in new capital investment. Precision Castparts, Corp. in Mason, also announced a project with \$128.0 million in new capital investment and 190 new jobs being created in Warren County.

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 2020, total General Fund revenues are estimated at \$83.4 million, which is 10.8% less than actual cash received in fiscal year 2019. The General Fund's original budget for appropriations of anticipated expenses for 2020 was \$78.7 million as compared to \$86.5 million in cash expenditures at the end of 2019.

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, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 233,040,938	\$ 67,923,360	\$ 300,964,298	\$ 9,529,573
Cash and Cash Equivalents with Fiscal Agent	13,113,318	0	13,113,318	0
Receivables:				
Taxes	51,442,657	0	51,442,657	0
Payments in Lieu of Taxes	5,088,788	0	5,088,788	0
Accounts	216,968	5,009,603	5,226,571	0
Intergovernmental	16,623,261	437,569	17,060,830	0
Interest	866,436	0	866,436	0
Special Assessments	2,133,682	305,147	2,438,829	0
Loans	818,797	0	818,797	0
Internal Balances	1,382,769	(1,382,769)	0	0
Inventory of Supplies at Cost	1,474,984	752,137	2,227,121	0
Prepaid Items	905,393	12,273	917,666	0
Prepaid Water Contract	0	1,061,540	1,061,540	0
Net Pension Asset	396,605	57,366	453,971	0
Non-Depreciable Capital Assets	39,178,619	11,228,613	50,407,232	0
Depreciable Capital Assets, Net	129,885,298	177,092,374	306,977,672	0
Total Assets	496,568,513	262,497,213	759,065,726	9,529,573
Deferred Outflows of Resources:				
Pension	30,877,759	4,610,462	35,488,221	0
OPEB	3,995,779	671,381	4,667,160	0
Total Deferred Outflows of Resources	34,873,538	5,281,843	40,155,381	0
Liabilities:				
Accounts Payable	7,006,546	2,886,643	9,893,189	4,747
Accrued Wages and Benefits Payable	1,696,914	223,553	1,920,467	0
Intergovernmental Payable	1,714,771	700,171	2,414,942	1,250,000
Contracts Payable	0	0	0	188,084
Retainage Payable	4,867,509	52,734	4,920,243	0
Claims Payable	836,000	0	836,000	0
Accrued Interest Payable	116,315	0	116,315	15,190
Long-Term Liabilities:				
Due Within One Year	11,662,837	1,008,534	12,671,371	2,590,000
Due in More Than One Year	195,001,876	33,173,140	228,175,016	5,307,149
Total Liabilities	222,902,768	38,044,775	260,947,543	9,355,170
Deferred Inflows of Resources:				
Property Tax and Payments in Lieu of				
Taxes Levied for Next Fiscal Year	46,899,545	0	46,899,545	0
Pension	2,368,254	295,786	2,664,040	0
OPEB	776,852	77,056	853,908	0
Total Deferred Inflows of Resources	50,044,651	372,842	50,417,493	0

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Net Position:				
Net Investment in Capital Assets	146,598,235	175,018,867	321,617,102	0
Restricted For:				
Capital Projects	7,204,559	0	7,204,559	0
Debt Service	20,954,413	0	20,954,413	0
General Government - Legislative and Executive	6,828,404	0	6,828,404	0
General Government - Judicial	4,300,509	0	4,300,509	0
Public Safety	7,073,983	0	7,073,983	0
Public Works	11,242,517	0	11,242,517	0
Health	1,695,910	0	1,695,910	0
Human Services	76,837,681	0	76,837,681	0
Community and Economic Development	1,880,464	0	1,880,464	0
Unrestricted	(26,122,043)	54,342,572	28,220,529	174,403
Total Net Position	\$ 258,494,632	\$ 229,361,439	\$ 487,856,071	\$ 174,403

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 28,974,703	\$ 11,358,358	\$ 451,510	\$ 0
Judicial	12,241,806	1,636,051	58,321	0
Public Safety	46,405,203	3,989,374	4,608,053	0
Public Works	19,438,257	605,125	120,079	15,963,650
Health	682,810	571,761	42,354	0
Human Services	57,004,894	1,841,059	24,387,294	0
Community and Economic Development	4,129,047	2,500	680,103	0
Interest and Fiscal Charges	1,061,127	0	0	0
Total Governmental Activities	169,937,847	20,004,228	30,347,714	15,963,650
Business-Type Activities:				
Water	15,907,890	14,848,477	0	6,605,764
Sewer	13,077,880	10,115,363	0	5,117,845
Sheriff	6,454,759	4,682,461	0	0
Communications Rotary	45,170	74,586	0	0
Storm Water	373,286	336,855	0	0
Total Business-Type Activities	35,858,985	30,057,742	0	11,723,609
Total Primary Government	\$ 205,796,832	\$ 50,061,970	\$ 30,347,714	\$ 27,687,259
Component Unit:				
Transportation Improvement District	\$ 2,877,721	\$ 0	\$ 0	\$ 4,067,715
Total Component Unit	\$ 2,877,721	\$ 0	\$ 0	\$ 4,067,715

General Revenues:

Property Taxes
Payments in Lieu of Taxes
Sales Taxes
Motor Vehicle and Gasoline Taxes
Shared Revenues, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues
Change in Net Position
Net Position Beginning of Year
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	
\$ (17,164,835)	\$ 0	\$ (17,164,835)	
(10,547,434)	0	(10,547,434)	
(37,807,776)	0	(37,807,776)	
(2,749,403)	0	(2,749,403)	
(68,695)	0	(68,695)	
(30,776,541)	0	(30,776,541)	
(3,446,444)	0	(3,446,444)	
(1,061,127)	0	(1,061,127)	
<u>(103,622,255)</u>	<u>0</u>	<u>(103,622,255)</u>	
0	5,546,351	5,546,351	
0	2,155,328	2,155,328	
0	(1,772,298)	(1,772,298)	
0	29,416	29,416	
0	(36,431)	(36,431)	
<u>0</u>	<u>5,922,366</u>	<u>5,922,366</u>	
<u>(103,622,255)</u>	<u>5,922,366</u>	<u>(97,699,889)</u>	
			\$ 1,189,994
			<u>\$ 1,189,994</u>
44,172,056	0	44,172,056	0
5,602,178	0	5,602,178	0
56,435,562	0	56,435,562	0
11,765,092	0	11,765,092	0
6,875,656	0	6,875,656	0
9,689,339	0	9,689,339	216,318
111,520	2,834	114,354	0
<u>134,651,403</u>	<u>2,834</u>	<u>134,654,237</u>	<u>216,318</u>
31,029,148	5,925,200	36,954,348	1,406,312
<u>227,465,484</u>	<u>223,436,239</u>	<u>450,901,723</u>	<u>(1,231,909)</u>
<u>\$ 258,494,632</u>	<u>\$ 229,361,439</u>	<u>\$ 487,856,071</u>	<u>\$ 174,403</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 48,454,617	\$ 39,903,624	\$ 10,251,270	\$ 233,165
Cash and Cash Equivalents with Fiscal Agent	0	13,113,318	0	0
Receivables:				
Taxes	27,095,307	14,519,726	7,696,521	0
Payments in Lieu of Taxes	0	0	0	0
Accounts	76,599	23,198	0	0
Intergovernmental	2,256,404	1,798,282	0	0
Interest	866,436	0	0	0
Special Assessments	0	0	0	2,133,682
Loans	0	0	0	0
Due from Other Funds	750,306	0	0	0
Interfund Loans Receivable	630,475	0	0	0
Inventory of Supplies, at Cost	24,346	0	0	0
Prepaid Items	490,422	90,354	0	0
Total Assets	\$ 80,644,912	\$ 69,448,502	\$ 17,947,791	\$ 2,366,847
Liabilities:				
Accounts Payable	\$ 867,123	\$ 227,071	\$ 1,067,326	\$ 0
Accrued Wages and Benefits Payable	1,124,688	201,218	0	0
Intergovernmental Payable	486,228	297,992	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	471,816	88,013	3,750	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	15,151	10,817	0	0
Total Liabilities	2,965,006	825,111	1,071,076	0
Deferred Inflows of Resources:				
Unavailable Amounts	1,913,772	81,149	0	2,133,682
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	19,594,510	14,519,726	7,696,521	0
Total Deferred Inflows of Resources	21,508,282	14,600,875	7,696,521	2,133,682
Fund Balances:				
Nonspendable	514,768	90,354	0	0
Restricted	0	53,932,162	9,180,194	233,165
Committed	0	0	0	0
Assigned	2,276,170	0	0	0
Unassigned	53,380,686	0	0	0
Total Fund Balances	56,171,624	54,022,516	9,180,194	233,165
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 80,644,912	\$ 69,448,502	\$ 17,947,791	\$ 2,366,847

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 8,784,007	\$ 74,960,270	\$ 43,320,522	\$ 225,907,475
0	0	0	13,113,318
0	1,867,001	264,102	51,442,657
4,546,806	0	541,982	5,088,788
16,340	0	99,446	215,583
179,657	0	12,349,133	16,583,476
0	0	0	866,436
0	0	0	2,133,682
0	0	818,797	818,797
0	0	251,268	1,001,574
0	0	1,833,370	2,463,845
0	76,172	1,347,562	1,448,080
0	153,934	86,462	821,172
<u>\$ 13,526,810</u>	<u>\$ 77,057,377</u>	<u>\$ 60,912,644</u>	<u>\$ 321,904,883</u>
\$ 925,484	\$ 1,770,332	\$ 2,071,360	\$ 6,928,696
0	0	365,661	1,691,567
33,431	18,670	877,633	1,713,954
17,857	4,849,652	0	4,867,509
0	0	347,318	910,897
1,718,088	150,475	595,282	2,463,845
0	0	939	26,907
<u>2,694,860</u>	<u>6,789,129</u>	<u>4,258,193</u>	<u>18,603,375</u>
0	0	8,833,453	12,962,056
4,546,806	0	541,982	46,899,545
<u>4,546,806</u>	<u>0</u>	<u>9,375,435</u>	<u>59,861,601</u>
0	230,106	1,452,926	2,288,154
0	46,380,739	45,581,028	155,307,288
6,285,144	23,657,403	246,329	30,188,876
0	0	0	2,276,170
0	0	(1,267)	53,379,419
<u>6,285,144</u>	<u>70,268,248</u>	<u>47,279,016</u>	<u>243,439,907</u>
<u>\$ 13,526,810</u>	<u>\$ 77,057,377</u>	<u>\$ 60,912,644</u>	<u>\$ 321,904,883</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Total Governmental Fund Balances	\$	243,439,907
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		169,030,017
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.		12,962,056
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(55,545,782)
The net pension asset/liability and net OPEB liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(118,678,042)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities.		7,286,476
Net Position of Governmental Funds	\$	<u>258,494,632</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Taxes	\$ 68,357,436	\$ 13,223,980	\$ 6,963,122	\$ 0
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	6,842,478	8,160,248	813,894	3,300,696
Charges for Services	9,322,526	187,458	0	7,750
Licenses and Permits	13,852	0	0	0
Investment Earnings	9,736,350	341,221	0	0
Special Assessments	0	0	0	701,710
Fines and Forfeitures	219,952	0	0	0
All Other Revenue	2,280,560	221,287	0	0
Total Revenue	96,773,154	22,134,194	7,777,016	4,010,156
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,896,521	0	0	0
Judicial	9,817,540	0	0	0
Public Safety	30,776,581	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,699,498	22,518,013	6,474,670	0
Community and Economic Development	1,709,591	0	0	293,661
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	3,592,795
Interest and Fiscal Charges	0	0	0	164,176
Total Expenditures	64,899,731	22,518,013	6,474,670	4,050,632
Excess (Deficiency) of Revenues Over Expenditures	31,873,423	(383,819)	1,302,346	(40,476)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(21,199,236)	0	0	0
Proceeds from Bonds	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Total Other Financing Sources (Uses)	(21,199,236)	0	0	0
Net Change in Fund Balances	10,674,187	(383,819)	1,302,346	(40,476)
Fund Balances at Beginning of Year	45,486,824	54,406,335	7,877,848	273,641
Increase (Decrease) in Inventory Reserve	10,613	0	0	0
Fund Balances End of Year	\$ 56,171,624	\$ 54,022,516	\$ 9,180,194	\$ 233,165

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 11,124,810	\$ 4,217,312	\$ 103,886,660
5,117,134	0	485,044	5,602,178
220,499	30,000	27,027,469	46,395,284
0	0	5,463,008	14,980,742
0	0	10	13,862
0	0	0	10,077,571
0	0	0	701,710
0	0	1,254,370	1,474,322
3,300	0	789,289	3,294,436
<u>5,340,933</u>	<u>11,154,810</u>	<u>39,236,502</u>	<u>186,426,765</u>
0	0	5,515,826	25,412,347
0	0	1,023,194	10,840,734
0	32,538	4,755,538	35,564,657
0	15,002	10,307,498	10,322,500
0	0	526,507	526,507
0	0	19,997,098	51,689,279
0	0	1,636,484	3,639,736
6,331,744	19,370,218	381,251	26,083,213
0	0	6,147,716	9,740,511
0	0	992,923	1,157,099
<u>6,331,744</u>	<u>19,417,758</u>	<u>51,284,035</u>	<u>174,976,583</u>
(990,811)	(8,262,948)	(12,047,533)	11,450,182
7,000,000	5,897,025	11,688,794	24,585,819
0	(3,637,704)	(112,716)	(24,949,656)
620,221	42,500,000	0	43,120,221
0	0	1,841,703	1,841,703
<u>7,620,221</u>	<u>44,759,321</u>	<u>13,417,781</u>	<u>44,598,087</u>
6,629,410	36,496,373	1,370,248	56,048,269
(344,266)	33,770,703	45,195,859	186,666,944
0	1,172	712,909	724,694
<u>\$ 6,285,144</u>	<u>\$ 70,268,248</u>	<u>\$ 47,279,016</u>	<u>\$ 243,439,907</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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	56,048,269
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>		
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.		29,973,889
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.		(136,990)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(466,876)
The issuance of long-term debt (e.g. general obligation bonds, loans) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		(35,048,679)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension/OPEB liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities.		(19,011,596)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		(76,762)
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.		(91,820)
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.		(160,287)
		(160,287)
<i>Change in Net Position of Governmental Activities</i>	\$	31,029,148
		31,029,148

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$58,574,150	\$58,574,150	\$67,610,754	\$ 9,036,604
Intergovernmental Revenues	5,761,500	5,761,500	6,930,766	1,169,266
Charges for Services	8,322,336	8,322,336	9,168,665	846,329
Licenses and Permits	11,000	11,000	13,852	2,852
Investment Earnings	4,001,550	4,001,550	7,764,585	3,763,035
Fines and Forfeitures	246,000	246,000	221,638	(24,362)
All Other Revenues	1,851,157	1,851,157	1,844,782	(6,375)
Total Revenues	<u>78,767,693</u>	<u>78,767,693</u>	<u>93,555,042</u>	<u>14,787,349</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,809,223	23,750,820	20,991,774	2,759,046
Judicial	10,405,139	10,618,922	9,713,077	905,845
Public Safety	33,927,858	33,825,987	31,992,014	1,833,973
Human Services	3,183,033	3,183,033	2,786,631	396,402
Community and Economic Development	2,627,076	2,627,076	2,570,137	56,939
Total Expenditures	<u>73,952,329</u>	<u>74,005,838</u>	<u>68,053,633</u>	<u>5,952,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,815,364	4,761,855	25,501,409	20,739,554
Other Financing Sources (Uses):				
Transfers Out	(5,996,978)	(22,160,858)	(21,199,236)	961,622
Advances In	511,000	511,000	511,000	0
Advances Out	0	0	(630,475)	(630,475)
Total Other Financing Sources (Uses):	<u>(5,485,978)</u>	<u>(21,649,858)</u>	<u>(21,318,711)</u>	<u>331,147</u>
Net Change in Fund Balance	(670,614)	(16,888,003)	4,182,698	21,070,701
Fund Balance at Beginning of Year	34,481,277	34,481,277	34,481,277	0
Prior Year Encumbrances	4,459,969	4,459,969	4,459,969	0
Fund Balance at End of Year	<u>\$ 38,270,632</u>	<u>\$ 22,053,243</u>	<u>\$ 43,123,944</u>	<u>\$ 21,070,701</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)
BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,904,852	\$ (2,967)
Intergovernmental Revenues	5,592,007	5,592,007	6,715,156	1,123,149
Charges for Services	431,348	431,348	183,135	(248,213)
All Other Revenues	489,869	489,869	553,700	63,831
Total Revenues	<u>19,421,043</u>	<u>19,421,043</u>	<u>20,356,843</u>	<u>935,800</u>
Expenditures:				
Current:				
Human Services	32,867,418	32,867,418	26,947,049	5,920,369
Total Expenditures	<u>32,867,418</u>	<u>32,867,418</u>	<u>26,947,049</u>	<u>5,920,369</u>
Net Change in Fund Balance	(13,446,375)	(13,446,375)	(6,590,206)	6,856,169
Fund Balance at Beginning of Year	41,104,896	41,104,896	41,104,896	0
Prior Year Encumbrances	1,717,418	1,717,418	1,717,418	0
Fund Balance at End of Year	<u>\$ 29,375,939</u>	<u>\$ 29,375,939</u>	<u>\$ 36,232,108</u>	<u>\$ 6,856,169</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)
SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,800,000	\$ 6,794,047	\$ 6,794,047	\$ 0
Intergovernmental Revenues	855,000	813,894	813,894	0
Total Revenues	<u>7,655,000</u>	<u>7,607,941</u>	<u>7,607,941</u>	<u>0</u>
Expenditures:				
Current:				
Human Services	9,712,832	9,712,832	8,706,859	1,005,973
Total Expenditures	<u>9,712,832</u>	<u>9,712,832</u>	<u>8,706,859</u>	<u>1,005,973</u>
Net Change in Fund Balance	(2,057,832)	(2,104,891)	(1,098,918)	1,005,973
Fund Balance at Beginning of Year	6,971,576	6,971,576	6,971,576	0
Prior Year Encumbrances	2,164,522	2,164,522	2,164,522	0
Fund Balance at End of Year	<u>\$ 7,078,266</u>	<u>\$ 7,031,207</u>	<u>\$ 8,037,180</u>	<u>\$ 1,005,973</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 36,372,343	\$ 30,812,107	\$ 346,888	\$ 392,022	\$ 67,923,360	\$ 7,133,463
Receivables:						
Accounts	3,013,585	1,996,018	0	0	5,009,603	1,385
Intergovernmental	75,956	307,109	53,619	885	437,569	39,785
Special Assessments	0	0	0	305,147	305,147	0
Due from Other Funds	6,330	0	0	1,310	7,640	838,553
Inventory of Supplies at Cost	633,082	119,055	0	0	752,137	26,904
Prepaid Items	493	11,780	0	0	12,273	84,221
Total Current Assets	40,101,789	33,246,069	400,507	699,364	74,447,729	8,124,311
Noncurrent Assets:						
Prepaid Water Contract	1,061,540	0	0	0	1,061,540	0
Net Pension Asset	13,425	12,979	30,516	446	57,366	1,238
Non-Depreciable Capital Assets	4,550,725	6,677,888	0	0	11,228,613	0
Depreciable Capital Assets, Net	94,227,142	82,843,738	21,494	0	177,092,374	33,900
Total Noncurrent Assets	99,852,832	89,534,605	52,010	446	189,439,893	35,138
Total Assets	139,954,621	122,780,674	452,517	699,810	263,887,622	8,159,449
Deferred Outflows of Resources:						
Pension	1,041,135	1,067,490	2,454,276	47,561	4,610,462	112,381
OPEB	131,552	164,315	362,344	13,170	671,381	22,315
Total Deferred Outflows of Resources	1,172,687	1,231,805	2,816,620	60,731	5,281,843	134,696
Liabilities:						
Current Liabilities:						
Accounts Payable	1,067,938	1,808,136	0	10,569	2,886,643	77,850
Accrued Wages and Benefits Payable	60,083	55,683	105,527	2,260	223,553	5,347
Retainage Payable	28,410	24,324	0	0	52,734	0
Intergovernmental Payable	441,518	14,545	238,274	5,834	700,171	817
Claims Payable	0	0	0	0	0	836,000
Due to Other Funds	387,004	506,619	42,332	299	936,254	616
Compensated Absences Payable - Current	23,344	23,739	24,302	447	71,832	42,316
Ohio Water Development Authority Loans Payable - Current	250,852	685,850	0	0	936,702	0
Total Current Liabilities	2,259,149	3,118,896	410,435	19,409	5,807,889	962,946

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Noncurrent Liabilities						
Compensated Absences Payable	284,907	336,999	686,729	8,617	1,317,252	1,045
Ohio Water Development Authority Loans Payable	2,497,165	7,493,991	0	0	9,991,156	0
Net Pension Liability	3,472,665	3,357,337	7,893,586	115,328	14,838,916	320,356
Net OPEB Liability	1,644,211	1,589,606	3,737,394	54,605	7,025,816	151,681
Total Noncurrent Liabilities	<u>7,898,948</u>	<u>12,777,933</u>	<u>12,317,709</u>	<u>178,550</u>	<u>33,173,140</u>	<u>473,082</u>
Total Liabilities	<u>10,158,097</u>	<u>15,896,829</u>	<u>12,728,144</u>	<u>197,959</u>	<u>38,981,029</u>	<u>1,436,028</u>
Deferred Inflows of Resources:						
Pension	64,826	49,988	123,738	57,234	295,786	17,442
OPEB	15,120	4,313	22,356	35,267	77,056	8,354
Total Deferred Inflows of Resources	<u>79,946</u>	<u>54,301</u>	<u>146,094</u>	<u>92,501</u>	<u>372,842</u>	<u>25,796</u>
Net Position:						
Net Investment in Capital Assets	95,166,322	79,831,051	21,494	0	175,018,867	33,900
Unrestricted	35,722,943	28,230,298	(9,626,595)	470,081	54,796,727	6,798,421
Total Net Position	<u>\$ 130,889,265</u>	<u>\$ 108,061,349</u>	<u>\$ (9,605,101)</u>	<u>\$ 470,081</u>	<u>\$ 229,815,594</u>	<u>\$ 6,832,321</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(454,155)	
Net Position of Business-type Activities					<u>\$ 229,361,439</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 14,596,058	\$ 10,032,021	\$ 4,682,461	\$ 74,586	\$ 29,385,126	\$ 12,079,230
Tap in Fees	190,445	0	0	0	190,445	0
Special Assessments	0	0	0	310,135	310,135	0
Other Operating Revenue	61,974	83,342	0	26,720	172,036	421,557
Total Operating Revenues	<u>14,848,477</u>	<u>10,115,363</u>	<u>4,682,461</u>	<u>411,441</u>	<u>30,057,742</u>	<u>12,500,787</u>
Operating Expenses:						
Personal Services	3,280,538	3,418,900	6,213,479	103,210	13,016,127	1,006,802
Contractual Services	969,268	869,791	0	264,585	2,103,644	1,311,624
Materials and Supplies	988,065	943,217	0	4,286	1,935,568	1,079,138
Utilities	5,258,506	2,757,818	0	0	8,016,324	0
Depreciation	5,218,460	4,675,118	7,165	0	9,900,743	5,502
Health Insurance Claims	0	0	0	0	0	9,130,755
Other Operating Expenses	81,059	77,251	231,515	46,317	436,142	652,241
Total Operating Expenses	<u>15,795,896</u>	<u>12,742,095</u>	<u>6,452,159</u>	<u>418,398</u>	<u>35,408,548</u>	<u>13,186,062</u>
Operating Loss	(947,419)	(2,626,732)	(1,769,698)	(6,957)	(5,350,806)	(685,275)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(58,655)	(261,622)	0	0	(320,277)	0
Gain on Disposal of Capital Assets	20,066	10,925	0	0	30,991	0
Other Nonoperating Revenue	2,834	0	0	0	2,834	0
Total Nonoperating Revenues (Expenses)	<u>(35,755)</u>	<u>(250,697)</u>	<u>0</u>	<u>0</u>	<u>(286,452)</u>	<u>0</u>
Loss Before Contributions and Transfers	(983,174)	(2,877,429)	(1,769,698)	(6,957)	(5,637,258)	(685,275)
Capital Contributions - Tap in Fees	4,475,902	3,233,878	0	0	7,709,780	0
Capital Contributions	2,129,862	1,883,967	0	0	4,013,829	0
Transfers In	0	0	0	0	0	363,837
Change in Net Position	5,622,590	2,240,416	(1,769,698)	(6,957)	6,086,351	(321,438)
Net Position Beginning of Year	<u>125,266,675</u>	<u>105,820,933</u>	<u>(7,835,403)</u>	<u>477,038</u>	<u>223,729,243</u>	<u>7,153,759</u>
Net Position End of Year	<u>\$ 130,889,265</u>	<u>\$ 108,061,349</u>	<u>\$ (9,605,101)</u>	<u>\$ 470,081</u>	<u>\$ 229,815,594</u>	<u>\$ 6,832,321</u>
Change in Net Position - Total Enterprise Funds					6,086,351	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(161,151)	
Changes in Net Position of Business-type Activities					<u>\$ 5,925,200</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds					Governmental
	Nonmajor				Total Enterprise	Internal Service
	Water	Sewer	Sheriff	Enterprise Funds		
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 14,462,964	\$ 10,008,257	\$ 4,628,842	\$ 355,013	\$ 29,455,076	\$ 12,329,054
Cash Payments for Goods and Services	(6,100,252)	(3,081,920)	(311,257)	(304,527)	(9,797,956)	(12,232,077)
Cash Payments to Employees	(2,599,543)	(2,521,186)	(4,439,021)	(92,147)	(9,651,897)	(912,301)
Net Cash Provided (Used) by Operating Activities	5,763,169	4,405,151	(121,436)	(41,661)	10,005,223	(815,324)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	363,837
Other Nonoperating Receipts	2,834	0	0	0	2,834	0
Net Cash Provided by Noncapital Financing Activities	2,834	0	0	0	2,834	363,837
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	4,475,902	3,233,878	0	0	7,709,780	0
Acquisition and Construction of Assets	(4,098,940)	(5,239,722)	0	0	(9,338,662)	0
Sale of Capital Assets	20,066	10,925	0	0	30,991	0
Principal Paid	(245,909)	(808,314)	0	0	(1,054,223)	0
Interest Paid	(58,655)	(261,622)	0	0	(320,277)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	92,464	(3,064,855)	0	0	(2,972,391)	0
Net Increase (Decrease) in Cash and Cash Equivalents	5,858,467	1,340,296	(121,436)	(41,661)	7,035,666	(451,487)
Cash and Cash Equivalents at Beginning of Year	30,513,876	29,471,811	468,324	433,683	60,887,694	7,584,950
Cash and Cash Equivalents at End of Year	\$ 36,372,343	\$ 30,812,107	\$ 346,888	\$ 392,022	\$ 67,923,360	\$ 7,133,463
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:						
Operating Loss	\$ (947,419)	\$ (2,626,732)	\$ (1,769,698)	\$ (6,957)	\$ (5,350,806)	\$ (685,275)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,218,460	4,675,118	7,165	0	9,900,743	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(472,935)	(131,975)	0	10	(604,900)	(1,175)
(Increase) Decrease in Due from Other Funds	(6,330)	0	0	(398)	(6,728)	(180,728)
(Increase) Decrease in Intergovernmental Receivables	(9,554)	(281,150)	(53,619)	1,325	(342,998)	(30,014)
(Increase) Decrease in Special Assessment Receivable	0	0	0	(57,365)	(57,365)	0
(Increase) Decrease in Prepaid Items	(24)	(8,809)	0	0	(8,833)	(38)
(Increase) Decrease in Inventory	(37,893)	(8,546)	0	0	(46,439)	(1,138)
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	3,282	2,672	7,246	734	13,934	377
(Increase) Decrease in Deferred Outflows - Pension	(545,472)	(530,872)	(1,148,518)	14,945	(2,209,917)	(28,095)
(Increase) Decrease in Deferred Outflows - OPEB	(26,951)	(28,878)	(4,601)	11,082	(49,348)	1,798
Increase (Decrease) in Accounts Payable	731,715	1,467,610	0	5,678	2,205,003	(153,760)
Increase (Decrease) in Retainage Payable	15,376	24,324	0	0	39,700	0
Increase (Decrease) in Accrued Wages and Benefits	10,501	9,996	1,849	353	22,699	892
Increase (Decrease) in Due to Other Funds	367,477	464,929	15,563	(490)	847,479	231
Increase (Decrease) in Intergovernmental Payables	54,400	6,671	(79,597)	5,037	(13,489)	(59,639)
Increase (Decrease) in Claims Payable	0	0	0	0	0	200,791
Increase (Decrease) in Compensated Absences	25,470	89,377	104,705	6,816	226,368	5,650
Increase (Decrease) in Net Pension Liability	1,468,420	1,479,754	3,363,545	(43,243)	6,268,476	126,637
Increase (Decrease) in Net OPEB Liability	258,882	291,826	606,243	(26,236)	1,130,715	17,784
Increase (Decrease) in Deferred Inflows - Pension	(433,011)	(397,801)	(960,825)	19,070	(1,772,567)	(33,504)
Increase (Decrease) in Deferred Inflows - OPEB	(88,148)	(92,363)	(210,894)	27,978	(363,427)	(1,620)
Total Adjustments	6,710,588	7,031,883	1,648,262	(34,704)	15,356,029	(130,049)
Net Cash Provided (Used) by Operating Activities	\$ 5,763,169	\$ 4,405,151	\$ (121,436)	\$ (41,661)	\$ 10,005,223	\$ (815,324)
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 2,129,862	\$ 1,883,967	\$ -	\$ -	\$ 4,013,829	\$ -
Outstanding Liabilities at December 31, 2019 for Purchase of Capital Assets	\$ 863,528	\$ 1,607,881	\$ -	\$ -	\$ 2,471,409	\$ -

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

	Private Purpose Trust	Agency Funds
Assets:		
Cash, Cash Equivalents, and Investments	\$ 735,349	\$ 30,893,767
Cash in Segregated Accounts	0	3,588,807
Receivables:		
Taxes	0	389,354,989
Accounts	1,318	0
Total Assets	<u>736,667</u>	<u>423,837,563</u>
 Liabilities:		
Intergovernmental Payable	0	411,541,828
Unapportioned Monies	0	6,953,042
Payroll Withholding	0	897,935
Deposits Held Due to Others	0	4,444,758
Total Liabilities	<u>0</u>	<u>\$ 423,837,563</u>
 Net Position:		
Unrestricted	<u>736,667</u>	
Total Net Position	<u>\$ 736,667</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Private Purpose Trust
Additions:	
Contributions	\$ 192,733
Deductions:	
Disbursements	90,835
Change in Net Position	101,898
Net Position at Beginning of Year	634,769
Net Position at End of Year	\$ 736,667

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 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 23 "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.

- *Metropolitan Housing Authority* – The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five-member board.
- *Park District* – The Probate Judge appoints all three members of the Park Board.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

Joint Venture Without Equity Interest

Warren County is a member of the Mental Health Recovery Services of Warren and Clinton Counties – a joint venture between both counties. The purpose of the board is to provide aid, support, and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 19 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Butler, Clermont, Greene, Hamilton, Montgomery, and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 20 "Jointly Governed Organization."

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, federal and state grants, and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

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

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

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

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

Proprietary Funds

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Internal Service Funds – These funds are used to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis. The five internal service funds operated by the County are:

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

Fiduciary Funds

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

C. Basis of Presentation – Financial Statements

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a Balance Sheet, which generally includes only current assets and current liabilities, and a Statement of Revenues, Expenditures, and Changes in Fund Balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

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

Fiduciary funds are also accounted for on a flow of economic resources measurement focus. This measurement focus includes all assets and liabilities 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2019 but which are not intended to finance 2019 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

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

E. Budgetary Process

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

Tax Budget

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

Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2019.

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided total fund appropriations do not exceed the current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Encumbrances

As part of formal budgetary control, purchase orders, contracts, and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

Budgetary Basis of Accounting

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

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WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the General Fund and for the major special revenue funds are shown below:

	Net Change in Fund Balances		
	General Fund	Board of Developmental Disabilities Fund	Senior Citizens Service Levy Fund
GAAP Basis (as reported)	\$10,674,187	(\$383,819)	\$1,302,346
Increase (Decrease):			
Accrued Revenues at December 31, 2019 received during 2020	(10,585,294)	(15,172,778)	(169,075)
Accrued Revenues at December 31, 2018 received during 2019	10,526,732	12,142,928	0
Accrued Expenditures at December 31, 2019 paid during 2020	2,965,006	825,111	1,071,076
Accrued Expenditures at December 31, 2018 paid during 2019	(2,643,093)	(607,372)	(1,258,250)
Change in Fair Value, 2019	(1,501,745)	0	0
Change in Fair Value, 2018	(2,077,046)	0	0
2019 Prepays for 2020	(490,422)	(90,354)	0
2018 Prepays for 2019	214,252	48,465	0
Interfund Loans Receivable, 2019	(630,475)	0	0
Interfund Loans Receivable, 2018	511,000	0	0
Outstanding Encumbrances	(2,780,404)	(3,352,387)	(2,045,015)
Budget Basis	<u>\$4,182,698</u>	<u>(\$6,590,206)</u>	<u>(\$1,098,918)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents, and Investments

Cash balances of the County's funds, except cash held by a fiscal agent or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the county's records. Interest in the pool is presented as "cash, cash equivalents, and investments." 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 2019, investments were limited to U.S. treasury securities, certificates of deposit, County municipal bonds, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, and STAR Ohio. Investments, except for money market mutual funds and STAR Ohio, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements*.

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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

G. Inventory

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

I. Prepaid Water Contract

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

J. Capital Assets

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

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

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

<u>Description</u>	<u>Estimated Lives (in years)</u>
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, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Bond Premiums/Discounts

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

L. Long-Term Obligations

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

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

M. Accrued Liabilities and Long-Term Obligations

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

N. Compensated Absences

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, as interpreted by 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 “Compensated Absences Payable.”

O. Grants and Other Intergovernmental Revenues

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

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

Q. Special Assessments

The County reports special assessment bonds in the governmental activities on the government-wide Statement of Net position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the capital projects funds.

R. Self-Funded Insurance

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

S. Interfund Activity

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Fund Balance

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

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

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

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

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

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Net Position

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

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

V. Deferred Outflows/Inflows of Resources

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

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

W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2019, the COAP Grant Opioid Abuse Program Fund had a deficit fund balance of \$1,267 and the Sheriff Fund had a deficit net position of \$9,605,101.

The deficit fund balance/net position for these funds arises from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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

A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position

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

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

Intergovernmental Revenues	\$9,943,161
Interest Revenue	866,436
Special Assessment Revenue	2,133,682
Charges for Services Revenue	18,777
	<u>\$12,962,056</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$43,370,077
Special Assessment Bonds Payable	1,885,011
Tax Increment District Revenue Bonds Payable	1,870,000
Loans Payable	758,944
Accrued Interest on Long-Term Debt	116,315
Compensated Absences Payable	7,545,435
	<u>\$55,545,782</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

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

Capital Assets Additions	\$21,033,837
Capital Asset Contributions	15,051,309
Depreciation Expense	(6,111,257)
	<u>\$29,973,889</u>

Governmental revenues not reported in the funds:

Increase in Intergovernmental Revenue	\$3,150,088
Decrease in Interest Revenue	(47,011)
Decrease in Special Assessment Revenue	(3,569,953)
	<u>(\$466,876)</u>

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

General Obligation Bond Principal Payments	\$5,970,000
Special Assessment Bond Principal Payments	3,592,795
Tax Increment District Revenue Bond Payments	65,000
OPWC Loan Payments	112,716
Amortization of Bond Premiums	172,734
Issuance of 2019 Jail Construction Bonds	(42,500,000)
Issuance of Bond Premiums	(1,841,703)
Issuance of Special Assessment Bonds	(620,221)
	<u>(\$35,048,679)</u>

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$816,514)
Increase in Supplies Inventory	724,694
	<u>(\$91,820)</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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:

Fund Balances	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$24,346	\$0	\$0	\$0	\$0	\$76,172	\$1,347,562	\$1,448,080
Trust Corpus	0	0	0	0	0	0	18,902	18,902
Prepaid Items	490,422	90,354	0	0	0	153,934	86,462	821,172
Total Nonspendable	514,768	90,354	0	0	0	230,106	1,452,926	2,288,154
Restricted:								
Debt Retirement	0	0	0	233,165	0	14,339,514	4,364,367	18,937,046
Legislative and Executive	0	0	0	0	0	0	6,918,173	6,918,173
Judicial	0	0	0	0	0	0	4,393,882	4,393,882
Public Safety	0	0	0	0	0	0	5,919,455	5,919,455
Public Works	0	0	0	0	0	0	8,872,938	8,872,938
Health	0	0	0	0	0	0	1,781,921	1,781,921
Human Services	0	53,932,162	9,180,194	0	0	0	11,053,881	74,166,237
Community & Economic Developmen	0	0	0	0	0	0	1,405,041	1,405,041
Capital Acquisition and Improvement	0	0	0	0	0	32,041,225	871,370	32,912,595
Total Restricted	0	53,932,162	9,180,194	233,165	0	46,380,739	45,581,028	155,307,288
Committed:								
Capital Acquisition and Improvement	0	0	0	0	6,285,144	23,657,403	0	29,942,547
Community & Economic Developmen	0	0	0	0	0	0	246,326	246,326
Hazardous Materials Emerg Plan	0	0	0	0	0	0	3	3
Total Committed	0	0	0	0	6,285,144	23,657,403	246,329	30,188,876
Assigned:								
Other Purposes	2,276,170	0	0	0	0	0	0	2,276,170
Total Assigned	2,276,170	0	0	0	0	0	0	2,276,170
Unassigned (Deficits):	53,380,686	0	0	0	0	0	(1,267)	53,379,419
Total Fund Balances	\$56,171,624	\$54,022,516	\$9,180,194	\$233,165	\$6,285,144	\$70,268,248	\$47,279,016	\$243,439,907

The County established, by resolution, a budget stabilization reserve, permitted by ORC Sec. 5705.13(A)(1). The fund 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, 2019, the reserve balance was \$12,000,000 and is included in the General Fund unassigned fund balance.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 three years from the date of purchase.

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

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. The County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be either insured or be protected by:

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

At year end, the carrying amount of the County's deposits was \$25,203,353 and the bank balance was \$27,501,899. Federal depository insurance covered \$1,726,636. The remaining balance was collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$6,817,884 and pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$18,957,379. The County had \$289,318 in undeposited cash on hand at December 31, 2019 which was included as Cash, Cash Equivalents, and Investments on the Balance Sheet.

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$13,113,318, which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

Cash and cash equivalents in the amount of \$9,529,573 for the component unit, the TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 23 "Warren County Transportation Improvement District" for additional information.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County’s investments at December 31, 2019 are summarized as follows:

	December 31, 2019 Balance	Weighted Average Maturity (Years)	Concentration of Credit Risk
Amortized Cost/NAV:			
Money Market Mutual Funds	\$3,580,968	0.07	1.15%
STAR Ohio	16,334,735	0.15	5.25%
Total Amortized Cost/NAV	<u>19,915,703</u>		
Fair Value Level One Inputs:			
Treasury Bonds and Notes	<u>29,448,315</u>	2.29	9.47%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	10,727,851	1.63	3.45%
U.S. Agency Securities	172,340,696	1.78	55.42%
County Government Bonds	10,534,828	9.98	3.39%
Commercial Paper	55,496,106	0.41	17.85%
Corporate Bonds and Notes	<u>12,515,369</u>	2.15	4.02%
Total Fair Value Level Two Inputs	<u>261,614,850</u>		
Total Investments	<u>\$310,978,868</u>		100.00%

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. Treasuries and U.S. Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has limited its use in the County’s portfolio but does use it when rates in excess of those provided by STAR Ohio can be obtained. The County’s investments in U.S. Agency obligations were rated AA+ by Standard & Poor’s and investments in U.S. Money Market Funds and STAR Ohio were rated AAAM by Standard & Poor’s. The investment in Warren County bonds is rated Aaa based upon the County’s credit rating.

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment and depository policy, the County manages its exposure to declines in fair value by limiting the maximum maturity of investments in its portfolio to five years. The only exception being the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County’s Investment Advisory Board. Due to money market and STAR Ohio having average maturities of 24 and 56 days, respectively, at December 31, 2019, they were presented as investments with a maturity of less than six months.

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

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 2019 were levied after October 1, 2018 on assessed values as of January 1, 2018, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Public utility tangible personal property taxes collected in one calendar year are levied 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 & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the 2019 tax collection year was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2019 property tax levy was based totaled \$7,405,904,290 which was comprised of \$7,002,122,800 in real property, and \$403,781,490 in public utility personal property.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 6 – TAXES (Continued)

A. Property Taxes (Continued)

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

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

NOTE 7 – RECEIVABLES

Receivables at December 31, 2019, consisted of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, and loans. All receivables are considered collectible in full.

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2019, represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$630,475	\$0
County Road Projects Fund	0	1,718,088
County Construction Fund	0	150,475
Other Governmental Funds	1,833,370	595,282
Total Interfund Loans	<u>\$2,463,845</u>	<u>\$2,463,845</u>

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2019, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$750,306	\$471,816
Board of Developmental Disabilities Fund	0	88,013
Senior Citizens Service Levy Fund	0	3,750
Other Governmental Funds	251,268	347,318
Total Governmental Funds	<u>1,001,574</u>	<u>910,897</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	6,330	387,004
Sewer Fund	0	506,619
Sheriff Fund	0	42,332
Nonmajor Enterprise Funds	1,310	299
Total Enterprise Funds	<u>7,640</u>	<u>936,254</u>
Internal Service Funds	838,553	616
Total Interfund Receivables and Payables	<u>\$1,847,767</u>	<u>\$1,847,767</u>

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

NOTE 9 – TRANSFERS

The following balances at December 31, 2019 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$21,199,236
County Road Projects Fund	7,000,000	0
County Construction Projects Fund	5,897,025	3,637,704
Other Governmental Funds	11,688,794	112,716
Total Governmental Transfers	<u>24,585,819</u>	<u>24,949,656</u>
Proprietary Funds:		
Internal Service Funds	363,837	0
Total Proprietary Transfers	<u>363,837</u>	<u>0</u>
Total Transfers	<u>\$24,949,656</u>	<u>\$24,949,656</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 9 – TRANSFERS (Continued)

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

NOTE 10 – CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Non-Depreciable Capital Assets:				
Land	\$13,211,379	\$1,456,704	\$0	\$14,668,083
Construction in Progress	11,897,556	17,527,106	(4,914,126)	24,510,536
Total Non-Depreciable Capital Assets	<u>25,108,935</u>	<u>18,983,810</u>	<u>(4,914,126)</u>	<u>39,178,619</u>
Depreciable Capital Assets:				
Land Improvements	961,993	532,809	0	1,494,802
Buildings, Structures, and Improvements	66,303,126	3,519,813	(12,851)	69,810,088
Furniture, Fixtures, and Equipment	30,266,147	3,573,801	(733,409)	33,106,539
Infrastructure	102,744,287	14,389,039	(122,568)	117,010,758
Total Depreciable Capital Assets	<u>200,275,553</u>	<u>22,015,462</u>	<u>(868,828)</u>	<u>221,422,187</u>
Less: Accumulated Depreciation:				
Land Improvements	(457,756)	(49,462)	0	(507,218)
Buildings, Structures, and Improvements	(28,038,686)	(1,777,198)	12,851	(29,803,033)
Furniture, Fixtures, and Equipment	(17,654,244)	(2,248,452)	689,206	(19,213,490)
Infrastructure	(40,001,282)	(2,041,647)	29,781	(42,013,148)
Total Accumulated Depreciation	<u>(86,151,968)</u>	<u>(6,116,759)</u>	<u>731,838</u>	<u>(91,536,889)</u>
Total Depreciable Capital Assets, Net	<u>114,123,585</u>	<u>15,898,703</u>	<u>(136,990)</u>	<u>129,885,298</u>
Net Value	<u>\$139,232,520</u>	<u>\$34,882,513</u>	<u>(\$5,051,116)</u>	<u>\$169,063,917</u>

Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,076,619
Judicial	410,989
Public Safety	1,414,254
Public Works	2,496,395
Health	30,321
Human Services	680,976
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$6,116,759</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 10 – CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Non-Depreciable Capital Assets:				
Land	\$2,682,435	\$0	\$0	\$2,682,435
Construction in Progress	1,790,333	7,298,418	(542,573)	8,546,178
Total Non-Depreciable Capital Assets	<u>4,472,768</u>	<u>7,298,418</u>	<u>(542,573)</u>	<u>11,228,613</u>
Depreciable Capital Assets:				
Land Improvements	216,565,307	5,901,430	0	222,466,737
Buildings, Structures, and Improvements	120,074,303	0	0	120,074,303
Furniture, Fixtures, and Equipment	6,127,792	695,216	(329,638)	6,493,370
Total Depreciable Capital Assets	<u>342,767,402</u>	<u>6,596,646</u>	<u>(329,638)</u>	<u>349,034,410</u>
Less: Accumulated Depreciation:				
Land Improvements	(101,311,045)	(5,936,882)	0	(107,247,927)
Buildings, Structures, and Improvements	(56,057,555)	(3,538,048)	0	(59,595,603)
Furniture, Fixtures, and Equipment	(5,002,331)	(425,813)	329,638	(5,098,506)
Total Accumulated Depreciation	<u>(162,370,931)</u>	<u>(9,900,743)</u>	<u>329,638</u>	<u>(171,942,036)</u>
Total Depreciable Capital Assets, Net	<u>180,396,471</u>	<u>(3,304,097)</u>	<u>0</u>	<u>177,092,374</u>
Net Value	<u><u>\$184,869,239</u></u>	<u><u>\$3,994,321</u></u>	<u><u>(\$542,573)</u></u>	<u><u>\$188,320,987</u></u>

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*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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.

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

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

GASB 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”)

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 CAFR.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2019 Actual Contribution Rates		
Employer:		
Pension*	14.0%	18.1%
Post-employment Health Care Benefits*	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

* 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 \$8,787,593 for 2019. Of this amount, \$277,570 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, 2018, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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)

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$117,429,909	(\$444,945)	(\$9,026)	\$116,975,938
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.467879%	0.434203%	0.432250%	
Prior Measurement Period	0.474930%	0.443488%	0.497301%	
Change in Proportionate Share	-0.007051%	-0.009285%	-0.065051%	
Pension Expense	\$25,678,010	\$122,692	(\$6,765)	\$25,793,937

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Deferred Outflows of Resources				
Differences between expected and actual experience	\$5,417	\$0	\$37,571	\$42,988
Changes of assumptions	10,222,562	99,375	2,796	10,324,733
Net difference between projected and actual earnings on pension plan investments	15,938,525	95,848	2,988	16,037,361
Changes in proportion	280,676	9,507	5,363	295,546
County contributions subsequent to the measurement date	8,322,503	244,736	220,354	8,787,593
Total Deferred Outflows of Resources	<u>\$34,769,683</u>	<u>\$449,466</u>	<u>\$269,072</u>	<u>\$35,488,221</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,541,923	\$181,727	\$0	\$1,723,650
Changes in proportion	931,295	8,296	799	940,390
Total Deferred Inflows of Resources	<u>\$2,473,218</u>	<u>\$190,023</u>	<u>\$799</u>	<u>\$2,664,040</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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)

\$8,787,593 reported as deferred outflows of resources related to pension, resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS		
	Traditional Pension Plan	Combined Plan	Member-Directed Plan
	Net Deferred Outflows of Resources	Net Deferred Inflows/(Outflows) of Resources	Net Deferred Outflows of Resources
Year Ending December 31:			
2020	(\$10,357,221)	(\$14,927)	(\$6,730)
2021	(4,725,531)	4,219	(6,196)
2022	(1,478,622)	2,199	(6,289)
2023	(7,412,588)	(27,810)	(7,483)
2024	0	11,591	(5,658)
Thereafter	0	10,021	(15,563)
Total	<u>(\$23,973,962)</u>	<u>(\$14,707)</u>	<u>(\$47,919)</u>

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	3.25%	3.25%	3.25%
Projected Salary Increases	3.25% - 10.75% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple
Investment Rate of Return:			
Current Measurement	7.20%	7.20%	7.20%
Prior Measurement	7.50%	7.50%	7.50%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

The discount rate used to measure the total pension liability was 7.2% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

The following table presents the County’s proportionate share of the net pension liability or asset calculated using the discount rate of 7.2%, and the County’s proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$173,478,124	\$117,429,909	\$70,853,337
Combined Plan	(\$147,224)	(\$444,945)	(\$660,520)
Member-Directed Plan	(\$3,961)	(\$9,026)	(\$15,845)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 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	23.00%	2.79%
Domestic Equities	19.00%	6.21%
Real Estate	10.00%	4.90%
Private Equity	10.00%	10.81%
International Equities	20.00%	7.83%
Other investments	18.00%	5.50%
Total	100.00%	5.95%

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

During 2018, 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 a loss of 2.94% for 2018.

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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 Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2019. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0%.

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

The County's contractually required contribution was \$88,141 for 2019. Of this amount, \$2,784 is reported as an intergovernmental payable.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.465360%
Prior Measurement Date	<u>0.474242%</u>
Change in Proportionate Share	<u><u>-0.008882%</u></u>
Proportionate Share of the Net OPEB Liability:	\$55,599,801
OPEB Expense	\$4,974,559

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Differences between expected and actual experience	\$18,827
Changes of assumptions	1,792,604
Net difference between projected and actual earnings on plan investments	2,548,923
Changes in proportion	218,665
County contributions subsequent to the measurement date	<u>88,141</u>
Total Deferred Outflows of Resources	<u>\$4,667,160</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$150,859
Changes in proportion	<u>703,049</u>
Total Deferred Inflows of Resources	<u>\$853,908</u>

\$88,141 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020. 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:	
2020	(\$1,838,229)
2021	(193,224)
2022	(409,592)
2023	<u>(1,284,066)</u>
Total	<u>(\$3,725,111)</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (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, 2017, rolled forward to the measurement date of December 31, 2018.

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

Actuarial Information	
Single Discount Rate:	
Current Measurement Period	3.96%
Prior Measurement Period	3.85%
Investment Rate:	
Current Measurement Period	6.00%
Prior Measurement Period	6.50%
Municipal Bond Rate:	
Current Measurement Period	3.71%
Prior Measurement Period	3.31%
Wage Inflation	3.25%
Projected Salary Increases	3.25%-10.75%
	(includes wage inflation at 3.25%)
Health Care Cost Trend:	
Current Measurement Period	10.0% initial, 3.25% ultimate in 2029
Prior Measurement Period	7.5% initial, 3.25% ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2018, 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 a loss of 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 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 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Discount Rate A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 3.71%. 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$71,132,867	\$55,599,801	\$43,246,907

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$53,443,471	\$55,599,801	\$58,083,312

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, 2019, the County's accumulated, unpaid compensated absences amounted to \$9,004,787. Of this amount, \$7,615,703 is recorded as governmental activities on the government-wide Statement of Net Position (\$392,937 is reported as due within one year), and \$1,389,084 is recorded as business-type activities (\$71,832 is reported as due within one year).

At December 31, 2019, the liability recorded for Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave, and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	154,697	\$4,345,589	\$300,278
Sick Time	102,738	2,911,366	92,659
Compensatory Time	13,506	358,748	0
Total	<u>270,941</u>	<u>\$7,615,703</u>	<u>\$392,937</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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

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

General Obligation Bonds

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 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.

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 \$12,498.

The principal amount of the County's special assessment debt outstanding at December 31, 2019 of \$1,885,011 is general obligation debt (backed by the full faith and credit of the County). During 2019, the Warren County Port Authority assumed \$3,290,000 of the special assessment debt. The remaining outstanding 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 \$233,165 in the Special Assessment Debt Service Fund at December 31, 2019 is restricted for the retirement of outstanding special assessment bonds.

Tax Increment District Revenue Bonds

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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

Loans

The 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 will be retired from the debt service funds by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The 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 will be retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The 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 twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the OWDA and the Environmental Protection Agency 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 2016, under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville's sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County, which included direct borrowing a OPWC Loan and a OWDA Loan. The OPWC Loan amount was \$433,600, originated in 2000, and was for wastewater treatment plant improvements. The OWDA Loan amount was \$3,575,670, originated in 2001, and was for wastewater treatment plant improvements also. The OWDA Loan will be paid off in July 2020 while the OPWC Loan matured in December 2019.

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

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$32.4 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

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

	Interest Rate	Maturity Date	Balance December 31, 2018	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$1,615,000	\$0	(\$385,000)	\$1,230,000	\$395,000
2013 Radio System Acquisition Bonds	1.575%	2022	3,520,000	0	(855,000)	2,665,000	870,000
2019 Jail Construction Bonds	3.00 - 4.00%	2023	0	42,500,000	(4,730,000)	37,770,000	8,985,000
Unamortized premiums			36,108	1,841,703	(172,734)	1,705,077	500,151
Total Unvoted General Obligation Bonds			5,171,108	44,341,703	(6,142,734)	43,370,077	10,750,151
Special Assessment Bonds (with Governmental Commitment):							
2000 Water and Sewer	4.40 - 4.85%	2020	175,000	0	(85,000)	90,000	90,000
2001 Water and Sewer	3.30 - 5.35%	2021	500,000	0	(160,000)	340,000	165,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2019	425,000	0	(425,000)	0	0
2003 Water and Sewer	2.00 - 4.75%	2019	870,000	0	(870,000)	0	0
2004 Water and Sewer	1.7 - 4.75%	2024	83,124	0	(12,387)	70,737	12,926
2005 Water and Sewer	4.40%	2025	32,263	0	(4,035)	28,228	4,213
2007 Bunnell Hill Road	4.3-5.75%	2019	18,000	0	(18,000)	0	0
2007 Bardes Drive Sewer	4.3-5.75%	2019	307,000	0	(307,000)	0	0
2008 Various Purpose SA Bonds	3.25-5.00%	2019	1,670,000	0	(1,670,000)	0	0
2011 Various Purpose SA Bonds	.75-4.625%	2031	394,583	0	(24,564)	370,019	25,120
2013 Bellbrook & Chenoweth Water	4.50%	2033	256,766	0	(12,354)	244,412	12,910
2017 Various Purpose SA Bonds	4.21%	2037	125,849	0	(4,455)	121,394	4,643
2019 Keever Creek & 741 Turn Lane SA Bon	2.30%	2039	0	620,221	0	620,221	22,221
Total Special Assessment Bonds			4,857,585	620,221	(3,592,795)	1,885,011	337,033
Tax Increment District Revenue Bonds							
2009 Greens of Bunnell Hill	6.50%	2035	1,935,000	0	(65,000)	1,870,000	70,000
Total Tax Increment Revenue Bonds			1,935,000	0	(65,000)	1,870,000	70,000
Loans:							
2012 OPWC Township Road North	0.00%	2032	112,020	0	(8,298)	103,722	8,298
2012 OPWC Township Road East	0.00%	2032	59,640	0	(4,418)	55,222	4,418
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	700,000	0	(100,000)	600,000	100,000
Total Loans			871,660	0	(112,716)	758,944	112,716
Compensated Absences			6,795,694	7,577,992	(6,757,983)	7,615,703	392,937
Net Pension Liability			59,918,739	42,672,254	0	102,590,993	0
Net OPEB Liability			41,415,658	7,158,327	0	48,573,985	0
Total Governmental Activities Long-term Liabilities			\$120,965,444	\$102,370,497	(\$16,671,228)	206,664,713	\$11,662,837

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

	Interest Rate	Maturity Date	Balance December 31, 2018	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
Business-type Activities:							
2005 OWDA Loan Water	2.00%	2029	\$2,993,926	\$0	(\$245,909)	\$2,748,017	\$250,852
2010 OWDA Loan Sewer	3.00%	2031	8,603,726	0	(546,306)	8,057,420	563,429
2016 OWDA Loan Sewer-Waynesville	2.50%	2020	362,749	0	(240,328)	122,421	122,421
2016 OPWC Loan Sewer-Waynesville	0.00%	2019	21,680	0	(21,680)	0	0
Compensated Absences			1,162,716	1,389,084	(1,162,716)	1,389,084	71,832
Net Pension Liability			8,553,433	6,285,483	0	14,838,916	0
Net OPEB Liability			5,912,108	1,113,708	0	7,025,816	0
Total Business-type Activities Long-Term Liabilities			\$27,610,338	\$8,788,275	(\$2,216,939)	\$34,181,674	\$1,008,534

A summary of the County's future debt service requirements including principal and interest at December 31, 2019 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$10,250,000	\$1,200,649	\$337,033	\$74,726	\$70,000	\$120,413
2021	10,600,000	855,996	261,992	55,834	70,000	115,863
2022	10,915,000	544,478	90,380	43,508	80,000	111,150
2023	9,900,000	148,500	94,147	40,141	85,000	105,950
2024	0	0	97,044	36,625	90,000	100,262
2025-2029	0	0	432,237	134,692	545,000	404,788
2030-2034	0	0	362,217	57,583	750,000	199,062
2035-2039	0	0	209,961	15,181	180,000	8,775
Totals	\$41,665,000	\$2,749,623	\$1,885,011	\$458,290	\$1,870,000	\$1,166,263

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

B. Long-Term Loans

Years	OWDA Loan Water		OWDA Loan Sewer		OWDA Loan Sewer- Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$250,852	\$53,712	\$563,428	\$237,529	\$122,421	\$1,530
2021	255,894	48,670	581,087	220,495	0	0
2022	261,038	43,527	599,300	202,927	0	0
2023	266,285	38,280	618,083	184,808	0	0
2024	271,637	32,928	637,455	166,122	0	0
2025-2029	1,442,311	80,511	3,499,779	529,155	0	0
2030-2031	0	0	1,558,288	58,887	0	0
Totals	<u>\$2,748,017</u>	<u>\$297,628</u>	<u>\$8,057,420</u>	<u>\$1,599,923</u>	<u>\$122,421</u>	<u>\$1,530</u>

Years	OPWC County Rd Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest
2020	\$100,000	\$0	\$12,716	\$0
2021	100,000	0	12,716	0
2022	100,000	0	12,716	0
2023	100,000	0	12,716	0
2024	100,000	0	12,716	0
2025-2029	100,000	0	63,578	0
2030-2032	0	0	31,786	0
Totals	<u>\$600,000</u>	<u>\$0</u>	<u>\$158,944</u>	<u>\$0</u>

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and is payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. The County, the State, nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2019, there were four series of conduit debt outstanding with a total principal debt of \$113,135,000.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2019 the County had the following significant construction projects that will be financed through Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
New Jail Construction	\$46,540,561	2020
RAR Water Treatment Plant Filter Rehabilitation	2,772,593	2020
Lower Little Miami Wastewater Treatment Building	1,757,491	2020
Juvenile Facility Roof Replacement	1,768,246	2020
Waynesville Wastewater Treatment Plant	653,185	2020
Juvenile/Probate Court Expansion	440,602	2020
LED Lighting Upgrade	398,400	2020
Well Redevelopment Project	318,827	2020
Water Softening Project	190,035	2020
Total	<u>\$54,839,940</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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the various specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

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

Insurance coverage stayed the same as coverage in the prior year with the CORSA deductible of \$100,000 per occurrence. Settled claims during the last ten years have not exceeded commercial insurance coverage.

The County has a group health insurance program that is offered to County employees and their eligible dependents, with the exception of employees of The Board of Developmental Disabilities and Warren County Health Department – an agency fund of the County. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees.

The monies paid into the Health Insurance Internal Service Fund are available to pay claims and administrative costs. The plan is administered by a third-party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$250,000 per year per specific claim with an additional \$350,000 aggregating deductible.

The total claims liability of \$836,000, reported within the Health Insurance Internal Service Fund at December 31, 2019 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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 17 – RISK MANAGEMENT (Continued)

Changes in the fund's claims liability amount in 2019 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance at December 31
County:				
2018	\$961,596	\$8,414,027	(\$8,740,414)	\$635,209
2019	\$635,209	\$9,288,693	(\$9,087,902)	\$836,000

NOTE 18 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$10.5 million at December 31, 2019.

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 \$4.3 million at December 31, 2019.

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, 2019, principal of \$14.8 million along with interest and administrative fees of \$7.7 million remained on the debt.

In 2018, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the County in financing a portion of the Racino TIF Roadway project. This project includes the acquisition, construction, equipping, installation, and improving of the Union Road and Greentree Road Intersection in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$1,310,000 in revenue bonds for the project and the County to pledge TIF revenue to pay all bond service charges and administrative expenses related to the bonds. The debt is currently scheduled to continue through 2023. As of December 31, 2019, principal of \$1.1 million remained on the debt.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 Ohio Revised Code. The mission of MHRB is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

MHRB is governed by a 14-member board whereby six members are appointed by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) and the remaining eight are appointed by the Warren County Commissioners (six) and the Clinton County Commissioners (two). MHRB's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

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

A summary of the unaudited cash basis financial information for the year ended December 31, 2019 is presented below:

Mental Health Recovery Services of Warren and Clinton Counties			
Assets	\$11,552,586	Revenues	\$12,857,843
Fund Equity	\$11,552,586	Expenses	<u>\$12,485,825</u>
		Net Income/(Loss)	<u>\$372,018</u>

NOTE 20 – JOINTLY GOVERNED ORGANIZATION

Southwestern Ohio Council of Governments

The Southwestern Ohio Council of Governments (SWOCOG) was formed in 2009 and currently has six county boards of developmental disabilities in southwestern Ohio: Butler, Clermont, Greene, Hamilton, Montgomery, and Warren. Their mission is to provide support and solutions to county boards of developmental disabilities through cost-effective shared services that deliver value, satisfaction, and maximization of resources. The SWOCOG serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2019, the County contributed \$36,100 towards the operation of the SWOCOG.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 21 – SIGNIFICANT ENCUMBRANCES

At December 31, 2019, the County had the following significant encumbrances outstanding:

Fund	Significant Encumbrances	Explanation
General Fund	\$ 805,000	County Fairgrounds Redevelopment
	324,549	Vehicle Purchases
	12,391	Crippled Children Contribution
Senior Citizens Services Levy	902,842	Eldery Services Program
Board of Developmental Disabilities Fund	300,000	Community Housing Assistance
County Road Projects Fund	32,070	County Fairgrounds Redevelopment
County Construction Projects Fund	1,167,241	Technology Upgrades
Other Governmental Funds	373,986	Bulk Salt
	130,310	Personnel

NOTE 22 – 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, 2019, the County abated \$19,671 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 22 – TAX ABATEMENTS (Continued)

For the fiscal year ended December 31, 2019, 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
Village of Carlisle	\$ 6,552
City of Franklin	7,672
City of Lebanon	61,121
City of Mason	227,107
City of Middletown	45,754
City of Monroe	351,960
City of Springboro	23,247
Village of Harveysburg	3,390
Village of South Lebanon	24,504
	<u>\$ 751,307</u>

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

Reporting Entity

The Warren County Transportation Improvement District (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 Ohio Revised Code, 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 generally accepted accounting principles (GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Basis of Presentation (Continued)

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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

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.

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 \$9,529,573 and the bank balance was \$9,555,926. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$9,305,926 was collateralized in a manner described above.

Intergovernmental Agreements

As of December 31, 2019, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, Deerfield Township, the Cities of Springboro and Mason, and the Village of South Lebanon to provide funding to the TID to facilitate the development and implementation of the TID's projects. Further, the TID's Board has authorized a 3 percent management fee (charged to the entity contracting with the TID) to assist and manage certain projects authorized by the TID's Board.

Contractual Commitments

As of December 31, 2019, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$2.7 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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Long Term Obligations

The changes in the TID's long-term liabilities for the year ended December 31, 2019 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds:					
Series 2016 - 2.290%	\$10,490,000	\$0	(\$2,530,000)	\$7,960,000	\$2,590,000
Unamortized Discount	(84,096)	0	21,245	(62,851)	0
Total	<u>\$10,405,904</u>	<u>\$0</u>	<u>(\$2,508,755)</u>	<u>\$7,897,149</u>	<u>\$2,590,000</u>

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

Principal and interest requirements to retire the TID's General Obligation Bonds as of December 31, 2019 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$2,590,000	\$182,284	\$2,772,284
2021	2,645,000	122,973	2,767,973
2022	2,725,000	62,403	2,787,403
Total	<u>\$7,960,000</u>	<u>\$367,660</u>	<u>\$8,327,660</u>

NOTE 24 – SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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 Six Years (1) *

	2018	2017	2016	2015	2014
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.467879%	0.474930%	0.468976%	0.470618%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 117,429,909	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788
County's Covered Payroll	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	203.99%	121.16%	173.67%	155.15%	110.21%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.434203%	0.443488%	0.433430%	0.438146%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 444,945	\$ 554,829	\$ 222,104	\$ 213,211	\$ 157,716
County's Covered Payroll	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	26.28%	34.02%	14.49%	14.94%	11.27%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	126.64%	137.28%	116.55%	116.90%	114.83%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.432250%	0.497301%	0.482203%	0.471660%	0.477854%
County's Proportionate Share of the Net Pension Asset	\$ 9,026	\$ 15,951	\$ 1,850	\$ 1,803	\$ 2,813
County's Covered Payroll	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	0.56%	0.65%	0.07%	0.08%	0.12%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	113.42%	124.46%	103.40%	103.91%	**

(1) Information prior to 2013 is not available.

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

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

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

	2013
Traditional Pension Plan:	
County's Proportion of the Net Pension Liability	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 55,514,915
County's Covered Payroll	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	86.36%
Combined Plan:	
County's Proportion of the Net Pension Asset	0.000000%
County's Proportionate Share of the Net Pension Asset	\$ 42,982
County's Covered Payroll	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	104.56%
Member-Directed Plan:	
County's Proportion of the Net Pension Asset	**
County's Proportionate Share of the Net Pension Asset	**
County's Covered Payroll	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	**

(1) Information prior to 2013 is not available.

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

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

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

	2019	2018	2017	2016	2015
Traditional Pension Plan:					
Contractually Required Contribution	\$ 8,322,503	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302
Contributions in Relation to the Contractually Required Contribution	<u>(8,322,503)</u>	<u>(8,128,034)</u>	<u>(7,519,721)</u>	<u>(6,733,274)</u>	<u>(6,515,302)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782
Contributions as a Percentage of Covered Payroll	14.31%	14.12%	13.31%	11.93%	12.40%
Combined Plan:					
Contractually Required Contribution	\$ 244,736	\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932
Contributions in Relation to the Contractually Required Contribution	<u>(244,736)</u>	<u>(239,056)</u>	<u>(217,020)</u>	<u>(186,929)</u>	<u>(176,932)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844
Contributions as a Percentage of Covered Payroll	14.31%	14.12%	13.31%	12.19%	12.40%
Member-Directed Plan:					
Contractually Required Contribution	\$ 220,354	\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478
Contributions in Relation to the Contractually Required Contribution	<u>(220,354)</u>	<u>(226,747)</u>	<u>(326,007)</u>	<u>(231,123)</u>	<u>(291,478)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583
Contributions as a Percentage of Covered Payroll	10.22%	14.12%	13.31%	9.15%	12.40%

(1) Information prior to 2013 is not available.

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

	2014	2013
Traditional Pension Plan:		
Contractually Required Contribution	\$ 6,420,895	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(6,420,895)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 51,536,497	\$ 53,844,897
Contributions as a Percentage of Covered Payroll	12.46%	14.33%
Combined Plan:		
Contractually Required Contribution	\$ 166,151	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(166,151)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,399,545	\$ 1,462,233
Contributions as a Percentage of Covered Payroll	11.87%	14.33%
Member-Directed Plan:		
Contractually Required Contribution	\$ 206,975	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(206,975)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,305,609	\$ 2,408,881
Contributions as a Percentage of Covered Payroll	8.98%	14.33%

(1) Information prior to 2013 is not available.

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

	2018	2017	2016
County's Proportion of the Net OPEB Liability	0.465360%	0.474242%	0.467331%
County's Proportionate Share of the Net OPEB Liability	\$ 55,599,801	\$ 47,327,766	\$ 43,458,914
County's Covered Payroll	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	91.35%	78.10%	71.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Information prior to 2016 is not available.

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

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

	2019	2018	2017	2016
Contractually Required Contribution	\$ 88,141	\$ 90,699	\$ 671,490	\$ 1,196,844
Contributions in Relation to the Contractually Required Contribution	(88,141)	(90,699)	(671,490)	(1,196,844)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
Contributions as a Percentage of Covered Payroll	0.14%	0.15%	1.11%	1.98%

(1) Information prior to 2016 is not available.

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - OPERS Net Pension Asset/Liability

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

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

Changes in Assumptions - OPERS Net OPEB Liability

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.

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

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

Motor Vehicle and Gasoline Tax Fund

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

Human Services Fund

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

Dog and Kennel Fund

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

Permissive Tax Fund

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

Real Estate Assessment Fund

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

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

Delinquent Real Estate Tax and Assessment Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

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

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Child Support Enforcement Fund

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

Emergency Management Fund

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

Community Development Fund

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

Court Computerization Fund

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

Courts Special Projects Fund

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

County Transit Fund

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

(Continued)

WARREN COUNTY, OHIO

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

Debt Service Funds

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

Tax Increment Financing Fund

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

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds (Continued)

Ohio Public Works Commission (OPWC) Loan Fund

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

Radio System Bonds Fund

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

Tax Increment District Revenue Bond Fund

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

Jail Bonds Fund

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

Capital Projects Funds

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

Airport Construction Fund

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

Redevelopment Tax Equivalent Fund

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

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 38,082,840	\$ 4,364,367	\$ 829,706	\$ 43,609	\$ 43,320,522
Receivables:					
Taxes	264,102	0	0	0	264,102
Payments in Lieu of Taxes	0	0	541,982	0	541,982
Accounts	99,446	0	0	0	99,446
Intergovernmental	11,881,206	0	467,927	0	12,349,133
Loans	818,797	0	0	0	818,797
Due from Other Funds	251,268	0	0	0	251,268
Interfund Loans Receivable	1,833,370	0	0	0	1,833,370
Inventory of Supplies, at Cost	1,347,562	0	0	0	1,347,562
Prepaid Items	86,462	0	0	0	86,462
Total Assets	\$ 54,665,053	\$ 4,364,367	\$ 1,839,615	\$ 43,609	\$ 60,912,644
Liabilities:					
Accounts Payable	\$ 2,011,256	\$ 0	\$ 60,104	\$ 0	\$ 2,071,360
Accrued Wages and Benefits Payable	365,661	0	0	0	365,661
Intergovernmental Payable	877,633	0	0	0	877,633
Due to Other Funds	347,318	0	0	0	347,318
Interfund Loans Payable	480,000	0	115,282	0	595,282
Compensated Absences Payable	939	0	0	0	939
Total Liabilities	4,082,807	0	175,386	0	4,258,193
Deferred Inflows of Resources:					
Unavailable Amounts	8,582,576	0	250,877	0	8,833,453
Payments in Lieu of Taxes					
Levied for Next Fiscal Year	0	0	541,982	0	541,982
Total Deferred Inflows of Resources	8,582,576	0	792,859	0	9,375,435
Fund Balances:					
Nonspendable	1,434,024	0	0	18,902	1,452,926
Restricted	40,320,584	4,364,367	871,370	24,707	45,581,028
Committed	246,329	0	0	0	246,329
Unassigned	(1,267)	0	0	0	(1,267)
Total Fund Balances	41,999,670	4,364,367	871,370	43,609	47,279,016
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 54,665,053	\$ 4,364,367	\$ 1,839,615	\$ 43,609	\$ 60,912,644

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 4,217,312	\$ 0	\$ 0	\$ 0	\$ 4,217,312
Payments in Lieu of Taxes	0	269,922	215,122	0	\$ 485,044
Intergovernmental Revenues	26,883,980	36,269	107,220	0	27,027,469
Charges for Services	5,463,008	0	0	0	5,463,008
Licenses and Permits	10	0	0	0	10
Fines and Forfeitures	1,254,370	0	0	0	1,254,370
All Other Revenue	789,289	0	0	0	789,289
Total Revenue	38,607,969	306,191	322,342	0	39,236,502
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,515,826	0	0	0	5,515,826
Judicial	1,023,194	0	0	0	1,023,194
Public Safety	4,755,538	0	0	0	4,755,538
Public Works	10,298,085	0	9,413	0	10,307,498
Health	526,507	0	0	0	526,507
Human Services	19,997,098	0	0	0	19,997,098
Community and Economic Development	1,636,484	0	0	0	1,636,484
Capital Outlay	0	0	381,251	0	381,251
Debt Service:					
Principal Retirement	0	6,147,716	0	0	6,147,716
Interest and Fiscal Charges	0	992,923	0	0	992,923
Total Expenditures	43,752,732	7,140,639	390,664	0	51,284,035
Excess (Deficiency) of Revenues Over Expenditures	(5,144,763)	(6,834,448)	(68,322)	0	(12,047,533)
Other Financing Sources (Uses):					
Transfers In	7,027,934	4,660,860	0	0	11,688,794
Transfers Out	(112,716)	0	0	0	(112,716)
Premium on Bonds Issued	0	1,841,703	0	0	1,841,703
Total Other Financing Sources (Uses)	6,915,218	6,502,563	0	0	13,417,781
Net Change in Fund Balances	1,770,455	(331,885)	(68,322)	0	1,370,248
Fund Balances at Beginning of Year	39,516,306	4,696,252	939,692	43,609	45,195,859
Increase (Decrease) in Inventory Reserve	712,909	0	0	0	712,909
Fund Balances End of Year	\$ 41,999,670	\$ 4,364,367	\$ 871,370	\$ 43,609	\$ 47,279,016

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 4,310,918	\$ 1,261,826	\$ 528,414	\$ 340,801
Receivables:				
Taxes	264,102	0	0	0
Accounts	2,601	0	3,305	0
Intergovernmental	4,101,600	0	772	45,814
Loans	0	0	0	0
Due from Other Funds	14,165	3,750	0	0
Interfund Loans Receivable	1,833,370	0	0	0
Inventory of Supplies, at Cost	1,347,562	0	0	0
Prepaid Items	1,197	29	47	0
Total Assets	\$ 11,875,515	\$ 1,265,605	\$ 532,538	\$ 386,615
Liabilities:				
Accounts Payable	\$ 588,127	\$ 85,349	\$ 4,534	\$ 29,316
Accrued Wages and Benefits Payable	73,212	46,524	6,395	1,291
Intergovernmental Payable	17,317	164,573	986	199
Due to Other Funds	15,084	241,852	7,922	184
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	693,740	538,298	19,837	30,990
Deferred Inflows of Resources:				
Unavailable Amounts	2,769,701	0	0	0
Total Deferred Inflows of Resources	2,769,701	0	0	0
Fund Balances:				
Nonspendable	1,348,759	29	47	0
Restricted	7,063,315	727,278	512,654	355,625
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	8,412,074	727,307	512,701	355,625
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,875,515	\$ 1,265,605	\$ 532,538	\$ 386,615

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 4,172	\$ 101,565	\$ 596,841	\$ 110,481	\$ 2,263,907
0	0	0	0	0
0	0	0	0	0
0	1,005	3,686	15,000	40,716
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>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 600,527</u>	<u>\$ 125,481</u>	<u>\$ 2,304,623</u>
\$ 0	\$ 0	\$ 2,685	\$ 0	\$ 0
0	0	1,691	1,408	0
0	0	262	218	495,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,638</u>	<u>1,626</u>	<u>495,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
0	0	0	0	0
4,172	102,570	595,889	116,355	1,809,623
0	0	0	0	0
0	0	0	0	0
<u>4,172</u>	<u>102,570</u>	<u>595,889</u>	<u>116,355</u>	<u>1,809,623</u>
<u>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 600,527</u>	<u>\$ 125,481</u>	<u>\$ 2,304,623</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Assets:				
Cash, Cash Equivalents, and Investments	\$ 19,951	\$ 4,227,071	\$ 7,775,465	\$ 9,208
Receivables:				
Taxes	0	0	0	0
Accounts	1,674	0	0	0
Intergovernmental	1,054	25	1,057,109	15,603
Loans	0	0	0	0
Due from Other Funds	0	0	221,311	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	100	0
Total Assets	<u>\$ 22,679</u>	<u>\$ 4,227,096</u>	<u>\$ 9,053,985</u>	<u>\$ 24,811</u>
Liabilities:				
Accounts Payable	\$ 19,951	\$ 178	\$ 440,376	\$ 104
Accrued Wages and Benefits Payable	0	12,346	65,372	2,357
Intergovernmental Payable	0	1,902	11,075	363
Due to Other Funds	0	2,000	25,475	277
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	939	0
Total Liabilities	<u>19,951</u>	<u>16,426</u>	<u>543,237</u>	<u>3,101</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	783,718	1,725
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>783,718</u>	<u>1,725</u>
Fund Balances:				
Nonspendable	0	0	100	0
Restricted	2,728	4,210,670	7,726,930	19,985
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>2,728</u>	<u>4,210,670</u>	<u>7,727,030</u>	<u>19,985</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 22,679</u>	<u>\$ 4,227,096</u>	<u>\$ 9,053,985</u>	<u>\$ 24,811</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>CCMEP/TANF</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>
\$ 1,369,114	\$ 717,598	\$ 84,400	\$ 49,251	\$ 1,260,127
0	0	0	0	0
8,359	0	0	0	7,274
442,564	0	563,584	0	200
0	0	0	0	0
0	0	0	0	7,500
0	0	0	0	0
0	0	0	0	0
25	0	7	0	22
<u>\$ 1,820,062</u>	<u>\$ 717,598</u>	<u>\$ 647,991</u>	<u>\$ 49,251</u>	<u>\$ 1,275,123</u>
\$ 18,585	\$ 253	\$ 17,812	\$ 0	\$ 655
41,418	7,602	0	1,845	2,765
13,584	1,165	538	285	427
10,146	693	1,181	464	1,987
0	0	80,000	0	0
0	0	0	0	0
<u>83,733</u>	<u>9,713</u>	<u>99,531</u>	<u>2,594</u>	<u>5,834</u>
212,401	0	472,281	0	0
<u>212,401</u>	<u>0</u>	<u>472,281</u>	<u>0</u>	<u>0</u>
25	0	7	0	22
1,523,903	707,885	76,172	46,657	1,269,267
0	0	0	0	0
0	0	0	0	0
<u>1,523,928</u>	<u>707,885</u>	<u>76,179</u>	<u>46,657</u>	<u>1,269,289</u>
<u>\$ 1,820,062</u>	<u>\$ 717,598</u>	<u>\$ 647,991</u>	<u>\$ 49,251</u>	<u>\$ 1,275,123</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Assets:				
Cash, Cash Equivalents, and Investments	\$ 87,942	\$ 1,675	\$ 50,200	\$ 827,210
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	6,447
Intergovernmental	647,823	0	70,908	962,802
Loans	0	0	0	0
Due from Other Funds	0	0	0	1,801
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	10	0	0	0
Total Assets	<u>\$ 735,775</u>	<u>\$ 1,675</u>	<u>\$ 121,108</u>	<u>\$ 1,798,260</u>
Liabilities:				
Accounts Payable	\$ 40,838	\$ 0	\$ 15,182	\$ 29,554
Accrued Wages and Benefits Payable	9,026	0	0	12,771
Intergovernmental Payable	5,014	0	9,835	1,964
Due to Other Funds	1,674	0	0	2,274
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>56,552</u>	<u>0</u>	<u>25,017</u>	<u>46,563</u>
Deferred Inflows of Resources:				
Unavailable Amounts	527,606	0	0	802,310
Total Deferred Inflows of Resources	<u>527,606</u>	<u>0</u>	<u>0</u>	<u>802,310</u>
Fund Balances:				
Nonspendable	10	0	0	0
Restricted	151,607	1,675	96,091	949,387
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>151,617</u>	<u>1,675</u>	<u>96,091</u>	<u>949,387</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 735,775</u>	<u>\$ 1,675</u>	<u>\$ 121,108</u>	<u>\$ 1,798,260</u>

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 722,358	\$ 364,563	\$ 704,978	\$ 903,370	\$ 205,558
0	0	0	0	0
0	0	0	0	0
262,407	27,160	771,700	89,269	1,370
0	0	695,693	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	21	0	0	0
<u>\$ 984,765</u>	<u>\$ 391,744</u>	<u>\$ 2,172,371</u>	<u>\$ 992,639</u>	<u>\$ 206,928</u>
\$ 838	\$ 0	\$ 288,523	\$ 46,818	\$ 0
62,838	7,158	1,826	1,519	0
9,676	1,103	281	348	0
12,871	1,617	373	250	0
0	0	0	0	0
0	0	0	0	0
<u>86,223</u>	<u>9,878</u>	<u>291,003</u>	<u>48,935</u>	<u>0</u>
112,407	27,160	476,327	89,269	0
<u>112,407</u>	<u>27,160</u>	<u>476,327</u>	<u>89,269</u>	<u>0</u>
0	21	0	0	0
786,135	354,685	1,405,041	854,435	206,928
0	0	0	0	0
0	0	0	0	0
<u>786,135</u>	<u>354,706</u>	<u>1,405,041</u>	<u>854,435</u>	<u>206,928</u>
<u>\$ 984,765</u>	<u>\$ 391,744</u>	<u>\$ 2,172,371</u>	<u>\$ 992,639</u>	<u>\$ 206,928</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Assets:				
Cash, Cash Equivalents, and Investments	\$ 579,538	\$ 15,577	\$ 133,816	\$ 780,806
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	6,722	50	0	14,816
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	82,545
Total Assets	\$ 586,260	\$ 15,627	\$ 133,816	\$ 878,167
Liabilities:				
Accounts Payable	\$ 0	\$ 180	\$ 728	\$ 14
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	1,380	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	0	180	2,108	14
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	82,545
Restricted	586,260	15,447	131,708	795,608
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	586,260	15,447	131,708	878,153
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 586,260	\$ 15,627	\$ 133,816	\$ 878,167

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 2,195,971	\$ 371,297	\$ 3	\$ 57,020	\$ 110,233	\$ 123,222
0	0	0	0	0	0
0	250	0	0	0	0
34,689	642	0	0	623	0
0	0	0	0	0	123,104
0	2,237	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,459	0	0	0	0	0
<u>\$ 2,233,119</u>	<u>\$ 374,426</u>	<u>\$ 3</u>	<u>\$ 57,020</u>	<u>\$ 110,856</u>	<u>\$ 246,326</u>
\$ 34,488	\$ 1,163	\$ 0	\$ 366	\$ 0	\$ 0
357	1,560	0	0	0	0
55	241	0	0	0	0
7,500	892	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>42,400</u>	<u>3,856</u>	<u>0</u>	<u>366</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
2,459	0	0	0	0	0
2,188,260	370,570	0	56,654	110,856	0
0	0	3	0	0	246,326
0	0	0	0	0	0
<u>2,190,719</u>	<u>370,570</u>	<u>3</u>	<u>56,654</u>	<u>110,856</u>	<u>246,326</u>
<u>\$ 2,233,119</u>	<u>\$ 374,426</u>	<u>\$ 3</u>	<u>\$ 57,020</u>	<u>\$ 110,856</u>	<u>\$ 246,326</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,574,422	\$ 328,200	\$ 1,595,286	\$ 15,934
Receivables:				
Taxes	0	0	0	0
Accounts	612	572	0	0
Intergovernmental	0	0	0	2,611,641
Loans	0	0	0	0
Due from Other Funds	504	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	\$ 1,575,538	\$ 328,772	\$ 1,595,286	\$ 2,627,575
Liabilities:				
Accounts Payable	\$ 64,775	\$ 3,544	\$ 0	\$ 269,275
Accrued Wages and Benefits Payable	0	0	0	3,928
Intergovernmental Payable	0	0	0	605
Due to Other Funds	11,207	0	0	675
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	75,982	3,544	0	274,483
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	2,300,171
Total Deferred Inflows of Resources	0	0	0	2,300,171
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,499,556	325,228	1,595,286	52,921
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	1,499,556	325,228	1,595,286	52,921
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,575,538	\$ 328,772	\$ 1,595,286	\$ 2,627,575

<u>Sales Tax Transition Fund</u>	<u>Lodging Tax Fund</u>	<u>BOE Cybersecurity</u>	<u>Treasurer Tax Certificate Admin</u>	<u>COAP Grant Opioid Abuse Program</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 835,464	\$ 70,816	\$ 50,000	\$ 29,104	\$ 317,167	\$ 38,082,840
0	0	0	0	0	264,102
0	68,352	0	0	0	99,446
0	0	7,020	0	82,832	11,881,206
0	0	0	0	0	818,797
0	0	0	0	0	251,268
0	0	0	0	0	1,833,370
0	0	0	0	0	1,347,562
0	0	0	0	0	86,462
<u>\$ 835,464</u>	<u>\$ 139,168</u>	<u>\$ 57,020</u>	<u>\$ 29,104</u>	<u>\$ 399,999</u>	<u>\$ 54,665,053</u>
\$ 0	\$ 0	\$ 7,020	\$ 0	\$ 25	\$ 2,011,256
0	0	0	0	452	365,661
0	139,168	0	0	69	877,633
0	0	0	0	720	347,318
0	0	0	0	400,000	480,000
0	0	0	0	0	939
<u>0</u>	<u>139,168</u>	<u>7,020</u>	<u>0</u>	<u>401,266</u>	<u>4,082,807</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,582,576</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,582,576</u>
0	0	0	0	0	1,434,024
835,464	0	50,000	29,104	0	40,320,584
0	0	0	0	0	246,329
0	0	0	0	(1,267)	(1,267)
<u>835,464</u>	<u>0</u>	<u>50,000</u>	<u>29,104</u>	<u>(1,267)</u>	<u>41,999,670</u>
<u>\$ 835,464</u>	<u>\$ 139,168</u>	<u>\$ 57,020</u>	<u>\$ 29,104</u>	<u>\$ 399,999</u>	<u>\$ 54,665,053</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 3,279,042	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	7,530,349	4,682,199	0	0
Charges for Services	3,713	0	438,318	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	120,599	0	43,407	378,755
All Other Revenue	413,696	3,750	12,354	0
Total Revenue	<u>11,347,399</u>	<u>4,685,949</u>	<u>494,079</u>	<u>378,755</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	413,872
Public Safety	0	0	0	0
Public Works	9,630,799	0	0	0
Health	0	0	367,048	0
Human Services	0	4,797,751	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>9,630,799</u>	<u>4,797,751</u>	<u>367,048</u>	<u>413,872</u>
Excess (Deficiency) of Revenues Over Expenditures	1,716,600	(111,802)	127,031	(35,117)
Other Financing Sources (Uses):				
Transfers In	0	227,571	0	0
Transfers Out	(112,716)	0	0	0
Total Other Financing Sources (Uses)	<u>(112,716)</u>	<u>227,571</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	1,603,884	115,769	127,031	(35,117)
Fund Balances at Beginning of Year	6,095,281	611,538	385,670	390,742
Increase (Decrease) in Inventory Reserve	712,909	0	0	0
Fund Balances End of Year	<u>\$ 8,412,074</u>	<u>\$ 727,307</u>	<u>\$ 512,701</u>	<u>\$ 355,625</u>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	34,456	520,306
0	0	77,236	0	0
0	0	0	0	0
0	10,171	0	0	0
1,159	0	0	0	0
<u>1,159</u>	<u>10,171</u>	<u>77,236</u>	<u>34,456</u>	<u>520,306</u>
0	0	0	0	0
0	300	0	1,626	0
0	0	13,485	0	0
0	0	0	0	667,286
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>300</u>	<u>13,485</u>	<u>1,626</u>	<u>667,286</u>
1,159	9,871	63,751	32,830	(146,980)
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
1,159	9,871	63,751	32,830	(146,980)
3,013	92,699	532,138	83,525	1,956,603
0	0	0	0	0
<u>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 595,889</u>	<u>\$ 116,355</u>	<u>\$ 1,809,623</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, 2019

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	5,094,474	96,410
Charges for Services	41,594	2,632,623	0	0
Licenses and Permits	0	10	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	1,559	58,410	0
Total Revenue	<u>41,594</u>	<u>2,634,192</u>	<u>5,152,884</u>	<u>96,410</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	4,775,885	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	113,374
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	41,096	0	7,992,256	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>41,096</u>	<u>4,775,885</u>	<u>7,992,256</u>	<u>113,374</u>
Excess (Deficiency) of Revenues Over Expenditures	498	(2,141,693)	(2,839,372)	(16,964)
Other Financing Sources (Uses):				
Transfers In	0	0	4,836,784	23,657
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,836,784</u>	<u>23,657</u>
Net Change in Fund Balances	498	(2,141,693)	1,997,412	6,693
Fund Balances at Beginning of Year	2,230	6,352,363	5,729,618	13,292
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 2,728</u>	<u>\$ 4,210,670</u>	<u>\$ 7,727,030</u>	<u>\$ 19,985</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>CCMEP/TANF</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,198,554	0	397,640	0	30,000
6,050	422,624	0	80,000	90,036
0	0	0	0	0
0	0	0	0	0
87,523	320	0	0	948
<u>1,292,127</u>	<u>422,944</u>	<u>397,640</u>	<u>80,000</u>	<u>120,984</u>
0	545,936	0	0	0
0	0	0	0	0
2,131,146	0	0	81,067	0
0	0	0	0	0
0	0	0	0	159,459
0	0	395,251	0	0
0	0	0	0	0
<u>2,131,146</u>	<u>545,936</u>	<u>395,251</u>	<u>81,067</u>	<u>159,459</u>
(839,019)	(122,992)	2,389	(1,067)	(38,475)
1,184,000	0	0	0	0
0	0	0	0	0
<u>1,184,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
344,981	(122,992)	2,389	(1,067)	(38,475)
1,178,947	830,877	73,790	47,724	1,307,764
0	0	0	0	0
<u>\$ 1,523,928</u>	<u>\$ 707,885</u>	<u>\$ 76,179</u>	<u>\$ 46,657</u>	<u>\$ 1,269,289</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, 2019

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	414,815	0	350,669	666,103
Charges for Services	0	0	0	368,830
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	27,412	0	0	0
Total Revenue	<u>442,227</u>	<u>0</u>	<u>350,669</u>	<u>1,034,933</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	254,578	1,083,980
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	450,114	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>450,114</u>	<u>0</u>	<u>254,578</u>	<u>1,083,980</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,887)	0	96,091	(49,047)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(7,887)	0	96,091	(49,047)
Fund Balances at Beginning of Year	159,504	1,675	0	998,434
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 151,617</u>	<u>\$ 1,675</u>	<u>\$ 96,091</u>	<u>\$ 949,387</u>

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,266,414	360,369	663,206	121,528	0
792,549	0	2,500	106,200	19,231
0	0	0	0	0
0	0	0	0	0
63,857	1,053	0	22,826	0
<u>3,122,820</u>	<u>361,422</u>	<u>665,706</u>	<u>250,554</u>	<u>19,231</u>
0	0	0	0	0
0	0	0	0	0
0	366,289	0	374,356	3,163
0	0	0	0	0
0	0	0	0	0
3,246,800	0	0	0	0
0	0	698,214	0	0
<u>3,246,800</u>	<u>366,289</u>	<u>698,214</u>	<u>374,356</u>	<u>3,163</u>
(123,980)	(4,867)	(32,508)	(123,802)	16,068
294,262	34,541	0	0	0
0	0	0	0	0
<u>294,262</u>	<u>34,541</u>	<u>0</u>	<u>0</u>	<u>0</u>
170,282	29,674	(32,508)	(123,802)	16,068
615,853	325,032	1,437,549	978,237	190,860
0	0	0	0	0
<u>\$ 786,135</u>	<u>\$ 354,706</u>	<u>\$ 1,405,041</u>	<u>\$ 854,435</u>	<u>\$ 206,928</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, 2019

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	95,768	4,215	11,139	196,078
All Other Revenue	0	0	0	0
Total Revenue	<u>95,768</u>	<u>4,215</u>	<u>11,139</u>	<u>196,078</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	335,062
Public Safety	350	17,563	68,254	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>350</u>	<u>17,563</u>	<u>68,254</u>	<u>335,062</u>
Excess (Deficiency) of Revenues Over Expenditures	95,418	(13,348)	(57,115)	(138,984)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	95,418	(13,348)	(57,115)	(138,984)
Fund Balances at Beginning of Year	490,842	28,795	188,823	1,017,137
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 586,260</u>	<u>\$ 15,447</u>	<u>\$ 131,708</u>	<u>\$ 878,153</u>

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16,770	0	0	0	0	0
0	124,186	0	0	0	0
0	0	0	0	0	0
383,724	0	0	0	10,514	0
0	0	0	52,437	0	1,400
<u>400,494</u>	<u>124,186</u>	<u>0</u>	<u>52,437</u>	<u>10,514</u>	<u>1,400</u>
0	0	0	0	0	0
272,334	0	0	0	0	0
0	93,301	27,118	6,058	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>272,334</u>	<u>93,301</u>	<u>27,118</u>	<u>6,058</u>	<u>0</u>	<u>0</u>
128,160	30,885	(27,118)	46,379	10,514	1,400
0	0	27,119	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
128,160	30,885	1	46,379	10,514	1,400
2,062,559	339,685	2	10,275	100,342	244,926
0	0	0	0	0	0
<u>\$ 2,190,719</u>	<u>\$ 370,570</u>	<u>\$ 3</u>	<u>\$ 56,654</u>	<u>\$ 110,856</u>	<u>\$ 246,326</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, 2019

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	446,026	0	0	1,809,463
Charges for Services	82,782	131,081	7,121	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	40,585	0	0	0
Total Revenue	<u>569,393</u>	<u>131,081</u>	<u>7,121</u>	<u>1,809,463</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	10,092	162,643	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,037,926	0	0	2,035,904
Community and Economic Development	0	0	0	0
Total Expenditures	<u>1,037,926</u>	<u>10,092</u>	<u>162,643</u>	<u>2,035,904</u>
Excess (Deficiency) of Revenues Over Expenditures	(468,533)	120,989	(155,522)	(226,441)
Other Financing Sources (Uses):				
Transfers In	400,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(68,533)	120,989	(155,522)	(226,441)
Fund Balances at Beginning of Year	1,568,089	204,239	1,750,808	279,362
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,499,556</u>	<u>\$ 325,228</u>	<u>\$ 1,595,286</u>	<u>\$ 52,921</u>

Sales Tax Transition Fund	Lodging Tax Fund	BOE Cybersecurity	Treasurer Tax Certificate Admin	COAP Grant Opioid Abuse Program	Total Nonmajor Special Revenue Funds
\$ 0	\$ 938,270	\$ 0	\$ 0	\$ 0	\$ 4,217,312
0	0	64,040	0	120,189	26,883,980
0	0	0	36,334	0	5,463,008
0	0	0	0	0	10
0	0	0	0	0	1,254,370
0	0	0	0	0	789,289
<u>0</u>	<u>938,270</u>	<u>64,040</u>	<u>36,334</u>	<u>120,189</u>	<u>38,607,969</u>
0	0	14,040	7,230	0	5,515,826
0	0	0	0	0	1,023,194
0	0	0	0	121,456	4,755,538
0	0	0	0	0	10,298,085
0	0	0	0	0	526,507
0	0	0	0	0	19,997,098
0	938,270	0	0	0	1,636,484
<u>0</u>	<u>938,270</u>	<u>14,040</u>	<u>7,230</u>	<u>121,456</u>	<u>43,752,732</u>
0	0	50,000	29,104	(1,267)	(5,144,763)
0	0	0	0	0	7,027,934
0	0	0	0	0	(112,716)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,915,218</u>
0	0	50,000	29,104	(1,267)	1,770,455
835,464	0	0	0	0	39,516,306
0	0	0	0	0	712,909
<u>\$ 835,464</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 29,104</u>	<u>\$ (1,267)</u>	<u>\$ 41,999,670</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019

	<u>Tax Increment Financing</u>	<u>Tax Increment District Revenue Bond</u>	<u>Jail Bonds</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,327,625	\$ 3,036,263	\$ 479	\$ 4,364,367
Total Assets	<u>\$ 1,327,625</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	1,327,625	3,036,263	479	4,364,367
Total Fund Balances	<u>1,327,625</u>	<u>3,036,263</u>	<u>479</u>	<u>4,364,367</u>
Total Liabilities and Fund Balances	<u>\$ 1,327,625</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	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	\$ 269,922	\$ 0	\$ 269,922
Intergovernmental Revenues	0	0	0	36,269	0	36,269
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>306,191</u>	<u>0</u>	<u>306,191</u>
Expenditures:						
Debt Service:						
Principal Retirement	385,000	112,716	855,000	65,000	4,730,000	6,147,716
Interest and Fiscal Charges	60,700	0	55,440	127,855	748,928	992,923
Total Expenditures	<u>445,700</u>	<u>112,716</u>	<u>910,440</u>	<u>192,855</u>	<u>5,478,928</u>	<u>7,140,639</u>
Excess (Deficiency) of Revenues Over Expenditures	(445,700)	(112,716)	(910,440)	113,336	(5,478,928)	(6,834,448)
Other Financing Sources (Uses):						
Transfers In	0	112,716	910,440	0	3,637,704	4,660,860
Premium on Bonds Issued	0	0	0	0	1,841,703	1,841,703
Total Other Financing Sources (Uses)	<u>0</u>	<u>112,716</u>	<u>910,440</u>	<u>0</u>	<u>5,479,407</u>	<u>6,502,563</u>
Net Change in Fund Balances	(445,700)	0	0	113,336	479	(331,885)
Fund Balances at Beginning of Year	<u>1,773,325</u>	<u>0</u>	<u>0</u>	<u>2,922,927</u>	<u>0</u>	<u>4,696,252</u>
Fund Balances End of Year	<u>\$ 1,327,625</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 601,045	\$ 228,661	\$ 829,706
Receivables:			
Payments in Lieu of Taxes	0	541,982	541,982
Intergovernmental	321,829	146,098	467,927
Total Assets	<u>\$ 922,874</u>	<u>\$ 916,741</u>	<u>\$ 1,839,615</u>
Liabilities:			
Accounts Payable	\$ 52,897	\$ 7,207	\$ 60,104
Interfund Loans Payable	0	115,282	115,282
Total Liabilities	<u>52,897</u>	<u>122,489</u>	<u>175,386</u>
Deferred Inflows of Resources:			
Unavailable Amounts	250,877	0	250,877
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	541,982	541,982
Total Deferred Inflows of Resources	<u>250,877</u>	<u>541,982</u>	<u>792,859</u>
Fund Balances:			
Restricted	619,100	252,270	871,370
Total Fund Balances	<u>619,100</u>	<u>252,270</u>	<u>871,370</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 922,874</u>	<u>\$ 916,741</u>	<u>\$ 1,839,615</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 215,122	\$ 215,122
Intergovernmental Revenues	70,952	36,268	107,220
Total Revenue	<u>70,952</u>	<u>251,390</u>	<u>322,342</u>
Expenditures:			
Current:			
Public Works	0	9,413	9,413
Capital Outlay	219,872	161,379	381,251
Total Expenditures	<u>219,872</u>	<u>170,792</u>	<u>390,664</u>
Net Change in Fund Balances	(148,920)	80,598	(68,322)
Fund Balances at Beginning of Year	<u>768,020</u>	<u>171,672</u>	<u>939,692</u>
Fund Balances End of Year	<u>\$ 619,100</u>	<u>\$ 252,270</u>	<u>\$ 871,370</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 58,574,150	\$ 58,574,150	\$ 67,610,754	\$ 9,036,604
Intergovernmental Revenues	5,761,500	5,761,500	6,930,766	1,169,266
Charges for Services	8,322,336	8,322,336	9,168,665	846,329
Licenses and Permits	11,000	11,000	13,852	2,852
Investment Earnings	4,001,550	4,001,550	7,764,585	3,763,035
Fines and Forfeitures	246,000	246,000	221,638	(24,362)
All Other Revenues	1,851,157	1,851,157	1,844,782	(6,375)
Total Revenues	<u>78,767,693</u>	<u>78,767,693</u>	<u>93,555,042</u>	<u>14,787,349</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,589,878	1,386,461	1,263,054	123,407
Materials and Supplies	175,000	175,000	134,048	40,952
Contractual Services	269,328	269,328	246,616	22,712
Other Expenditures	3,893,014	3,981,663	3,589,824	391,839
Capital Outlay	80,000	80,000	43,505	36,495
Total Commissioners	<u>6,007,220</u>	<u>5,892,452</u>	<u>5,277,047</u>	<u>615,405</u>
Auditor:				
Personal Services	1,158,785	1,176,026	914,792	261,234
Materials and Supplies	16,260	13,760	10,240	3,520
Contractual Services	56,034	53,534	39,155	14,379
Other Expenditures	7,000	5,000	1,200	3,800
Capital Outlay	12,437	12,437	1,805	10,632
Total Auditor	<u>1,250,516</u>	<u>1,260,757</u>	<u>967,192</u>	<u>293,565</u>
Treasurer:				
Personal Services	576,484	578,029	503,187	74,842
Materials and Supplies	12,000	12,000	10,229	1,771
Contractual Services	16,050	16,050	10,062	5,988
Other Expenditures	11,000	11,000	7,589	3,411
Capital Outlay	15,000	15,000	1,011	13,989
Total Treasurer	<u>630,534</u>	<u>632,079</u>	<u>532,078</u>	<u>100,001</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,766,679	2,753,387	2,725,610	27,777
Materials and Supplies	29,016	29,016	14,392	14,624
Contractual Services	60,130	45,722	11,233	34,489
Other Expenditures	100,878	101,878	68,554	33,324
Capital Outlay	320,000	346,700	334,927	11,773
Total Prosecutor	3,276,703	3,276,703	3,154,716	121,987
Recorder:				
Personal Services	725,435	727,022	533,535	193,487
Materials and Supplies	3,000	3,000	2,204	796
Other Expenditures	7,000	7,000	4,464	2,536
Total Recorder	735,435	737,022	540,203	196,819
Board of Elections:				
Personal Services	1,099,646	1,039,679	1,011,481	28,198
Materials and Supplies	157,404	128,557	76,621	51,936
Contractual Services	72,700	106,300	103,115	3,185
Other Expenditures	25,475	21,475	10,347	11,128
Capital Outlay	10,000	69,214	56,505	12,709
Total Board of Elections	1,365,225	1,365,225	1,258,069	107,156
Data Processing:				
Personal Services	2,300,477	2,322,341	1,837,890	484,451
Materials and Supplies	26,000	26,000	6,804	19,196
Contractual Services	831,212	1,201,212	1,127,047	74,165
Other Expenditures	4,453	4,453	154	4,299
Capital Outlay	935,240	565,240	323,977	241,263
Total Data Processing	4,097,382	4,119,246	3,295,872	823,374
Microfilming Process:				
Personal Services	364,115	357,165	324,140	33,025
Materials and Supplies	22,253	22,253	17,274	4,979
Contractual Services	49,044	49,044	43,617	5,427
Other Expenditures	2,500	2,500	1,155	1,345
Capital Outlay	0	7,000	5,697	1,303
Total Microfilming Process	437,912	437,962	391,883	46,079

(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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,611,974	2,650,690	2,576,235	74,455
Materials and Supplies	644,791	634,041	476,206	157,835
Contractual Services	2,094,027	2,067,035	1,992,571	74,464
Other Expenditures	16,140	15,140	14,144	996
Capital Outlay	237,902	259,006	178,671	80,335
Total Building and Grounds	5,604,834	5,625,912	5,237,827	388,085
Tax Maps:				
Personal Services	357,500	357,500	317,588	39,912
Materials and Supplies	6,000	6,000	1,995	4,005
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,674	2,674	457	2,217
Capital Outlay	36,288	36,288	16,847	19,441
Total Tax Maps	403,462	403,462	336,887	66,575
Total Legislative and Executive	23,809,223	23,750,820	20,991,774	2,759,046
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,767,120	1,771,916	1,605,257	166,659
Materials and Supplies	22,000	26,750	18,641	8,109
Contractual Services	653,359	848,359	714,057	134,302
Other Expenditures	10,500	13,500	11,229	2,271
Capital Outlay	30,000	23,000	14,810	8,190
Total Common Pleas Court	2,482,979	2,683,525	2,363,994	319,531
Domestic Relations Court:				
Personal Services	1,018,317	1,018,317	916,804	101,513
Materials and Supplies	7,575	9,575	9,097	478
Contractual Services	54,900	54,900	18,498	36,402
Other Expenditures	32,000	19,000	4,876	14,124
Capital Outlay	5,300	16,300	13,504	2,796
Total Domestic Relations Court	1,118,092	1,118,092	962,779	155,313
Juvenile Court:				
Personal Services	1,319,611	1,325,611	1,304,714	20,897
Materials and Supplies	24,000	28,000	26,360	1,640
Contractual Services	724,323	712,323	638,310	74,013
Other Expenditures	1,250	2,250	1,995	255
Capital Outlay	6,124	14,124	11,370	2,754
Total Juvenile Court	2,075,308	2,082,308	1,982,749	99,559

(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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	528,924	516,882	504,316	12,566
Materials and Supplies	51,739	51,739	48,455	3,284
Contractual Services	49,607	33,607	26,163	7,444
Other Expenditures	1,000	1,000	710	290
Capital Outlay	1,670	3,670	2,318	1,352
Total Probate Court	<u>632,940</u>	<u>606,898</u>	<u>581,962</u>	<u>24,936</u>
Clerk of Courts:				
Personal Services	919,621	920,452	901,432	19,020
Materials and Supplies	218,408	218,408	199,224	19,184
Contractual Services	24,512	24,512	20,437	4,075
Other Expenditures	8,301	10,501	7,589	2,912
Capital Outlay	112,884	112,884	112,472	412
Total Clerk of Courts	<u>1,283,726</u>	<u>1,286,757</u>	<u>1,241,154</u>	<u>45,603</u>
Municipal Court:				
Personal Services	360,078	379,578	328,654	50,924
Contractual Services	131,000	131,000	71,293	59,707
Total Municipal Court	<u>491,078</u>	<u>510,578</u>	<u>399,947</u>	<u>110,631</u>
Criminal Prosecutors:				
Personal Services	51,954	51,954	51,735	219
Total Criminal Prosecutors	<u>51,954</u>	<u>51,954</u>	<u>51,735</u>	<u>219</u>
County Court:				
Personal Services	939,464	945,345	867,643	77,702
Materials and Supplies	31,700	29,500	20,003	9,497
Contractual Services	78,725	84,425	71,214	13,211
Other Expenditures	11,700	10,500	5,976	4,524
Capital Outlay	8,500	8,500	2,698	5,802
Total County Court	<u>1,070,089</u>	<u>1,078,270</u>	<u>967,534</u>	<u>110,736</u>
Certificate of Title Administration:				
Personal Services	1,040,674	1,042,241	1,016,133	26,108
Materials and Supplies	18,000	18,000	12,704	5,296
Contractual Services	124,399	124,399	120,604	3,795
Other Expenditures	8,600	8,600	5,443	3,157
Capital Outlay	7,300	7,300	6,339	961
Total Certificate of Title Administration	<u>1,198,973</u>	<u>1,200,540</u>	<u>1,161,223</u>	<u>39,317</u>
Total Judicial	<u>10,405,139</u>	<u>10,618,922</u>	<u>9,713,077</u>	<u>905,845</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	413,199	412,049	411,858	191
Materials and Supplies	22,000	22,500	21,210	1,290
Contractual Services	204,850	208,000	183,899	24,101
Other Expenditures	10,400	7,900	7,869	31
Capital Outlay	0	30,300	30,300	0
Total Coroner	<u>650,449</u>	<u>680,749</u>	<u>655,136</u>	<u>25,613</u>
Sheriff:				
Personal Services	15,464,407	15,128,687	14,869,715	258,972
Materials and Supplies	485,173	435,283	378,002	57,281
Contractual Services	2,225,565	2,182,974	1,966,331	216,643
Other Expenditures	172,047	172,047	118,925	53,122
Capital Outlay	330,140	825,347	747,915	77,432
Total Sheriff	<u>18,677,332</u>	<u>18,744,338</u>	<u>18,080,888</u>	<u>663,450</u>
Building Regulation:				
Personal Services	1,105,787	1,132,005	1,071,182	60,823
Materials and Supplies	52,000	52,000	34,704	17,296
Contractual Services	11,000	11,000	6,740	4,260
Other Expenditures	12,000	8,199	1,387	6,812
Capital Outlay	64,000	71,376	67,976	3,400
Total Building Regulation	<u>1,244,787</u>	<u>1,274,580</u>	<u>1,181,989</u>	<u>92,591</u>
Adult Probation:				
Personal Services	2,193,828	2,130,164	1,992,235	137,929
Materials and Supplies	30,000	30,000	24,186	5,814
Contractual Services	40,600	27,800	14,253	13,547
Other Expenditures	2,500	8,500	3,869	4,631
Capital Outlay	0	2,000	1,864	136
Total Adult Probation	<u>2,266,928</u>	<u>2,198,464</u>	<u>2,036,407</u>	<u>162,057</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	1,042,032	1,029,023	1,017,566	11,457
Materials and Supplies	14,000	17,000	14,542	2,458
Contractual Services	19,600	5,000	4,108	892
Other Expenditures	6,000	1,500	948	552
Capital Outlay	10,000	37,100	35,916	1,184
Total Juvenile Probation	1,091,632	1,089,623	1,073,080	16,543
County Court Probation:				
Personal Services	291,000	295,489	261,529	33,960
Materials and Supplies	9,500	7,500	5,545	1,955
Contractual Services	2,000	2,000	1,577	423
Other Expenditures	3,000	700	581	119
Total County Court Probation	305,500	305,689	269,232	36,457
Juvenile Detention:				
Personal Services	1,554,620	1,355,699	1,313,699	42,000
Materials and Supplies	17,000	22,000	18,873	3,127
Contractual Services	167,900	172,900	153,773	19,127
Other Expenditures	5,000	3,000	1,194	1,806
Capital Outlay	15,000	13,000	8,926	4,074
Total Juvenile Detention	1,759,520	1,566,599	1,496,465	70,134
Communication Dispatch:				
Personal Services	3,590,621	3,624,856	3,078,467	546,389
Materials and Supplies	14,000	12,600	5,549	7,051
Contractual Services	159,015	159,015	93,249	65,766
Other Expenditures	13,000	13,000	10,685	2,315
Capital Outlay	11,500	12,900	12,886	14
Total Communication Dispatch	3,788,136	3,822,371	3,200,836	621,535
Telecommunications:				
Personal Services	1,762,047	1,900,272	1,870,419	29,853
Materials and Supplies	66,000	58,250	35,137	23,113
Contractual Services	1,453,244	1,407,869	1,389,712	18,157
Other Expenditures	18,000	19,250	18,537	713
Capital Outlay	844,283	757,933	684,176	73,757
Total Telecommunications	4,143,574	4,143,574	3,997,981	145,593
Total Public Safety	33,927,858	33,825,987	31,992,014	1,833,973

(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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	0	800
Total Health	800	800	0	800
Veterans' Services:				
Personal Services	1,780,360	1,827,025	1,760,013	67,012
Materials and Supplies	81,571	91,571	76,755	14,816
Contractual Services	249,092	249,092	195,357	53,735
Other Expenditures	856,027	756,027	507,974	248,053
Capital Outlay	215,183	258,518	246,532	11,986
Total Veterans' Services	3,182,233	3,182,233	2,786,631	395,602
Total Human Services	3,183,033	3,183,033	2,786,631	396,402
Community and Economic Development:				
Commissioners:				
Personal Services	199,486	200,196	192,835	7,361
Materials and Supplies	6,697	6,697	5,254	1,443
Contractual Services	2,319,093	2,319,093	2,305,683	13,410
Other Operating Expenditures	88,300	87,590	55,252	32,338
Capital Outlay	13,500	13,500	11,113	2,387
Total Community and Economic Development	2,627,076	2,627,076	2,570,137	56,939
Total Expenditures	73,952,329	74,005,838	68,053,633	5,952,205
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,815,364	4,761,855	25,501,409	20,739,554
Other Financing Sources (Uses):				
Transfers Out	(5,996,978)	(22,160,858)	(21,199,236)	961,622
Advances In	511,000	511,000	511,000	0
Advances Out	0	0	(630,475)	(630,475)
Total Other Financing Sources (Uses)	(5,485,978)	(21,649,858)	(21,318,711)	331,147
Net Change in Fund Balance	(670,614)	(16,888,003)	4,182,698	21,070,701
Fund Balance at Beginning of Year	34,481,277	34,481,277	34,481,277	0
Prior Year Encumbrances	4,459,969	4,459,969	4,459,969	0
Fund Balance at End of Year	<u>\$ 38,270,632</u>	<u>\$ 22,053,243</u>	<u>\$ 43,123,944</u>	<u>\$ 21,070,701</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, 2019

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,904,852	\$ (2,967)
Intergovernmental Revenues	5,592,007	5,592,007	6,715,156	1,123,149
Charges for Services	431,348	431,348	183,135	(248,213)
All Other Revenues	489,869	489,869	553,700	63,831
Total Revenues	<u>19,421,043</u>	<u>19,421,043</u>	<u>20,356,843</u>	<u>935,800</u>
Expenditures:				
Human Services:				
Personal Services	11,224,245	11,259,245	9,838,242	1,421,003
Materials and Supplies	306,128	306,128	121,209	184,919
Contractual Services	17,294,092	17,259,092	14,688,236	2,570,856
Other Expenditures	3,214,555	3,214,555	1,754,949	1,459,606
Capital Outlay	828,398	828,398	544,413	283,985
Total Expenditures	<u>32,867,418</u>	<u>32,867,418</u>	<u>26,947,049</u>	<u>5,920,369</u>
Net Change in Fund Balance	(13,446,375)	(13,446,375)	(6,590,206)	6,856,169
Fund Balance at Beginning of Year	41,104,896	41,104,896	41,104,896	0
Prior Year Encumbrances	1,717,418	1,717,418	1,717,418	0
Fund Balance at End of Year	<u>\$ 29,375,939</u>	<u>\$ 29,375,939</u>	<u>\$ 36,232,108</u>	<u>\$ 6,856,169</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, 2019

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,800,000	\$ 6,794,047	\$ 6,794,047	\$ 0
Intergovernmental Revenues	855,000	813,894	813,894	0
Total Revenues	<u>7,655,000</u>	<u>7,607,941</u>	<u>7,607,941</u>	<u>0</u>
Expenditures:				
Human Services:				
Contractual Services	9,612,832	9,612,832	8,623,045	989,787
Other Expenditures	100,000	100,000	83,814	16,186
Total Expenditures	<u>9,712,832</u>	<u>9,712,832</u>	<u>8,706,859</u>	<u>1,005,973</u>
Net Change in Fund Balance	(2,057,832)	(2,104,891)	(1,098,918)	1,005,973
Fund Balance at Beginning of Year	6,971,576	6,971,576	6,971,576	0
Prior Year Encumbrances	2,164,522	2,164,522	2,164,522	0
Fund Balance at End of Year	<u>\$ 7,078,266</u>	<u>\$ 7,031,207</u>	<u>\$ 8,037,180</u>	<u>\$ 1,005,973</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, 2019

SPECIAL ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 678,160	\$ 678,160	\$ 0
Charges for Services	7,750	7,750	0
Intergovernmental Revenues	3,300,696	3,300,696	0
Total Revenues	<u>3,986,606</u>	<u>3,986,606</u>	<u>0</u>
Expenditures:			
Current:			
Community and Economic Development	0	293,661	(293,661)
Debt Service:			
Principal Retirement	3,592,795	3,592,795	0
Interest and Fiscal Charges	164,187	164,176	11
Total Expenditures	<u>3,756,982</u>	<u>4,050,632</u>	<u>(293,650)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	229,624	(64,026)	(293,650)
Other Financing Sources (Uses):			
Transfers Out	(293,661)	0	293,661
Total Other Financing Sources (Uses)	<u>(293,661)</u>	<u>0</u>	<u>293,661</u>
Net Change in Fund Balance	(64,037)	(64,026)	11
Fund Balance at Beginning of Year	273,641	273,641	0
Fund Balance at End of Year	<u>\$ 209,604</u>	<u>\$ 209,615</u>	<u>\$ 11</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, 2019

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 4,982,525	\$ 4,982,525	\$ 0
Intergovernmental Revenues	250,000	187,068	(62,932)
All Other Revenues	3,300	3,300	0
Total Revenues	<u>5,235,825</u>	<u>5,172,893</u>	<u>(62,932)</u>
Expenditures:			
Capital Outlay	8,079,400	7,650,500	428,900
Total Expenditures	<u>8,079,400</u>	<u>7,650,500</u>	<u>428,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,843,575)	(2,477,607)	365,968
Other Financing Sources (Uses):			
General Obligation Notes Issued	620,221	620,221	0
Transfers In	1,708,036	7,000,000	5,291,964
Advances In	0	1,718,088	1,718,088
Advances Out	(1,669,459)	(1,669,459)	0
Total Other Financing Sources (Uses)	<u>658,798</u>	<u>7,668,850</u>	<u>7,010,052</u>
Net Change in Fund Balance	(2,184,777)	5,191,243	7,376,020
Fund Balance at Beginning of Year	1,373,611	1,373,611	0
Prior Year Encumbrances	927,722	927,722	0
Fund Balance at End of Year	<u>\$ 116,556</u>	<u>\$ 7,492,576</u>	<u>\$ 7,376,020</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, 2019

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 10,144,461	\$ 11,053,136	\$ 908,675
Intergovernmental Revenues	150,475	30,000	(120,475)
Total Revenues	<u>10,294,936</u>	<u>11,083,136</u>	<u>788,200</u>
Expenditures:			
Capital Outlay	67,856,978	66,141,476	1,715,502
Total Expenditures	<u>67,856,978</u>	<u>66,141,476</u>	<u>1,715,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,562,042)	(55,058,340)	2,503,702
Other Financing Sources (Uses):			
Transfers In	645,197	5,897,025	5,251,828
Transfers Out	(3,637,704)	(3,637,704)	0
Advances In	145,000	295,475	150,475
Advances Out	(145,000)	(145,000)	0
Proceeds from Bonds	42,500,000	42,500,000	0
Total Other Financing Sources (Uses)	<u>39,507,493</u>	<u>44,909,796</u>	<u>5,402,303</u>
Net Change in Fund Balance	(18,054,549)	(10,148,544)	7,906,005
Fund Balance at Beginning of Year	21,695,751	21,695,751	0
Prior Year Encumbrances	10,480,846	10,480,846	0
Fund Balance at End of Year	<u>\$ 14,122,048</u>	<u>\$ 22,028,053</u>	<u>\$ 7,906,005</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,095,000	\$ 3,214,390	\$ 119,390
Intergovernmental Revenues	6,855,000	7,351,987	496,987
Charges for Services	6,500	4,297	(2,203)
Fines and Forfeitures	264,000	120,940	(143,060)
All Other Revenues	25,000	441,383	416,383
Total Revenues	<u>10,245,500</u>	<u>11,132,997</u>	<u>887,497</u>
Expenditures:			
Public Works:			
Personal Services	3,627,211	3,341,561	285,650
Materials and Supplies	2,267,392	1,239,680	1,027,712
Contractual Services	6,569,109	5,351,316	1,217,793
Other Expenditures	32,000	21,770	10,230
Capital Outlay	2,143,491	1,897,853	245,638
Total Expenditures	<u>14,639,203</u>	<u>11,852,180</u>	<u>2,787,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,393,703)	(719,183)	3,674,520
Other Financing Sources (Uses):			
Transfers Out	(512,716)	(112,716)	400,000
Advances In	1,158,459	1,158,459	0
Advances Out	0	(1,833,370)	(1,833,370)
Total Other Financing Sources (Uses)	<u>645,743</u>	<u>(787,627)</u>	<u>(1,433,370)</u>
Net Change in Fund Balance	(3,747,960)	(1,506,810)	2,241,150
Fund Balance at Beginning of Year	1,560,755	1,560,755	0
Prior Year Encumbrances	2,869,825	2,869,825	0
Fund Balance at End of Year	<u>\$ 682,620</u>	<u>\$ 2,923,770</u>	<u>\$ 2,241,150</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, 2019

HUMAN SERVICES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,704,723	\$ 4,682,199	\$ (22,524)
All Other Revenues	45,000	45,000	0
Total Revenues	<u>4,749,723</u>	<u>4,727,199</u>	<u>(22,524)</u>
Expenditures:			
Human Services:			
Personal Services	2,427,335	2,178,101	249,234
Materials and Supplies	55,000	25,385	29,615
Contractual Services	3,530,101	3,027,966	502,135
Other Expenditures	30,000	15,721	14,279
Capital Outlay	66,269	50,357	15,912
Total Expenditures	<u>6,108,705</u>	<u>5,297,530</u>	<u>811,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,358,982)	(570,331)	788,651
Other Financing Sources (Uses):			
Transfers In	199,157	227,571	28,414
Total Other Financing Sources (Uses)	<u>199,157</u>	<u>227,571</u>	<u>28,414</u>
Net Change in Fund Balance	(1,159,825)	(342,760)	817,065
Fund Balance at Beginning of Year	639,997	639,997	0
Prior Year Encumbrances	355,370	355,370	0
Fund Balance at End of Year	<u>\$ (164,458)</u>	<u>\$ 652,607</u>	<u>\$ 817,065</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 408,600	\$ 448,117	\$ 39,517
Fines and Forfeitures	34,100	42,988	8,888
All Other Revenues	10,500	12,574	2,074
Total Revenues	<u>453,200</u>	<u>503,679</u>	<u>50,479</u>
Expenditures:			
Health:			
Personal Services	272,897	263,563	9,334
Materials and Supplies	54,862	48,916	5,946
Contractual Services	4,300	4,028	272
Other Expenditures	16,400	14,973	1,427
Capital Outlay	31,000	30,300	700
Total Expenditures	<u>379,459</u>	<u>361,780</u>	<u>17,679</u>
Net Change in Fund Balance	73,741	141,899	68,158
Fund Balance at Beginning of Year	380,691	380,691	0
Prior Year Encumbrances	1,862	1,862	0
Fund Balance at End of Year	<u>\$ 456,294</u>	<u>\$ 524,452</u>	<u>\$ 68,158</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 340,917	\$ 359,988	\$ 19,071
Total Revenues	<u>340,917</u>	<u>359,988</u>	<u>19,071</u>
Expenditures:			
Judicial:			
Personal Services	54,545	53,807	738
Materials and Supplies	110,470	92,363	18,107
Contractual Services	332,620	326,080	6,540
Other Expenditures	8,970	6,477	2,493
Total Expenditures	<u>506,605</u>	<u>478,727</u>	<u>27,878</u>
Net Change in Fund Balance	(165,688)	(118,739)	46,949
Fund Balance at Beginning of Year	344,125	344,125	0
Prior Year Encumbrances	43,290	43,290	0
Fund Balance at End of Year	<u>\$ 221,727</u>	<u>\$ 268,676</u>	<u>\$ 46,949</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 1,234	\$ 1,234
Total Revenues	<u>0</u>	<u>1,234</u>	<u>1,234</u>
Expenditures:			
Human Services:			
Other Expenditures	2,938	0	2,938
Total Expenditures	<u>2,938</u>	<u>0</u>	<u>2,938</u>
Net Change in Fund Balance	(2,938)	1,234	4,172
Fund Balance at Beginning of Year	2,938	2,938	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,172</u>	<u>\$ 4,172</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 8,000	\$ 10,173	\$ 2,173
Total Revenues	<u>8,000</u>	<u>10,173</u>	<u>2,173</u>
Expenditures:			
Judicial:			
Contractual Services	55,000	300	54,700
Total Expenditures	<u>55,000</u>	<u>300</u>	<u>54,700</u>
Net Change in Fund Balance	(47,000)	9,873	56,873
Fund Balance at Beginning of Year	91,692	91,692	0
Fund Balance at End of Year	<u>\$ 44,692</u>	<u>\$ 101,565</u>	<u>\$ 56,873</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 74,473	\$ 76,609	\$ 2,136
Total Revenues	<u>74,473</u>	<u>76,609</u>	<u>2,136</u>
Expenditures:			
Public Safety:			
Personal Services	91,559	10,055	81,504
Materials and Supplies	2,000	0	2,000
Contractual Services	51,500	0	51,500
Other Expenditures	2,000	499	1,501
Total Expenditures	<u>147,059</u>	<u>10,554</u>	<u>136,505</u>
Net Change in Fund Balance	(72,586)	66,055	138,641
Fund Balance at Beginning of Year	530,786	530,786	0
Fund Balance at End of Year	<u>\$ 458,200</u>	<u>\$ 596,841</u>	<u>\$ 138,641</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 34,456	\$ 34,456	\$ 0
Total Revenues	<u>34,456</u>	<u>34,456</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	30,000	20	29,980
Total Expenditures	<u>30,000</u>	<u>20</u>	<u>29,980</u>
Net Change in Fund Balance	4,456	34,436	29,980
Fund Balance at Beginning of Year	76,045	76,045	0
Fund Balance at End of Year	<u>\$ 80,501</u>	<u>\$ 110,481</u>	<u>\$ 29,980</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

PERMISSIVE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 517,708	\$ 67,708
Total Revenues	<u>450,000</u>	<u>517,708</u>	<u>67,708</u>
Expenditures:			
Public Works:			
Capital Outlay	1,192,373	802,046	390,327
Total Expenditures	<u>1,192,373</u>	<u>802,046</u>	<u>390,327</u>
Net Change in Fund Balance	(742,373)	(284,338)	458,035
Fund Balance at Beginning of Year	1,868,755	1,868,755	0
Prior Year Encumbrances	142,373	142,373	0
Fund Balance at End of Year	<u>\$ 1,268,755</u>	<u>\$ 1,726,790</u>	<u>\$ 458,035</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

DOMESTIC SHELTER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 39,336	\$ 41,096	\$ 1,760
Total Revenues	<u>39,336</u>	<u>41,096</u>	<u>1,760</u>
Expenditures:			
Human Services:			
Other Expenditures	46,000	43,581	2,419
Total Expenditures	<u>46,000</u>	<u>43,581</u>	<u>2,419</u>
Net Change in Fund Balance	(6,664)	(2,485)	4,179
Fund Balance at Beginning of Year	22,436	22,436	0
Fund Balance at End of Year	<u>\$ 15,772</u>	<u>\$ 19,951</u>	<u>\$ 4,179</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,405,000	\$ 2,641,556	\$ 236,556
Licenses and Permits	0	10	10
All Other Revenue	0	1,559	1,559
Total Revenues	<u>2,405,000</u>	<u>2,643,125</u>	<u>238,125</u>
Expenditures:			
Legislative and Executive:			
Personal Services	963,951	547,565	416,386
Materials and Supplies	26,765	4,525	22,240
Contractual Services	726,888	609,390	117,498
Other Expenditures	3,775,219	3,761,042	14,177
Capital Outlay	43,000	13,607	29,393
Total Expenditures	<u>5,535,823</u>	<u>4,936,129</u>	<u>599,694</u>
Net Change in Fund Balance	(3,130,823)	(2,293,004)	837,819
Fund Balance at Beginning of Year	6,175,742	6,175,742	0
Prior Year Encumbrances	246,660	246,660	0
Fund Balance at End of Year	<u>\$ 3,291,579</u>	<u>\$ 4,129,398</u>	<u>\$ 837,819</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CHILDREN'S SERVICES BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,503,217	\$ 5,152,771	\$ 649,554
All Other Revenues	51,057	56,276	5,219
Total Revenues	<u>4,554,274</u>	<u>5,209,047</u>	<u>654,773</u>
Expenditures:			
Human Services:			
Personal Services	3,401,557	3,127,648	273,909
Materials and Supplies	86,653	72,076	14,577
Contractual Services	5,728,656	4,412,426	1,316,230
Other Expenditures	327,000	289,617	37,383
Capital Outlay	54,033	54,032	1
Total Expenditures	<u>9,597,899</u>	<u>7,955,799</u>	<u>1,642,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,043,625)	(2,746,752)	2,296,873
Other Financing Sources (Uses):			
Transfers In	2,836,784	4,836,784	2,000,000
Total Other Financing Sources (Uses)	<u>2,836,784</u>	<u>4,836,784</u>	<u>2,000,000</u>
Net Change in Fund Balance	(2,206,841)	2,090,032	4,296,873
Fund Balance at Beginning of Year	5,655,033	5,655,033	0
Prior Year Encumbrances	16,700	16,700	0
Fund Balance at End of Year	<u>\$ 3,464,892</u>	<u>\$ 7,761,765</u>	<u>\$ 4,296,873</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 89,124	\$ 89,124	\$ 0
Total Revenues	<u>89,124</u>	<u>89,124</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	115,761	108,097	7,664
Materials and Supplies	300	0	300
Other Expenditures	6,265	5,075	1,190
Total Expenditures	<u>122,326</u>	<u>113,172</u>	<u>9,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,202)	(24,048)	9,154
Other Financing Sources (Uses):			
Transfers In	23,657	23,657	0
Total Other Financing Sources (Uses)	<u>23,657</u>	<u>23,657</u>	<u>0</u>
Net Change in Fund Balance	(9,545)	(391)	9,154
Fund Balance at Beginning of Year	9,599	9,599	0
Fund Balance at End of Year	<u>\$ 54</u>	<u>\$ 9,208</u>	<u>\$ 9,154</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

YOUTH SERVICES SUBSIDY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,029,392	\$ 1,134,470	\$ 105,078
Charges for Services	9,000	6,050	(2,950)
All Other Revenues	57,120	83,512	26,392
Total Revenues	<u>1,095,512</u>	<u>1,224,032</u>	<u>128,520</u>
Expenditures:			
Public Safety:			
Personal Services	1,866,153	1,761,848	104,305
Materials and Supplies	59,400	33,686	25,714
Contractual Services	802,550	519,385	283,165
Other Expenditures	3,000	949	2,051
Capital Outlay	6,950	4,191	2,759
Total Expenditures	<u>2,738,053</u>	<u>2,320,059</u>	<u>417,994</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,642,541)	(1,096,027)	546,514
Other Financing Sources (Uses):			
Transfers In	966,000	1,184,000	218,000
Total Other Financing Sources (Uses)	<u>966,000</u>	<u>1,184,000</u>	<u>218,000</u>
Net Change in Fund Balance	(676,541)	87,973	764,514
Fund Balance at Beginning of Year	1,025,614	1,025,614	0
Prior Year Encumbrances	65,500	65,500	0
Fund Balance at End of Year	<u>\$ 414,573</u>	<u>\$ 1,179,087</u>	<u>\$ 764,514</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 175,000	\$ 423,119	\$ 248,119
All Other Revenues	0	16,859	16,859
Total Revenues	<u>175,000</u>	<u>439,978</u>	<u>264,978</u>
Expenditures:			
Legislative and Executive:			
Personal Services	532,322	526,823	5,499
Materials and Supplies	5,408	2,915	2,493
Contractual Services	54,129	51,731	2,398
Other Expenditures	4,052	705	3,347
Capital Outlay	1,200	893	307
Total Expenditures	<u>597,111</u>	<u>583,067</u>	<u>14,044</u>
Net Change in Fund Balance	(422,111)	(143,089)	279,022
Fund Balance at Beginning of Year	823,561	823,561	0
Prior Year Encumbrances	16,729	16,729	0
Fund Balance at End of Year	<u>\$ 418,179</u>	<u>\$ 697,201</u>	<u>\$ 279,022</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 482,810	\$ 378,359	\$ (104,451)
Total Revenues	<u>482,810</u>	<u>378,359</u>	<u>(104,451)</u>
Expenditures:			
Human Services:			
Personal Services	224,289	195,225	29,064
Materials and Supplies	10,000	4,629	5,371
Contractual Services	242,521	233,577	8,944
Other Expenditures	11,000	8,611	2,389
Total Expenditures	<u>487,810</u>	<u>442,042</u>	<u>45,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(63,683)	(58,683)
Other Financing Sources (Uses):			
Advances In	0	80,000	80,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>80,000</u>	<u>80,000</u>
Net Change in Fund Balance	(5,000)	16,317	21,317
Fund Balance at Beginning of Year	5,000	5,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 21,317</u>	<u>\$ 21,317</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,000	\$ 80,000	\$ 0
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	85,006	80,982	4,024
Total Expenditures	<u>85,006</u>	<u>80,982</u>	<u>4,024</u>
Net Change in Fund Balance	(5,006)	(982)	4,024
Fund Balance at Beginning of Year	50,233	50,233	0
Fund Balance at End of Year	<u>\$ 45,227</u>	<u>\$ 49,251</u>	<u>\$ 4,024</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	81,677	96,330	14,653
All Other Revenues	931	948	17
Total Revenues	<u>112,608</u>	<u>127,278</u>	<u>14,670</u>
Expenditures:			
Health:			
Personal Services	137,140	121,917	15,223
Materials and Supplies	24,000	10,480	13,520
Contractual Services	88,901	25,128	63,773
Other Expenditures	13,200	762	12,438
Capital Outlay	4,000	1,061	2,939
Total Expenditures	<u>267,241</u>	<u>159,348</u>	<u>107,893</u>
Net Change in Fund Balance	(154,633)	(32,070)	122,563
Fund Balance at Beginning of Year	1,285,692	1,285,692	0
Prior Year Encumbrances	5,501	5,501	0
Fund Balance at End of Year	<u>\$ 1,136,560</u>	<u>\$ 1,259,123</u>	<u>\$ 122,563</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 533,778	\$ 380,204	\$ (153,574)
All Other Revenues	0	27,412	27,412
Total Revenues	<u>533,778</u>	<u>407,616</u>	<u>(126,162)</u>
Expenditures:			
Human Services:			
Personal Services	296,975	226,639	70,336
Materials and Supplies	10,500	4,112	6,388
Contractual Services	307,354	239,038	68,316
Other Expenditures	21,100	20,791	309
Total Expenditures	<u>635,929</u>	<u>490,580</u>	<u>145,349</u>
Net Change in Fund Balance	(102,151)	(82,964)	19,187
Fund Balance at Beginning of Year	7,622	7,622	0
Prior Year Encumbrances	94,529	94,529	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 19,187</u>	<u>\$ 19,187</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Materials and Supplies	1,375	0	1,375
Contractual Services	200	0	200
Other Expenditures	100	0	100
Total Expenditures	<u>1,675</u>	<u>0</u>	<u>1,675</u>
Net Change in Fund Balance	(1,675)	0	1,675
Fund Balance at Beginning of Year	1,675	1,675	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,675</u>	<u>\$ 1,675</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 229,561	\$ 279,761	\$ 50,200
Total Revenues	<u>229,561</u>	<u>279,761</u>	<u>50,200</u>
Expenditures:			
Public Safety:			
Other Expenditures	229,561	229,561	0
Total Expenditures	<u>229,561</u>	<u>229,561</u>	<u>0</u>
Net Change in Fund Balance	0	50,200	50,200
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 50,200</u>	<u>\$ 50,200</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COMMUNITY CORRECTIONS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 641,839	\$ 653,357	\$ 11,518
Charges for Services	384,200	439,905	55,705
All Other Revenues	100	0	(100)
Total Revenues	<u>1,026,139</u>	<u>1,093,262</u>	<u>67,123</u>
Expenditures:			
Public Safety:			
Personal Services	803,418	599,298	204,120
Materials and Supplies	49,220	47,734	1,486
Contractual Services	561,746	498,085	63,661
Other Expenditures	10,560	8,618	1,942
Capital Outlay	11,045	10,649	396
Total Expenditures	<u>1,435,989</u>	<u>1,164,384</u>	<u>271,605</u>
Net Change in Fund Balance	(409,850)	(71,122)	338,728
Fund Balance at Beginning of Year	898,332	898,332	0
Fund Balance at End of Year	<u>\$ 488,482</u>	<u>\$ 827,210</u>	<u>\$ 338,728</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,177,947	\$ 2,184,414	\$ 6,467
Charges for Services	786,800	859,771	72,971
All Other Revenues	35,000	68,838	33,838
Total Revenues	<u>2,999,747</u>	<u>3,113,023</u>	<u>113,276</u>
Expenditures:			
Human Services:			
Personal Services	3,140,771	2,796,327	344,444
Materials and Supplies	66,000	38,713	27,287
Contractual Services	370,923	357,235	13,688
Other Expenditures	86,394	42,355	44,039
Capital Outlay	18,800	13,581	5,219
Total Expenditures	<u>3,682,888</u>	<u>3,248,211</u>	<u>434,677</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(683,141)	(135,188)	547,953
Other Financing Sources (Uses):			
Transfers In	294,262	294,262	0
Total Other Financing Sources (Uses)	<u>294,262</u>	<u>294,262</u>	<u>0</u>
Net Change in Fund Balance	(388,879)	159,074	547,953
Fund Balance at Beginning of Year	549,406	549,406	0
Prior Year Encumbrances	13,878	13,878	0
Fund Balance at End of Year	<u>\$ 174,405</u>	<u>\$ 722,358</u>	<u>\$ 547,953</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

EMERGENCY MANAGEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 382,112	\$ 405,141	\$ 23,029
All Other Revenues	1,053	1,053	0
Total Revenues	<u>383,165</u>	<u>406,194</u>	<u>23,029</u>
Expenditures:			
Public Safety:			
Personal Services	441,723	339,721	102,002
Materials and Supplies	13,500	6,859	6,641
Contractual Services	17,300	9,189	8,111
Other Expenditures	4,600	3,301	1,299
Capital Outlay	11,500	7,217	4,283
Total Expenditures	<u>488,623</u>	<u>366,287</u>	<u>122,336</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,458)	39,907	145,365
Other Financing Sources (Uses):			
Transfers In	34,541	34,541	0
Total Other Financing Sources (Uses)	<u>34,541</u>	<u>34,541</u>	<u>0</u>
Net Change in Fund Balance	(70,917)	74,448	145,365
Fund Balance at Beginning of Year	290,115	290,115	0
Fund Balance at End of Year	<u>\$ 219,198</u>	<u>\$ 364,563</u>	<u>\$ 145,365</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 694,947	\$ 721,461	\$ 26,514
Charges for Services	2,500	2,500	0
All Other Revenues	140,084	140,084	0
Total Revenues	<u>837,531</u>	<u>864,045</u>	<u>26,514</u>
Expenditures:			
Community and Economic Development:			
Personal Services	95,370	81,973	13,397
Materials and Supplies	1,750	558	1,192
Contractual Services	27,025	1,494	25,531
Other Expenditures	103,900	80,925	22,975
Capital Outlay	1,021,066	961,700	59,366
Total Expenditures	<u>1,249,111</u>	<u>1,126,650</u>	<u>122,461</u>
Net Change in Fund Balance	(411,580)	(262,605)	148,975
Fund Balance at Beginning of Year	297,135	297,135	0
Prior Year Encumbrances	290,791	290,791	0
Fund Balance at End of Year	<u>\$ 176,346</u>	<u>\$ 325,321</u>	<u>\$ 148,975</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 114,893	\$ 121,528	\$ 6,635
Charges for Services	100,000	106,200	6,200
All Other Revenues	16,825	22,826	6,001
Total Revenues	<u>231,718</u>	<u>250,554</u>	<u>18,836</u>
Expenditures:			
Public Safety:			
Personal Services	302,136	259,687	42,449
Materials and Supplies	9,000	7,099	1,901
Contractual Services	49,098	45,678	3,420
Capital Outlay	23,000	20,000	3,000
Total Expenditures	<u>383,234</u>	<u>332,464</u>	<u>50,770</u>
Net Change in Fund Balance	(151,516)	(81,910)	69,606
Fund Balance at Beginning of Year	985,280	985,280	0
Fund Balance at End of Year	<u>\$ 833,764</u>	<u>\$ 903,370</u>	<u>\$ 69,606</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 19,191	\$ 19,191	\$ 0
Total Revenues	<u>19,191</u>	<u>19,191</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	3,045	1,283	1,762
Contractual Services	4,000	1,880	2,120
Total Expenditures	<u>7,045</u>	<u>3,163</u>	<u>3,882</u>
Net Change in Fund Balance	12,146	16,028	3,882
Fund Balance at Beginning of Year	189,530	189,530	0
Fund Balance at End of Year	<u>\$ 201,676</u>	<u>\$ 205,558</u>	<u>\$ 3,882</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

INDIGENT DRIVER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 87,695	\$ 97,068	\$ 9,373
Total Revenues	<u>87,695</u>	<u>97,068</u>	<u>9,373</u>
Expenditures:			
Public Safety:			
Contractual Services	30,375	7,350	23,025
Total Expenditures	<u>30,375</u>	<u>7,350</u>	<u>23,025</u>
Net Change in Fund Balance	57,320	89,718	32,398
Fund Balance at Beginning of Year	469,445	469,445	0
Prior Year Encumbrances	13,375	13,375	0
Fund Balance at End of Year	<u>\$ 540,140</u>	<u>\$ 572,538</u>	<u>\$ 32,398</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 4,465	\$ 1,465
Total Revenues	<u>3,000</u>	<u>4,465</u>	<u>1,465</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	1,688	3,312
Contractual Services	16,000	15,451	549
Capital Outlay	1,000	602	398
Total Expenditures	<u>22,000</u>	<u>17,741</u>	<u>4,259</u>
Net Change in Fund Balance	(19,000)	(13,276)	5,724
Fund Balance at Beginning of Year	14,853	14,853	0
Prior Year Encumbrances	14,000	14,000	0
Fund Balance at End of Year	<u>\$ 9,853</u>	<u>\$ 15,577</u>	<u>\$ 5,724</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 11,139	\$ 11,139
Total Revenues	<u>0</u>	<u>11,139</u>	<u>11,139</u>
Expenditures:			
Public Safety:			
Personal Services	50,000	31,379	18,621
Materials and Supplies	12,000	116	11,884
Contractual Services	51,000	37,752	13,248
Other Expenditures	20,000	1,414	18,586
Capital Outlay	5,000	226	4,774
Total Expenditures	<u>138,000</u>	<u>70,887</u>	<u>67,113</u>
Net Change in Fund Balance	(138,000)	(59,748)	78,252
Fund Balance at Beginning of Year	193,564	193,564	0
Fund Balance at End of Year	<u>\$ 55,564</u>	<u>\$ 133,816</u>	<u>\$ 78,252</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 187,671	\$ 195,223	\$ 7,552
Total Revenues	<u>187,671</u>	<u>195,223</u>	<u>7,552</u>
Expenditures:			
Judicial:			
Materials and Supplies	1,300	0	1,300
Contractual Services	224,926	207,101	17,825
Capital Outlay	175,279	132,367	42,912
Total Expenditures	<u>401,505</u>	<u>339,468</u>	<u>62,037</u>
Net Change in Fund Balance	(213,834)	(144,245)	69,589
Fund Balance at Beginning of Year	875,666	875,666	0
Prior Year Encumbrances	49,385	49,385	0
Fund Balance at End of Year	<u>\$ 711,217</u>	<u>\$ 780,806</u>	<u>\$ 69,589</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 18,107	\$ 18,107
Fines and Forfeitures	351,697	381,907	30,210
Total Revenues	<u>351,697</u>	<u>400,014</u>	<u>48,317</u>
Expenditures:			
Judicial:			
Personal Services	27,444	16,331	11,113
Materials and Supplies	5,000	858	4,142
Contractual Services	826,098	158,077	668,021
Other Expenditures	14,500	3,708	10,792
Capital Outlay	153,721	103,964	49,757
Total Expenditures	<u>1,026,763</u>	<u>282,938</u>	<u>743,825</u>
Net Change in Fund Balance	(675,066)	117,076	792,142
Fund Balance at Beginning of Year	2,025,046	2,025,046	0
Prior Year Encumbrances	23,141	23,141	0
Fund Balance at End of Year	<u>\$ 1,373,121</u>	<u>\$ 2,165,263</u>	<u>\$ 792,142</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 30,100	\$ 123,562	\$ 93,462
All Other Revenues	68,000	2,154	(65,846)
Total Revenues	<u>98,100</u>	<u>125,716</u>	<u>27,616</u>
Expenditures:			
Public Safety:			
Personal Services	44,972	30,815	14,157
Materials and Supplies	50,800	44,411	6,389
Contractual Services	47,000	19,319	27,681
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>144,272</u>	<u>94,545</u>	<u>49,727</u>
Net Change in Fund Balance	(46,172)	31,171	77,343
Fund Balance at Beginning of Year	340,126	340,126	0
Fund Balance at End of Year	<u>\$ 293,954</u>	<u>\$ 371,297</u>	<u>\$ 77,343</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

HAZARDOUS MATERIALS EMERGENCY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,118	1
Total Expenditures	<u>27,119</u>	<u>27,118</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,119)	(27,118)	1
Other Financing Sources (Uses):			
Transfers In	27,119	27,119	0
Total Other Financing Sources (Uses)	<u>27,119</u>	<u>27,119</u>	<u>0</u>
Net Change in Fund Balance	0	1	1
Fund Balance at Beginning of Year	2	2	0
Fund Balance at End of Year	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 1</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 5,000	\$ 52,437	\$ 47,437
Total Revenues	<u>5,000</u>	<u>52,437</u>	<u>47,437</u>
Expenditures:			
Public Safety:			
Materials and Supplies	3,300	2,912	388
Contractual Services	700	637	63
Other Expenditures	600	509	91
Capital Outlay	<u>2,000</u>	<u>1,634</u>	<u>366</u>
Total Expenditures	<u>6,600</u>	<u>5,692</u>	<u>908</u>
Net Change in Fund Balance	(1,600)	46,745	48,345
Fund Balance at Beginning of Year	10,275	10,275	0
Fund Balance at End of Year	<u>\$ 8,675</u>	<u>\$ 57,020</u>	<u>\$ 48,345</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 10,444	\$ 10,444
Total Revenues	<u>0</u>	<u>10,444</u>	<u>10,444</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(30,000)	10,444	40,444
Fund Balance at Beginning of Year	99,789	99,789	0
Fund Balance at End of Year	<u>\$ 69,789</u>	<u>\$ 110,233</u>	<u>\$ 40,444</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 8,400	\$ 8,400	\$ 0
Total Revenues	<u>8,400</u>	<u>8,400</u>	<u>0</u>
Expenditures:			
Human Services:			
Contractual Services	9,485	9,485	0
Other Expenditures	34,000	0	34,000
Total Expenditures	<u>43,485</u>	<u>9,485</u>	<u>34,000</u>
Net Change in Fund Balance	(35,085)	(1,085)	34,000
Fund Balance at Beginning of Year	114,822	114,822	0
Prior Year Encumbrances	9,485	9,485	0
Fund Balance at End of Year	<u>\$ 89,222</u>	<u>\$ 123,222</u>	<u>\$ 34,000</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 45,675	\$ 446,026	\$ 400,351
Charges for Services	84,628	89,907	5,279
All Other Revenues	34,834	40,585	5,751
Total Revenues	<u>165,137</u>	<u>576,518</u>	<u>411,381</u>
Expenditures:			
Human Services:			
Materials and Supplies	133,000	132,698	302
Contractual Services	1,117,488	1,063,794	53,694
Other Expenditures	42,700	23,082	19,618
Capital Outlay	187,000	185,291	1,709
Total Expenditures	<u>1,480,188</u>	<u>1,404,865</u>	<u>75,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,315,051)	(828,347)	486,704
Other Financing Sources (Uses):			
Transfers In	400,000	400,000	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(915,051)	(428,347)	486,704
Fund Balance at Beginning of Year	1,533,410	1,533,410	0
Prior Year Encumbrances	182,688	182,688	0
Fund Balance at End of Year	<u>\$ 801,047</u>	<u>\$ 1,287,751</u>	<u>\$ 486,704</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 130,824	\$ 130,824
Total Revenues	<u>0</u>	<u>130,824</u>	<u>130,824</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	3,000	649	2,351
Contractual Services	70,000	44,019	25,981
Other Expenditures	4,000	2,156	1,844
Capital Outlay	15,000	1,564	13,436
Total Expenditures	<u>92,000</u>	<u>48,388</u>	<u>43,612</u>
Net Change in Fund Balance	(92,000)	82,436	174,436
Fund Balance at Beginning of Year	203,924	203,924	0
Fund Balance at End of Year	<u>\$ 111,924</u>	<u>\$ 286,360</u>	<u>\$ 174,436</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 7,717	\$ 7,716	\$ (1)
Total Revenues	<u>7,717</u>	<u>7,716</u>	<u>(1)</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	235,675	162,643	73,032
Total Expenditures	<u>235,675</u>	<u>162,643</u>	<u>73,032</u>
Net Change in Fund Balance	(227,958)	(154,927)	73,031
Fund Balance at Beginning of Year	1,750,213	1,750,213	0
Fund Balance at End of Year	<u>\$ 1,522,255</u>	<u>\$ 1,595,286</u>	<u>\$ 73,031</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, 2019

WORKFORCE INVESTMENT BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,858,550	\$ 1,789,889	\$ (68,661)
Total Revenues	<u>1,858,550</u>	<u>1,789,889</u>	<u>(68,661)</u>
Expenditures:			
Human Services:			
Personal Services	177,516	177,514	2
Materials and Supplies	654	654	0
Contractual Services	1,718,511	1,699,220	19,291
Other Expenditures	33,149	31,015	2,134
Capital Outlay	399	399	0
Total Expenditures	<u>1,930,229</u>	<u>1,908,802</u>	<u>21,427</u>
Net Change in Fund Balance	(71,679)	(118,913)	(47,234)
Fund Balance at Beginning of Year	45,467	45,467	0
Prior Year Encumbrances	29,380	29,380	0
Fund Balance at End of Year	<u>\$ 3,168</u>	<u>\$ (44,066)</u>	<u>\$ (47,234)</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, 2019

SALES TAX TRANSITION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	835,464	835,464	0
Fund Balance at End of Year	<u>\$ 835,464</u>	<u>\$ 835,464</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, 2019

LODGING TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 877,351	\$ 948,167	\$ 70,816
Total Revenues	<u>877,351</u>	<u>948,167</u>	<u>70,816</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	940,000	911,176	28,824
Total Expenditures	<u>940,000</u>	<u>911,176</u>	<u>28,824</u>
Net Change in Fund Balance	(62,649)	36,991	99,640
Fund Balance at Beginning of Year	33,825	33,825	0
Fund Balance at End of Year	<u>\$ (28,824)</u>	<u>\$ 70,816</u>	<u>\$ 99,640</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

BOARD OF ELECTIONS (BOE) CYBERSECURITY FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 50,000	\$ 57,020	\$ 7,020
Total Revenues	50,000	57,020	7,020
Expenditures:			
Legislative and Executive:			
Capital Outlay	50,000	7,020	42,980
Total Expenditures	50,000	7,020	42,980
Net Change in Fund Balance	0	50,000	50,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 50,000	\$ 50,000

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TREASURER TAX CERTIFICATE ADMIN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 35,145	\$ 36,305	\$ 1,160
Total Revenues	<u>35,145</u>	<u>36,305</u>	<u>1,160</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	35,145	7,230	27,915
Total Expenditures	<u>35,145</u>	<u>7,230</u>	<u>27,915</u>
Net Change in Fund Balance	0	29,075	29,075
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 29,075</u>	<u>\$ 29,075</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COAP GRANT OPIOID ABUSE PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 410,000	\$ 37,357	\$ (372,643)
Total Revenues	<u>410,000</u>	<u>37,357</u>	<u>(372,643)</u>
Expenditures:			
Public Safety:			
Personal Services	14,601	14,601	0
Materials and Supplies	357	357	0
Contractual Services	241,520	241,520	0
Other Expenditures	4,800	3,562	1,238
Capital Outlay	781	781	0
Total Expenditures	<u>262,059</u>	<u>260,821</u>	<u>1,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,941	(223,464)	(371,405)
Other Financing Sources (Uses):			
Advances In	0	400,000	400,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Net Change in Fund Balance	147,941	176,536	28,595
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 147,941</u>	<u>\$ 176,536</u>	<u>\$ 28,595</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TAX INCREMENT FINANCING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	385,000	385,000	0
Interest and Fiscal Charges	60,700	60,700	0
Total Expenditures	<u>445,700</u>	<u>445,700</u>	<u>0</u>
Net Change in Fund Balance	(445,700)	(445,700)	0
Fund Balance at Beginning of Year	1,773,325	1,773,325	0
Fund Balance at End of Year	<u>\$ 1,327,625</u>	<u>\$ 1,327,625</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Expenditures	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,716)	(112,716)	0
Other Financing Sources (Uses):			
Transfers In	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</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 DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	855,000	855,000	0
Interest and Fiscal Charges	55,440	55,440	0
Total Expenditures	<u>910,440</u>	<u>910,440</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(910,440)	(910,440)	0
Other Financing Sources (Uses):			
Transfers In	910,440	910,440	0
Total Other Financing Sources (Uses)	<u>910,440</u>	<u>910,440</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 269,922	\$ 269,922	\$ 0
Intergovernmental Revenues	36,269	36,269	0
Total Revenues	<u>306,191</u>	<u>306,191</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	65,000	65,000	0
Interest and Fiscal Charges	130,800	127,855	2,945
Total Expenditures	<u>195,800</u>	<u>192,855</u>	<u>2,945</u>
Net Change in Fund Balance	110,391	113,336	2,945
Fund Balance at Beginning of Year	2,922,927	2,922,927	0
Fund Balance at End of Year	<u>\$ 3,033,318</u>	<u>\$ 3,036,263</u>	<u>\$ 2,945</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 479	\$ 479
Total Revenues	<u>0</u>	<u>479</u>	<u>479</u>
Expenditures:			
Debt Service:			
Principal Retirement	4,730,000	4,730,000	0
Interest and Fiscal Charges	749,407	749,407	0
Total Expenditures	<u>5,479,407</u>	<u>5,479,407</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,479,407)	(5,478,928)	479
Other Financing Sources (Uses):			
Transfers In	3,637,704	3,637,704	0
Premium on Bonds	1,841,703	1,841,703	0
Total Other Financing Sources (Uses)	<u>5,479,407</u>	<u>5,479,407</u>	<u>0</u>
Net Change in Fund Balance	0	479	479
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 479</u>	<u>\$ 479</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	610,969	551,216	59,753
Total Expenditures	<u>610,969</u>	<u>551,216</u>	<u>59,753</u>
Net Change in Fund Balance	(610,969)	(551,216)	59,753
Fund Balance at Beginning of Year	717,578	717,578	0
Prior Year Encumbrances	351,939	351,939	0
Fund Balance at End of Year	<u>\$ 458,548</u>	<u>\$ 518,301</u>	<u>\$ 59,753</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 202,937	\$ 202,937	\$ 0
Intergovernmental Revenues	36,268	36,268	0
Total Revenues	<u>239,205</u>	<u>239,205</u>	<u>0</u>
Expenditures:			
Public Works:			
Other Expenditures	2,500	2,206	294
Capital Outlay	448,696	375,317	73,379
Total Expenditures	<u>451,196</u>	<u>377,523</u>	<u>73,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,991)	(138,318)	73,673
Other Financing Sources (Uses):			
Transfers In	19,109	0	(19,109)
Advances In	0	115,282	115,282
Total Other Financing Sources (Uses)	<u>19,109</u>	<u>115,282</u>	<u>96,173</u>
Net Change in Fund Balance	(192,882)	(23,036)	169,846
Fund Balance at Beginning of Year	127,011	127,011	0
Prior Year Encumbrances	65,871	65,871	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 169,846</u>	<u>\$ 169,846</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Other Expenditures	18,901	18,901	0
Total Expenditures	<u>18,901</u>	<u>18,901</u>	<u>0</u>
Net Change in Fund Balance	(18,901)	(18,901)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	18,902	18,902	0
Fund Balance at End of Year	<u>\$ 24,708</u>	<u>\$ 24,708</u>	<u>\$ 0</u>



WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

To account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Communications Rotary Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 130,315	\$ 261,707	\$ 392,022
Receivables:			
Intergovernmental	0	885	885
Special Assessments	305,147	0	305,147
Due from Other Funds	0	1,310	1,310
Total Current Assets	435,462	263,902	699,364
Noncurrent Assets:			
Net Pension Asset	446	0	446
Total Noncurrent Assets	446	0	446
Total Assets	435,908	263,902	699,810
Deferred Outflows of Resources:			
Pension	47,561	0	47,561
OPEB	13,170	0	13,170
Total Deferred Outflows of Resources	60,731	0	60,731
Liabilities:			
Current Liabilities:			
Compensated Absences Payable - Current	447	0	447
Accounts Payable	7,650	2,919	10,569
Accrued Wages and Benefits Payable	2,260	0	2,260
Intergovernmental Payable	5,834	0	5,834
Due to Other Funds	299	0	299
Total Current Liabilities	16,490	2,919	19,409
Noncurrent Liabilities			
Compensated Absences Payable	8,617	0	8,617
Net Pension Liability	115,328	0	115,328
Net OPEB Liability	54,605	0	54,605
Total Noncurrent Liabilities	178,550	0	178,550
Total Liabilities	195,040	2,919	197,959
Deferred Inflows of Resources:			
Pension	57,234	0	57,234
OPEB	35,267	0	35,267
Total Deferred Inflows of Resources	92,501	0	92,501
Net Position:			
Unrestricted	209,098	260,983	470,081
Total Net Position	\$ 209,098	\$ 260,983	\$ 470,081

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 74,586	\$ 74,586
Special Assessments	310,135	0	310,135
Other Operating Revenue	26,720	0	26,720
Total Operating Revenues	<u>336,855</u>	<u>74,586</u>	<u>411,441</u>
Operating Expenses:			
Personal Services	103,210	0	103,210
Contractual Services	264,585	0	264,585
Materials and Supplies	4,286	0	4,286
Other Operating Expenses	1,147	45,170	46,317
Total Operating Expenses	<u>373,228</u>	<u>45,170</u>	<u>418,398</u>
Change in Net Position	(36,373)	29,416	(6,957)
Net Position Beginning of Year	<u>245,471</u>	<u>231,567</u>	<u>477,038</u>
Net Position End of Year	<u>\$ 209,098</u>	<u>\$ 260,983</u>	<u>\$ 470,081</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 279,490	\$ 75,523	\$ 355,013
Cash Payments for Goods and Services	(261,415)	(43,112)	(304,527)
Cash Payments to Employees	(92,147)	0	(92,147)
Net Cash Provided (Used) by Operating Activities	<u>(74,072)</u>	<u>32,411</u>	<u>(41,661)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(74,072)	32,411	(41,661)
Cash and Cash Equivalents at Beginning of Year	204,387	229,296	433,683
Cash and Cash Equivalents at End of Year	<u>\$ 130,315</u>	<u>\$ 261,707</u>	<u>\$ 392,022</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ (36,373)	\$ 29,416	\$ (6,957)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:			
(Increase) Decrease in Accounts Receivable	0	10	10
(Increase) Decrease in Due from Other Funds	0	(398)	(398)
(Increase) Decrease in Intergovernmental Receivables	0	1,325	1,325
(Increase) Decrease in Special Assessment Receivable	(57,365)	0	(57,365)
(Increase) Decrease in Net Pension Asset	734	0	734
(Increase) Decrease in Deferred Outflows - Pension	14,945	0	14,945
(Increase) Decrease in Deferred Outflows - OPEB	11,082	0	11,082
Increase (Decrease) in Accounts Payable	3,620	2,058	5,678
Increase (Decrease) in Accrued Wages and Benefits	353	0	353
Increase (Decrease) in Due to Other Funds	(490)	0	(490)
Increase (Decrease) in Intergovernmental Payables	5,037	0	5,037
Increase (Decrease) in Compensated Absences	6,816	0	6,816
Increase (Decrease) in Net Pension Liability	(43,243)	0	(43,243)
Increase (Decrease) in Net OPEB Liability	(26,236)	0	(26,236)
Increase (Decrease) in Deferred Inflows - Pension	19,070	0	19,070
Increase (Decrease) in Deferred Inflows - OPEB	27,978	0	27,978
Total Adjustments	<u>(37,699)</u>	<u>2,995</u>	<u>(34,704)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (74,072)</u>	<u>\$ 32,411</u>	<u>\$ (41,661)</u>

WARREN COUNTY, OHIO

Internal Service Funds

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

Vehicle Maintenance Fund

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

Health Insurance Fund

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

Workers' Compensation Self Insurance Fund

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

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2019

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 266,383	\$ 4,841,352	\$ 1,113,833	\$ 685,894	\$ 226,001	\$ 7,133,463
Receivables:						
Accounts	105	1,280	0	0	0	1,385
Intergovernmental	7,567	0	28,016	0	4,202	39,785
Due from Other Funds	51,380	8,400	723,164	0	55,609	838,553
Inventory of Supplies at Cost	0	0	0	0	26,904	26,904
Prepaid Items	0	0	0	84,221	0	84,221
<i>Total Current Assets</i>	<u>325,435</u>	<u>4,851,032</u>	<u>1,865,013</u>	<u>770,115</u>	<u>312,716</u>	<u>8,124,311</u>
<i>Non Current Assets:</i>						
Net Pension Asset	396	446	396	0	0	1,238
Depreciable Capital Assets, Net	33,900	0	0	0	0	33,900
<i>Total Non Current Assets</i>	<u>34,296</u>	<u>446</u>	<u>396</u>	<u>0</u>	<u>0</u>	<u>35,138</u>
Total Assets	<u>359,731</u>	<u>4,851,478</u>	<u>1,865,409</u>	<u>770,115</u>	<u>312,716</u>	<u>8,159,449</u>
Deferred Outflows of Resources:						
Pension	32,128	41,927	38,326	0	0	112,381
OPEB	4,081	9,104	9,130	0	0	22,315
Total Deferred Outflows of Resources	<u>36,209</u>	<u>51,031</u>	<u>47,456</u>	<u>0</u>	<u>0</u>	<u>134,696</u>
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	37,584	21,141	4,630	0	14,495	77,850
Accrued Wages and Benefits Payable	1,659	2,143	1,545	0	0	5,347
Intergovernmental Payable	249	330	238	0	0	817
Claims Payable	0	836,000	0	0	0	836,000
Due to Other Funds	0	388	228	0	0	616
Compensated Absences Payable - Current	17,243	11,454	13,619	0	0	42,316
<i>Total Current Liabilities</i>	<u>56,735</u>	<u>871,456</u>	<u>20,260</u>	<u>0</u>	<u>14,495</u>	<u>962,946</u>
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	0	522	523	0	0	1,045
Net Pension Liability	102,514	115,328	102,514	0	0	320,356
Net OPEB Liability	48,538	54,605	48,538	0	0	151,681
<i>Total Long Term Liabilities</i>	<u>151,052</u>	<u>170,455</u>	<u>151,575</u>	<u>0</u>	<u>0</u>	<u>473,082</u>
Total Liabilities	<u>207,787</u>	<u>1,041,911</u>	<u>171,835</u>	<u>0</u>	<u>14,495</u>	<u>1,436,028</u>
Deferred Inflows of Resources:						
Pension	2,261	1,922	13,259	0	0	17,442
OPEB	649	148	7,557	0	0	8,354
Total Deferred Inflows of Resources	<u>2,910</u>	<u>2,070</u>	<u>20,816</u>	<u>0</u>	<u>0</u>	<u>25,796</u>
Net Position:						
Investment in Capital Assets	33,900	0	0	0	0	33,900
Unrestricted	151,343	3,858,528	1,720,214	770,115	298,221	6,798,421
Total Net Position	<u>\$ 185,243</u>	<u>\$ 3,858,528</u>	<u>\$ 1,720,214</u>	<u>\$ 770,115</u>	<u>\$ 298,221</u>	<u>\$ 6,832,321</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 536,942	\$ 9,984,728	\$ 778,071	\$ 33,250	\$ 746,239	\$ 12,079,230
Other Operating Revenue	0	421,557	0	0	0	421,557
Total Operating Revenues	<u>536,942</u>	<u>10,406,285</u>	<u>778,071</u>	<u>33,250</u>	<u>746,239</u>	<u>12,500,787</u>
Operating Expenses:						
Personal Services	108,536	349,744	548,522	0	0	1,006,802
Materials and Supplies	365,223	335	0	0	713,580	1,079,138
Contractual Services	122,041	356,375	178,161	655,047	0	1,311,624
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	9,130,755	0	0	0	9,130,755
Other Operating Expenses	0	652,241	0	0	0	652,241
Total Operating Expenses	<u>601,302</u>	<u>10,489,450</u>	<u>726,683</u>	<u>655,047</u>	<u>713,580</u>	<u>13,186,062</u>
Income (Loss) Before Transfers	(64,360)	(83,165)	51,388	(621,797)	32,659	(685,275)
Transfers In	0	0	0	363,837	0	363,837
Change in Net Position	(64,360)	(83,165)	51,388	(257,960)	32,659	(321,438)
Net Position Beginning of Year	249,603	3,941,693	1,668,826	1,028,075	265,562	7,153,759
Net Position End of Year	<u>\$ 185,243</u>	<u>\$ 3,858,528</u>	<u>\$ 1,720,214</u>	<u>\$ 770,115</u>	<u>\$ 298,221</u>	<u>\$ 6,832,321</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Vehicle Maintenance	Health Insurance	Worker's Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Totals
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 508,471	\$ 10,436,789	\$ 619,780	\$ 33,250	\$ 730,764	\$ 12,329,054
Cash Payments for Goods and Services	(471,598)	(10,158,122)	(187,876)	(675,171)	(739,310)	(12,232,077)
Cash Payments to Employees	(75,412)	(319,452)	(517,437)	0	0	(912,301)
Net Cash Used by Operating Activities	<u>(38,539)</u>	<u>(40,785)</u>	<u>(85,533)</u>	<u>(641,921)</u>	<u>(8,546)</u>	<u>(815,324)</u>
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	363,837	0	363,837
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>363,837</u>	<u>0</u>	<u>363,837</u>
Net Decrease in Cash and Cash Equivalents	(38,539)	(40,785)	(85,533)	(278,084)	(8,546)	(451,487)
Cash and Cash Equivalents at Beginning of Year	304,922	4,882,137	1,199,366	963,978	234,547	7,584,950
Cash and Cash Equivalents at End of Year	<u>\$ 266,383</u>	<u>\$ 4,841,352</u>	<u>\$ 1,113,833</u>	<u>\$ 685,894</u>	<u>\$ 226,001</u>	<u>\$ 7,133,463</u>
Reconciliation of Operating Income (Loss) to Net Cash						
Used by Operating Activities:						
Operating Income (Loss)	\$ (64,360)	\$ (83,165)	\$ 51,388	\$ (621,797)	\$ 32,659	\$ (685,275)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used by Operating Activities:						
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	105	(1,280)	0	0	0	(1,175)
(Increase) Decrease in Due from Other Funds	(27,644)	(8,400)	(130,275)	0	(14,409)	(180,728)
(Increase) Decrease in Intergovernmental Receivables	(932)	0	(28,016)	0	(1,066)	(30,014)
(Increase) Decrease in Prepaid Items	0	0	0	(38)	0	(38)
(Increase) Decrease in Inventory	0	0	0	0	(1,138)	(1,138)
(Increase) Decrease in Net Pension Asset	101	51	225	0	0	377
(Increase) Decrease in Deferred Outflows - Pension	(2,380)	(21,473)	(4,242)	0	0	(28,095)
(Increase) Decrease in Deferred Outflows - OPEB	(592)	(2,422)	4,812	0	0	1,798
Increase (Decrease) in Accounts Payable	15,666	(119,663)	(5,085)	(20,086)	(24,592)	(153,760)
Increase (Decrease) in Accrued Wages and Benefits	220	819	(147)	0	0	892
Increase (Decrease) in Due to Other Funds	0	3	228	0	0	231
Increase (Decrease) in Intergovernmental Payables	33	(59,649)	(23)	0	0	(59,639)
Increase (Decrease) in Claims Payable	0	200,791	0	0	0	200,791
Increase (Decrease) in Compensated Absences	268	1,842	3,540	0	0	5,650
Increase (Decrease) in Net Pension Liability	42,908	55,722	28,007	0	0	126,637
Increase (Decrease) in Net OPEB Liability	7,339	13,406	(2,961)	0	0	17,784
Increase (Decrease) in Deferred Inflows - Pension	(12,353)	(14,446)	(6,705)	0	0	(33,504)
Increase (Decrease) in Deferred Inflows - OPEB	(2,420)	(2,921)	3,721	0	0	(1,620)
Total Adjustments	<u>25,821</u>	<u>42,380</u>	<u>(136,921)</u>	<u>(20,124)</u>	<u>(41,205)</u>	<u>(130,049)</u>
Net Cash Used by Operating Activities	<u>\$ (38,539)</u>	<u>\$ (40,785)</u>	<u>\$ (85,533)</u>	<u>\$ (641,921)</u>	<u>\$ (8,546)</u>	<u>\$ (815,324)</u>

WARREN COUNTY, OHIO

Fiduciary Funds

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

Agency Funds

Employees Retirement Fund

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

Townships, Corporations, Schools, Special Districts, Libraries Fund

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

Undivided Water and Sewer Revenue Fund

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

Payroll Fund

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

Undivided General Tax, County Lodging Tax, Advance Estate Tax Fund

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

Local Government Fund

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

Gasoline Tax Fund

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

Motor Vehicle License Fund

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

Trailer Tax Fund

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

Undivided Interest Fund

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

(Continued)

WARREN COUNTY, OHIO

Agency Funds

Non-Entity Holdings Fund

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

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

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

WIA Pass Through to Butler/Clermont Fund

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

Other Agency Funds

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

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Employees Retirement				
Assets				
Cash, Cash Equivalents, and Investments	\$2,741	\$0	\$0	\$2,741
Total Assets	<u>\$2,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,741</u>
Liabilities				
Payroll Withholding	\$2,741	\$0	\$0	\$2,741
Total Liabilities	<u>\$2,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,741</u>
Townships				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$58,690,249	(\$58,690,249)	\$0
Total Assets	<u>\$0</u>	<u>\$58,690,249</u>	<u>(\$58,690,249)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$58,690,249	(\$58,690,249)	\$0
Total Liabilities	<u>\$0</u>	<u>\$58,690,249</u>	<u>(\$58,690,249)</u>	<u>\$0</u>
Corporations				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$29,643,065	(\$29,643,065)	\$0
Total Assets	<u>\$0</u>	<u>\$29,643,065</u>	<u>(\$29,643,065)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$29,643,065	(\$29,643,065)	\$0
Total Liabilities	<u>\$0</u>	<u>\$29,643,065</u>	<u>(\$29,643,065)</u>	<u>\$0</u>
Undivided Water and Sewer Revenue				
Assets				
Cash, Cash Equivalents, and Investments	\$276,458	\$35,443,351	(\$35,346,290)	\$373,519
Total Assets	<u>\$276,458</u>	<u>\$35,443,351</u>	<u>(\$35,346,290)</u>	<u>\$373,519</u>
Liabilities				
Unapportioned Monies	\$276,458	\$35,443,351	(\$35,346,290)	\$373,519
Total Liabilities	<u>\$276,458</u>	<u>\$35,443,351</u>	<u>(\$35,346,290)</u>	<u>\$373,519</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Payroll				
Assets				
Cash, Cash Equivalents, and Investments	\$217,052	\$41,997,819	(\$41,346,788)	\$868,083
Total Assets	<u>\$217,052</u>	<u>\$41,997,819</u>	<u>(\$41,346,788)</u>	<u>\$868,083</u>
Liabilities				
Payroll Withholding	\$217,052	\$41,997,819	(\$41,346,788)	\$868,083
Total Liabilities	<u>\$217,052</u>	<u>\$41,997,819</u>	<u>(\$41,346,788)</u>	<u>\$868,083</u>
Schools				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$280,462,649	(\$280,462,649)	\$0
Total Assets	<u>\$0</u>	<u>\$280,462,649</u>	<u>(\$280,462,649)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$280,462,649	(\$280,462,649)	\$0
Total Liabilities	<u>\$0</u>	<u>\$280,462,649</u>	<u>(\$280,462,649)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$4,592,940	\$423,120,056	(\$423,269,705)	\$4,443,291
Taxes Receivable	374,373,627	389,354,989	(374,373,627)	389,354,989
Total Assets	<u>\$378,966,567</u>	<u>\$812,475,045</u>	<u>(\$797,643,332)</u>	<u>\$393,798,280</u>
Liabilities				
Intergovernmental Payables	\$374,373,627	\$389,354,989	(\$374,373,627)	\$389,354,989
Unapportioned Monies	4,592,940	423,120,056	(423,269,705)	4,443,291
Total Liabilities	<u>\$378,966,567</u>	<u>\$812,475,045</u>	<u>(\$797,643,332)</u>	<u>\$393,798,280</u>
Trailer (Like Real Estate) Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$10,308	\$98,376	(\$98,898)	\$9,786
Total Assets	<u>\$10,308</u>	<u>\$98,376</u>	<u>(\$98,898)</u>	<u>\$9,786</u>
Liabilities				
Unapportioned Monies	\$10,308	\$98,376	(\$98,898)	\$9,786
Total Liabilities	<u>\$10,308</u>	<u>\$98,376</u>	<u>(\$98,898)</u>	<u>\$9,786</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Local Government				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,383,062	(\$4,383,062)	\$0
Total Assets	<u>\$0</u>	<u>\$4,383,062</u>	<u>(\$4,383,062)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,383,062	(\$4,383,062)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,383,062</u>	<u>(\$4,383,062)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,389,540	(\$1,389,540)	\$0
Total Assets	<u>\$0</u>	<u>\$1,389,540</u>	<u>(\$1,389,540)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,389,540	(\$1,389,540)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,389,540</u>	<u>(\$1,389,540)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$2,612	\$17,557	(\$20,164)	\$5
Total Assets	<u>\$2,612</u>	<u>\$17,557</u>	<u>(\$20,164)</u>	<u>\$5</u>
Liabilities				
Unapportioned Monies	\$2,612	\$17,557	(\$20,164)	\$5
Total Liabilities	<u>\$2,612</u>	<u>\$17,557</u>	<u>(\$20,164)</u>	<u>\$5</u>
Gasoline Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,752,581	(\$4,752,581)	\$0
Total Assets	<u>\$0</u>	<u>\$4,752,581</u>	<u>(\$4,752,581)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,752,581	(\$4,752,581)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,752,581</u>	<u>(\$4,752,581)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Undivided Wireless 911 Government Assist				
Assets				
Cash, Cash Equivalents, and Investments	\$13,622	\$435,272	(\$436,832)	\$12,062
Total Assets	<u>\$13,622</u>	<u>\$435,272</u>	<u>(\$436,832)</u>	<u>\$12,062</u>
Liabilities				
Unapportioned Monies	\$13,622	\$435,272	(\$436,832)	\$12,062
Total Liabilities	<u>\$13,622</u>	<u>\$435,272</u>	<u>(\$436,832)</u>	<u>\$12,062</u>
Motor Vehicle License				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$9,917,349	(\$9,917,349)	\$0
Total Assets	<u>\$0</u>	<u>\$9,917,349</u>	<u>(\$9,917,349)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$9,917,349	(\$9,917,349)	\$0
Total Liabilities	<u>\$0</u>	<u>\$9,917,349</u>	<u>(\$9,917,349)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$101,748	\$2,852,256	(\$2,745,963)	\$208,041
Total Assets	<u>\$101,748</u>	<u>\$2,852,256</u>	<u>(\$2,745,963)</u>	<u>\$208,041</u>
Liabilities				
Unapportioned Monies	\$101,748	\$2,852,256	(\$2,745,963)	\$208,041
Total Liabilities	<u>\$101,748</u>	<u>\$2,852,256</u>	<u>(\$2,745,963)</u>	<u>\$208,041</u>
Real Estate Advance				
Assets				
Cash, Cash Equivalents, and Investments	\$59,462	\$11,529	(\$70,991)	\$0
Total Assets	<u>\$59,462</u>	<u>\$11,529</u>	<u>(\$70,991)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$59,462	\$11,529	(\$70,991)	\$0
Total Liabilities	<u>\$59,462</u>	<u>\$11,529</u>	<u>(\$70,991)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Trailer Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$2,152	\$13,440	(\$12,821)	\$2,771
Total Assets	<u>\$2,152</u>	<u>\$13,440</u>	<u>(\$12,821)</u>	<u>\$2,771</u>
Liabilities				
Unapportioned Monies	\$2,152	\$13,440	(\$12,821)	\$2,771
Total Liabilities	<u>\$2,152</u>	<u>\$13,440</u>	<u>(\$12,821)</u>	<u>\$2,771</u>
Life Insurance				
Assets				
Cash, Cash Equivalents, and Investments	\$15,082	\$125,548	(\$113,519)	\$27,111
Total Assets	<u>\$15,082</u>	<u>\$125,548</u>	<u>(\$113,519)</u>	<u>\$27,111</u>
Liabilities				
Payroll Withholding	\$15,082	\$125,548	(\$113,519)	\$27,111
Total Liabilities	<u>\$15,082</u>	<u>\$125,548</u>	<u>(\$113,519)</u>	<u>\$27,111</u>
Libraries				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$9,197,915	(\$9,197,915)	\$0
Total Assets	<u>\$0</u>	<u>\$9,197,915</u>	<u>(\$9,197,915)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$9,197,915	(\$9,197,915)	\$0
Total Liabilities	<u>\$0</u>	<u>\$9,197,915</u>	<u>(\$9,197,915)</u>	<u>\$0</u>
State				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$30,440	(\$30,440)	\$0
Total Assets	<u>\$0</u>	<u>\$30,440</u>	<u>(\$30,440)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$30,440	(\$30,440)	\$0
Total Liabilities	<u>\$0</u>	<u>\$30,440</u>	<u>(\$30,440)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Miami Conservancy District				
Assets				
Cash, Cash Equivalents, and Investments	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$16,892	\$18,833	(\$34,879)	\$846
Total Assets	<u>\$16,892</u>	<u>\$18,833</u>	<u>(\$34,879)</u>	<u>\$846</u>
Liabilities				
Unapportioned Monies	\$16,892	\$18,833	(\$34,879)	\$846
Total Liabilities	<u>\$16,892</u>	<u>\$18,833</u>	<u>(\$34,879)</u>	<u>\$846</u>
Undivided Interest				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$8,184,219	(\$8,184,219)	\$0
Total Assets	<u>\$0</u>	<u>\$8,184,219</u>	<u>(\$8,184,219)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,184,219	(\$8,184,219)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,184,219</u>	<u>(\$8,184,219)</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$3,655	(\$3,655)	\$0
Total Assets	<u>\$0</u>	<u>\$3,655</u>	<u>(\$3,655)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,655	(\$3,655)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,655</u>	<u>(\$3,655)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Sewer Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$129,717	\$934,478	(\$911,127)	\$153,068
Total Assets	<u>\$129,717</u>	<u>\$934,478</u>	<u>(\$911,127)</u>	<u>\$153,068</u>
Liabilities				
Deposits Held Due to Others	\$129,717	\$934,478	(\$911,127)	\$153,068
Total Liabilities	<u>\$129,717</u>	<u>\$934,478</u>	<u>(\$911,127)</u>	<u>\$153,068</u>
WIA Pass Through to Butler/Clermont				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,168,655	(\$1,168,527)	\$128
Total Assets	<u>\$0</u>	<u>\$1,168,655</u>	<u>(\$1,168,527)</u>	<u>\$128</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,168,655	(\$1,168,527)	\$128
Total Liabilities	<u>\$0</u>	<u>\$1,168,655</u>	<u>(\$1,168,527)</u>	<u>\$128</u>
Outside Entity Flowthru				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,022	(\$21,022)	\$0
Total Assets	<u>\$0</u>	<u>\$21,022</u>	<u>(\$21,022)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$21,022	(\$21,022)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,022</u>	<u>(\$21,022)</u>	<u>\$0</u>
Payment In Lieu Of Taxes				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,383	(\$21,383)	\$0
Total Assets	<u>\$0</u>	<u>\$21,383</u>	<u>(\$21,383)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$21,383	(\$21,383)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,383</u>	<u>(\$21,383)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Escrow Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$866,174	\$221,918	(\$303,108)	\$784,984
Total Assets	<u>\$866,174</u>	<u>\$221,918</u>	<u>(\$303,108)</u>	<u>\$784,984</u>
Liabilities				
Unapportioned Monies	\$866,174	\$221,918	(\$303,108)	\$784,984
Total Liabilities	<u>\$866,174</u>	<u>\$221,918</u>	<u>(\$303,108)</u>	<u>\$784,984</u>
Undivided Income Tax - Real Property				
Assets				
Cash, Cash Equivalents, and Investments	\$3,361	\$4,876,416	(\$4,876,416)	\$3,361
Total Assets	<u>\$3,361</u>	<u>\$4,876,416</u>	<u>(\$4,876,416)</u>	<u>\$3,361</u>
Liabilities				
Unapportioned Monies	\$3,361	\$4,876,416	(\$4,876,416)	\$3,361
Total Liabilities	<u>\$3,361</u>	<u>\$4,876,416</u>	<u>(\$4,876,416)</u>	<u>\$3,361</u>
Zoning Board				
Assets				
Cash, Cash Equivalents, and Investments	\$152,820	\$0	(\$9,600)	\$143,220
Total Assets	<u>\$152,820</u>	<u>\$0</u>	<u>(\$9,600)</u>	<u>\$143,220</u>
Liabilities				
Deposits Held Due to Others	\$152,820	\$0	(\$9,600)	\$143,220
Total Liabilities	<u>\$152,820</u>	<u>\$0</u>	<u>(\$9,600)</u>	<u>\$143,220</u>
Refundable Deposits				
Assets				
Cash, Cash Equivalents, and Investments	\$408,304	\$211,352	(\$207,761)	\$411,895
Total Assets	<u>\$408,304</u>	<u>\$211,352</u>	<u>(\$207,761)</u>	<u>\$411,895</u>
Liabilities				
Deposits Held Due to Others	\$408,304	\$211,352	(\$207,761)	\$411,895
Total Liabilities	<u>\$408,304</u>	<u>\$211,352</u>	<u>(\$207,761)</u>	<u>\$411,895</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Non-Entity Holdings				
Assets				
Cash, Cash Equivalents, and Investments	\$21,003,257	\$24,265,921	(\$23,094,069)	\$22,175,109
Total Assets	<u>\$21,003,257</u>	<u>\$24,265,921</u>	<u>(\$23,094,069)</u>	<u>\$22,175,109</u>
Liabilities				
Intergovernmental Payables	\$21,003,257	\$24,265,921	(\$23,094,069)	\$22,175,109
Total Liabilities	<u>\$21,003,257</u>	<u>\$24,265,921</u>	<u>(\$23,094,069)</u>	<u>\$22,175,109</u>
Court Ordered Sheriff Sales				
Assets				
Cash, Cash Equivalents, and Investments	\$212,481	\$9,091,263	(\$8,569,055)	\$734,689
Total Assets	<u>\$212,481</u>	<u>\$9,091,263</u>	<u>(\$8,569,055)</u>	<u>\$734,689</u>
Liabilities				
Unapportioned Monies	\$212,481	\$9,091,263	(\$8,569,055)	\$734,689
Total Liabilities	<u>\$212,481</u>	<u>\$9,091,263</u>	<u>(\$8,569,055)</u>	<u>\$734,689</u>
Undivided Drug Task Force Seizures				
Assets				
Cash, Cash Equivalents, and Investments	\$521,036	\$282,607	(\$442,918)	\$360,725
Total Assets	<u>\$521,036</u>	<u>\$282,607</u>	<u>(\$442,918)</u>	<u>\$360,725</u>
Liabilities				
Unapportioned Monies	\$521,036	\$282,607	(\$442,918)	\$360,725
Total Liabilities	<u>\$521,036</u>	<u>\$282,607</u>	<u>(\$442,918)</u>	<u>\$360,725</u>
Sheriff-Lost/Abandoned Property				
Assets				
Cash, Cash Equivalents, and Investments	\$354	\$557	\$0	\$911
Total Assets	<u>\$354</u>	<u>\$557</u>	<u>\$0</u>	<u>\$911</u>
Liabilities				
Unapportioned Monies	\$354	\$557	\$0	\$911
Total Liabilities	<u>\$354</u>	<u>\$557</u>	<u>\$0</u>	<u>\$911</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Massie Wayne Capacity Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,000	(\$4,000)	\$0
Total Assets	<u>\$0</u>	<u>\$4,000</u>	<u>(\$4,000)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$4,000	(\$4,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,000</u>	<u>(\$4,000)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$22,011	(\$20,853)	\$1,158
Total Assets	<u>\$0</u>	<u>\$22,011</u>	<u>(\$20,853)</u>	<u>\$1,158</u>
Liabilities				
Deposits Held Due to Others	\$0	\$22,011	(\$20,853)	\$1,158
Total Liabilities	<u>\$0</u>	<u>\$22,011</u>	<u>(\$20,853)</u>	<u>\$1,158</u>
Forfeited Land				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$2,951	(\$2,951)	\$0
Total Assets	<u>\$0</u>	<u>\$2,951</u>	<u>(\$2,951)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,951	(\$2,951)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,951</u>	<u>(\$2,951)</u>	<u>\$0</u>
Housing Trust Authority				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,206,045	(\$1,194,315)	\$11,730
Total Assets	<u>\$0</u>	<u>\$1,206,045</u>	<u>(\$1,194,315)</u>	<u>\$11,730</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,206,045	(\$1,194,315)	\$11,730
Total Liabilities	<u>\$0</u>	<u>\$1,206,045</u>	<u>(\$1,194,315)</u>	<u>\$11,730</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Recorder's Escrow Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$19,661	\$3,056	\$0	\$22,717
Total Assets	<u>\$19,661</u>	<u>\$3,056</u>	<u>\$0</u>	<u>\$22,717</u>
Liabilities				
Deposits Held Due to Others	\$19,661	\$3,056	\$0	\$22,717
Total Liabilities	<u>\$19,661</u>	<u>\$3,056</u>	<u>\$0</u>	<u>\$22,717</u>
Sex Offender Registration Fee				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$100	(\$100)	\$0
Total Assets	<u>\$0</u>	<u>\$100</u>	<u>(\$100)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$100	(\$100)	\$0
Total Liabilities	<u>\$0</u>	<u>\$100</u>	<u>(\$100)</u>	<u>\$0</u>
Undivided Sheriff Web Check Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$14,370	\$140,961	(\$144,534)	\$10,797
Total Assets	<u>\$14,370</u>	<u>\$140,961</u>	<u>(\$144,534)</u>	<u>\$10,797</u>
Liabilities				
Deposits Held Due to Others	\$14,370	\$140,961	(\$144,534)	\$10,797
Total Liabilities	<u>\$14,370</u>	<u>\$140,961</u>	<u>(\$144,534)</u>	<u>\$10,797</u>
Undivided Indigent Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,459	(\$21,459)	\$0
Total Assets	<u>\$0</u>	<u>\$21,459</u>	<u>(\$21,459)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$21,459	(\$21,459)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,459</u>	<u>(\$21,459)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Municipal ORD Violation Indigent				
Assets				
Cash, Cash Equivalents, and Investments	\$12,439	\$3,862	(\$10,399)	\$5,902
Total Assets	<u>\$12,439</u>	<u>\$3,862</u>	<u>(\$10,399)</u>	<u>\$5,902</u>
Liabilities				
Deposits Held Due to Others	\$12,439	\$3,862	(\$10,399)	\$5,902
Total Liabilities	<u>\$12,439</u>	<u>\$3,862</u>	<u>(\$10,399)</u>	<u>\$5,902</u>
New Undivided Auction Proceeds				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$143,014	(\$143,014)	\$0
Total Assets	<u>\$0</u>	<u>\$143,014</u>	<u>(\$143,014)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$143,014	(\$143,014)	\$0
Total Liabilities	<u>\$0</u>	<u>\$143,014</u>	<u>(\$143,014)</u>	<u>\$0</u>
Undivided Evidence Sheriff				
Assets				
Cash, Cash Equivalents, and Investments	\$33,184	\$5,279	(\$18,229)	\$20,234
Total Assets	<u>\$33,184</u>	<u>\$5,279</u>	<u>(\$18,229)</u>	<u>\$20,234</u>
Liabilities				
Deposits Held Due to Others	\$33,184	\$5,279	(\$18,229)	\$20,234
Total Liabilities	<u>\$33,184</u>	<u>\$5,279</u>	<u>(\$18,229)</u>	<u>\$20,234</u>
Armco Park Tournament Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,892	(\$1,892)	\$0
Total Assets	<u>\$0</u>	<u>\$1,892</u>	<u>(\$1,892)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,892	(\$1,892)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,892</u>	<u>(\$1,892)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Arson Offender Registration Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$50	\$45	\$0	\$95
Total Assets	<u>\$50</u>	<u>\$45</u>	<u>\$0</u>	<u>\$95</u>
Liabilities				
Deposits Held Due to Others	\$50	\$45	\$0	\$95
Total Liabilities	<u>\$50</u>	<u>\$45</u>	<u>\$0</u>	<u>\$95</u>
Warren County Port Authority				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$560,781	(\$487,321)	\$73,460
Total Assets	<u>\$0</u>	<u>\$560,781</u>	<u>(\$487,321)</u>	<u>\$73,460</u>
Liabilities				
Deposits Held Due to Others	\$0	\$560,781	(\$487,321)	\$73,460
Total Liabilities	<u>\$0</u>	<u>\$560,781</u>	<u>(\$487,321)</u>	<u>\$73,460</u>
R/E Tax Prorations/Foreclosures				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$91,102	(\$91,102)	\$0
Total Assets	<u>\$0</u>	<u>\$91,102</u>	<u>(\$91,102)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$91,102	(\$91,102)	\$0
Total Liabilities	<u>\$0</u>	<u>\$91,102</u>	<u>(\$91,102)</u>	<u>\$0</u>
Bankruptcy Post Petition Conduit				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$13,277	\$0	\$13,277
Total Assets	<u>\$0</u>	<u>\$13,277</u>	<u>\$0</u>	<u>\$13,277</u>
Liabilities				
Deposits Held Due to Others	\$0	\$13,277	\$0	\$13,277
Total Liabilities	<u>\$0</u>	<u>\$13,277</u>	<u>\$0</u>	<u>\$13,277</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,868,139	\$67,248,477	(\$67,150,757)	\$2,965,859
Total Assets	<u>\$2,868,139</u>	<u>\$67,248,477</u>	<u>(\$67,150,757)</u>	<u>\$2,965,859</u>
Liabilities				
Deposits Held Due to Others	\$2,868,139	\$67,248,477	(\$67,150,757)	\$2,965,859
Total Liabilities	<u>\$2,868,139</u>	<u>\$67,248,477</u>	<u>(\$67,150,757)</u>	<u>\$2,965,859</u>
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$22,814	\$232,481	(\$226,233)	\$29,062
Total Assets	<u>\$22,814</u>	<u>\$232,481</u>	<u>(\$226,233)</u>	<u>\$29,062</u>
Liabilities				
Deposits Held Due to Others	\$22,814	\$232,481	(\$226,233)	\$29,062
Total Liabilities	<u>\$22,814</u>	<u>\$232,481</u>	<u>(\$226,233)</u>	<u>\$29,062</u>
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$9,461	\$1,585,492	(\$1,586,839)	\$8,114
Total Assets	<u>\$9,461</u>	<u>\$1,585,492</u>	<u>(\$1,586,839)</u>	<u>\$8,114</u>
Liabilities				
Deposits Held Due to Others	\$9,461	\$1,585,492	(\$1,586,839)	\$8,114
Total Liabilities	<u>\$9,461</u>	<u>\$1,585,492</u>	<u>(\$1,586,839)</u>	<u>\$8,114</u>
County Court				
Assets				
Cash in Segregated Accounts	\$267,810	\$1,667,673	(\$1,658,956)	\$276,527
Total Assets	<u>\$267,810</u>	<u>\$1,667,673</u>	<u>(\$1,658,956)</u>	<u>\$276,527</u>
Liabilities				
Deposits Held Due to Others	\$267,810	\$1,667,673	(\$1,658,956)	\$276,527
Total Liabilities	<u>\$267,810</u>	<u>\$1,667,673</u>	<u>(\$1,658,956)</u>	<u>\$276,527</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Water Department				
Assets				
Cash in Segregated Accounts	\$1,429	\$70	(\$90)	\$1,409
Total Assets	<u>\$1,429</u>	<u>\$70</u>	<u>(\$90)</u>	<u>\$1,409</u>
Liabilities				
Deposits Held Due to Others	\$1,429	\$70	(\$90)	\$1,409
Total Liabilities	<u>\$1,429</u>	<u>\$70</u>	<u>(\$90)</u>	<u>\$1,409</u>
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$98,887	\$346,172	(\$333,057)	\$112,002
Total Assets	<u>\$98,887</u>	<u>\$346,172</u>	<u>(\$333,057)</u>	<u>\$112,002</u>
Liabilities				
Deposits Held Due to Others	\$98,887	\$346,172	(\$333,057)	\$112,002
Total Liabilities	<u>\$98,887</u>	<u>\$346,172</u>	<u>(\$333,057)</u>	<u>\$112,002</u>
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$28,714	\$96,951	(\$59,073)	\$66,592
Total Assets	<u>\$28,714</u>	<u>\$96,951</u>	<u>(\$59,073)</u>	<u>\$66,592</u>
Liabilities				
Deposits Held Due to Others	\$28,714	\$96,951	(\$59,073)	\$66,592
Total Liabilities	<u>\$28,714</u>	<u>\$96,951</u>	<u>(\$59,073)</u>	<u>\$66,592</u>
Sheriff				
Assets				
Cash in Segregated Accounts	\$120,926	\$906,212	(\$900,754)	\$126,384
Total Assets	<u>\$120,926</u>	<u>\$906,212</u>	<u>(\$900,754)</u>	<u>\$126,384</u>
Liabilities				
Deposits Held Due to Others	\$120,926	\$906,212	(\$900,754)	\$126,384
Total Liabilities	<u>\$120,926</u>	<u>\$906,212</u>	<u>(\$900,754)</u>	<u>\$126,384</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Mary Haven				
Assets				
Cash in Segregated Accounts	\$3,814	\$1,783	(\$3,524)	\$2,073
Total Assets	<u>\$3,814</u>	<u>\$1,783</u>	<u>(\$3,524)</u>	<u>\$2,073</u>
Liabilities				
Deposits Held Due to Others	\$3,814	\$1,783	(\$3,524)	\$2,073
Total Liabilities	<u>\$3,814</u>	<u>\$1,783</u>	<u>(\$3,524)</u>	<u>\$2,073</u>
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Recorder				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Board of Elections				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$2,370,137	(\$2,370,137)	\$0
Total Assets	<u>\$0</u>	<u>\$2,370,137</u>	<u>(\$2,370,137)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,370,137	(\$2,370,137)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,370,137</u>	<u>(\$2,370,137)</u>	<u>\$0</u>
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Total - All Agency Funds				
Assets				
Cash, Cash Equivalents, and Investments	\$28,706,328	\$954,104,168	(\$951,916,729)	\$30,893,767
Cash in Segregated Accounts	\$3,422,779	\$74,455,448	(\$74,289,420)	\$3,588,807
Taxes Receivable	\$374,373,627	\$389,354,989	(\$374,373,627)	\$389,354,989
Total Assets	<u>\$406,502,734</u>	<u>\$1,417,914,605</u>	<u>(\$1,400,579,776)</u>	<u>\$423,837,563</u>
Liabilities				
Intergovernmental Payables	\$395,376,884	\$414,830,955	(\$398,666,011)	\$411,541,828
Unapportioned Monies	\$6,697,651	\$883,155,883	(\$882,900,492)	\$6,953,042
Payroll Withholding	\$234,875	\$42,123,367	(\$41,460,307)	\$897,935
Deposits Held Due to Others	\$4,193,324	\$77,804,400	(\$77,552,966)	\$4,444,758
Total Liabilities	<u>\$406,502,734</u>	<u>\$1,417,914,605</u>	<u>(\$1,400,579,776)</u>	<u>\$423,837,563</u>

STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

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

Revenue Capacity S 12 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources – the property tax and sales tax.

Debt Capacity S 22 – S 29
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S 30 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 34 – S 51
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources Note:

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

Warren County, Ohio

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

	2010	2011	2012	2013
Governmental Activities:				
Net Investment in Capital Assets	\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230
Restricted	118,166,446	105,859,570	112,180,708	118,558,889
Unrestricted	6,204,333	21,990,171	19,716,416	23,876,754
Total Governmental Activities Net Position	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>
Business-type Activities:				
Net Investment in Capital Assets	\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095
Restricted	65,561	65,192	0	0
Unrestricted	28,613,852	28,319,700	25,478,533	28,018,215
Total Business-type Activities Net Position	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>
Primary Government:				
Net Investment in Capital Assets	\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325
Restricted	118,232,007	105,924,762	112,180,708	118,558,889
Unrestricted	34,818,185	50,309,871	45,194,949	51,894,969
Total Primary Government Net Position	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>

Source: Warren County Auditor's Office

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

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

2014	2015	2016	2017	2018	2019
\$101,160,373	\$105,717,834	\$109,867,619	\$121,965,514	\$127,268,827	\$146,598,235
114,844,167	122,315,715	134,296,761	140,541,689	155,272,013	138,018,440
(10,299,037)	(7,318,658)	(12,442,902)	(52,515,352)	(55,075,356)	(26,122,043)
<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$209,991,851</u>	<u>\$227,465,484</u>	<u>\$258,494,632</u>
\$193,130,833	\$186,570,228	\$182,926,810	\$178,510,206	\$172,887,158	\$175,018,867
0	0	0	0	0	0
22,720,635	30,173,405	39,822,386	43,728,466	50,549,081	54,342,572
<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$222,238,672</u>	<u>\$223,436,239</u>	<u>\$229,361,439</u>
\$294,291,206	\$292,288,062	\$292,794,429	\$300,475,720	\$300,155,985	\$321,617,102
114,844,167	122,315,715	134,296,761	140,541,689	155,272,013	138,018,440
12,421,598	22,854,747	27,379,484	(8,786,886)	(4,526,275)	28,220,529
<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$432,230,523</u>	<u>\$450,901,723</u>	<u>\$487,856,071</u>

Warren County, Ohio

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

	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009
Judicial	8,948,673	9,968,293	10,600,831	9,578,991
Public Safety	30,569,557	32,918,838	30,235,088	32,633,993
Public Works	8,448,937	10,877,264	10,610,939	16,199,240
Health	690,070	739,922	719,384	751,215
Human Services	41,578,821	43,470,337	42,878,607	42,798,814
Community and Economic Development	1,959,237	1,277,322	1,144,044	718,423
Interest and Fiscal Charges	1,339,714	1,279,520	1,261,821	1,347,515
<i>Total Governmental Activities Expenses</i>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>
Business-type Activities:				
Water	12,949,603	12,628,721	13,624,951	12,324,785
Sewer	10,288,540	10,866,142	10,241,487	11,791,668
Sheriff	3,306,881	3,850,834	4,305,137	3,681,418
Communications Rotary	47,289	44,833	35,554	37,935
Storm Water	278,330	226,487	270,936	268,922
<i>Total Business-type Activities Expenses</i>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>
<i>Total Primary Government Expenses</i>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461
Judicial	3,764,683	3,850,177	3,825,532	3,474,492
Public Safety	3,185,681	3,217,028	3,435,708	4,229,470
Public Works	386,432	319,754	188,263	742,190
Health	640,977	643,008	615,907	644,580
Human Services	1,515,451	1,782,327	2,151,616	2,423,820
Community and Economic Development	15,797	15,470	91,574	248,724
Operating Grants and Contributions	18,721,731	16,295,747	15,417,995	17,895,487
Capital Grants and Contributions	6,489,133	5,118,467	7,017,529	3,751,090
<i>Total Governmental Activities Program Revenues</i>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>

2014	2015	2016	2017	2018	2019
\$25,697,153	\$20,947,312	\$22,962,392	\$24,078,050	\$25,074,165	\$28,974,703
10,245,183	10,031,641	10,936,582	12,361,315	12,535,055	12,241,806
32,523,550	32,704,802	36,381,006	39,189,369	39,818,785	46,405,203
16,941,023	14,097,496	14,782,537	18,184,420	17,381,535	19,438,257
803,660	721,478	772,568	535,798	537,045	682,810
44,781,022	46,556,568	50,592,701	56,157,383	52,725,413	57,004,894
839,410	1,868,539	1,012,399	766,686	2,297,984	4,129,047
984,976	856,805	759,944	660,137	553,316	1,061,127
<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>	<u>150,923,298</u>	<u>169,937,847</u>
13,199,905	13,570,477	13,793,369	15,085,541	14,713,668	15,907,890
11,353,148	11,471,919	12,348,975	12,273,719	14,910,173	13,077,880
3,939,563	4,033,407	4,434,600	5,053,791	5,515,248	6,454,759
95,203	51,731	38,060	53,592	56,391	45,170
305,221	229,600	324,893	415,770	392,029	373,286
<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>	<u>35,587,509</u>	<u>35,858,985</u>
<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>	<u>\$184,815,571</u>	<u>\$186,510,807</u>	<u>\$205,796,832</u>
\$8,356,380	\$7,781,430	\$8,089,838	\$7,831,534	\$8,012,025	\$11,358,358
3,951,971	4,205,338	3,972,238	4,407,438	4,471,351	1,636,051
3,506,114	3,358,883	3,965,564	4,338,569	4,259,076	3,989,374
290,728	377,913	176,725	278,202	242,076	605,125
642,561	654,082	603,316	563,995	601,508	571,761
1,455,148	2,445,466	1,674,231	1,528,271	1,727,990	1,841,059
11,016	42,996	5,970	5,657	2,500	2,500
21,466,029	18,474,444	21,473,325	23,574,422	25,081,870	30,347,714
7,095,137	1,702,284	2,145,499	13,219,479	6,205,207	15,963,650
<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>	<u>50,603,603</u>	<u>66,315,592</u>

(continued)

Warren County, Ohio

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

	2010	2011	2012	2013
Charges for Services				
Water	10,851,461	9,703,555	10,294,904	9,613,585
Sewer	8,028,278	7,606,032	8,316,165	8,307,475
Sheriff	3,191,256	3,087,525	3,634,642	3,944,816
Communications Rotary	23,855	75,203	44,618	57,352
Storm Water	0	21,075	17,140	247,109
Operating Grants and Contributions	275,383	30,300	30,759	31,232
Capital Grants and Contributions	10,171,630	5,709,307	4,144,480	4,167,040
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	32,541,863	26,232,997	26,482,708	26,368,609
<i>Total Primary Government</i>				
<i>Program Revenues</i>	74,712,537	64,947,808	65,782,520	67,747,923
Net (Expense)/Revenue				
Governmental Activities	(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)
Business-type Activities	5,671,220	(1,384,020)	(1,995,357)	(1,736,119)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	27,206,742	28,359,838	30,624,218	32,701,492
Other Local Taxes	208,560	86,772	6,135	332
Grants and Entitlements not Restricted to Specific Programs	16,868,894	16,474,349	16,603,808	17,883,188
Investment Earnings	2,044,082	2,050,124	1,133,851	(97,693)
Miscellaneous	17,398	(15,591)	11,541	12,406
Transfers	0	(606,261)	0	0
<i>Total Governmental Activities</i>	<u>79,404,249</u>	<u>79,863,851</u>	<u>91,425,785</u>	<u>94,546,034</u>
Business-type Activities:				
Investment Earnings	40	34	105	0
Miscellaneous	0	0	0	0
Transfers	0	606,261	0	0
Special Item-Gain on Transfer of Operation	0	0	0	0
<i>Total Business-type Activities</i>	<u>40</u>	<u>606,295</u>	<u>105</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$79,404,289</u>	<u>\$80,470,146</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>
Change in Net Position				
Governmental Activities	\$7,072,901	(\$4,903,715)	\$11,428,474	\$10,734,148
Business-type Activities	5,671,260	(777,725)	(1,995,252)	(1,736,119)
<i>Total Primary Government Change in Net Position</i>	<u>\$12,744,161</u>	<u>(\$5,681,440)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>

Source: Warren County Auditor's Office

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

2014	2015	2016	2017	2018	2019
10,005,920	10,557,413	11,734,574	13,072,900	13,663,149	14,848,477
8,764,591	8,955,427	10,030,296	9,541,003	9,911,652	10,115,363
3,853,398	4,036,459	4,128,694	4,317,357	4,643,269	4,682,461
96,224	132,943	81,961	63,592	80,082	74,586
250,504	254,550	261,778	265,851	277,726	336,855
0	0	0	0	0	0
7,430,418	6,312,507	9,476,954	10,269,657	8,209,198	11,723,609
30,401,055	30,249,299	35,714,257	37,530,360	36,785,076	41,781,351
77,176,139	69,292,135	77,820,963	93,277,927	87,388,679	108,096,943
(86,040,893)	(88,741,805)	(96,093,423)	(96,185,591)	(100,319,695)	(103,622,255)
1,508,015	892,165	4,774,360	4,647,947	1,197,567	5,922,366
<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>	<u>(\$97,699,889)</u>
\$44,333,710	\$46,638,924	\$48,595,401	\$50,276,781	\$44,740,810	\$44,172,056
0	0	0	0	0	5,602,178
35,006,529	37,382,106	39,550,594	40,717,666	51,992,878	56,435,562
260	271	373	421	0	0
18,946,910	18,111,930	17,886,740	17,579,024	16,390,393	18,640,748
2,058,230	1,605,704	946,193	3,205,637	4,533,137	9,689,339
11,866	12,258	160,029	305,388	136,110	111,520
0	0	(39,320)	0	0	0
100,357,505	103,751,193	107,100,010	112,084,917	117,793,328	134,651,403
0	0	0	0	0	0
0	0	0	0	0	2,834
0	0	39,320	0	0	0
0	0	1,191,883	0	0	0
0	0	1,231,203	0	0	2,834
<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>	<u>\$134,654,237</u>
\$14,316,612	\$15,009,388	\$11,006,587	\$15,899,326	\$17,473,633	\$31,029,148
1,508,015	892,165	6,005,563	4,647,947	1,197,567	5,925,200
<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>	<u>\$36,954,348</u>

Warren County, Ohio

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

	2010	2011 *	2012	2013
General Fund				
Nonspendable	\$0	\$260,626	\$31,219	\$23,622
Assigned	0	2,625,739	1,868,372	5,291,802
Unassigned	0	26,374,353	26,453,683	23,161,515
Reserved	1,955,660	0	0	0
Unreserved	26,811,113	0	0	0
<i>Total General Fund</i>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>
All Other Governmental Funds				
Nonspendable	0	988,969	836,316	2,608,124
Restricted	0	77,898,965	80,484,434	84,772,293
Committed	0	6,374,050	8,798,193	11,090,997
Unassigned	0	(91,510)	(879,646)	(721,592)
Reserved	24,602,858	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	60,469,888	0	0	0
Capital Projects Funds	7,215,720	0	0	0
Permanent Fund	43,609	0	0	0
<i>Total All Other Governmental Funds</i>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>
<i>Total Governmental Funds</i>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>

Source: Warren County Auditor's Office

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

2014	2015	2016	2017	2018	2019
\$118,589	\$14,530	\$11,173	\$53,443	\$227,985	\$514,768
2,300,426	3,000,240	3,300,189	5,985,074	3,863,962	2,276,170
27,856,716	29,472,049	28,444,831	31,828,796	41,394,877	53,380,686
0	0	0	0	0	0
0	0	0	0	0	0
30,275,731	32,486,819	31,756,193	37,867,313	45,486,824	56,171,624
2,669,190	2,145,522	2,275,284	1,280,303	988,425	1,773,386
87,687,837	92,251,541	100,042,934	107,275,427	115,092,170	155,307,288
8,335,590	11,663,371	17,270,495	19,546,024	25,443,791	30,188,876
(2,743,047)	(843,113)	(1,035,223)	(1,693,032)	(344,266)	(1,267)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
95,949,570	105,217,321	118,553,490	126,408,722	141,180,120	187,268,283
\$126,225,301	\$137,704,140	\$150,309,683	\$164,276,035	\$186,666,944	\$243,439,907

Warren County, Ohio

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

	2010	2011	2012	2013
Revenues:				
Taxes	\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863
Payment in Lieu of Taxes (1)	0	0	0	0
Intergovernmental Revenues	37,749,226	34,437,987	36,645,811	35,627,277
Charges for Services	12,906,906	13,784,895	12,698,839	14,322,046
Licenses and Permits	17,413	12,489	11,546	12,421
Investment Earnings	1,888,491	2,442,583	1,223,141	(177,969)
Special Assessments	2,555,173	1,713,292	1,337,407	1,974,904
Fines and Forfeitures	1,011,309	1,298,994	1,695,676	1,555,168
All Other Revenue	3,834,542	2,382,008	2,814,312	3,969,630
Total Revenue	122,135,971	119,759,942	131,851,165	135,823,340
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,526,767	20,377,060	22,269,105	20,913,990
Judicial	9,001,503	9,263,271	9,507,064	9,468,603
Public Safety	29,419,773	29,732,494	30,115,927	30,758,222
Public Works	7,459,346	7,270,195	6,890,600	8,145,703
Health	664,957	713,084	719,234	736,077
Human Services	42,407,184	42,883,850	42,657,872	42,490,549
Community and Economic Development	1,961,672	1,200,266	1,169,642	709,426
Capital Outlay	6,817,539	9,114,384	10,610,923	16,892,404
Debt Service:				
Principal Retirement	3,442,853	2,937,158	2,892,193	11,747,618
Interest and Fiscal Charges	1,366,104	1,302,481	1,165,557	1,375,520
Total Expenditures	123,067,698	124,794,243	127,998,117	143,238,112
Excess (Deficiency) of Revenues Over Expenditures	(931,727)	(5,034,301)	3,853,048	(7,414,772)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease Proceeds	0	0	0	8,327,410
Ohio Public Works Commission Loan	0	0	254,314	0
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	4,725,000	555,810	0	8,611,000
Premium on General Obligation Bonds	0	3,173	0	0
Pledged Revenues	0	0	0	0
Transfers In	6,354,321	7,046,311	8,502,294	11,572,894
Transfers Out	(6,354,321)	(8,952,572)	(9,299,638)	(12,372,894)
Total Other Financing Sources (Uses)	4,725,000	(1,347,278)	(543,030)	16,138,410
Net Change in Fund Balance	\$3,793,273	(\$6,381,579)	\$3,310,018	\$8,723,638
Debt Service as a Percentage of Noncapital Expenditures				
	4.20%	3.61%	3.38%	9.90%

Source: Warren County Auditor's Office

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

2014	2015	2016	2017	2018	2019
\$81,179,735	\$85,936,717	\$90,116,220	\$92,988,455	\$98,861,221	\$103,886,660
0	0	0	0	0	5,602,178
40,371,800	37,159,816	38,291,382	42,644,173	45,928,927	46,395,284
13,886,374	14,360,672	14,808,160	15,174,059	15,297,745	14,980,742
11,881	12,263	12,804	12,638	12,882	13,862
2,078,922	1,596,930	813,189	3,191,621	3,929,179	10,077,571
1,321,980	1,354,610	1,306,444	1,390,768	943,362	701,710
1,464,896	1,462,069	1,510,868	1,736,459	1,936,661	1,474,322
3,124,962	3,680,509	2,806,370	2,683,264	2,969,532	3,294,436
<u>143,440,550</u>	<u>145,563,586</u>	<u>149,665,437</u>	<u>159,821,437</u>	<u>169,879,509</u>	<u>186,426,765</u>
24,836,330	21,030,071	21,088,042	21,481,634	21,884,643	25,412,347
10,084,465	10,206,280	10,889,249	10,501,637	10,849,259	10,840,734
31,450,422	31,565,945	32,977,073	33,932,231	34,994,880	35,564,657
6,781,163	8,504,917	7,836,445	9,064,793	8,197,651	10,322,500
790,993	761,050	761,785	532,564	491,450	526,507
44,784,175	46,992,012	48,996,353	52,945,538	51,728,436	51,689,279
829,873	1,881,304	974,813	840,665	2,160,486	3,639,736
19,000,295	8,811,601	9,385,124	12,118,779	14,209,275	26,083,213
3,473,159	3,459,908	3,668,951	3,207,570	2,224,701	9,740,511
1,025,137	896,102	797,740	674,760	567,294	1,157,099
<u>143,056,012</u>	<u>134,109,190</u>	<u>137,375,575</u>	<u>145,300,171</u>	<u>147,308,075</u>	<u>174,976,583</u>
384,538	11,454,396	12,289,862	14,521,266	22,571,434	11,450,182
0	0	0	0	0	0
0	1,000,000	0	0	0	0
0	0	0	129,254	0	0
0	0	0	0	0	43,120,221
0	0	0	0	0	1,841,703
0	0	0	292,535	0	0
15,100,434	15,753,634	20,003,560	16,104,380	16,020,303	24,585,819
<u>(15,900,434)</u>	<u>(16,553,634)</u>	<u>(20,042,880)</u>	<u>(16,371,815)</u>	<u>(16,286,743)</u>	<u>(24,949,656)</u>
<u>(800,000)</u>	<u>200,000</u>	<u>(39,320)</u>	<u>154,354</u>	<u>(266,440)</u>	<u>44,598,087</u>
<u>(\$415,462)</u>	<u>\$11,654,396</u>	<u>\$12,250,542</u>	<u>\$14,675,620</u>	<u>\$22,304,994</u>	<u>\$56,048,269</u>
3.42%	3.42%	3.49%	2.83%	2.03%	7.08%

Warren County, Ohio

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

Collection year	2010	2011	2012	2013
Real Property (2)				
Assessed	(3)			(3)
Residential/Agricultural	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550
Commercial/Industrial/Public Utility	953,892,890	899,990,910	881,568,940	841,267,660
Actual	15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885
Personal Property - Public Utility (2)				
Assessed	153,261,530	227,822,150	236,416,170	278,705,790
Actual	174,160,830	258,888,807	268,654,739	316,711,125
Tangible Personal Property - General Business (2)				
Assessed	11,619,070	0	0	0
Actual	185,905,120	0	0	0
Total				
Assessed	5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000
Actual	15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010
Assessed Value as a Percentage of Actual Value				
	35.24%	35.87%	35.89%	36.09%
Total Direct Tax Rate				
	5.78	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 the Financial Statements.

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

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

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

(5) MRDD rate reduced 1.5 starting in 2018.

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

2014	2015	2016	2017	2018	2019
		(4)			(6)
\$4,474,642,360	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010	\$5,233,469,080	\$6,028,821,500
841,493,780	862,154,640	890,946,780	903,153,890	932,392,620	973,301,300
15,188,960,400	15,459,011,060	16,839,110,660	17,176,411,143	17,616,747,714	20,006,065,143
285,162,200	292,369,620	297,320,090	329,708,200	354,092,590	403,781,490
324,047,955	332,238,205	337,863,739	374,668,409	402,377,943	458,842,602
0	0	0	0	0	0
0	0	0	0	0	0
5,601,298,340	5,703,023,490	6,191,008,820	6,341,452,100	6,519,954,290	7,405,904,290
15,513,008,350	15,791,249,265	17,176,974,399	17,551,079,552	18,019,125,657	20,464,907,745
36.11%	36.12%	36.04%	36.13%	36.18%	36.19%
7.78	7.78	7.78	7.78	6.28	6.28
				(5)	(5)

Warren County, Ohio

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

	2010	2011	2012	2013
Direct Rates				
County				
General Fund	2.57	2.57	2.57	2.57
Board of Developmental Disabilities	2.00	4.00	4.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	5.78	7.78	7.78	7.78
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Warren County Joint Emergency Medical Services	1.80	1.80	1.80	1.80
Warren/Clinton Joint Fire	3.00	3.00	3.00	3.00
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.45	28.90-83.97	28.90-83.97
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	.50-1.00	.50-1.00	.50-1.00	.50-1.00

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

Sources:

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

2014	2015	2016	2017	2018	2019
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	2.50	2.50
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	7.78	6.28	6.28
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
4.41	4.41	4.41	4.41	4.41	4.41
4.00	4.00	4.00	4.00	4.00	4.00
1.11-10.07	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.97	28.90-83.97	28.90-83.11	28.90-83.11	28.90-83.11	28.90-82.79
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.00	.50-1.0	.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*

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Park LLC	Amusement Park	\$20,651,700	1	0.29%
Mason Family Resorts LLC	Hotel	17,998,030	2	0.26%
Somerset At Deerfield	Apartments	15,887,550	3	0.23%
Otterbein Lebanon LLC	Retirement Community	13,021,330	4	0.19%
Inland American Loveland	Apartments	11,812,100	5	0.17%
Drees Company	Residential Community	11,158,480	6	0.16%
Hills Properties LTD	Apartments	10,995,500	7	0.16%
Sir Mallard Crossing LLC	Apartments	10,812,790	8	0.15%
Middletown Regional Hospital	Medical Clinics & Offices	9,475,440	9	0.14%
LSREF4 Skyline (OH/NE)	Motels & Cabins	9,064,800	10	0.13%
	Subtotal	130,877,720		1.88%
	All Others	6,871,245,080		98.12%
	Total	<u>\$7,002,122,800</u>		<u>100.00%</u>
		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,968	1	1.05%
Kings Island Co	Amusement Park	20,334,447	2	0.37%
Deerfield Realty Holding	Real Estate	16,779,529	3	0.31%
Craig & Frances Lindner	Office Space	12,326,699	4	0.23%
Duke Realty Ohio	Real Estate	10,752,546	5	0.20%
Otterbein Home	Retirement Community	9,808,582	6	0.18%
SMG Land Holdings LLC	Real Estate	9,400,479	7	0.17%
Community Insurance Co	Insurance/Office Space	9,112,275	8	0.17%
Passco Mallard Crossing	Apartments	8,727,520	9	0.16%
Twin Fountains of Mason	Apartments	8,695,050	10	0.16%
	Subtotal	163,133,095		3.00%
	All Others	5,300,375,075		97.00%
	Total	<u>\$5,463,508,170</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2019 and 2010. 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*

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc	Gas & Electric	\$165,884,880	1	41.08%
Rockies Express Pipeline	Gas Pipeline	113,574,830	2	28.13%
Texan Eastern Transmission Corp	Gas Pipeline & Storage	44,841,160	3	11.11%
Texas Gas Transmission Company	Gas Pipeline & Storage	21,426,620	4	5.31%
Dayton Power & Light	Electric	16,192,260	5	4.01%
Vectren Energy Delivery Inc	Gas Transportation	14,809,140	6	3.67%
Dominion Transmission Corp	Gas Transportation	8,206,020	7	2.03%
Dominion Transmission Inc	Gas Transportation	8,185,870	8	2.03%
ANR Pipeline Company	Gas Pipeline	7,102,470	9	1.76%
Columbia Gas Transmission	Gas Transportation	1,351,170	10	0.33%
	Subtotal	<u>401,574,420</u>		<u>99.46%</u>
	All Others	<u>2,207,070</u>		<u>0.54%</u>
	Total	<u><u>\$403,781,490</u></u>		<u><u>100.00%</u></u>
		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy of Ohio	Gas & Electric	\$98,288,620	1	64.13%
Texas Eastern Transmission	Gas Pipeline & Storage	19,184,530	2	12.52%
Dayton Power & Light	Gas Transportation	12,734,340	3	8.31%
Dominion Transmission Inc	Gas Transportation	5,246,370	4	3.42%
Vectren Energy Delivery Ohio	Gas Transportation	4,796,040	5	3.13%
ANR Pipeline Co	Gas Pipeline & Storage	4,438,150	6	2.90%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,965,360	7	1.93%
Columbus Southern Power Co	Gas & Electric	2,151,020	8	1.40%
Banc of America Leasing Corp	Leasing to Public Utility	1,844,270	9	1.20%
Columbia Gas Transmission Corp	Gas Transportation	545,230	10	0.36%
	Subtotal	<u>152,193,930</u>		<u>99.30%</u>
	All Others	<u>1,067,600</u>		<u>0.70%</u>
	Total	<u><u>\$153,261,530</u></u>		<u><u>100.00%</u></u>

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2019 and 2010.

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2010	2011	2012	2013
Total Current Tax Levy (1)	\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609
Total Delinquent Levy	1,878,854	2,231,929	3,962,381	1,898,211
Total Levy	31,156,711	33,924,021	45,939,093	42,360,820
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	27,988,157	30,049,225	40,546,414	39,671,026
Percent of Current Levy Collected	95.59%	94.82%	96.59%	98.04%
Delinquent Tax Collections	914,580	889,513	1,925,050	1,366,872
Percent of Delinquent Collected	48.68%	39.85%	48.58%	72.01%
Total Tax Collections	28,902,737	30,938,738	42,471,464	41,037,898
Percent of Total Tax Collections to Total Tax Levy	92.77%	91.20%	92.45%	96.88%

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.

2014	2015	2016	2017	2018	2019
\$40,340,149	\$41,406,295	\$43,669,333	\$44,709,929	\$37,697,060	\$40,799,664
1,659,516	1,246,552	1,411,300	1,229,542	666,160	616,931
41,999,665	42,652,847	45,080,633	45,939,471	38,363,220	41,416,595
39,556,557	40,449,437	42,836,026	43,850,377	36,612,081	40,183,928
98.06%	97.69%	98.09%	98.08%	97.12%	98.49%
1,135,743	875,917	1,061,367	862,744	430,599	405,356
68.44%	70.27%	75.20%	70.17%	64.64%	65.71%
40,692,300	41,325,354	43,897,393	44,713,121	37,042,680	40,589,284
96.89%	96.89%	97.38%	97.33%	96.56%	98.00%

Warren County, Ohio

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

Industry (Category)	2010	2011	2012	2013
Sales Tax Payments (1)	\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775
Direct Pay Tax Return Payments (1)	783,446	712,138	804,890	882,631
Seller's Use Tax Return Payments (1)	2,758,736	3,294,396	3,678,037	4,151,277
Consumer's Use Tax Return Payments (1)	1,223,045	1,008,326	1,351,308	1,538,738
Motor Vehicle Tax Payments (1)	3,566,902	3,938,727	4,130,794	4,425,416
Watercraft and Outboard Motors (1)	42,759	53,548	50,699	61,778
Department of Liquor Control (1)	77,533	80,692	85,986	90,046
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,644	1,824	2,324	2,204
Sales/Use Tax Voluntary Payments (1)	53,492	23,906	27,911	28,974
Statewide Master Numbers (1)	11,429,838	11,657,003	12,472,932	12,716,921
Sales/Use Tax Assessment Payments (1)	164,252	168,025	156,005	128,015
Streamlined Sales Tax Payments (1)	13,413	26,053	22,238	27,981
Use Tax Amnesty Payments (1)	0	4,473	21,758	102,910
State Administrative Rotary Fund (1)	(276,440)	0	0	(327,492)
Sales/Use Tax Refunds Approved (1)	(72,269)	(477,799)	(395,111)	(141,254)
State Adjustment to Prior Allocations (1)	0	(283,419)	(306,388)	0
Non-Resident Motor Vehicle Tax Payments (1)	69,168	84,925	82,092	113,791
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Amnesty 2018	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
Total	\$27,367,525	\$28,058,472	\$30,332,459	\$32,421,711
Sales Tax Rate	6.50%	6.50%	6.50%	6.50-6.75%

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.

2014	2015	2016	2017	2018	2019
\$4,522,487	\$0	\$0	\$0	\$0	\$0
387,307	0	0	0	0	0
2,260,384	0	0	0	0	0
878,142	0	0	0	0	0
2,135,611	0	0	0	0	0
18,373	0	0	0	0	0
47,384	0	0	0	0	0
1,412	0	0	0	0	0
7,332	0	0	0	0	0
6,160,406	0	0	0	0	0
63,104	0	0	0	0	0
14,110	0	0	0	0	0
4,311	0	0	0	0	0
(165,005)	0	0	0	0	0
(52,902)	0	0	0	0	0
0	0	0	0	0	0
53,086	0	0	0	0	0
2,973,041	5,826,942	6,705,288	6,431,993	8,065,010	10,568,781
708,812	1,720,831	1,607,244	1,570,852	790,713	868,168
2,276,106	4,799,801	5,832,878	5,887,346	7,821,474	9,174,949
859,989	1,900,883	1,868,979	2,163,722	2,367,073	2,467,584
2,605,944	5,006,930	5,384,016	5,876,023	7,195,639	7,821,567
39,385	59,443	78,562	88,573	125,273	115,270
47,064	98,880	113,969	118,769	154,735	185,317
20,820	99,569	89,401	32,294	16,631	78,791
52,551	135,236	59,134	237,243	156,107	154,406
170,874	95,668	29,939	49,257	79,686	87,919
1,731	3,113	7,160	4,853	9,668	7,010
4,737	177,677	107,180	156,163	155,384	129,697
6,787,403	13,385,998	13,874,244	14,139,741	16,953,844	18,552,276
808	18,369	14,263	35,196	36,340	472,649
1,882	39,603	25,659	33,935	54,806	132,910
0	4	52	41	39	1,356
0	0	0	11,720	11,836	13,309
63,951	122,645	168,346	198,414	209,837	231,709
0	0	0	0	0	2,751
1,935,716	3,744,511	3,772,912	3,681,283	4,582,505	4,381,616
595	1,376	1,347	1,332	5,825	666
0	0	0	0	0	163
632	0	0	0	0	0
(63,852)	(405,262)	(500,064)	(162,694)	(26,048)	(330,745)
(184,882)	(368,322)	(392,405)	(405,561)	(487,664)	(551,181)
<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>	<u>\$40,150,495</u>	<u>\$48,278,713</u>	<u>\$54,566,938</u>
6.75%	6.75%	6.75%	6.75%	7.00%	7.00%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2010	2011	2012	2013
Governmental Activities (1)				
General Obligation Bonds Payable	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
Special Assessment Bonds Payable	12,329,258	11,541,111	10,180,450	9,431,095
Tax Increment Dist. Revenue Bonds Payable	2,325,000	2,285,000	2,245,000	2,205,000
State 166 Loan Payable	5,334,801	4,669,970	3,978,053	3,257,945
OPWC Loan Payable	25,372	0	247,956	235,240
ODOT Loan Payable	0	0	0	0
Capital Leases	8,284	5,286	2,029	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$5,715,481	\$5,178,651	\$0	\$0
OWDA Loan Payable	4,914,650	13,389,853	15,734,018	15,248,765
OPWC Loan Payable	0	0	0	0
Long-Term Contract	0	0	0	0
Total Primary Government	<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>
Population (2)				
Warren County	212,693	215,406	217,310	219,169
Outstanding Debt Per Capita	\$181	\$204	\$177	\$197
Income (3)				
Personal (in thousands)	\$8,266,739	\$8,731,698	\$9,304,780	\$8,560,174
Percentage of Personal Income	0.46%	0.50%	0.41%	0.50%

Sources:

(1) Warren County Auditor's Office

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

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

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

2014	2015	2016	2017	2018	2019
\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077
8,405,097	7,472,884	6,508,405	5,632,634	4,857,585	1,885,011
2,155,000	2,105,000	2,055,000	1,995,000	1,935,000	1,870,000
2,508,500	1,728,521	916,765	71,936	0	0
222,524	1,209,808	1,097,092	984,376	871,660	758,944
0	0	0	0	0	0
0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0
14,557,956	13,847,998	13,944,198	12,965,599	11,960,401	10,927,858
0	0	65,040	43,360	21,680	0
0	0	0	0	0	0
<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>	<u>\$58,811,890</u>

221,659	224,469	227,063	228,882	232,173	234,602
\$176	\$159	\$142	\$123	\$107	\$251

\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738
0.45%	0.32%	0.28%	0.23%	0.19%	0.42%

Warren County, Ohio

*Ratios of General Bonded Debt Outstanding
Last Ten Years*

Year	2010	2011 (1)(a)	2012 (1)(a)	2013
Population (1)	212,693	215,406	217,310	219,169
Assessed Value (2)	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
General Bonded Debt (3)				
General Obligation Bonds	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
Resources Available to Pay Principal (4)	\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459
Net General Bonded Debt	\$105,000	\$0	\$0	\$7,406,549
Ratio of Net Bonded Debt to Assessed Value	0.0019%	0.0000%	0.0000%	0.1333%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0007%	0.0000%	0.0000%	0.0481%
Net Bonded Debt per Capita	\$0.49	\$0.00	\$0.00	\$33.79

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) 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.

2014	2015	2016	2017	2018	2019
221,659	224,469	227,063	228,882	232,173	234,602
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077
\$4,286,090	\$3,359,172	\$2,404,162	\$2,030,135	\$1,651,108	\$18,937,046
\$6,770,000	\$5,980,000	\$5,175,000	\$4,355,000	\$3,520,000	\$24,433,031
0.1209%	0.1049%	0.0836%	0.0687%	0.0540%	0.3299%
0.0436%	0.0379%	0.0301%	0.0248%	0.0195%	0.1194%
\$30.54	\$26.64	\$22.79	\$19.03	\$15.16	\$104.15

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2010	2011	2012	2013
<u>Total Debt</u>				
Net Assessed Valuation	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
Debt Limit (1)	139,209,719	140,382,588	141,276,285	137,398,350
County G.O. Debt Outstanding (2) (3)	751,000	6,650,000	5,860,000	12,575,000
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>751,000</u>	<u>6,650,000</u>	<u>5,860,000</u>	<u>12,575,000</u>
Overall Legal Debt Margin	<u>\$138,458,719</u>	<u>\$133,732,588</u>	<u>\$135,416,285</u>	<u>\$124,823,350</u>
	99.46%	95.26%	95.85%	90.85%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	56,283,888	56,753,035	57,110,514	55,559,340
Net Indebtedness Subject to Limit	<u>751,000</u>	<u>6,650,000</u>	<u>5,860,000</u>	<u>12,575,000</u>
Overall Legal Debt Margin	<u>\$55,532,888</u>	<u>\$50,103,035</u>	<u>\$51,250,514</u>	<u>\$42,984,340</u>

Source: Warren County Auditor's Office

- (1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000
- (2) Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following : Special Assessment Fund and unamortized premiums.
- (3) Numbers for previous years have been changed to exclude unamortized premiums.

2014	2015	2016	2017	2018	2019
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
138,532,459	141,075,587	153,275,221	157,036,303	161,498,857	183,647,607
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
0	0	0	0	0	0
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
<u>\$127,592,459</u>	<u>\$131,820,587</u>	<u>\$145,750,221</u>	<u>\$150,696,303</u>	<u>\$156,363,857</u>	<u>\$141,982,607</u>
92.10%	93.44%	95.09%	95.96%	96.82%	77.31%
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
56,012,983	57,030,235	61,910,088	63,414,521	65,199,543	74,059,043
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
<u>\$45,072,983</u>	<u>\$47,775,235</u>	<u>\$54,385,088</u>	<u>\$57,074,521</u>	<u>\$60,064,543</u>	<u>\$32,394,043</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2010	2011	2012	2013
Water System Bonds (1)				
Gross Revenues (2)	\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585
Direct Operating Expenses (3)	7,921,008	7,648,931	8,526,501	7,711,903
Net Revenue Available for Debt Service	3,082,823	2,213,692	1,914,847	1,901,682
Annual Debt Service Requirement	784,223	786,295	781,870	0
Coverage Excluding Tap-in Fees	3.93	2.82	2.45	N/A
Tap-in Fees (4)	1,714,150	2,636,665	2,103,466	2,367,417
Coverage Including Tap-in Fees	6.12	6.17	5.14	N/A
Sewer System Bonds (1)				
Gross Revenues (2)	\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475
Direct Operating Expenses (3)	6,761,398	6,873,776	6,646,793	6,517,435
Net Revenue Available for Debt Service	1,266,880	732,256	1,669,372	1,790,040
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	1,171,558	846,579	813,710	1,300,873
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328
January 1 Restricted Fund Balance to pay Debt Service	1,797,320	1,652,259	1,288,155	719,109
Debt Service				
Principal	1,328,557	1,343,957	1,360,661	1,060,356
Interest	686,743	619,402	562,792	492,379
Coverage	1.82	1.66	1.37	1.37
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$3,366,276	\$2,432,983	\$2,142,123	\$0
January 1 Restricted Fund Balance to pay Debt Service	9,126,492	10,549,093	11,043,489	11,251,872
Debt Service				
Principal	1,453,805	1,419,831	1,481,917	1,545,107
Interest	486,884	521,743	451,822	364,230
Coverage	6.44	6.69	6.82	5.90

Source: Warren County Auditor's Office

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

2014	2015	2016	2017	2018	2019
\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149	\$14,848,477
8,265,954	8,671,385	8,680,386	9,709,670	9,454,527	10,577,436
1,739,966	1,886,028	3,054,188	3,363,230	4,208,622	4,271,041
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,438,414	3,389,001	3,434,494	4,028,812	3,507,712	4,475,902
N/A	N/A	N/A	N/A	N/A	N/A
\$8,764,591	\$8,955,427	\$10,030,296	\$9,541,003	\$9,911,652	\$12,742,095
6,431,656	6,560,500	7,161,614	7,020,518	9,701,736	8,066,977
2,332,935	2,394,927	2,868,682	2,520,485	209,916	4,675,118
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,859,229	2,482,081	3,083,743	3,700,153	2,698,927	3,233,878
N/A	N/A	N/A	N/A	N/A	N/A
\$1,321,980	\$1,356,383	\$1,334,108	\$1,286,133	\$946,676	\$701,710
575,202	436,536	405,783	373,459	273,641	233,165
1,025,998	932,213	964,479	1,005,025	775,049	3,592,795
455,349	403,469	359,701	313,432	271,445	164,176
1.28	1.34	1.31	1.26	1.17	0.25
\$0	\$0	\$0	\$0	\$0	\$0
9,342,535	5,515,189	3,604,369	2,288,241	1,773,325	1,327,625
1,614,445	1,674,979	1,736,756	1,209,829	441,936	385,000
301,707	236,215	174,064	106,299	72,980	60,700
4.88	2.89	1.89	1.74	3.44	2.98

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2010	2011	2012	2013
		(4)	(4)	
Population (4)				
Warren County	212,693	215,406	217,310	219,169
Income (2)				
Total Personal (in thousands)	\$8,266,739	\$8,731,698	\$9,304,780	\$8,560,174
Per Capita (2) (a)	\$38,867	\$40,536	\$42,818	\$39,057
Unemployment Rate (3)				
Federal	9.6%	8.9%	8.1%	7.0%
State	10.1%	8.6%	7.2%	7.0%
Warren County	8.9%	7.6%	6.3%	6.0%
Civilian Work Force Estimates (3)				
State	5,897,600	5,806,000	5,747,900	5,766,000
Warren County	108,300	109,200	109,100	110,800
Total Retail Sales (thousands) (5)				
Warren County	\$2,720,949	\$2,836,263	\$3,062,820	\$3,270,480
Employment Distribution by Occupation (1)				
Manufacturing	10,977	11,142	10,284	12,068
Education (1)(a)	1,612	4,440	8,697	5,790
Service	17,013	14,225	15,620	26,433
Retail	9,439	13,024	22,604	16,405
Medical	6,205	5,389	6,533	5,777
Construction	2,198	3,065	3,734	3,559
Financial	4,026	5,256	5,214	5,027
Restaurants/Accommodations	10,681	7,105	8,814	5,850
Daytime Population (1)	62,151	63,646	81,500	80,909

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2018 for the presentation of 2019 statistics, the County is using the latest information available.
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).
- (5) Warren County Auditor's Office

2014	2015	2016	2017	2018	2019
221,659	224,469	227,063	228,882	232,173	234,602
\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738
\$39,057	\$48,962	\$50,964	\$52,536	\$56,003	\$59,180
6.2%	5.0%	4.7%	4.4%	3.9%	3.7%
5.7%	4.8%	5.0%	4.8%	4.6%	4.1%
4.8%	3.9%	3.9%	3.9%	3.9%	3.1%
5,719,500	5,719,872	5,720,387	5,748,400	5,755,000	5,811,750
110,700	109,662	111,749	115,600	116,703	119,179
\$3,501,007	\$3,732,564	\$3,955,059	\$4,071,767	\$4,175,867	\$4,437,248
14,214	9,281	10,243	13,032	13,542	14,868
3,909	7,372	6,412	6,270	6,130	5,974
28,538	38,315	38,929	39,388	38,906	38,762
17,099	16,992	17,422	16,923	16,971	16,461
6,291	9,801	10,189	10,034	10,481	10,983
4,039	4,971	4,890	3,970	4,057	4,130
4,709	7,726	7,293	5,186	5,677	5,292
6,917	9,108	9,263	9,121	9,409	9,441
85,710	103,556	104,641	105,402	105,747	114,822



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

		2019		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Proctor and Gamble	Consumer Product Research and Development	3,036	1	2.89%
Macy's Credit and Customer Service	Financial Transaction Processing	2,250	2	2.14%
Luxottica (Lenscrafters)	Eyewear and Lenses	1,853	3	1.76%
Cintas	Professional Uniforms	1,512	4	1.44%
Wellpoint	Health Insurance	1,300	5	1.24%
Anthem Blue Cross and Blue Shield	Medical Prescriptions	1,300	6	1.24%
Warren County	Government	1,276	7	1.21%
Atrium Medical Center	Outpatient Care	1,200	8	1.14%
Mason City Schools	Public Education	1,184	9	1.13%
Huma Care	Healthcare Resource Management	1,000	10	0.95%
	Total	<u>15,911</u>		<u>15.14%</u>
	Total Employment within the County	<u><u>105,079</u></u>		
		2010		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit & Customer Services	Financial and Internet Sales Service	2,154	1	2.44%
Procter & Gamble	Consumer Product R&D	1,943	2	2.20%
Atrium Medical Center	Hospital & Outpatient Care Services	1,879	3	2.13%
WellPoint	Health Insurance	1,743	4	1.97%
Luxottica Retail	Optical Goods	1,533	5	1.74%
Cintas Corporation	Uniform/business supplies	1,322	6	1.50%
Cincinnati Premium Outlet	Retail	1,100	7	1.25%
Otterbein Retirement Living Communities	Senior Living	851	8	0.96%
L-3 Cincinnati Electronics	Lens/telecommunication Technology	619	9	0.70%
Cengage Learning Inc.	Higher Education Resource Production	575	10	0.65%
	Total	<u>13,719</u>		<u>15.54%</u>
	Total Employment within the County	<u><u>88,267</u></u>		

Source: Warren County Office of Economic Development

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2010	2011	2012	2013
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	7	7
Auditor	13	15	13	17
Treasurer	7	7	7	7
Prosecuting Attorney	31	32	32	32
Recorder	13	13	12	12
Board of Elections	8	9	9	10
Data Processing	30	28	28	27
Records Center	5	5	5	6
Facilities Management	43	41	38	42
Tax Maps	5	5	5	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	11	11	12	9
Delinquent Real Estate Tax and Assessment (1)	16	17	3	3
Judicial				
Common Pleas Court (2)	30	34	22	23
Domestic Relations	9	9	9	9
Juvenile Court	18	18	18	19
Probate Court	9	9	8	9
Clerk of Courts	17	17	16	16
Municipal Court	9	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	5	4	3
County Court Clerk	13	13	13	12
Notary Public	1	1	1	1
Certificate of Title Administration	16	16	16	16
County Court Special Projects	5	4	4	3
Mental Health Grant	0	1	0	0

2014	2015	2016	2017	2018	2019
7	7	7	7	8	8
14	14	14	16	16	12
7	7	7	7	7	7
32	31	32	34	31	32
12	10	10	11	12	8
10	10	10	10	11	10
28	22	21	22	23	22
4	5	5	5	6	6
42	47	45	47	46	47
4	6	7	6	6	5
8	8	8	9	8	7
13	12	9	10	9	9
3	3	3	3	11	3
24	22	29	22	33	24
9	10	10	9	14	13
19	18	18	18	21	22
9	9	10	9	11	11
17	16	16	16	16	16
9	9	9	9	10	10
3	3	3	3	3	2
4	4	6	6	6	6
10	10	10	11	11	10
1	1	1	1	1	1
16	17	17	18	18	18
4	4	0	0	0	0
0	1	0	0	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2010	2011	2012	2013
Public Safety				
Coroner	3	3	4	4
Sheriff	185	193	187	194
Building Regulation	12	12	12	12
Adult Probation	11	8	24	27
Juvenile Probation	14	12	15	14
Juvenile Detention	22	21	24	23
Communication Dispatch	35	34	32	32
Telecommunications	18	21	21	20
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	30	29	31	37
Emergency Management	6	5	9	7
County Court Probation Department (2)	4	4	4	4
Indigent Guardianship (2)	1	0	2	0
Cognitive Intervention Program	3	5	5	4
Municipal Victim Witness	3	3	3	2
Public Works				
Engineer	43	44	43	43
Water	36	37	37	40
Sewer	34	30	31	29
Storm Water	1	0	1	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
Board of Development Disabilities	205	204	198	199
Jobs and Family Services	41	40	41	38
Children's Services Board	39	42	41	42
Workforce Investment Act	10	10	9	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	54	50	50	51
Veteran Services	9	10	9	13
Community and Economic Development	4	4	4	4
	<u>1,163</u>	<u>1,167</u>	<u>1,148</u>	<u>1,167</u>

Source: Warren County Data Processing

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

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

2014	2015	2016	2017	2018	2019
4	4	4	4	5	5
191	190	188	190	194	193
12	12	16	15	15	14
28	32	33	34	32	40
13	17	14	17	17	16
25	24	26	25	24	27
36	32	36	39	42	37
21	20	23	22	23	24
1	2	2	2	2	2
37	43	35	34	34	32
7	7	5	4	5	4
4	2	3	4	5	5
0	0	1	0	0	0
2	0	0	2	2	2
2	3	3	2	2	4
44	45	45	43	45	46
36	37	37	36	36	38
30	34	34	34	36	37
1	1	0	2	3	0
4	4	4	4	4	4
2	2	2	2	2	3
175	169	170	174	127	125
42	44	45	45	44	46
42	45	52	50	55	51
10	9	9	7	8	8
0	1	2	1	2	2
50	49	49	48	50	48
15	19	22	22	26	26
5	5	5	5	5	4
<u>1,148</u>	<u>1,158</u>	<u>1,172</u>	<u>1,176</u>	<u>1,183</u>	<u>1,152</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,026	1,867	1,862	1,999
Number of Public Hearings	26	17	28	24
Auditor				
Number of Non-exempt Conveyances	4,624	4,123	5,040	5,517
Number of Exempt Conveyances	2,349	2,682	2,802	3,012
Number of Real Estate Transfers	6,973	6,805	7,842	8,529
Number of Dog Licenses Issued	28,151	28,815	29,038	28,608
Number of General Warrants Issued	36,161	35,249	33,702	46,326 (F)
Number of Payroll Warrants Issued	36,327	35,494	35,923	35,794
Number of Receipt Payins Issued	9,139	8,843	9,354	10,188
Treasurer				
Number of Parcels Billed-see (C) below	87,904	88,018	88,720	89,065
Number of Parcels Collected - see (C) below	86,442	86,442	87,416	87,797
Return on Portfolio as of December 31st	1.41%	0.98%	0.72%	1.01%
Prosecuting Attorney				
Criminal Cases - Common Pleas	891	880	955	925
Criminal/Traffic Cases - Juvenile Court - see (J) below	2,653	2,546	2,866	2,958
Criminal/Traffic Cases - County Court - see (J) below	6,184	6,644	7,069	6,737
Board of Elections				
Number of Registered Voters	135,490	139,093	146,374	144,023
Number of Voters Last General Election	81,631	72,132	111,757	35,880
Percentage of Registered Voters that Voted	60.25%	51.86%	76.35%	24.91%
Recorder				
Number of Deeds Recorded	7,853	7,508	8,313	9,220
Number of Mortgages Recorded	13,683	12,391	15,120	12,743
Number of Military Discharges Recorded	25	29	8	228
Facilities Management - see (D) below				
Number of Buildings	(A)	18	23	23
Square Footage of Buildings	(A)	473,232	474,344	474,344
Total Acreage	(A)	(A)	406	406

2014	2015	2016	2017	2018	2019
2,058	2,228	2,110	2,092	1,920	1,807
28	39	46	40	22	22
5,419	5,878	6,472	7,027	6,825	6,688
2,810	2,792	3,003	2,640	2,667	2,726
8,229	8,670	9,475	9,667	9,492	9,414
27,564	27,108	27,367	26,900	27,304	27,522
52,707	50,271	51,821	52,120	52,151	31,162 (M)
36,564	35,783	37,448	36,066	36,018	35,160
9,297	10,156	10,337	10,653	10,490	24,676 (M)
89,510	89,792	90,390	91,467	92,610	93,699
88,063	88,455	89,151	90,286	91,532	92,729
1.34%	1.54%	1.59%	1.72%	1.83%	1.91%
959	1,007	1,089	1,235	1,320	1,210
2,756	2,659	2,195	1,111	1,017	1,047
6,655	5,539	4,329	6,434	6,814	4,361
147,798	143,235	152,350	154,723	160,372	155,939
60,050	65,461	119,450	47,131	101,067	39,732
40.86%	45.70%	78.40%	30.46%	63.02%	25.50%
7,563	8,075	9,315	9,040	8,769	8,654
9,001	10,553	11,763	10,563	9,668	11,707
111	103	86	266	155	312
24	25	25	25	25	25
528,344	536,639	536,639	536,639	536,639	548,261
406	408	408	408	408	408

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Data Processing				
GIS Group				
Number of GIS Outside Requests	248	226	216	280
Number of Internal GIS Users	65	70	73	78
Systems Development Group				
Number of Outside Requests	122	116	82	84
Number of Users Supported	836	864	867	929
Web Group				
Number of Sites Maintained	30	32	35	43
Support Group				
Number of Departments Supported	53	53	55	55
Number of Help Desk Work Orders	2,657	3,588	3,423	3,490
Office of Management and Budget				
Number of Workers' Compensation Claims	68	62	39	47
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,760	2,632	3,419	3,147
Number of Criminal Cases Filed	810	819	899	877
Probate Court				
Number of Estates Filed	711	711	705	784
Number of Guardianships Filed	126	103	149	131
Number of Marriages Filed	1,034	1,114	1,108	1,090
Juvenile Court				
Number of Civil Cases Filed	1,914	2,265	1,713	1,947
Number of Adult Cases Filed	145	122	97	190
Number of Delinquent Cases Filed	1,251	1,223	1,281	1,247
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	601	659	626	524
Number of Criminal and Traffic Cases Filed	8,273	8,052	7,170	6,322
Number of Small Claims Cases Filed	49	42	37	41
Lebanon				
Number of Civil Cases Filed	853	826	754	535
Number of Criminal and Traffic Cases Filed	5,428	5,566	5,187	5,063
Number of Small Claims Cases Filed	210	96	81	56
Mason				
Number of Civil Cases Filed	1,322	1,018	1,058	827
Number of Criminal and Traffic Cases Filed	8,675	7,090	7,783	9,148
Number of Small Claims Cases Filed	85	76	118	110

2014	2015	2016	2017	2018	2019
205	231	154	143	248	336
83	83	83	84	77	81
104	97	52	25	55	57
942	955	955	955	982	980
46	44	44	44	47	47
48	48	62	58	58	58
2,850	2,876	3,005	2,954	3,120	2,800
32	41	52	44	58	61
1,490	1,464	1,267	1,234	1,200	1,157
911	973	1,080	1,227	1,234	1,277
739	668	609	697	718	695
105	85	124	118	100	143
1,146	1,106	1,149	1,173	1,263	1,141
2,224	1,949	1,848	884	2,565	2,208
208	226	164	78	87	131
1,263	1,106	834	868	700	767
551	543	592	636	666	767
7,506	6,837	7,665	9,533	8,876	8,115
33	25	37	25	56	77
605	586	592	649	658	755
6,191	5,835	5,749	5,436	4,985	4,601
56	52	74	43	51	47
807	640	673	790	874	1,002
8,985	8,555	8,175	9,736	8,395	7,780
116	90	135	76	78	64

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Clerk of Courts				
Number of Domestic Relations Cases Filed	982	922	838	825
Number of Civil Cases Filed	2,760	2,362	2,199	1,736
Number of Criminal Cases Filed	808	841	946	937
Number of Domestic Violence Cases Filed	522	426	433	427
Number of Civil Stalking Cases Filed	308	271	275	161
Number of Appeals Filed	127	139	129	137
Number of Certificates of Judgement Filed	4,384	4,586	4,968	4,041
Number of Executions Filed	182	221	244	203
Number of Notary Commissions	561	546	563	569
Number of Passport Applications	2,785	3,497	4,628	5,018
Number of Expungements	57	29	52	71
Domestic Relations				
Number of Domestic Relations Cases Filed	979	921	837	824
Number of Protective Orders	522	426	433	428
Law Library				
Number of Volumes in Collection	5,882	5,963	5,914	5,929
Public Safety				
Building Department				
Number of Permits Issued	1,889	2,049	2,203	2,594
Number of Inspections Performed	11,327	15,544	16,426	15,818
Sheriff				
Jail Operations				
Average Daily Jail Census	257	260	258	257
Prisoners Booked	6,195	5,786	5,764	5,486
Prisoners Released	6,184	5,674	5,722	5,501
Average Jail Stay (in days)	13	14	16	33
Enforcement				
Number of Accident Reports	1,464	1,240	1,321	1,455
Number of Citations Issued	3,800	3,314	3,813	5,556
Number of Warrants Served	2,605	2,573	2,582	2,703
Number of Calls for Service	72,605	68,420	71,584	74,053
Number of Transport Miles	292,399	224,664	164,358	176,593
Number of Court Security Hours	5,268	2,856	2,774	3,152
Number of Registered Sex Offenders	537	391	391	357
Probation				
Average Daily Case Load	1,230	1,470	1,257	1,408
Electronic Monitoring	180	247	233	232
Pretrial Services	140	152	131	288

2014	2015	2016	2017	2018	2019
825	817	777	782	820	735
1,490	1,464	1,267	1,234	1,200	1,157
904	1,001	1,054	1,227	1,234	1,277
386	387	366	454	505	473
179	192	150	137	181	160
149	114	108	179	147	135
5,046	3,392	2,960	4,429	4,156	3,728
241	195	200	182	203	201
578	546	576	568	576	533
5,460	5,886	5,926	5,776	5,577	5,735
57	60	67	71	80	294
825	817	777	763	805	710
386	388	363	454	504	485
6,073	6,080	5,841	5,855	5,860	5,868
2,529	2,671	3,067	3,235	3,277	3,482
18,260	19,108	19,442	21,975	19,253	19,329
268	266	294	299	295	297
5,533	5,206	4,588	4,807	4,984	4,700
5,642	5,177	4,560	4,853	4,938	4,710
19	18	23	22	21	22
1,502	1,765	1,774	1,524	1,843	1,723
5,987	4,555	4,553	4,305	4,723	3,137
2,555	2,640	2,731	2,830	2,909	3,145
71,219	69,623	66,537	68,269	66,987	66,267
169,650	153,385	134,134	145,657	141,236	141,809
3,279	3,047	2,826	3,101	2,822	2,791
220	216	216	221	230	239
840	733	760	685	976 (I)	1,111
254	276	300	163	257 (I)	270
289	315	275	261	204	213

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Emergency Services				
Number of Calls for Service	222,415	210,683	209,905	208,168
Number of 9-1-1 Calls	53,318	53,988	55,929	50,735
Coroner				
Number of Cases Investigated	620	658	731	740
Public Works				
Engineer				
Miles of Road Resurfaced	19.34	6.84	11.38	11.55
Number of Bridges Replaced/Improved	5	4	8	3
Number of Culverts Built/Replaced/Improved	1	0	3	2
Sewer District				
Average Daily Sewage Treated (mgd)	6.13	6.47	5.74	5.66
Number of Tap-ins	177	137	132	204
Number of Customers-See (H) below	19,731	19,868	20,000	20,204
Water District				
Average Daily Water Treated (mgd)	6.66	6.27	6.27	5.55
Average Daily Water Billed (mgd) - see (B) below	8.50	7.80	8.10	7.43
Number of Tap-ins	315	318	371	467
Number of Customers	26,586	26,904	27,275	27,742
Human Services				
BDD				
Clients Enrolled in:				
Family Services	212	253	165	199
Early Intervention Program	181	232	219	204
Respite Services	212	253	165	199
Clients Assisted with:				
Employment Planning	25	25	38	33
Community Employment	75	64	51	61
Organizational Employment	241	236	217	211
Transition School to Work	69	80	104	133
Job and Family Services -				
Recipients Receiving Ohio Works First - see (G) below	937	957	667	668
Recipients Receiving Day Care - see (G) below	589	621	809	790
Recipients Receiving Food Stamps - see (G) below	9,572	10,523	10,119	9,761
Recipients Receiving Medicaid - see (G) below	15,828	18,065	18,386	18,292
Recipients Receiving Disability Assistance	80	79	71	58
- see (G) below				

2014	2015	2016	2017	2018	2019
213,188	278,496	216,626	240,086	234,310	358,501
53,788	68,549	55,482	47,707	56,286	66,321
765	812	895	996	930	957
16.83	8.45	8.97	6.99	12.02	14.47
5	3	5	8	2	6
2	0	1	3	3	2
5.12	5.69	5.82	5.92	6.12	6.35
202	278	491	462	343	422
20,406	19,910	20,507 (I)	20,719	21,062	21,435
5.41	6.01	5.81	5.36	5.72	6.07
7.42	7.46	7.88	7.99	7.80	8.31
424	671	688	747	704	715
28,166	28,837	29,558	30,272	30,976	31,678
180	173	186	281	410	484
229	244	252	245	254	533
180	173	174	281	410	484
75	84	73	58	60	76
78	102	105	68	248	176
189	192	193	(K)	(K)	(K)
128	118	121	184	227	225
655	577	582	610	572	606
847	860	872	865	879	1,063
9,260	8,706	8,089	7,686	7,314	7,543
22,770	27,178	26,663	26,802	22,592	23,128
45	36	20	10	(L)	(L)

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Assistance Groups Receiving Prevention, Retention and Contingency Program - see (G) below	16	13	3	2
Job Placements thru Jobs Program	105	(A)	(A)	(A)
Clients Served in Agency	22,080	18,320	18,953	18,195
Children's Services				
Average Client Count - Foster Care	135	101	114	129
Adoptions Finalized	4	8	10	12
New Investigations	666	715	690	607
Child Support Enforcement Agency				
Average Number of Active Support Orders	11,384	11,636	12,100	12,138
Percentage Collected	75%	73%	74%	75%
Veteran Services				
Number of Clients Assisted - see (E) below	2,144	2,591	842	610
Amount of Financial Assistance Paid	441,472	475,570	420,277	326,212
Community and Economic Development				
Number of Jobs Created	1,709	1,849	1,934	2,545
Number of Jobs Retained	2,643	1,875	772	1,059
Number of Projects	36	38	20	34
Total Project Investment	\$49.6 M	\$70.9 M	\$283.4 M	203.4 M

Source: Warren County Auditor's Office

- (A) - Information not available
- (B) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (C) - Collection year
- (D) - Name changed from Building and Grounds to Facilities Management in 2012.
- (E) - Starting in 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.
- (F) - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.
- (G) - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.
- (H) - 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.
- (I) - Number changed from previous year due to reporting error.
- (J) - 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.
- (K) - Discontinued in 2017.
- (L) - Program ended on 1/1/18.
- (M) - Implemented new accounting software in 2019 which changed the general warrants and receipt payin processes.
- (N) - 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.

2014	2015	2016	2017	2018	2019
229	31	420	908	907	1,154
(A)	(A)	(A)	(A)	(A)	(A)
16,100	18,095	16,121	16,107	12,203	13,729
111	150	199	235	218	168
16	14	20	20	23	31
725	693	679	683	787	860
12,168	12,199	12,320	12,478	12,605	12,763
75.73%	76.00%	75.63%	76.75%	75.79%	75.71%
706	774	769	708	811	442 (N)
427,333	476,435	479,752	460,501	544,051	308,608
2,138	3,248	1,615	3,074	1,201	648
2,137	4,946	4,314	5,213	3,783	1,070
45	24	23	51	37	14
257.8 M	685.3 M	256.7 M	273.8 M	315.4 M	319.8 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2010	2011	2012 (1)	2013	2014
Governmental Activities					
General Government					
Judicial					
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	305,025	305,025	305,025	335,636	405,387
Legislative					
Land	4,019,555	4,625,437	6,489,066	6,537,866	6,482,556
Land Improvements	488,516	488,516	507,516	507,516	507,516
Buildings, Structures, and Improvements	53,664,384	54,714,930	54,663,576	54,762,512	62,464,171
Furniture, Fixtures, and Equipment	4,146,690	4,273,099	3,108,006	3,433,731	4,069,530
Public Safety					
Land	80,000	80,000	80,000	80,000	80,000
Land Improvements	8,000	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,342,359	1,297,113	1,352,267	1,352,267	1,282,152
Furniture, Fixtures, and Equipment	7,993,540	8,470,365	9,040,127	9,777,454	8,019,592
Public Works					
Land	4,144,924	4,238,149	4,238,149	4,821,496	5,217,606
Land Improvements	0	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	4,099,263	4,199,030	4,304,067	4,555,773	4,473,785
Infrastructure	68,962,093	70,724,975	75,065,746	80,114,389	85,078,440
Health					
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	152,321	155,105	155,105	155,105	156,185
Human Services					
Land	274,729	274,729	274,729	274,729	274,729
Land Improvements					
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,604,413	2,517,362	2,395,497	2,457,131	2,730,486
Community and Economic Development					
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	0	0	0	0	0
Construction in Progress	5,277,780	8,630,236	10,401,332	12,877,630	11,836,908

2015	2016	2017	2018 (2)	2019 (3)
\$69,408	\$69,408	\$69,408	\$9,585,287	\$13,609,814
404,709	604,676	1,831,993	1,888,779	2,000,659
6,513,172	6,880,397	6,160,036	6,160,036	6,160,036
577,389	810,074	821,461	832,462	834,323
63,221,554	63,552,150	60,432,707	24,517,858	24,708,857
4,746,366	4,911,458	4,299,024	4,505,999	4,896,658
80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	121,995
1,282,152	1,423,538	1,423,538	19,280,280	18,584,568
13,623,211	13,380,017	13,880,702	14,290,780	15,283,267
5,308,889	5,308,889	5,847,063	6,005,442	7,462,146
0	0	0	0	375,689
0	0	0	940,484	940,484
5,135,636	5,764,525	6,151,862	6,340,745	7,522,082
88,334,797	89,097,530	99,233,609	102,744,287	117,010,758
0	0	0	174,588	174,587
163,294	198,801	216,107	195,205	225,505
274,729	274,729	970,409	965,901	965,901
	52,440	106,536	106,536	162,795
1,057,834	1,057,834	4,510,992	11,485,180	11,472,329
2,661,201	2,883,662	3,083,205	3,044,639	3,178,368
0	0	0	319,449	319,449
0	0	0	0	
6,098,393	7,834,990	8,549,290	11,897,556	24,510,536

(Continued)

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

Business-Type Activities	2010	2011	2012 (1)	2013	2014
Utilities					
Water					
Land	1,795,654	1,805,956	1,824,366	1,824,366	1,914,673
Land Improvements	95,777,965	99,127,182	101,970,035	102,932,040	109,630,579
Buildings, Structures, and Improvements	41,823,798	43,385,563	43,385,563	44,281,296	44,718,162
Furniture, Fixtures, and Equipment	1,763,134	1,738,514	1,720,755	1,756,816	1,868,227
Construction in Progress	5,435,607	4,353,421	4,448,923	6,657,663	7,498,057
Sewer					
Land	406,165	406,165	406,165	406,165	406,165
Land Improvements	93,897,672	94,266,602	94,383,775	94,590,807	95,320,891
Buildings, Structures, and Improvements	29,640,924	29,640,923	29,640,923	60,959,557	61,424,226
Furniture, Fixtures, and Equipment	3,251,571	3,216,790	3,098,282	3,228,553	3,264,605
Construction in Progress	18,006,768	29,255,450	32,482,233	726,645	489,606
Storm Water					
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793	24,793
Sheriff					
Furniture, Fixtures, and Equipment	0	0	0	0	0

Source: Warren County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000. Existing assets under the \$100,000 threshold were not disposed.
- (2) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.
- (3) In 2019, began capitalizing retaining walls within Land Improvements

2015	2016	2017	2018 (2)	2019 (3)
1,914,673	1,914,673	2,218,381	2,218,380	2,218,380
111,011,301	113,057,051	114,364,481	116,156,953	120,464,583
44,256,491	52,078,622	53,384,653	53,384,653	53,384,653
2,015,805	2,292,776	2,359,779	2,526,879	2,815,624
7,866,452	1,353,002	579,337	826,707	2,332,345
411,165	464,055	464,055	464,055	464,055
95,395,234	96,585,269	97,393,860	100,408,354	102,002,154
61,832,269	62,361,019	62,361,019	66,689,650	66,689,650
3,310,475	3,547,916	3,564,848	3,540,296	3,617,129
125,187	791,583	2,039,112	963,626	6,213,833
24,793	24,793	24,793	24,793	24,793
0	0	0	35,824	35,824

**APPENDIX B
BUDGET APPROPRIATIONS
FISCAL YEAR 2020**

[SEE ATTACHED]

Resolution

Number 19-1798

Adopted Date December 17, 2019

APPROVE 2020 ANNUAL APPROPRIATIONS

BE IT RESOLVED, to approve 2020 annual appropriations for funds 1101 to 6650 as attached hereto and made a part hereof.

Mr. Young moved for adoption of the foregoing resolution being seconded by Mrs. Jones. Upon call of the roll, the following vote resulted:

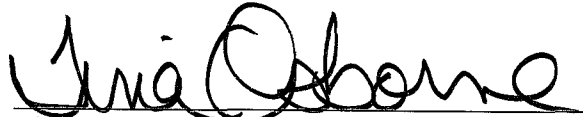
Mr. Grossmann – absent

Mrs. Jones – yea

Mr. Young – yea

Resolution adopted this 17th day of December 2019.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

/tao

cc: Auditor
Budget file
Tina Osborne
Tiffany Zindel
Martin Russell

ACCOUNTS FOR:
GENERAL FUND

2020
APPROVED

11011110 COMMISSIONERS			
11011110	5101	GENL BOCC ELECT OFFICIAL	\$ 263,298.00
11011110	5102	GENL BOCC REG SALARIES	\$ 328,585.00
11011110	5111	GENL BOCC PART TIME EMPLOYEES	\$ 4,000.00
11011110	5114	GENL BOCC OVERTIME PAY	\$ 500.00
11011110	5210	GENL BOCC MATERIAL & SUPPLIES	\$ 170,000.00
11011110	5220	GENL BOCC OPERATING SUPPLIES	\$ -
11011110	5310	VEHICLES CAPITAL OUTLAY	\$ -
11011110	5317	GENL BOCC NON CAPITAL PURCHASE	\$ 10,000.00
11011110	5318	DATA BD APPROV NON CAP	\$ -
11011110	5320	GENL BOCC CAPITAL PURCHASE	\$ 61,073.00
11011110	5321	DT BD APR CAP BOCC	\$ -
11011110	5400	GENL BOCC PURCHASED SERVICES	\$ 252,501.00
11011110	5410	CONTRACTS BOCC APPROVED	\$ -
11011110	5421	GENL BOCC RENT OR LEASE	\$ -
11011110	5460	GENL BOCC INSURANCE	\$ 500.00
11011110	5511	GENL BOCC INTEREST	\$ 41,974.00
11011110	5512	GENL BOCC PRINCIPAL	\$ 870,000.00
11011110	5811	GENL BOCC PERS	\$ 83,424.00
11011110	5820	GENL BOCC HEALTH & LIFE INS	\$ 89,511.00
11011110	5830	GENL BOCC WORKERS COMP	\$ 65,000.00
11011110	5840	GENL BOCC UNEMPLOYMENT COMP	\$ 65,000.00
11011110	5850	GENL BOCC TRAINING & EDUCATION	\$ 18,143.00
11011110	5860	GENL BOCC LIFE INSURANCE	\$ -
11011110	5871	GENL BOCC MEDICARE	\$ 8,641.00
11011110	5881	GENL BOCC SICK LEAVE PAYOUT	\$ 150,000.00
11011110	5882	GENL BOCC VAC LEAVE PAYOUT	\$ 150,000.00
11011110	5901	GENL BOCC FEE SHARE STATE	\$ -
11011110	5902	GENL BOCC COUNTY RELATIONS	\$ -
11011110	5910	GENL BOCC OTHER EXPENSE	\$ 504,041.00
11011110	5911	NON TAXABLE MEAL FRINGE	\$ -
11011110	5922	TAXABLE MEAL FRINGE	\$ -
11011110	5940	GENL BOCC TRAVEL	\$ -
11011110	5997	OPERATIONAL TRANSFERS	\$ -
TOTAL	COMMISSIONERS		\$ 3,136,191.00
11011111 BOCC GRANTS			
11011111	5711	GENL BOCC GRANT APPEALS COURT	\$ 136,000.00
11011111	5712	GENL BOCC GRANT DRUG TASK FORC	\$ 141,769.00
11011111	5721	GENL BOCC GRANT OSU EXTENSION	\$ 304,562.00
11011111	5722	GENL BOCC GRANT AGRIC SOCIETY	\$ 26,425.00
11011111	5723	GENL BOCC GRANT SOIL & WATER	\$ 280,000.00
11011111	5729	GENL BOCC GRANT WC PORT AUTHTY	\$ 56,200.00

11011111	5735	GENL BOCC GRNT LOCAL COOP AGMT	\$	93,000.00
11011111	5739	GENL BOCC GRNT EDUCATL SVC CTR	\$	478,157.00
11011111	5745	GENL BOCC GRNT CRIPPLE CHLD SH	\$	651,976.00
11011111	5746	GENL BOCC GRANT HISTORICAL SOC	\$	53,500.00
11011111	5783	GENL BOCC GRANT HUMANE SOCIETY	\$	254,819.00
11011111	5784	GENL BOCC GRANT PARK DISTRICT	\$	-
11011111	5793	GENL BOCC GRANT REG PLANNING	\$	251,878.00
11011111	5797	GENL BOCC GRANT OKI SHARE	\$	75,000.00
11011111	5799	GENL BOCC GRANT AIRPORT AUTH	\$	75,800.00

TOTAL BOCC GRANTS \$ 2,879,086.00

11011112 BOCC OPERATING TRANSFERS

11011112	5703	GENL BOCC OT OTHER COUNTY GOVT	\$	23,657.00
11011112	5742	GENL BOCC OT HUMAN SVC MANDATE	\$	190,000.00
11011112	5744	GENL BOCC OT MARY HAVEN HOME	\$	966,800.00
11011112	5748	GENL BOCC OT CHILD SUPPORT INC	\$	286,664.00
11011112	5749	GENL BOCC OT CHILDREN SERVICES	\$	2,097,273.00
11011112	5785	GENL BOCC OT COUNTY CONSTRUCTN	\$	-
11011112	5786	GENL BOCC OT HAZMAT	\$	27,119.00
11011112	5787	GENL BOCC OT DOG & KENNEL	\$	-
11011112	5795	GENL BOCC OT EMERG MGMT AGENCY	\$	99,675.00
11011112	5796	GENL BOCC OT TRANSIT OPERATING	\$	-
11011112	5995	GENL BOCC OT REIMB INTEREST	\$	-
11011112	5997	GENL BOCC OT OPERATIONAL TRANS	\$	450,000.00

TOTAL BOCC OPERATING TRANSFE \$ 4,141,188.00

11011115 OFFICE MANAGEMENT BUDGET

11011115	5102	GENL OMB REGULAR SALARIES	\$	273,699.00
11011115	5114	GENL OMB OVERTIME PAY	\$	250.00
11011115	5210	GENL OMB MATERIAL & SUPPLIES	\$	5,000.00
11011115	5310	VEHICLES CAPITAL OUTLAY	\$	-
11011115	5317	GENL OMB NON CAPITAL PURCHASES	\$	10,000.00
11011115	5318	DATA BD APPROV NON CAP	\$	-
11011115	5321	DT BD APR CAP BOCC	\$	-
11011115	5400	GENL OMB PURCHASES SERVICES	\$	7,000.00
11011115	5410	CONTRACTS BOCC APPROVED	\$	-
11011115	5811	GENL OMB PERS	\$	38,318.00
11011115	5820	GENL OMB HEALTH & LIFE INS	\$	57,772.00
11011115	5850	GENL OMB TRAINING & EDUCATION	\$	37,500.00
11011115	5860	GENL OMB LIFE INSURANCE	\$	-
11011115	5871	GENL OMB MEDICARE	\$	3,969.00
11011115	5881	SICK LEAVE PAYOUT	\$	-
11011115	5882	VACATION LEAVE PAYOUT	\$	-
11011115	5910	GENL OMB OTHER EXPENSE	\$	13,452.00
11011115	5911	NON TAXABLE MEAL FRINGE	\$	-

11011115	5922	TAXABLE MEAL FRINGE	\$	-
11011115	5940	GENL OMB TRAVEL	\$	4,000.00
TOTAL	OFFICE MANAGEMENT BUDG		\$	450,960.00

11011116 ECONOMIC DEVELOPMENT				
11011116	5102	GENL ECON DEV REGULAR SALARIES	\$	153,531.00
11011116	5114	GENL ECON DEV OVERTIME	\$	-
11011116	5210	GENL ECON DEV MAT'L & SUPPLIES	\$	6,500.00
11011116	5220	GENL ECON DEV OPERATG SUPPLIES	\$	-
11011116	5317	GENL ECON DEV NON CAPITAL PURC	\$	5,500.00
11011116	5400	GENL ECON DEV PURCHASED SVCS	\$	14,678.00
11011116	5811	GENL ECON DEV PERS	\$	20,795.00
11011116	5820	GENL ECON DV HEALTH & LIFE INS	\$	19,306.00
11011116	5830	GENL ECON DEV WORKERS COMP	\$	2,971.00
11011116	5850	GENL ECON DEV TRAING & EDUCATN	\$	7,500.00
11011116	5860	GENL ECON DEV LIFE INSURANCE	\$	-
11011116	5871	GENL ECON DEV MEDICARE	\$	2,154.00
11011116	5881	SICK LEAVE PAYOUT	\$	-
11011116	5882	VACATION LEAVE PAYOUT	\$	-
11011116	5910	GENL ECON DEV OTHER EXPENSE	\$	122,065.00
11011116	5940	GENL ECON DEV TRAVEL	\$	-
TOTAL	ECONOMIC DEVELOPMENT		\$	355,000.00

11011120 AUDITOR				
11011120	5101	GENL AUDITOR ELECTED OFFICIALS	\$	104,666.00
11011120	5102	GENL AUDITOR REGULAR SALARIES	\$	719,913.00
11011120	5114	GENL AUDITOR OVERTIME PAY	\$	15,000.00
11011120	5210	GENL AUDIT MATERIAL & SUPPLIES	\$	16,000.00
11011120	5220	GENL AUDITR OPERATING SUPPLIES	\$	-
11011120	5317	GENL AUDITOR NON CAPITAL PURCH	\$	12,000.00
11011120	5318	DATA BD APPROV NON CAP	\$	5,000.00
11011120	5400	GENL AUDITOR PURCHASED SERVICE	\$	13,000.00
11011120	5410	CONTRACTS BOCC APPROVED	\$	40,000.00
11011120	5460	GENL AUDITOR INSURANCE	\$	1,200.00
11011120	5811	GENL AUDITOR PERS	\$	117,541.00
11011120	5820	GENL AUDITOR HEALTH & LIFE INS	\$	184,357.00
11011120	5830	GENL AUDITOR WORKERS COMP	\$	16,792.00
11011120	5840	UNEMPLOYMENT COMP	\$	-
11011120	5850	GENL AUDITOR TRAINING & EDUCTN	\$	8,000.00
11011120	5855	GENL AUDITOR CLOTHING-PERS EQ	\$	2,000.00
11011120	5860	GENL AUDITOR LIFE INSURANCE	\$	-
11011120	5871	GENL AUDITOR MEDICARE	\$	12,174.00
11011120	5881	SICK LEAVE PAYOUT	\$	-
11011120	5882	GENL AUDITOR VACATION PAYOUT	\$	-
11011120	5899	GENL AUDITOR DIRECT DEPOSIT	\$	4,500.00

11011120	5910	GENL AUDITOR OTHER EXPENSE	\$	4,300.00
11011120	5911	NON TAXABLE MEAL FRINGE	\$	700.00
11011120	5936	GENL AUDITOR INS LOSS CLAIM	\$	-
11011120	5940	GENL AUDITOR TRAVEL	\$	-

TOTAL AUDITOR \$ 1,277,143.00

11011130 TREASURER

11011130	5101	GENL TREAS ELECTED OFFICIALS	\$	75,273.00
11011130	5102	GENL TREAS REGULAR SALARIES	\$	429,268.00
11011130	5111	GENL TREAS PART TIME EMPLOYEES	\$	-
11011130	5114	GENL TREAS OVERTIME PAY	\$	15,000.00
11011130	5210	GENL TREAS MATERIAL & SUPPLIES	\$	12,000.00
11011130	5220	GENL TREAS OPERATING SUPPLIES	\$	-
11011130	5317	GENL TREAS NON CAPITAL PURCHAS	\$	15,000.00
11011130	5400	GENL TREAS PURCHASED SERVICES	\$	15,000.00
11011130	5421	GENL TREAS RENT OR LEASE	\$	-
11011130	5811	GENL TREAS PERS	\$	60,100.00
11011130	5820	GENL TREAS HEALTH & LIFE INS	\$	102,570.00
11011130	5830	GENL TREAS WORKERS COMP	\$	90,000.00
11011130	5860	GENL TREAS LIFE INSURANCE	\$	-
11011130	5871	GENL TREAS MEDICARE	\$	6,225.00
11011130	5881	SICK LEAVE PAYOUT	\$	-
11011130	5882	VACATION LEAVE PAYOUT	\$	-
11011130	5910	GENL TREAS OTHER EXPENSE	\$	10,000.00
11011130	5940	GENL TREAS TRAVEL	\$	-

TOTAL TREASURER \$ 830,436.00

11011150 PROSECUTOR

11011150	5101	GENL PROS ELECTED OFFICIALS	\$	140,638.00
11011150	5102	GENL PROS REGULAR SALARIES	\$	2,088,065.00
11011150	5111	GENL PROS PART TIME EMPLOYEES	\$	-
11011150	5210	GENL PROS MATERIAL & SUPPLIES	\$	29,016.00
11011150	5220	GENL PROS OPERATING SUPPLIES	\$	-
11011150	5310	VEHICLES CAPITAL OUTLAY	\$	-
11011150	5317	GENL PROS NON CAPITAL PURCHASE	\$	6,000.00
11011150	5318	DATA BD APPROV NON CAP	\$	-
11011150	5320	GENL PROS CAPITAL PURCHASES	\$	-
11011150	5321	DT BD APR CAP BOCC	\$	-
11011150	5400	GENL PROS PURCHASED SERVICES	\$	33,113.00
11011150	5410	CONTRACTS BOCC APPROVED	\$	53,513.00
11011150	5460	GENL PROS INSURANCE	\$	400.00
11011150	5811	GENL PROS PERS	\$	312,018.00
11011150	5820	GENL PROS HEALTH & LIFE INS	\$	372,024.00
11011150	5830	GENL PROS WORKERS COMP	\$	33,431.00
11011150	5840	GENL PROS UNEMPLOYMENT COMP	\$	20,795.00

11011150	5850	GENL PROS TRAINING/EDUCATION	\$	5,000.00
11011150	5860	GENL PROS LIFE INSURANCE	\$	-
11011150	5871	GENL PROS MEDICARE	\$	32,316.00
11011150	5881	GENL PROS SICK LEAVE PAYOUT	\$	-
11011150	5882	GENL PROS VAC LEAVE PAYOUT	\$	-
11011150	5910	GENL PROS OTHER EXPENSE	\$	31,476.00
11011150	5911	NON TAXABLE MEAL FRINGE	\$	-
11011150	5920	GENL PROS ALLOWANCES	\$	70,319.00
11011150	5922	TAXABLE MEAL FRINGE	\$	-
11011150	5940	GENL PROS TRAVEL	\$	-

TOTAL PROSECUTOR \$ 3,228,124.00

11011160 RECORDER

11011160	5101	GENL RECORDR ELECTED OFFICIALS	\$	71,951.00
11011160	5102	GENL RECORDR REGULAR SALARIES	\$	460,000.00
11011160	5111	GENL RECORDR PART TIME EMPLOYE	\$	-
11011160	5210	GENL RECORDR MATERIAL & SUPPLY	\$	3,000.00
11011160	5220	GENL RECORDR OPERATING SUPPLY	\$	-
11011160	5317	GENL RECORDR NON CAPITAL PURCH	\$	-
11011160	5811	GENL RECORDR PERS	\$	80,000.00
11011160	5820	GENL RECORDR HEALTH & LIFE INS	\$	94,000.00
11011160	5830	GENL RECORDR WORKERS COMP	\$	9,000.00
11011160	5850	GENL RECORDR TRAINING/EDUCATN	\$	1,500.00
11011160	5855	GENL RECORDR CLOTHING/PERS EQ	\$	1,000.00
11011160	5860	GENL RECORDR LIFE INSURANCE	\$	-
11011160	5871	GENL RECORDR MEDICARE	\$	8,000.00
11011160	5881	GENL RECORDR SICK LEAVE PAYOUT	\$	-
11011160	5882	GENL RECORDR VAC LEAVE PAYOUT	\$	-
11011160	5910	GENL RECORDR OTHER EXPENSE	\$	7,000.00
11011160	5940	GENL RECORDR TRAVEL	\$	-

TOTAL RECORDER \$ 735,451.00

11011220 COURT OF COMMON PLEAS

11011220	5101	COMM PLEAS ELECTED OFFICIALS	\$	42,000.00
11011220	5102	COMM PLEAS REGULAR SALARIES	\$	1,247,305.00
11011220	5111	COMM PLEAS PART TIME EMPLOYEES	\$	-
11011220	5130	COMM PLEAS COURT REFEREE	\$	-
11011220	5131	COMM PLEAS COURT REPORTER	\$	-
11011220	5133	COM PLEAS CO DERIVED TRANSCRIPT	\$	52,130.00
11011220	5152	COMM PLEAS JURY	\$	-
11011220	5160	COMM PLEAS VISITING JUDGES	\$	3,000.00
11011220	5181	COM PLEAS CT REPORTER CONTRACT	\$	-
11011220	5199	OTHERS PERSONAL SERVICES	\$	2,000.00
11011220	5210	COMM PLEAS MATERIAL & SUPPLIES	\$	18,000.00
11011220	5220	COMM PLEAS OPERATING SUPPLIES	\$	-

11011220	5317	COM PLEAS NON CAPITAL PURCHASE	\$	-
11011220	5320	COMM PLEAS CAPITAL PURCHASE	\$	10,000.00
11011220	5400	COMM PLEAS PURCHASED SERVICES	\$	95,000.00
11011220	5415	COMM PLEAS ATTORNEY-INDIGENT	\$	450,000.00
11011220	5421	COMM PLEAS RENT OR LEASE	\$	-
11011220	5441	JURY/WITN/INTERP FEE	\$	77,000.00
11011220	5442	COMM PLEAS WITNESS FEE	\$	-
11011220	5811	COMM PLEAS PERS	\$	175,000.00
11011220	5820	COMM PLEAS HEALTH & LIFE INS	\$	260,000.00
11011220	5830	COM PLEAS WORKERS COMPENSATION	\$	1,500.00
11011220	5850	COMM PLEAS TRAINING/EDUCATION	\$	4,000.00
11011220	5855	COM PLEAS CLOTHG/PERSNAL EQUIP	\$	-
11011220	5860	COMM PLEAS LIFE INSURANCE	\$	-
11011220	5871	COMM PLEAS MEDICARE	\$	18,763.00
11011220	5882	COMM PLEAS VACATION PAYOUT	\$	-
11011220	5910	COMM PLEAS OTHER EXPENSE	\$	8,500.00
11011220	5911	NON TAXABLE MEAL FRINGE	\$	2,500.00
11011220	5922	TAXABLE MEAL FRINGE	\$	500.00
11011220	5940	COMM PLEAS TRAVEL	\$	-

TOTAL COURT OF COMMON PLEAS \$ 2,467,198.00

11011221 COMMON PLEAS CT CAPITAL CASES

11011221	5400	CP CAPITAL PURCHASED SERVICES	\$	55,000.00
11011221	5415	CP CAPITAL ATTORNEY-INDIGENT	\$	195,000.00
11011221	5418	CP CAPTL ATY-INDIGENT CAP CASE	\$	-
11011221	5441	CP CAPITAL JURY/WITNESS FEE	\$	10,000.00
11011221	5910	CP CAPITAL OTHER EXPENSE	\$	5,000.00

TOTAL COMMON PLEAS CT CAPITA \$ 265,000.00

11011222 CPC-PRETRIAL SERVICES

11011222	5102	CP PRETRIAL REGULAR SALARIES	\$	-
11011222	5210	CP PRETRIAL MAT'L & SUPPLIES	\$	-
11011222	5220	CP PRETRIAL OPERATING SUPPLIES	\$	-
11011222	5317	CP PRETRIAL NON CAPITAL PURCH	\$	-
11011222	5400	CP PRETRIAL PURCHASED SERVICES	\$	-
11011222	5421	CP PRETRIAL RENT OR LEASE	\$	-
11011222	5460	CP PRETRIAL INSURANCE	\$	-
11011222	5811	CP PRETRIAL PERS	\$	-
11011222	5820	CP PRETRIAL HEALTH & LIFE INS	\$	-
11011222	5850	CP PRETRIAL TRAINING/EDUCATION	\$	-
11011222	5860	CP PRETRIAL LIFE INSURANCE	\$	-
11011222	5871	CP PRETRIAL MEDICARE	\$	-
11011222	5882	CP PRETRIAL VACATION PAYOUT	\$	-
11011222	5910	CP PRETRIAL OTHER EXPENSE	\$	-
11011222	5940	CP PRETRIAL TRAVEL	\$	-

TOTAL CPC-PRETRIAL SERVICES \$ -

11011223 COMMON PLEAS COURT SERVICES

11011223	5102	CP PROB REGULAR SALARIES	\$	1,663,425.00
11011223	5210	CP PROB MATERIAL & SUPPLIES	\$	30,000.00
11011223	5220	CP PROB OPERATING SUPPLIES	\$	-
11011223	5317	CP PROB NON CAPITAL PURCHASE	\$	-
11011223	5400	CP PROB PURCHASED SERVICES	\$	38,000.00
11011223	5460	CP PROB INSURANCE	\$	2,600.00
11011223	5811	CP PROB PERS	\$	238,052.00
11011223	5820	CP PROB HEALTH & LIFE INSURANC	\$	334,409.00
11011223	5830	CP PROB WORKERS COMPENSATION	\$	3,500.00
11011223	5840	CP PROB UNEMPLOYMENT COMPENSTN	\$	-
11011223	5850	CP PROB TRAINING/EDUCATION	\$	7,000.00
11011223	5855	CP PROB CLOTHING/PERSONAL EQUI	\$	4,000.00
11011223	5860	CP PROB LIFE INSURANCE	\$	-
11011223	5871	CP PROB MEDICARE	\$	24,669.00
11011223	5881	CP PROB SICK LEAVE PAYOUT	\$	-
11011223	5882	CP PROB VACATION LEAVE PAYOUT	\$	-
11011223	5910	OTHER EXPENSE	\$	4,000.00
11011223	5911	NON TAXABLE MEAL FRINGE	\$	1,300.00
11011223	5922	TAXABLE MEAL FRINGE	\$	200.00
11011223	5940	CP PROB TRAVEL	\$	-

TOTAL COMMON PLEAS COURT SER \$ 2,351,155.00

11011224 COMMON PLEAS COMMUNITY CORRCTN

11011224	5102	CP COMM CORR REGULAR SALARIES	\$	-
11011224	5210	CP COMM CORR MAT'L & SUPPLIES	\$	-
11011224	5220	CP COMM CORR OPERATG SUPPLIES	\$	-
11011224	5320	CP COMM CORR CAPITAL PURCHASE	\$	-
11011224	5400	CP COMM CORR PURCHASED SERVICE	\$	-
11011224	5460	CP COMM CORR INSURANCE	\$	-
11011224	5811	CP COMM CORR PERS	\$	-
11011224	5820	CP COMM CORR HEALTH & LIFE INS	\$	-
11011224	5830	CP COMM CORR WORKERS COMP	\$	-
11011224	5850	CP COMM CORR TRAINING/EDUCATN	\$	-
11011224	5855	CP COMM CORR CLOTHG/PERS EQUIP	\$	-
11011224	5860	CP COMM CORR LIFE INSURANCE	\$	-
11011224	5871	CP COMM CORR MEDICARE	\$	-
11011224	5881	CP COMM CORR SICK LEAVE PAYOUT	\$	-
11011224	5882	CP COMM CORR VACATION PAYOUT	\$	-
11011224	5910	CP COMM CORR OTHER EXPENSE	\$	-
11011224	5940	CP COMM CORR TRAVEL	\$	-

TOTAL COMMON PLEAS COMMUNITY \$ -

11011230 COURT OF DOMESTIC RELATIONS

11011230	5101	DOM REL ELECTED OFFICIALS	\$	14,000.00
11011230	5102	DOM REL REGULAR SALARIES	\$	762,300.00
11011230	5111	DOM REL PART TIME EMPLOYEES	\$	-
11011230	5130	DOM REL COURT REFEREE	\$	-
11011230	5160	DOM REL VISITING JUDGES	\$	1,500.00
11011230	5210	DOM REL MATERIAL & SUPPLIES	\$	7,575.00
11011230	5317	DOM REL NON CAPITAL PURCHASE	\$	6,000.00
11011230	5318	DATA BD APPROV NON CAP	\$	-
11011230	5321	DT BD APR CAP BOCC	\$	-
11011230	5400	DOM REL PURCHASED SERVICES	\$	24,900.00
11011230	5415	DOM REL ATTORNEY-INDIGENT	\$	30,000.00
11011230	5811	DOM REL PERS	\$	106,722.00
11011230	5820	DOM REL HEALTH & LIFE INSURANC	\$	139,000.00
11011230	5850	DOM REL TRAINING/EDUCATION	\$	2,150.00
11011230	5855	DOM REL CLOTHING/PERSONL EQUIP	\$	150.00
11011230	5860	DOM REL LIFE INSURANCE	\$	-
11011230	5871	DOM REL MEDICARE	\$	11,300.00
11011230	5882	DOM REL VACATION LEAVE PAYOUT	\$	-
11011230	5910	DOM REL OTHER EXPENSE	\$	39,948.00
11011230	5911	NON TAXABLE MEAL FRINGE	\$	500.00
11011230	5940	DOM REL TRAVEL	\$	-

TOTAL COURT OF DOMESTIC RELA \$ 1,146,045.00

11011240 JUVENILE COURT

11011240	5102	JUV CT REGULAR SALARIES	\$	1,048,246.00
11011240	5130	JUV CT COURT REFEREE	\$	-
11011240	5133	JUV CT CO DERIVED TRANSCRIPT	\$	31,000.00
11011240	5160	JUV CT VISITING JUDGES	\$	-
11011240	5210	JUV CT MATERIAL & SUPPLIES	\$	24,000.00
11011240	5220	JUV CT OPERATING SUPPLIES	\$	-
11011240	5317	JUV CT NON CAPITAL PURCHASE	\$	1,500.00
11011240	5318	DATA BD APPROV NON CAP	\$	-
11011240	5321	DT BD APR CAP BOCC	\$	-
11011240	5400	JUV CT PURCHASED SERVICES	\$	39,750.00
11011240	5410	CONTRACTS BOCC APPROVED	\$	100,000.00
11011240	5415	JUV CT ATTORNEY-INDIGENT	\$	583,000.00
11011240	5421	JUV CT RENT OR LEASE	\$	-
11011240	5441	JURY/WITN/INTERP FEES	\$	250.00
11011240	5811	JUV CT PERS	\$	146,754.00
11011240	5820	JUV CT HEALTH & LIFE INSURANCE	\$	227,367.00
11011240	5830	JUV CT WORKERS COMPENSATION	\$	1,000.00
11011240	5850	JUV CT TRAINING/EDUCATION	\$	600.00
11011240	5855	JUV CT CLOTHING/PERSONAL EQUIP	\$	250.00
11011240	5860	JUV CT LIFE INSURANCE	\$	-

11011240	5871	JUV CT MEDICARE	\$	15,736.00
11011240	5881	JUV CT SICK LEAVE PAYOUT	\$	-
11011240	5882	JUV CT VACATION LEAVE PAYOUT	\$	-
11011240	5910	JUV CT OTHER EXPENSE	\$	1,000.00
11011240	5911	NON TAXABLE MEAL FRINGE	\$	300.00
11011240	5922	TAXABLE MEAL FRINGE	\$	92.00
11011240	5940	JUV CT TRAVEL	\$	-
11011240	5991	JUV CT REIMBURSEMENT	\$	250.00

TOTAL JUVENILE COURT \$ 2,221,095.00

11011250 PROBATE COURT

11011250	5101	PROBATE ELECTED OFFICIALS	\$	14,000.00
11011250	5102	PROBATE REGULAR SALARIES	\$	379,851.00
11011250	5111	PROBATE PART TIME EMPLOYEES	\$	-
11011250	5160	PROBATE VISITING JUDGES	\$	500.00
11011250	5210	PROBATE MATERIAL & SUPPLIES	\$	48,000.00
11011250	5220	PROBATE OPERATING SUPPLIES	\$	-
11011250	5317	PROBATE NON CAPITAL PURCHASE	\$	1,500.00
11011250	5318	DATA BD APPROV NON CAP	\$	2,000.00
11011250	5320	CAPITAL PURCHASES	\$	-
11011250	5321	DT BD APR CAP BOCC	\$	-
11011250	5400	PROBATE PURCHASED SERVICES	\$	35,000.00
11011250	5410	CONTRACTS BOCC APPROVED	\$	5,000.00
11011250	5421	PROBATE RENT OR LEASE	\$	-
11011250	5811	PROBATE PERS	\$	56,958.00
11011250	5820	PROBATE HEALTH & LIFE INSURANC	\$	138,861.00
11011250	5830	PROBATE WORKERS COMPENSATION	\$	4,000.00
11011250	5850	PROBATE TRAINING/EDUCATION	\$	750.00
11011250	5855	PROBATE CLOTHING/PERSONL EQUIP	\$	-
11011250	5860	PROBATE LIFE INSURANCE	\$	-
11011250	5871	PROBATE MEDICARE	\$	5,899.00
11011250	5882	PROBATE VACATION LEAVE PAYOUT	\$	-
11011250	5910	PROBATE OTHER EXPENSE	\$	1,000.00
11011250	5911	NON TAXABLE MEAL FRINGE	\$	150.00
11011250	5922	TAXABLE MEAL FRINGE	\$	100.00
11011250	5940	PROBATE TRAVEL	\$	-

TOTAL PROBATE COURT \$ 693,569.00

11011260 CLERK OF COURT OF COMMON PLEAS

11011260	5101	CLK CT CP ELECTED OFFICIALS	\$	75,273.00
11011260	5102	CLK CT CP REGULAR SALARIES	\$	611,913.00
11011260	5210	CLK CT CP MATERIAL & SUPPLIES	\$	215,000.00
11011260	5317	CLK CT CP NON CAPITAL PURCHASE	\$	10,000.00
11011260	5400	CLK CT CP PURCHASED SERVICES	\$	22,000.00
11011260	5811	CLK CT CP PERS	\$	96,207.00

11011260	5820	CLK CT CP HEALTH & LIFE INSURA	\$	183,239.00
11011260	5830	CLK CT CP WORKERS COMPENSATION	\$	13,744.00
11011260	5840	UNEMPLOYMENT COMP	\$	-
11011260	5850	CLK CT CP TRAINING/EDUCATION	\$	1,000.00
11011260	5871	CLK CT CP MEDICARE	\$	9,965.00
11011260	5881	CLK CT CP SICK LEAVE PAYOUT	\$	-
11011260	5882	CLK CT CP VACATION PAYOUT	\$	-
11011260	5910	CLK CT CP OTHER EXPENSE	\$	10,500.00

TOTAL	CLERK OF COURT OF COMM		\$	1,248,841.00
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11011271 FRANKLIN MUNICIPAL

11011271	5101	FRANK ELECTED OFFICIALS	\$	14,800.00
11011271	5102	FRANK REGULAR SALARIES	\$	48,000.00
11011271	5142	FRANK ACTING JUDGES PAYROLL	\$	4,500.00
11011271	5155	FRANK PERSONAL SERVICES REIMB	\$	-
11011271	5162	FRANK ACTING JUDGES GEN WARRNT	\$	1,200.00
11011271	5400	FRANK PURCHASED SERVICES	\$	-
11011271	5415	FRANK ATTORNEY-INDIGENT	\$	13,000.00
11011271	5811	FRANK PERS	\$	12,000.00
11011271	5820	FRANK HEALTH & LIFE INSURANCE	\$	6,320.00
11011271	5871	FRANK MEDICARE	\$	2,860.00

TOTAL	FRANKLIN MUNICIPAL		\$	102,680.00
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11011272 LEBANON MUNICIPAL

11011272	5101	LEBANON ELECTED OFFICIALS	\$	14,800.00
11011272	5102	LEBANON REGULAR SALARIES	\$	34,505.00
11011272	5142	LEBANON ACTING JUDGES PAYROLL	\$	4,000.00
11011272	5155	LEBANON PERSONAL SERVICE REIMB	\$	25,750.00
11011272	5162	LEBAN ACTING JUDGES GEN WARRNT	\$	2,500.00
11011272	5811	LEBANON PERS	\$	10,200.00
11011272	5820	LEBANON HEALTH & LIFE INSURANC	\$	12,000.00
11011272	5830	WORKERS COMPENSATION	\$	1,200.00
11011272	5871	LEBANON MEDICARE	\$	1,600.00

TOTAL	LEBANON MUNICIPAL		\$	106,555.00
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11011273 MASON MUNICIPAL

11011273	5101	MASON ELECTED OFFICIALS	\$	25,300.00
11011273	5102	MASON REGULAR SALARIES	\$	102,000.00
11011273	5130	MASON COURT REFEREE	\$	-
11011273	5142	MASON ACTING JUDGES PAYROLL	\$	6,000.00
11011273	5400	MASON PURCHASED SERVICES	\$	3,000.00
11011273	5415	MASON ATTORNEY-INDIGENT	\$	115,000.00
11011273	5811	MASON PERS	\$	19,500.00
11011273	5820	MASON HEALTH & LIFE INSURANCE	\$	15,000.00

11011273	5871	MASON MEDICARE	\$	2,600.00
TOTAL	MASON MUNICIPAL		\$	288,400.00
11011276 CRIMINAL PROSECUTORS				
11011276	5102	GEN CRIMINAL PROS REG SALARY	\$	45,000.00
11011276	5811	GEN CRIMINAL PROS PERS	\$	6,301.00
11011276	5820	HEALTH & LIFE INSURANCE	\$	-
11011276	5871	GEN CRIMINAL PROS MEDICARE	\$	653.00
TOTAL	CRIMINAL PROSECUTORS		\$	51,954.00
11011280 COUNTY COURT				
11011280	5101	CO CT ELECTED OFFICIALS	\$	76,500.00
11011280	5102	CO CT REGULAR SALARIES	\$	157,850.00
11011280	5114	CO CT OVERTIME PAY	\$	-
11011280	5141	CO CT ACTG JUDGE NO SUPCT ORDR	\$	2,500.00
11011280	5142	CO CT ACTING JUDGES PAYROLL	\$	2,800.00
11011280	5210	CO CT MATERIAL & SUPPLIES	\$	6,720.00
11011280	5220	CO CT OPERATING SUPPLIES	\$	-
11011280	5317	NON CAPITAL PURCHASES	\$	-
11011280	5400	CO CT PURCHASED SERVICES	\$	23,000.00
11011280	5415	CO CT ATTORNEY-INDIGENT	\$	48,125.00
11011280	5441	CO CT JURY/WITNESS FEE	\$	4,200.00
11011280	5442	CO CT WITNESS FEE	\$	-
11011280	5448	CO CT JURY MEALS & LODGING	\$	-
11011280	5811	CO CT PERS	\$	33,825.00
11011280	5820	CO CT HEALTH & LIFE INSURANCE	\$	70,000.00
11011280	5830	CO CT WORKERS COMPENSATION	\$	4,530.00
11011280	5850	CO CT TRAINING/EDUCATION	\$	2,800.00
11011280	5855	CO CT CLOTHING/PERSONAL EQUIP	\$	600.00
11011280	5860	CO CT LIFE INSURANCE	\$	-
11011280	5871	CO CT MEDICARE	\$	3,300.00
11011280	5882	VACATION LEAVE PAYOUT	\$	-
11011280	5910	CO CT OTHER EXPENSE	\$	5,700.00
11011280	5911	NON TAXABLE MEAL FRINGE	\$	400.00
11011280	5940	CO CT TRAVEL	\$	-
TOTAL	COUNTY COURT		\$	442,850.00
11011282 CLERK COUNTY COURT				
11011282	5101	CLK COCT ELECTED OFFICIALS	\$	18,819.00
11011282	5102	CLK COCT REGULAR SALARIES	\$	377,213.00
11011282	5114	CLK COCT OVERTIME PAY	\$	10,000.00
11011282	5210	CLK COCT MATERIAL & SUPPLIES	\$	23,000.00
11011282	5317	CLK COCT NON CAPITAL PURCHASE	\$	13,800.00
11011282	5400	CLK COCT PURCHASED SERVICES	\$	4,000.00

11011282	5811	CLK COCT PERS	\$	56,845.00
11011282	5820	CLK COCT HEALTH & LIFE INSURAN	\$	111,496.00
11011282	5830	CLK COCT WORKERS COMPENSATION	\$	8,121.00
11011282	5850	CLK COCT TRAINING/EDUCATION	\$	3,000.00
11011282	5871	CLK COCT MEDICARE	\$	5,888.00
11011282	5882	VACATION LEAVE PAYOUT	\$	-
11011282	5910	CLK COCT OTHER EXPENSE	\$	6,000.00

TOTAL CLERK COUNTY COURT \$ 638,182.00

11011283 COUNTY COURT PROBATION

11011283	5102	COCT PROB REGULAR SALARIES	\$	200,000.00
11011283	5210	COCT PROB MATERIAL & SUPPLIES	\$	9,400.00
11011283	5220	COCT PROB OPERATING SUPPLIES	\$	-
11011283	5317	NON CAPITAL PURCHASES	\$	-
11011283	5400	COCT PROB PURCHASED SERVICES	\$	2,050.00
11011283	5811	COCT PROB PERS	\$	28,000.00
11011283	5820	COCT PROB HEALTH & LIFE INS	\$	57,000.00
11011283	5830	COCT PROB WORKERS COMPENSATION	\$	4,000.00
11011283	5850	COCT PROB TRAINING/EDUCATION	\$	2,900.00
11011283	5855	COCT PROB CLOTHG/PERSONL EQUIP	\$	1,000.00
11011283	5860	COCT PROB LIFE INSURANCE	\$	-
11011283	5871	COCT PROB MEDICARE	\$	2,900.00
11011283	5881	COCT PROB SICK LEAVE PAYOUT	\$	-
11011283	5882	COCT PROB VACATION PAYOUT	\$	-
11011283	5910	COCT PROB OTHER EXPENSE	\$	3,000.00
11011283	5911	NON TAXABLE MEAL FRINGE	\$	100.00
11011283	5940	COCT PROB TRAVEL	\$	-

TOTAL COUNTY COURT PROBATION \$ 310,350.00

11011292 NOTARY PUBLIC

11011292	5102	NOTARY REGULAR SALARIES	\$	6,055.00
11011292	5210	NOTARY MATERIAL & SUPPLIES	\$	3,600.00
11011292	5220	NOTARY OPERATING SUPPLIES	\$	-
11011292	5811	NOTARY PERS	\$	850.00
11011292	5820	HEALTH & LIFE INSURANCE	\$	450.00
11011292	5830	NOTARY WORKERS COMPENSATION	\$	115.00
11011292	5871	NOTARY MEDICARE	\$	86.00

TOTAL NOTARY PUBLIC \$ 11,156.00

11011300 BOARD OF ELECTIONS

11011300	5102	BOE REGULAR SALARIES	\$	590,174.00
11011300	5108	BOE ELECTION BOARD	\$	65,000.00
11011300	5111	BOE PART TIME EMPLOYEES	\$	-
11011300	5114	BOE OVERTIME PAY	\$	75,000.00

11011300	5151	BOE ELECTION POLL WORKERS	\$	192,000.00
11011300	5210	BOE MATERIAL & SUPPLIES	\$	192,400.00
11011300	5220	BOE OPERATING SUPPLIES	\$	-
11011300	5317	BOE NON CAPITAL PURCHASE	\$	15,000.00
11011300	5320	CAPITAL PURCHASES	\$	-
11011300	5400	BOE PURCHASED SERVICES	\$	160,374.00
11011300	5421	BOE RENT OR LEASE	\$	-
11011300	5811	BOE PERS	\$	98,000.00
11011300	5820	BOE HEALTH & LIFE INSURANCE	\$	169,000.00
11011300	5830	BOE WORKERS COMPENSATION	\$	7,400.00
11011300	5840	UNEMPLOYMENT COMP	\$	-
11011300	5850	BOE TRAINING/EDUCATION	\$	54,000.00
11011300	5855	BOE CLOTHING/PERSONAL EQUIPMEN	\$	500.00
11011300	5860	BOE LIFE INSURANCE	\$	-
11011300	5871	BOE MEDICARE	\$	11,700.00
11011300	5882	BOE VACATION LEAVE PAYOUT	\$	-
11011300	5910	BOE OTHER EXPENSE	\$	21,475.00
11011300	5940	BOE TRAVEL	\$	-
TOTAL	BOARD OF ELECTIONS		\$	1,652,023.00

11011301 SPECIAL ELECTIONS				
11011301	5111	BOE SPEC PART TIME EMPLOYEES	\$	-
11011301	5151	BOE SPEC ELECTION POLL WORKERS	\$	48,500.00
11011301	5210	MATERIAL & SUPPLIES	\$	22,425.00
11011301	5220	BOE SPEC OPERATING SUPPLIES	\$	-
11011301	5400	BOE SPEC PURCHASED SERVICES	\$	2,800.00
11011301	5421	BOE SPEC RENT OR LEASE	\$	-
11011301	5910	OTHER EXPENSE	\$	1,500.00
11011301	5940	BOE SPEC TRAVEL	\$	-
TOTAL	SPECIAL ELECTIONS		\$	75,225.00

11011400 INFORMATION TECHNOLOGY CENTER				
11011400	5102	IT REGULAR SALARIES	\$	1,371,219.00
11011400	5111	IT PART TIME EMPLOYEES	\$	-
11011400	5114	IT OVERTIME PAY	\$	10,000.00
11011400	5210	IT MATERIAL & SUPPLIES	\$	20,000.00
11011400	5220	IT OPERATING SUPPLIES	\$	-
11011400	5317	IT NON CAPITAL PURCHASE	\$	180,000.00
11011400	5318	DATA BD APPROV NON CAP	\$	100,000.00
11011400	5320	IT CAPITAL PURCHASE	\$	50,000.00
11011400	5321	DT BD APR CAP BOCC	\$	325,000.00
11011400	5400	IT PURCHASED SERVICES	\$	883,000.00
11011400	5460	IT INSURANCE	\$	824.00
11011400	5811	IT PERS	\$	193,371.00
11011400	5820	IT HEALTH & LIFE INSURANCE	\$	210,457.00

11011400	5830	IT WORKERS COMPENSATION	\$	5,000.00
11011400	5840	IT UNEMPLOYMENT COMPENSATION	\$	-
11011400	5850	IT TRAINING/EDUCATION	\$	40,000.00
11011400	5860	IT LIFE INSURANCE	\$	-
11011400	5871	IT MEDICARE	\$	20,028.00
11011400	5881	SICK LEAVE PAYOUT	\$	-
11011400	5882	VACATION LEAVE PAYOUT	\$	-
11011400	5910	IT OTHER EXPENSE	\$	3,453.00
11011400	5940	IT TRAVEL	\$	-

TOTAL INFORMATION TECHNOLOGY \$ 3,412,352.00

11011401 GIS				
11011401	5102	GIS REGULAR SALARIES	\$	318,368.00
11011401	5111	GIS PART TIME EMPLOYEES	\$	-
11011401	5114	GIS OVERTIME PAY	\$	500.00
11011401	5210	GIS MATERIAL & SUPPLIES	\$	6,000.00
11011401	5220	GIS OPERATING SUPPLIES	\$	-
11011401	5317	GIS NON CAPITAL PURCHASE	\$	12,200.00
11011401	5318	DATA BD APPROV NON CAP	\$	55,000.00
11011401	5321	DT BD APR CAP BOCC	\$	-
11011401	5400	GIS PURCHASED SERVICES	\$	100,000.00
11011401	5811	GIS PERS	\$	45,000.00
11011401	5820	GIS HEALTH & LIFE INSURANCE	\$	55,755.00
11011401	5830	GIS WORKERS COMPENSATION	\$	6,129.00
11011401	5850	GIS TRAINING/EDUCATION	\$	20,000.00
11011401	5860	GIS LIFE INSURANCE	\$	-
11011401	5871	GIS MEDICARE	\$	4,650.00
11011401	5882	GIS VACATION LEAVE PAYOUT	\$	-
11011401	5910	GIS OTHER EXPENSE	\$	1,000.00
11011401	5940	GIS TRAVEL	\$	-

TOTAL GIS \$ 624,602.00

11011500 RECORDS CENTER & ARCHIVES				
11011500	5102	RECORDS REGULAR SALARIES	\$	268,000.00
11011500	5111	RECORDS PART TIME EMPLOYEES	\$	-
11011500	5210	RECORDS MATERIAL & SUPPLIES	\$	16,470.00
11011500	5220	RECORDS OPERATING SUPPLIES	\$	-
11011500	5317	RECORDS NON CAPITAL PURCHASE	\$	-
11011500	5320	RECORDS CAPITAL PURCHASE	\$	-
11011500	5400	RECORDS PURCHASED SERVICES	\$	39,280.00
11011500	5421	RECORDS RENT OR LEASE	\$	-
11011500	5460	RECORDS INSURANCE	\$	450.00
11011500	5811	RECORDS PERS	\$	37,520.00
11011500	5820	RECORDS HEALTH & LIFE INSURANC	\$	63,005.00
11011500	5850	RECORDS TRAINING/EDUCATION	\$	2,200.00

11011500	5855	RECORDS CLOTHING/PERSONL EQUIP	\$	300.00
11011500	5860	RECORDS LIFE INSURANCE	\$	-
11011500	5871	RECORDS MEDICARE	\$	3,886.00
11011500	5881	RECORDS SICK LEAVE PAYOUT	\$	-
11011500	5882	RECORDS VACATION LEAVE PAYOUT	\$	-
11011500	5910	RECORDS OTHER EXPENSE	\$	2,500.00
11011500	5940	RECORDS TRAVEL	\$	-

TOTAL	RECORDS CENTER & ARCHI		\$	433,611.00
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11011600 FACILITIES MANAGEMENT

11011600	5102	FACMGMT REGULAR SALARIES	\$	1,602,797.00
11011600	5111	FACMGMT PART TIME EMPLOYEES	\$	-
11011600	5114	FACMGMT OVERTIME PAY	\$	60,000.00
11011600	5210	FACMGMT MATERIAL & SUPPLIES	\$	650,000.00
11011600	5220	FACMGMT OPERATING SUPPLIES	\$	-
11011600	5224	FACMGMT JANITORIAL SUPPLIES	\$	-
11011600	5310	VEHICLES CAPITAL OUTLAY	\$	100,000.00
11011600	5317	FACMGMT NON CAPITAL PURCHASE	\$	105,000.00
11011600	5318	DATA BD APPROV NON CAP	\$	-
11011600	5320	FACMGMT CAPITAL PURCHASE	\$	20,000.00
11011600	5321	DT BD APR CAP BOCC	\$	-
11011600	5400	FACMGMT PURCHASED SERVICES	\$	140,000.00
11011600	5410	CONTRACTS BOCC APPROVED	\$	170,000.00
11011600	5421	FACMGMT RENT OR LEASE	\$	-
11011600	5430	FACMGMT UTILITIES	\$	1,550,000.00
11011600	5460	FACMGMT INSURANCE	\$	3,000.00
11011600	5811	FACMGMT PERS	\$	232,792.00
11011600	5820	FACMGMT HEALTH & LIFE INSURANC	\$	438,980.00
11011600	5830	FACMGMT WORKERS COMPENSATION	\$	32,202.00
11011600	5840	FACMGMT UNEMPLOYMENT COMP	\$	6,000.00
11011600	5850	FACMGMT TRAINING/EDUCATION	\$	6,000.00
11011600	5855	FACMGMT CLOTHING/PERSONL EQUIP	\$	14,000.00
11011600	5860	FACMGMT LIFE INSURANCE	\$	-
11011600	5871	FACMGMT MEDICARE	\$	24,110.00
11011600	5881	SICK LEAVE PAYOUT	\$	-
11011600	5882	FACMGMT VACATION LEAVE PAYOUT	\$	-
11011600	5910	FACMGMT OTHER EXPENSE	\$	10,000.00
11011600	5940	FACMGMT TRAVEL	\$	-

TOTAL	FACILITIES MANAGEMENT		\$	5,164,881.00
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11011620 GARAGE

11011620	5102	GARAGE REGULAR SALARIES	\$	288,418.00
11011620	5114	GARAGE OVERTIME PAY	\$	18,000.00
11011620	5210	GARAGE MATERIAL & SUPPLIES	\$	15,000.00
11011620	5220	GARAGE OPERATING SUPPLIES	\$	-

11011620	5317	GARAGE NON CAPITAL PURCHASE	\$	12,000.00
11011620	5400	GARAGE PURCHASED SERVICES	\$	14,842.00
11011620	5460	GARAGE INSURANCE	\$	500.00
11011620	5811	GARAGE PERS	\$	40,379.00
11011620	5820	GARAGE HEALTH & LIFE INSURANCE	\$	57,377.00
11011620	5830	GARAGE WORKERS COMPENSATION	\$	5,769.00
11011620	5850	GARAGE TRAINING/EDUCATION	\$	15,000.00
11011620	5855	GARAGE CLOTHING/PERSONAL EQUIP	\$	11,500.00
11011620	5860	GARAGE LIFE INSURANCE	\$	-
11011620	5871	GARAGE MEDICARE	\$	3,215.00
11011620	5881	GARAGE SICK LEAVE PAYOUT	\$	-
11011620	5882	GARAGE VACATION LEAVE PAYOUT	\$	-
11011620	5910	GARAGE OTHER EXPENSE	\$	1,500.00
11011620	5940	GARAGE TRAVEL	\$	-

TOTAL GARAGE \$ 483,500.00

11011750 TAX MAP DEPT

11011750	5102	TAXMAP REGULAR SALARIES	\$	265,000.00
11011750	5111	TAXMAP PART TIME EMPLOYEES	\$	-
11011750	5210	TAXMAP MATERIAL & SUPPLIES	\$	6,000.00
11011750	5317	TAXMAP NON CAPITAL PURCHASE	\$	10,788.00
11011750	5320	TAXMAP CAPITAL PURCHASE	\$	25,000.00
11011750	5400	TAXMAP PURCHASED SERVICES	\$	1,000.00
11011750	5811	TAXMAP PERS	\$	37,000.00
11011750	5820	TAXMAP HEALTH & LIFE INSURANCE	\$	53,000.00
11011750	5860	TAXMAP LIFE INSURANCE	\$	-
11011750	5871	TAXMAP MEDICARE	\$	4,000.00
11011750	5882	VACATION LEAVE PAYOUT	\$	-
11011750	5910	TAXMAP OTHER EXPENSE	\$	1,000.00
11011750	5940	TAXMAP TRAVEL	\$	-

TOTAL TAX MAP DEPT \$ 402,788.00

11011990 TAX SETTLEMENT FEES WITHHELD

11011990	5901	TAX SETTLE FEE SHARE STATE	\$	-
11011990	5909	TAX SETTLE AUDITOR & TREAS FEE	\$	-
11011990	5910	OTHER EXPENSE	\$	215,000.00

TOTAL TAX SETTLEMENT FEES WI \$ 215,000.00

11012100 CORONER

11012100	5101	CORONER ELECTED OFFICIALS	\$	127,563.00
11012100	5102	CORONER REGULAR SALARIES	\$	180,672.00
11012100	5210	CORONER MATERIAL & SUPPLIES	\$	24,485.00
11012100	5220	CORONER OPERATING SUPPLIES	\$	-
11012100	5317	NON CAPITAL PURCHASES	\$	-

11012100	5320	CORONER CAPITAL PURCHASE	\$	-
11012100	5400	CORONER PURCHASED SERVICES	\$	178,232.00
11012100	5430	CORONER UTILITIES	\$	250.00
11012100	5460	CORONER INSURANCE	\$	400.00
11012100	5811	CORONER PERS	\$	43,083.00
11012100	5820	CORONER HEALTH & LIFE INSURANC	\$	60,725.00
11012100	5850	CORONER TRAINING/EDUCATION	\$	2,000.00
11012100	5855	CORONER CLOTHING/PERSONL EQUIP	\$	1,500.00
11012100	5860	CORONER LIFE INSURANCE	\$	-
11012100	5871	CORONER MEDICARE	\$	4,500.00
11012100	5881	CORONER SICK LEAVE PAYOUT	\$	-
11012100	5882	CORONER VACATION LEAVE PAYOUT	\$	-
11012100	5910	CORONER OTHER EXPENSE	\$	10,500.00
11012100	5940	CORONER TRAVEL	\$	-

TOTAL CORONER \$ 633,910.00

11012200 SHERIFF

11012200	5101	SHERIFF ELECTED OFFICIALS	\$	115,098.00
11012200	5102	SHERIFF REGULAR SALARIES	\$	6,203,622.00
11012200	5114	SHERIFF OVERTIME PAY	\$	602,730.00
11012200	5210	SHERIFF MATERIAL & SUPPLIES	\$	93,543.00
11012200	5223	GAS & OIL - OPERATING SUPPLIES	\$	276,000.00
11012200	5310	VEHICLES CAPITAL OUTLAY	\$	359,000.00
11012200	5317	SHERIFF NON CAPITAL PURCHASE	\$	214,305.00
11012200	5318	DATA BD APPROV NON CAP	\$	5,000.00
11012200	5320	SHERIFF CAPITAL PURCHASE	\$	-
11012200	5400	SHERIFF PURCHASED SERVICES	\$	103,746.00
11012200	5410	CONTRACTS BOCC APPROVED	\$	48,650.00
11012200	5431	TELEPHONE	\$	6,000.00
11012200	5460	SHERIFF INSURANCE	\$	15,000.00
11012200	5462	VEHICLE MAINTENTANCE	\$	175,200.00
11012200	5811	SHERIFF PERS	\$	1,267,656.00
11012200	5820	SHERIFF HEALTH & LIFE INSURANC	\$	843,650.00
11012200	5830	SHERIFF WORKERS COMPENSATION	\$	140,072.00
11012200	5850	SHERIFF TRAINING/EDUCATION	\$	65,150.00
11012200	5855	SHERIFF CLOTHING/PERSONL EQUIP	\$	81,500.00
11012200	5871	SHERIFF MEDICARE	\$	101,553.00
11012200	5881	SHERIFF SICK LEAVE PAYOUT	\$	-
11012200	5882	SHERIFF VACATION LEAVE PAYOUT	\$	-
11012200	5910	SHERIFF OTHER EXPENSE	\$	73,315.00
11012200	5911	NON TAXABLE MEAL FRINGE	\$	2,000.00
11012200	5920	SHERIFF ALLOWANCES	\$	51,154.00
11012200	5922	TAXABLE MEAL FRINGE	\$	1,000.00

TOTAL SHERIFF \$ 10,844,944.00

11012210 DETENTION-SHERIFF

11012210	5102	SHRF DET REGULAR SALARIES	\$	4,308,383.00
11012210	5114	SHRF DET OVERTIME PAY	\$	266,933.00
11012210	5115	SHRF DET HOLIDAY PAY	\$	-
11012210	5210	SHRF DET MATERIAL & SUPPLIES	\$	129,600.00
11012210	5220	SHRF DET OPERATING SUPPLIES	\$	-
11012210	5310	VEHICLES CAPITAL OUTLAY	\$	66,000.00
11012210	5317	SHRF DET NON CAPITAL PURCHASE	\$	74,596.00
11012210	5318	DATA BD APPROV NON CAP	\$	2,000.00
11012210	5320	SHRF DET CAPITAL PURCHASE	\$	-
11012210	5400	SHRF DET PURCHASED SERVICES	\$	221,860.00
11012210	5410	CONTRACTS BOCC APPROVED	\$	1,515,932.00
11012210	5431	TELEPHONE	\$	3,000.00
11012210	5811	SHRF DET PERS	\$	694,174.00
11012210	5820	SHRF DET HEALTH & LIFE INS	\$	773,783.00
11012210	5830	SHRF DET WORKERS COMPENSATION	\$	99,168.00
11012210	5840	SHRF DET UNEMPLOYMENT COMP	\$	-
11012210	5850	SHRF DET TRAINING/EDUCATION	\$	15,800.00
11012210	5855	SHRF DET CLOTHG/PERSONAL EQUIP	\$	29,100.00
11012210	5860	SHRF DET LIFE INSURANCE	\$	-
11012210	5871	SHRF DET MEDICARE	\$	71,897.00
11012210	5881	SHRF DET SICK LEAVE PAYOUT	\$	-
11012210	5882	SHRF DET VACATION LEAVE PAYOUT	\$	-
11012210	5910	SHRF DET OTHER EXPENSE	\$	29,600.00
11012210	5911	NON TAXABLE MEAL FRINGE	\$	1,000.00
11012210	5922	TAXABLE MEAL FRINGE	\$	1,000.00
11012210	5940	SHRF DET TRAVEL	\$	-

TOTAL DETENTION-SHERIFF \$ 8,303,826.00

11012211 SHERIFF-OUTSIDE STAFFING

11012211	5102	SHF OS STAFF REGULAR SALARIES	\$	69,983.00
11012211	5114	SHF OS STAFF OVERTIME PAY	\$	24,000.00
11012211	5115	SHF OS STAFF HOLIDAY PAY	\$	-
11012211	5811	SHF OS STAFF PERS	\$	19,005.00
11012211	5820	SHF OS STAFF HEALTH & LIFE INS	\$	5,820.00
11012211	5860	SHF OS STAFF LIFE INSURANCE	\$	-
11012211	5871	SHF OS STAFF MEDICARE	\$	1,522.00

TOTAL SHERIFF-OUTSIDE STAFFI \$ 120,330.00

11012300 BUILDING REGULATION

11012300	5102	BLDGREG REGULAR SALARIES	\$	767,645.00
11012300	5114	BLDGREG OVERTIME PAY	\$	8,000.00
11012300	5150	BLDGREG BOARD/COMMISSN SALARY	\$	8,000.00
11012300	5210	BLDGREG MATERIAL & SUPPLIES	\$	52,000.00
11012300	5310	VEHICLES CAPITAL OUTLAY	\$	35,000.00

11012300	5317	BLDGREG NON CAPITAL PURCHASE	\$	-
11012300	5318	DATA BD APPROV NON CAP	\$	-
11012300	5320	BLDGREG CAPITAL PURCHASE	\$	-
11012300	5321	DT BD APR CAP BOCC	\$	-
11012300	5400	BLDGREG PURCHASED SERVICES	\$	10,000.00
11012300	5460	BLDGREG INSURANCE	\$	1,000.00
11012300	5811	BLDGREG PERS	\$	107,470.00
11012300	5820	BLDGREG HEALTH & LIFE INSURANC	\$	190,296.00
11012300	5830	BLDGREG WORKERS COMPENSATION	\$	15,353.00
11012300	5850	BLDGREG TRAINING/EDUCATION	\$	12,000.00
11012300	5855	BLDGREG CLOTHING/PERSONL EQUIP	\$	6,000.00
11012300	5860	BLDGREG LIFE INSURANCE	\$	-
11012300	5871	BLDGREG MEDICARE	\$	11,131.00
11012300	5881	SICK LEAVE PAYOUT	\$	-
11012300	5882	VACATION LEAVE PAYOUT	\$	-
11012300	5910	BLDGREG OTHER EXPENSE	\$	12,000.00
11012300	5911	NON TAXABLE MEAL FRINGE	\$	-
11012300	5922	TAXABLE MEAL FRINGE	\$	-
11012300	5936	BLDGREG INSURANCE LOSS CLAIMS	\$	-
11012300	5940	BLDGREG BLDGREG TRAVEL	\$	-
TOTAL	BUILDING REGULATION		\$	1,235,895.00

11012500 JUVENILE PROBATION				
11012500	5102	JUV PROB REGULAR SALARIES	\$	788,137.00
11012500	5210	JUV PROB MATERIAL & SUPPLIES	\$	12,000.00
11012500	5220	JUV PROB OPERATING SUPPLIES	\$	-
11012500	5317	JUV PROB NON CAPITAL PURCHASE	\$	3,000.00
11012500	5318	DATA BD APPROV NON CAP	\$	-
11012500	5320	JUV PROB CAPITAL PURCHASE	\$	-
11012500	5321	DT BD APR CAP BOCC	\$	-
11012500	5400	JUV PROB PURCHASED SERVICES	\$	8,000.00
11012500	5410	CONTRACTS BOCC APPROVED	\$	-
11012500	5460	JUV PROB INSURANCE	\$	600.00
11012500	5811	JUV PROB PERS	\$	107,539.00
11012500	5820	JUV PROB HEALTH & LIFE INSURAN	\$	150,831.00
11012500	5830	JUV PROB WORKERS COMPENSATION	\$	9,700.00
11012500	5850	JUV PROB TRAINING/EDUCATION	\$	5,700.00
11012500	5855	JUV PROB CLOTHG/PERSONAL EQUIP	\$	500.00
11012500	5860	JUV PROB LIFE INSURANCE	\$	-
11012500	5871	JUV PROB MEDICARE	\$	11,337.00
11012500	5881	SICK LEAVE PAYOUT	\$	-
11012500	5882	JUV PROB VACATION LEAVE PAYOUT	\$	-
11012500	5910	JUV PROB OTHER EXPENSE	\$	2,000.00
11012500	5911	NON TAXABLE MEAL FRINGE	\$	400.00
11012500	5922	TAXABLE MEAL FRINGE	\$	100.00
11012500	5940	JUV PROB TRAVEL	\$	-

11012500	5997	JUV PROB OPERATIONAL TRANSFER	\$	18,000.00
TOTAL	JUVENILE PROBATION		\$	1,117,844.00
11012600 JUVENILE DETENTION CENTER				
11012600	5102	JUV DET REGULAR SALARIES	\$	1,069,157.00
11012600	5114	JUV DET OVERTIME PAY	\$	90,000.00
11012600	5210	MATERIAL & SUPPLIES	\$	17,000.00
11012600	5220	JUV DET OPERATING SUPPLIES	\$	-
11012600	5317	JUV DET NON CAPITAL PURCHASE	\$	8,000.00
11012600	5318	DATA BD APPROV NON CAP	\$	-
11012600	5320	JUV DET CAPITAL PURCHASE	\$	-
11012600	5321	DT BD APR CAP BOCC	\$	-
11012600	5400	JUV DET PURCHASED SERVICES	\$	36,300.00
11012600	5410	CONTRACTS BOCC APPROVED	\$	125,000.00
11012600	5460	JUV DET INSURANCE	\$	500.00
11012600	5811	JUV DET PERS	\$	162,646.00
11012600	5820	JUV DET HEALTH & LIFE INSURANC	\$	232,657.00
11012600	5830	JUV DET WORKERS COMPENSATION	\$	25,000.00
11012600	5850	JUV DET TRAINING/EDUCATION	\$	6,400.00
11012600	5855	JUV DET CLOTHING/PERSONL EQUIP	\$	10,000.00
11012600	5860	JUV DET LIFE INSURANCE	\$	-
11012600	5871	JUV DET MEDICARE	\$	16,845.00
11012600	5881	SICK LEAVE PAYOUT	\$	-
11012600	5882	JUV DET VACATION LEAVE PAYOUT	\$	-
11012600	5910	JUV DET OTHER EXPENSE	\$	4,000.00
11012600	5911	NON TAXABLE MEAL FRINGE	\$	500.00
11012600	5922	TAXABLE MEAL FRINGE	\$	100.00
11012600	5940	JUV DET TRAVEL	\$	-
TOTAL	JUVENILE DETENTION CEN		\$	1,804,105.00
11012810 TELECOMMUNICATIONS				
11012810	5102	TELECOM REGULAR SALARIES	\$	587,762.00
11012810	5114	TELECOM OVERTIME PAY	\$	5,000.00
11012810	5210	TELECOM MATERIAL & SUPPLIES	\$	66,000.00
11012810	5220	TELECOM OPERATING SUPPLIES	\$	-
11012810	5317	TELECOM NON CAPITAL PURCHASE	\$	325,000.00
11012810	5320	TELECOM CAPITAL PURCHASE	\$	110,000.00
11012810	5361	TELECOM TELEPHONE EQUIPMENT	\$	-
11012810	5362	TELECOM RADIO EQUIPMENT	\$	-
11012810	5400	TELECOM PURCHASED SERVICES	\$	386,000.00
11012810	5421	TELECOM RENT OR LEASE	\$	-
11012810	5430	TELECOM UTILITIES	\$	654,000.00
11012810	5460	TELECOM INSURANCE	\$	2,900.00
11012810	5811	TELECOM PERS	\$	82,287.00
11012810	5820	TELECOM HEALTH & LIFE INSURANC	\$	130,013.00

11012810	5850	TELECOM TRAINING/EDUCATION	\$	10,000.00
11012810	5855	TELECOM CLOTHING/PERSONL EQUIP	\$	1,000.00
11012810	5860	TELECOM LIFE INSURANCE	\$	-
11012810	5871	TELECOM MEDICARE	\$	7,727.00
11012810	5881	TELECOM SICK LEAVE PAYOUT	\$	-
11012810	5882	TELECOM VACATION LEAVE PAYOUT	\$	-
11012810	5910	TELECOM OTHER EXPENSE	\$	5,000.00
11012810	5940	TELECOM TRAVEL	\$	-

TOTAL TELECOMMUNICATIONS \$ 2,372,689.00

11012811 TELECOMM - OUTSIDE ENTITIES

11012811	5317	NON CAPITAL PURCHASES	\$	-
11012811	5362	TELECOM OS ENTITY RADIO EQUIPM	\$	200,000.00

TOTAL TELECOMM - OUTSIDE ENT \$ 200,000.00

11012812 TELECOMM-DATA SYSTEMS

11012812	5102	TELE DATA REGULAR SALARIES	\$	776,403.00
11012812	5114	TELE DATA OVERTIME PAY	\$	15,000.00
11012812	5317	TELE DATA NON CAPITAL PURCHASE	\$	35,000.00
11012812	5370	TELE DATA SOFTWARE	\$	-
11012812	5400	TELE DATA PURCHASED SERVICES	\$	420,000.00
11012812	5811	TELE DATA PERS	\$	108,697.00
11012812	5820	TELE DATA HEALTH & LIFE INS	\$	125,811.00
11012812	5830	TELE DATA WORKERS COMPENSATION	\$	-
11012812	5850	TELE DATA TRAINING/EDUCATION	\$	15,000.00
11012812	5860	TELE DATA LIFE INSURANCE	\$	-
11012812	5871	TELE DATA MEDICARE	\$	11,872.00
11012812	5882	VACATION LEAVE PAYOUT	\$	-
11012812	5910	TELE DATA OTHER EXPENSE	\$	13,000.00
11012812	5940	TELE DATA TRAVEL	\$	-

TOTAL TELECOMM-DATA SYSTEMS \$ 1,520,783.00

11012850 COMMUNICATIONS CENTER-DISPATCH

11012850	5102	DISPATCH REGULAR SALARIES	\$	2,313,836.00
11012850	5114	DISPATCH OVERTIME PAY	\$	369,200.00
11012850	5210	MATERIAL & SUPPLIES	\$	12,000.00
11012850	5220	DISPATCH OPERATING SUPPLIES	\$	-
11012850	5310	VEHICLES CAPITAL OUTLAY	\$	-
11012850	5317	DISPATCH NON CAPITAL PURCHASE	\$	5,000.00
11012850	5318	DATA BD APPROV NON CAP	\$	1,500.00
11012850	5321	DT BD APR CAP BOCC	\$	-
11012850	5400	DISPATCH PURCHASED SERVICES	\$	117,900.00
11012850	5410	CONTRACTS BOCC APPROVED	\$	-
11012850	5811	DISPATCH PERS	\$	375,625.00

11012850	5820	DISPATCH HEALTH & LIFE INS	\$	556,936.00
11012850	5830	DISPATCH WORKERS COMPENSATION	\$	23,213.00
11012850	5840	DISPATCH UNEMPLOYMENT COMP	\$	-
11012850	5850	DISPATCH TRAINING/EDUCATION	\$	26,000.00
11012850	5855	DISPATCH CLOTHG/PERSONAL EQUIP	\$	2,000.00
11012850	5860	DISPATCH LIFE INSURANCE	\$	-
11012850	5871	DISPATCH MEDICARE	\$	38,904.00
11012850	5881	DISPATCH SICK LEAVE PAYOUT	\$	-
11012850	5882	DISPATCH VACATION LEAVE PAYOUT	\$	-
11012850	5910	DISPATCH OTHER EXPENSE	\$	16,500.00
11012850	5911	NON TAXABLE MEAL FRINGE	\$	1,500.00
11012850	5922	TAXABLE MEAL FRINGE	\$	200.00
11012850	5940	DISPATCH DISPATCH TRAVEL	\$	-

TOTAL	COMMUNICATIONS CENTER-		\$	3,860,314.00
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11014100 GENERAL HEALTH

11014100	5702	OTHER HEALTH-REG VITAL STAT	\$	-
11014100	5910	OTHER EXPENSE	\$	800.00

TOTAL	GENERAL HEALTH		\$	800.00
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11015210 VETERANS SERV ADMIN

11015210	5102	VET ADMIN REGULAR SALARIES	\$	1,240,000.00
11015210	5114	VET ADMIN OVERTIME PAY	\$	70,000.00
11015210	5210	VET ADMIN MATERIAL & SUPPLIES	\$	84,800.00
11015210	5310	VEHICLES CAPITAL OUTLAY	\$	220,000.00
11015210	5317	VET ADMIN NON CAPITAL PURCHASE	\$	60,000.00
11015210	5318	DATA BD APPROV NON CAP	\$	-
11015210	5320	VET ADMIN CAPITAL PURCHASE	\$	-
11015210	5400	VET ADMIN PURCHASED SERVICES	\$	300,000.00
11015210	5460	VET ADMIN INSURANCE	\$	3,000.00
11015210	5811	VET ADMIN PERS	\$	232,000.00
11015210	5820	VET ADMIN HEALTH & LIFE INS	\$	225,000.00
11015210	5830	VET ADMIN WORKERS COMPENSATION	\$	6,000.00
11015210	5850	VET ADMIN TRAINING/EDUCATION	\$	20,000.00
11015210	5855	VET ADMIN CLOTHG/PERSONL EQUIP	\$	15,000.00
11015210	5871	VET ADMIN MEDICARE	\$	19,000.00
11015210	5881	VET ADMIN SICK LEAVE PAYOUT	\$	15,000.00
11015210	5882	VET ADMIN VACATION LEAVE PAYOU	\$	30,000.00
11015210	5910	VET ADMIN OTHER EXPENSE	\$	230,000.00
11015210	5911	NON TAXABLE MEAL FRINGE	\$	5,000.00
11015210	5922	TAXABLE MEAL FRINGE	\$	200.00
11015210	5940	VET ADMIN TRAVEL	\$	40,000.00

TOTAL	VETERANS SERV ADMIN		\$	2,815,000.00
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11015220 VETERANS ADM.-SOLDIER RELIEF			
11015220	5150	VET SREL BOARD/COMMISSN SALARY	\$ 64,000.00
11015220	5699	CONVERSION OF O/S WARRANT	\$ -
11015220	5811	VET SRELIEF PERS	\$ 12,160.00
11015220	5830	VET SRELIEF WORKERS COMP	\$ 1,000.00
11015220	5871	VET SRELIEF MEDICARE	\$ 1,000.00
11015220	5920	VET SRELIEF ALLOWANCES	\$ 675,000.00
TOTAL	VETERANS ADM.-SOLDIER		\$ 753,160.00

TOTAL GENERAL FUND \$ 77,426,191.00

ACCOUNTS FOR: 2020
SENIOR CITIZENS SERVICE LEVY APPROVED

22011111 SENIOR CITIZENS SERVICE LEVY			
22011111	5400	PURCHASED SERVICES	\$ 45,000.00
22011111	5410	CONTRACTS BOCC APPROVED	\$ 7,749,099.00
22011111	5704	GRANT TO OTHER OUTSIDE ENTITY	\$ 5,000.00
22011111	5901	FEE SHARE STATE	\$ -
22011111	5909	AUDITOR & TREASURER FEES	\$ -
22011111	5910	OTHER EXPENSE	\$ 94,000.00
TOTAL	SENIOR CITIZENS SERVIC		\$ 7,893,099.00
TOTAL	SENIOR CITIZENS SERVIC		\$ 7,893,099.00

ACCOUNTS FOR: 2020
MOTOR VEHICLE APPROVED

22023110 ENGINEER ADMIN			
22023110	5101	ELECTED OFFICIALS	\$ 109,378.00
22023110	5102	REGULAR SALARIES	\$ 975,000.00
22023110	5111	PART TIME EMPLOYEES	\$ -
22023110	5210	MATERIAL & SUPPLIES	\$ 40,000.00
22023110	5220	OPERATING SUPPLIES	\$ -
22023110	5310	VEHICLES CAPITAL OUTLAY	\$ -
22023110	5317	NON CAPITAL PURCHASE	\$ 25,000.00
22023110	5318	DATA BD APPROV NON CAP	\$ -
22023110	5320	CAPITAL PURCHASE	\$ 25,000.00
22023110	5321	DT BD APR CAP BOCC	\$ -
22023110	5400	PURCHASED SERVICES	\$ 100,000.00
22023110	5410	CONTRACTS BOCC APPROVED	\$ 50,000.00
22023110	5421	RENT OR LEASE	\$ -
22023110	5430	UTILITIES	\$ 150,000.00
22023110	5431	TELEPHONE	\$ 32,000.00
22023110	5474	G.I.S. / MAPPING	\$ 37,000.00
22023110	5480	PURCHASE SERV - OTHER AGENCIES	\$ 110,000.00

22023110	5811	PERS	\$	150,000.00
22023110	5820	HEALTH & LIFE INSURANCE	\$	160,000.00
22023110	5830	WORKERS COMPENSATION	\$	39,000.00
22023110	5850	TRAINING/EDUCATION	\$	6,000.00
22023110	5860	LIFE INSURANCE	\$	-
22023110	5871	MEDICARE	\$	16,000.00
22023110	5881	SICK LEAVE PAYOUT	\$	5,000.00
22023110	5882	VACATION LEAVE PAYOUT	\$	5,000.00
22023110	5910	OTHER EXPENSE	\$	25,000.00
22023110	5911	NON TAXABLE MEAL FRINGE	\$	500.00
22023110	5914	SUBSCRIPTION/MEMBERSHIP FEES	\$	-
22023110	5936	INSURANCE LOSS CLAIMS	\$	-
22023110	5940	TRAVEL	\$	-
TOTAL	ENGINEER ADMIN		\$	2,059,878.00

22023120 ENGINEER ROAD				
22023120	5102	REGULAR SALARIES	\$	740,000.00
22023120	5111	PART TIME EMPLOYEES	\$	-
22023120	5114	OVERTIME PAY	\$	40,000.00
22023120	5210	MATERIAL & SUPPLIES	\$	1,225,000.00
22023120	5220	OPERATING SUPPLIES	\$	-
22023120	5223	GAS & OIL - OPERATING SUPPLIES	\$	12,000.00
22023120	5310	VEHICLES CAPITAL OUTLAY	\$	135,000.00
22023120	5317	NON CAPITAL PURCHASE	\$	20,000.00
22023120	5318	DATA BD APPROV NON CAP	\$	-
22023120	5320	CAPITAL PURCHASE	\$	365,000.00
22023120	5321	DT BD APR CAP BOCC	\$	-
22023120	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
22023120	5335	ROAD CONST	\$	-
22023120	5390	CAPITAL NON CASH	\$	-
22023120	5400	PURCHASED SERVICES	\$	3,941,000.00
22023120	5410	CONTRACTS BOCC APPROVED	\$	-
22023120	5460	INSURANCE	\$	11,000.00
22023120	5811	PERS	\$	103,000.00
22023120	5820	HEALTH & LIFE INSURANCE	\$	175,000.00
22023120	5840	UNEMPLOYMENT COMPENSATION	\$	10,000.00
22023120	5850	TRAINING/EDUCATION	\$	2,000.00
22023120	5855	CLOTHING/PERSONAL EQUIP	\$	22,000.00
22023120	5871	MEDICARE	\$	11,000.00
22023120	5881	SICK LEAVE PAYOUT	\$	5,000.00
22023120	5882	VACATION LEAVE PAYOUT	\$	5,000.00
22023120	5910	OTHER EXPENSE	\$	2,400.00
22023120	5911	NON TAXABLE MEAL FRINGE	\$	500.00
22023120	5997	OPERATIONAL TRANSFER	\$	620,622.00
TOTAL	ENGINEER ROAD		\$	7,445,522.00

22023130 ENGINEER BRIDGE			
22023130	5102	REGULAR SALARIES	\$ 720,000.00
22023130	5111	PART TIME EMPLOYEES	\$ -
22023130	5114	OVERTIME PAY	\$ 40,000.00
22023130	5210	MATERIAL & SUPPLIES	\$ 450,000.00
22023130	5220	OPERATING SUPPLIES	\$ -
22023130	5310	VEHICLES CAPITAL OUTLAY	\$ -
22023130	5318	DATA BD APPROV NON CAP	\$ -
22023130	5320	CAPITAL PURCHASES	\$ 1,325,000.00
22023130	5321	DT BD APR CAP BOCC	\$ -
22023130	5346	BRIDGE CONSTRUCTION	\$ -
22023130	5390	CAPITAL NON CASH	\$ -
22023130	5400	PURCHASED SERVICES	\$ 450,000.00
22023130	5410	CONTRACTS BOCC APPROVED	\$ -
22023130	5421	RENT OR LEASE	\$ -
22023130	5422	MAINTENANCE-REPAIRS PROP SERV	\$ -
22023130	5811	PERS	\$ 100,000.00
22023130	5820	HEALTH & LIFE INSURANCE	\$ 180,000.00
22023130	5871	MEDICARE	\$ 10,000.00
22023130	5881	SICK LEAVE PAYOUT	\$ 5,000.00
22023130	5882	VACATION LEAVE PAYOUT	\$ 5,000.00
22023130	5997	OPERATIONAL TRANSFERS	\$ 796,953.60
TOTAL	ENGINEER BRIDGE		\$ 4,081,953.60
TOTAL	MOTOR VEHICLE		\$ 13,587,353.60

ACCOUNTS FOR:
HUMAN SERVICES

2020
APPROVED

22035310 HS INCOME MAINTENANCE-WELFARE			
22035310	5102	REGULAR SALARIES	\$ 1,800,000.00
22035310	5114	OVERTIME PAY	\$ 20,000.00
22035310	5210	MATERIAL & SUPPLIES	\$ 50,000.00
22035310	5220	OPERATING SUPPLIES	\$ -
22035310	5310	VEHICLES CAPITAL OUTLAY	\$ -
22035310	5317	NON CAPITAL PURCHASE	\$ 10,000.00
22035310	5318	DATA BD APPROV NON CAP	\$ -
22035310	5320	CAPITAL PURCHASE	\$ 5,000.00
22035310	5321	DT BD APR CAP BOCC	\$ -
22035310	5400	PURCHASED SERVICES	\$ 540,000.00
22035310	5410	CONTRACTS BOCC APPROVED	\$ 1,450,330.00
22035310	5430	UTILITIES	\$ 32,000.00
22035310	5457	CENTRAL SERVICES COST	\$ -
22035310	5458	ENHANCED MEDICAID TRANSP	\$ -
22035310	5460	INSURANCE	\$ 2,000.00
22035310	5609	SSI/GR REIMBURSEMENT	\$ -

22035310	5749	CHILDREN SERVICES	\$	675,000.00
22035310	5811	PERS	\$	254,800.00
22035310	5820	HEALTH & LIFE INSURANCE	\$	420,000.00
22035310	5830	WORKERS COMPENSATION	\$	36,400.00
22035310	5840	UNEMPLOYMENT COMPENSATION	\$	10,000.00
22035310	5850	TRAINING/EDUCATION	\$	7,000.00
22035310	5855	CLOTHING/PERSONAL EQUIP	\$	1,000.00
22035310	5860	LIFE INSURANCE	\$	-
22035310	5871	MEDICARE	\$	26,390.00
22035310	5881	SICK LEAVE PAYOUT	\$	15,000.00
22035310	5882	VACATION LEAVE PAYOUT	\$	15,000.00
22035310	5910	OTHER EXPENSE	\$	30,000.00
22035310	5940	TRAVEL	\$	-

TOTAL	HS INCOME MAINTENANCE-		\$	5,399,920.00
TOTAL	HUMAN SERVICES		\$	5,399,920.00

ACCOUNTS FOR:

BOARD OF DEVELOPMENTAL DISABIL

2020
APPROVED

22056710	BOARD OF DEVELOPMENTAL DISAB			
22056710	5102	REGULAR SALARIES	\$	7,300,000.00
22056710	5104	TEACHERS	\$	90,000.00
22056710	5210	MATERIAL & SUPPLIES	\$	300,000.00
22056710	5220	OPERATING SUPPLIES	\$	-
22056710	5317	NON CAPITAL PURCHASE	\$	263,982.00
22056710	5320	CAPITAL PURCHASE	\$	-
22056710	5330	REAL PROP CAPITAL IMPROVEMENT	\$	668,000.00
22056710	5400	PURCHASED SERVICES	\$	14,712,564.00
22056710	5421	RENT OR LEASE	\$	-
22056710	5430	UTILITIES	\$	525,000.00
22056710	5460	INSURANCE	\$	105,000.00
22056710	5478	CONTRACT SERVICES	\$	-
22056710	5811	PERS	\$	1,090,000.00
22056710	5815	STRS	\$	12,600.00
22056710	5820	HEALTH & LIFE INSURANCE	\$	2,016,000.00
22056710	5830	WORKERS COMPENSATION	\$	156,000.00
22056710	5840	UNEMPLOYMENT COMPENSATION	\$	25,000.00
22056710	5850	TRAINING/EDUCATION	\$	126,600.00
22056710	5855	CLOTHING/PERSONAL EQUIP	\$	5,000.00
22056710	5871	MEDICARE	\$	107,155.00
22056710	5881	SICK LEAVE PAYOUT	\$	30,000.00
22056710	5882	VACATION LEAVE PAYOUT	\$	45,000.00
22056710	5890	EMPLOYER HSA CONTRIBUTION	\$	260,000.00
22056710	5901	FEE SHARE STATE	\$	-
22056710	5909	AUDITOR & TREASURER FEES	\$	-
22056710	5910	OTHER EXPENSE	\$	2,657,099.00

22056710	5940	TRAVEL	\$	-
TOTAL	BOARD OF DEVELOPMENTAL		\$	30,495,000.00
22056715	DDD DONATION EXPENSES			
22056715	5900	MISCELLANEOUS	\$	-
22056715	5910	OTHER EXPENSE	\$	5,000.00
TOTAL	DDD DONATION EXPENSES		\$	5,000.00
TOTAL	BOARD OF DEVELOPMENTAL		\$	30,500,000.00

ACCOUNTS FOR:
DOG AND KENNEL

2020
APPROVED

22062700 DOG AND KENNEL				
22062700	5102	REGULAR SALARIES	\$	162,250.00
22062700	5114	OVERTIME PAY	\$	11,000.00
22062700	5121	CLERK DOG LICENSE	\$	14,500.00
22062700	5210	MATERIAL & SUPPLIES	\$	50,000.00
22062700	5220	OPERATING SUPPLIES	\$	-
22062700	5310	VEHICLES CAPITAL OUTLAY	\$	-
22062700	5320	CAPITAL PURCHASE	\$	32,000.00
22062700	5400	PURCHASED SERVICES	\$	2,600.00
22062700	5421	RENT OR LEASE	\$	-
22062700	5430	UTILITIES	\$	1,600.00
22062700	5460	INSURANCE	\$	500.00
22062700	5783	HUMANE SOCIETY	\$	13,000.00
22062700	5811	PERS	\$	25,200.00
22062700	5820	HEALTH & LIFE INSURANCE	\$	42,200.00
22062700	5830	WORKERS COMPENSATION	\$	3,600.00
22062700	5850	TRAINING/EDUCATION	\$	500.00
22062700	5855	CLOTHING/PERSONAL EQUIP	\$	1,000.00
22062700	5860	LIFE INSURANCE	\$	-
22062700	5871	MEDICARE	\$	2,620.00
22062700	5881	SICK LEAVE PAYOUT	\$	-
22062700	5882	VACATION LEAVE PAYOUT	\$	-
22062700	5910	OTHER EXPENSE	\$	4,000.00
TOTAL	DOG AND KENNEL		\$	366,570.00
TOTAL	DOG AND KENNEL		\$	366,570.00

ACCOUNTS FOR:
LAW LIBRARY RESOURCES FUND

2020
APPROVED

22071291 LAW LIBRARY				
22071291	5102	REGULAR SALARIES	\$	42,745.00
22071291	5210	MATERIAL & SUPPLIES	\$	79,000.00

22071291	5220	OPERATING SUPPLIES	\$	-
22071291	5317	NON CAPITAL PURCHASE	\$	-
22071291	5320	CAPITAL PURCHASE	\$	-
22071291	5400	PURCHASED SERVICES	\$	319,000.00
22071291	5430	UTILITIES	\$	800.00
22071291	5811	PERS	\$	5,990.00
22071291	5820	HEALTH & LIFE INSURANCE	\$	5,827.00
22071291	5830	WORKERS COMPENSATION	\$	855.00
22071291	5860	LIFE INSURANCE	\$	-
22071291	5871	MEDICARE	\$	620.00
22071291	5910	OTHER EXPENSE	\$	9,000.00
22071291	5940	TRAVEL	\$	-

TOTAL	LAW LIBRARY		\$	463,837.00
TOTAL	LAW LIBRARY RESOURCES		\$	463,837.00

ACCOUNTS FOR:	2020
CO&TRANSIT MEDICAID SALES TAX	APPROVED

22081110	CO&TRANSIT MDCAID SALES TAX			
22081110	5997	OPERATIONAL TRANSFERS	\$	-
TOTAL	CO&TRANSIT MDCAID SALE		\$	-
TOTAL	CO&TRANSIT MEDICAID SA		\$	-

ACCOUNTS FOR:	2020
VETERAN'S MEMORIAL	APPROVED

22155200	VETERANS MEMORIAL			
22155200	5910	OTHER EXPENSE	\$	4,172.14
TOTAL	VETERANS MEMORIAL		\$	4,172.14
TOTAL	VETERAN'S MEMORIAL		\$	4,172.14

ACCOUNTS FOR:	2020
RECORDER TECH FUND 317.321	APPROVED

22161160	RECORDER TECHNOLOGY			
22161160	5102	REGULAR SALARIES	\$	-
22161160	5210	MATERIAL & SUPPLIES	\$	3,000.00
22161160	5220	OPERATING SUPPLIES	\$	-
22161160	5317	NON CAPITAL PURCHASE	\$	15,000.00
22161160	5320	CAPITAL PURCHASES	\$	-
22161160	5400	PURCHASED SERVICES	\$	70,000.00
22161160	5811	PERS	\$	-
22161160	5820	HEALTH & LIFE INSURANCE	\$	-
22161160	5830	WORKERS COMPENSATION	\$	-

22161160	5860	LIFE INSURANCE	\$	-
22161160	5871	MEDICARE	\$	-
22161160	5910	OTHER EXPENSE	\$	5,000.00
22161160	5940	TRAVEL	\$	-
TOTAL	RECORDER TECHNOLOGY		\$	93,000.00
TOTAL	RECORDER TECH FUND 317		\$	93,000.00

ACCOUNTS FOR: 2020
BOE TECHNOLOGY FUND 3501.17 APPROVED

22171300 BOE TECHNOLOGY				
22171300	5317	NON CAPITAL PURCHASES	\$	-
22171300	5320	CAPITAL PURCHASE	\$	-
22171300	5400	PURCHASED SERVICES	\$	-
TOTAL	BOE TECHNOLOGY		\$	-
TOTAL	BOE TECHNOLOGY FUND 35		\$	-

ACCOUNTS FOR: 2020
COORDINATED CARE APPROVED

22185401 COORDINATED CARE CLINICAL COMM				
22185401	5400	PURCHASED SERVICES	\$	150,000.00
22185401	5447	CHILD PLACEMENT SPECIALIZED	\$	500,000.00
22185401	5940	TRAVEL	\$	-
TOTAL	COORDINATED CARE CLINI		\$	650,000.00
TOTAL	COORDINATED CARE		\$	650,000.00

ACCOUNTS FOR: 2020
WIRELESS 911 GOVERNMENT ASSIST APPROVED

22192820 WIRELESS 911				
22192820	5102	REGULAR SALARIES	\$	126,506.00
22192820	5114	OVERTIME PAY	\$	39,932.00
22192820	5811	PERS	\$	23,301.00
22192820	5820	HEALTH & LIFE INSURANCE	\$	22,834.00
22192820	5830	WORKERS COMPENSATION	\$	3,329.00
22192820	5860	LIFE INSURANCE	\$	-
22192820	5871	MEDICARE	\$	2,413.00
TOTAL	WIRELESS 911		\$	218,315.00
TOTAL	WIRELESS 911 GOVERNMEN		\$	218,315.00

ACCOUNTS FOR: 2020
CC/MC INDIGENT DRIVER INTERLOC APPROVED

22211280	CC/MC INDIG DRVR INTERLOCK/MON		
22211280	5400	PURCHASED SERVICES	\$ 55,000.00

TOTAL	CC/MC INDIG DRVR INTER		\$ 55,000.00
TOTAL	CC/MC INDIGENT DRIVER		\$ 55,000.00

ACCOUNTS FOR:		2020
PROBATE/JUVENILE SPECIAL PROJ		APPROVED

22231252	PROBATE/JUVENILE SPECIAL PROJ		
22231252	5102	REGULAR SALARIES	\$ 18,482.00
22231252	5317	NON CAPITAL PURCHASE	\$ 3,000.00
22231252	5318	DATA BD APPROV NON CAP	\$ -
22231252	5330	CAPITAL PURCH REG OFFICE	\$ -
22231252	5331	DATA APR CAPITAL REG OFFICE	\$ -
22231252	5400	PURCHASED SERVICES	\$ 200.00
22231252	5410	CONTRACTS BOCC APPROVED	\$ -
22231252	5811	PERS	\$ 2,587.00
22231252	5820	HEALTH & LIFE INSURANCE	\$ -
22231252	5850	TRAINING/EDUCATION	\$ 1,000.00
22231252	5871	MEDICARE	\$ 268.00
22231252	5910	OTHER EXPENSE	\$ 1,300.00
22231252	5911	NON TAXABLE MEAL FRINGE	\$ 150.00
22231252	5922	TAXABLE MEAL FRINGE	\$ 50.00
22231252	5940	TRAVEL	\$ -

TOTAL	PROBATE/JUVENILE SPECI		\$ 27,037.00
TOTAL	PROBATE/JUVENILE SPECI		\$ 27,037.00

ACCOUNTS FOR:		2020
COMMON PLEAS SPECIAL PROJECTS		APPROVED

22241220	COMMON PLEAS SPECIAL PROJECTS		
22241220	5133	COUNTY DERIVED TRANSCRIPT COMP	\$ 5,000.00
22241220	5317	NON CAPITAL PURCHASES	\$ -
22241220	5320	CAPITAL PURCHASE	\$ 40,000.00
22241220	5400	PURCHASED SERVICES	\$ 78,000.00
22241220	5871	MEDICARE	\$ 1,500.00

TOTAL	COMMON PLEAS SPECIAL P		\$ 124,500.00
TOTAL	COMMON PLEAS SPECIAL P		\$ 124,500.00

ACCOUNTS FOR:		2020
PROBATION SUPERVISION 2951.021		APPROVED

22271220 PROBATION SUPERVISION 2951.021

22271220	5102	REGULAR SALARIES	\$	55,973.00
22271220	5210	MATERIAL & SUPPLIES	\$	2,000.00
22271220	5220	OPERATING SUPPLIES	\$	-
22271220	5400	PURCHASED SERVICES	\$	51,500.00
22271220	5811	PERS	\$	7,837.00
22271220	5820	HEALTH & LIFE INSURANCE	\$	5,832.00
22271220	5850	TRAINING/EDUCATION	\$	18,000.00
22271220	5855	CLOTHING/PERSONAL EQUIP	\$	5,000.00
22271220	5871	MEDICARE	\$	812.00
22271220	5910	OTHER EXPENSE	\$	2,000.00

TOTAL	PROBATION SUPERVISION		\$	148,954.00
TOTAL	PROBATION SUPERVISION		\$	148,954.00

ACCOUNTS FOR: 2020
 MENTAL HEALTH GRANT APPROVED

22281220 MENTAL HEALTH GRANT-CP

22281220	5102	REGULAR SALARIES	\$	17,922.00
22281220	5400	PURCHASED SERVICES	\$	-
22281220	5811	PERS	\$	2,509.00
22281220	5820	HEALTH & LIFE INSURANCE	\$	7,600.00
22281220	5830	WORKERS COMPENSATION	\$	367.00
22281220	5850	TRAINING/EDUCATION	\$	1,342.00
22281220	5860	LIFE INSURANCE	\$	-
22281220	5871	MEDICARE	\$	260.00
22281220	5910	OTHER EXPENSE	\$	-

TOTAL	MENTAL HEALTH GRANT-CP		\$	30,000.00
TOTAL	MENTAL HEALTH GRANT		\$	30,000.00

ACCOUNTS FOR: 2020
 MUNICIPAL MOTOR VEH PERMIS TAX APPROVED

22293500 MUNICIPAL MOTOR VEH PERMISSIVE

22293500	5731	CVT PROJECTS	\$	750,000.00
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TOTAL	MUNICIPAL MOTOR VEH PE		\$	750,000.00
TOTAL	MUNICIPAL MOTOR VEH PE		\$	750,000.00

ACCOUNTS FOR: 2020
 CO LODGING ADD'L 1% APPROVED

22310999 CO LODGING ADD'L 1%

22310999	5750	ADDL 1% LODGING TX PASS THRU	\$	800,000.00
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TOTAL	CO LODGING ADD'L 1%		\$	800,000.00
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TOTAL CO LODGING ADD'L 1% \$ 800,000.00

ACCOUNTS FOR: 2020
DOMESTIC SHELTER APPROVED

22332650 DOMESTIC SHELTER
22332650 5670 SHELTER CARE \$ -
22332650 5910 OTHER EXPENSE \$ 46,000.00

TOTAL DOMESTIC SHELTER \$ 46,000.00
TOTAL DOMESTIC SHELTER \$ 46,000.00

ACCOUNTS FOR: 2020
REAL ESTATE ASSESSMENT APPROVED

22371120 REAL ESTATE ASSESSMENT
22371120 5102 REGULAR SALARIES \$ 674,843.00
22371120 5109 AGENT TAX COMMISSIONER \$ 3,000.00
22371120 5114 OVERTIME PAY \$ 10,300.00
22371120 5210 MATERIAL & SUPPLIES \$ 26,500.00
22371120 5220 OPERATING SUPPLIES \$ -
22371120 5317 NON CAPITAL PURCHASE \$ 20,000.00
22371120 5318 DATA BD APPROV NON CAP \$ 15,000.00
22371120 5320 CAPITAL PURCHASES \$ -
22371120 5321 DT BD APR CAP BOCC \$ -
22371120 5400 PURCHASED SERVICES \$ 570,000.00
22371120 5471 ANNUAL MAINT RE PROP APPRAISAL \$ -
22371120 5472 TRI-ANNUAL OR REAPPRAISAL \$ -
22371120 5474 G.I.S. / MAPPING \$ -
22371120 5766 DIST FUNDS-R.E.A. FEES RETURN \$ -
22371120 5811 PERS \$ 96,340.00
22371120 5820 HEALTH & LIFE INSURANCE \$ 136,629.00
22371120 5830 WORKERS COMPENSATION \$ 13,763.00
22371120 5850 TRAINING/EDUCATION \$ 7,100.00
22371120 5860 LIFE INSURANCE \$ -
22371120 5871 MEDICARE \$ 9,978.00
22371120 5882 VACATION LEAVE PAYOUT \$ -
22371120 5910 OTHER EXPENSE \$ 15,000.00
22371120 5940 TRAVEL \$ -

TOTAL REAL ESTATE ASSESSMENT \$ 1,598,453.00
TOTAL REAL ESTATE ASSESSMENT \$ 1,598,453.00

ACCOUNTS FOR: 2020
WORKFORCE INVESTMENT BOARD APPROVED

22385800 WORKFORCE INVESTMENT BOARD

22385800	5102	REGULAR SALARIES	\$	136,500.00
22385800	5114	OVERTIME PAY	\$	-
22385800	5210	MATERIAL & SUPPLIES	\$	2,000.00
22385800	5220	OPERATING SUPPLIES	\$	-
22385800	5317	NON CAPITAL PURCHASE	\$	5,000.00
22385800	5400	PURCHASED SERVICES	\$	20,000.00
22385800	5410	CONTRACTS BOCC APPROVED	\$	160,000.00
22385800	5430	UTILITIES	\$	-
22385800	5811	PERS	\$	19,200.00
22385800	5820	HEALTH & LIFE INSURANCE	\$	18,000.00
22385800	5830	WORKERS COMPENSATION	\$	1,000.00
22385800	5850	TRAINING/EDUCATION	\$	-
22385800	5860	LIFE INSURANCE	\$	-
22385800	5871	MEDICARE	\$	2,000.00
22385800	5882	VACATION LEAVE PAYOUT	\$	-
22385800	5910	OTHER EXPENSE	\$	16,300.00
22385800	5940	TRAVEL	\$	20,000.00

TOTAL WORKFORCE INVESTMENT B \$ 400,000.00

22385802 WORKFORCE INVEST WIOA YOUTH

22385802	5400	PURCHASED SERVICES	\$	-
22385802	5410	CONTRACTS BOCC APPROVED	\$	1,257,178.00

TOTAL WORKFORCE INVEST WIOA \$ 1,257,178.00

TOTAL WORKFORCE INVESTMENT B \$ 1,657,178.00

ACCOUNTS FOR:
JUVENILE GRANTS

2020
APPROVED

22431240 JUVENILE GRANTS

22431240	5102	REGULAR SALARIES	\$	58,427.00
22431240	5111	PART TIME EMPLOYEES	\$	-
22431240	5210	MATERIAL & SUPPLIES	\$	400.00
22431240	5317	NON CAPITAL PURCHASE	\$	2,700.00
22431240	5400	PURCHASED SERVICES	\$	170,000.00
22431240	5410	CONTRACTS BOCC APPROVED	\$	-
22431240	5811	PERS	\$	8,180.00
22431240	5820	HEALTH & LIFE INSURANCE	\$	15,175.00
22431240	5830	WORKERS COMPENSATION	\$	1,169.00
22431240	5850	TRAINING/EDUCATION	\$	1,000.00
22431240	5871	MEDICARE	\$	277.00
22431240	5910	OTHER EXPENSE	\$	1,200.00
22431240	5911	NON TAXABLE MEAL FRINGE	\$	200.00
22431240	5922	TAXABLE MEAL FRINGE	\$	100.00
22431240	5940	TRAVEL	\$	-

TOTAL	JUVENILE GRANTS	\$	258,828.00
TOTAL	JUVENILE GRANTS	\$	258,828.00

ACCOUNTS FOR:	2020
CRIME VICTIM GRANT FUND	APPROVED

22452450 CRIME VICTIM GRANT

22452450	5102	REGULAR SALARIES	\$	78,027.00
22452450	5210	MATERIAL & SUPPLIES	\$	303.00
22452450	5317	NON CAPITAL PURCHASE	\$	-
22452450	5318	DATA BD APPROV NON CAP	\$	-
22452450	5321	DT BD APR CAP BOCC	\$	-
22452450	5400	PURCHASED SERVICES	\$	-
22452450	5410	CONTRACTS BOCC APPROVED	\$	-
22452450	5811	PERS	\$	10,924.00
22452450	5820	HEALTH & LIFE INSURANCE	\$	19,609.00
22452450	5830	WORKERS COMPENSATION	\$	310.00
22452450	5850	TRAINING/EDUCATION	\$	1,000.00
22452450	5860	LIFE INSURANCE	\$	-
22452450	5871	MEDICARE	\$	1,131.00
22452450	5905	REFUNDS - UNUSED GRANTS	\$	-
22452450	5910	OTHER EXPENSE	\$	2,150.00
22452450	5940	TRAVEL	\$	-
22452450	5950	REFUNDS	\$	-

TOTAL	CRIME VICTIM GRANT	\$	113,454.00
TOTAL	CRIME VICTIM GRANT FUN	\$	113,454.00

ACCOUNTS FOR:	2020
JUVENILE INDIGENT DRIVER ALCOH	APPROVED

22461240 JUV INDIGENT DRIVR ALCOH TREAT

22461240	5400	PURCHASED SERVICES	\$	5,000.00
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TOTAL	JUV INDIGENT DRIVR ALC	\$	5,000.00
TOTAL	JUVENILE INDIGENT DRIV	\$	5,000.00

ACCOUNTS FOR:	2020
FELONY DELINQUENT CARE/CUSTODY	APPROVED

22471240 FEL DELINQ CARE CUSTODY-JUV CT

22471240	5210	MATERIAL & SUPPLIES	\$	6,000.00
22471240	5220	OPERATING SUPPLIES	\$	-
22471240	5317	NON CAPITAL PURCHASE	\$	3,000.00
22471240	5318	DATA BD APPROV NON CAP	\$	-

TOTAL	FEL DELINQ CARE CUSTOD	\$	9,000.00
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22471242 FEL DELINQ CARE-PROG ADMIN			
22471242	5102	REGULAR SALARIES	\$ 560,256.00
22471242	5114	OVERTIME PAY	\$ 18,000.00
22471242	5210	MATERIAL & SUPPLIES	\$ 33,000.00
22471242	5220	OPERATING SUPPLIES	\$ -
22471242	5310	VEHICLES CAPITAL OUTLAY	\$ 32,674.00
22471242	5317	NON CAPITAL PURCHASE	\$ -
22471242	5318	DATA BD APPROV NON CAP	\$ -
22471242	5400	PURCHASED SERVICES	\$ 165,750.00
22471242	5410	CONTRACTS BOCC APPROVED	\$ 196,000.00
22471242	5811	PERS	\$ 78,436.00
22471242	5820	HEALTH & LIFE INSURANCE	\$ 195,240.00
22471242	5830	WORKERS COMPENSATION	\$ 11,205.00
22471242	5850	TRAINING & EDUCATION	\$ 6,000.00
22471242	5860	LIFE INSURANCE	\$ -
22471242	5871	MEDICARE	\$ 8,124.00
22471242	5910	OTHER EXPENSE	\$ 1,600.00
22471242	5911	NON TAXABLE MEAL FRINGE	\$ 350.00
22471242	5922	TAXABLE MEAL FRINGE	\$ 50.00

TOTAL	FEL DELINQ CARE-PROG A		\$ 1,306,685.00
TOTAL	FELONY DELINQUENT CARE		\$ 1,315,685.00

ACCOUNTS FOR: 2020
DTAC-DELINQ TAX & ASSESS COLLE APPROVED

22491130 DTAC-TREASURER			
22491130	5102	REGULAR SALARIES	\$ 114,135.00
22491130	5210	MATERIAL & SUPPLIES	\$ 4,000.00
22491130	5317	NON CAPITAL PURCHASE	\$ 1,000.00
22491130	5400	PURCHASED SERVICES	\$ 37,400.00
22491130	5421	RENT OR LEASE	\$ -
22491130	5811	PERS	\$ 15,980.00
22491130	5820	HEALTH & LIFE INSURANCE	\$ 30,362.00
22491130	5830	WORKERS COMPENSATION	\$ 3,022.00
22491130	5850	TRAINING/EDUCATION	\$ 1,000.00
22491130	5860	LIFE INSURANCE	\$ -
22491130	5871	MEDICARE	\$ 1,655.00
22491130	5910	OTHER EXPENSE	\$ 10,000.00
22491130	5940	TRAVEL	\$ -

TOTAL	DTAC-TREASURER		\$ 218,554.00
TOTAL	DTAC-DELINQ TAX & ASSE		\$ 218,554.00

ACCOUNTS FOR: 2020
CERT OF TITLE ADMIN FUND APPROVED

22501260 CERTIFICATE OF TITLE-CLK CTS			
22501260	5080	STATE SALES TAX	\$ 4,000.00
22501260	5102	REGULAR SALARIES	\$ 671,408.00
22501260	5114	OVERTIME PAY	\$ 47,900.00
22501260	5210	MATERIAL & SUPPLIES	\$ 17,000.00
22501260	5317	NON CAPITAL PURCHASE	\$ 5,000.00
22501260	5400	PURCHASED SERVICES	\$ 102,300.00
22501260	5430	UTILITIES	\$ 29,000.00
22501260	5811	PERS	\$ 100,704.00
22501260	5820	HEALTH & LIFE INSURANCE	\$ 217,492.00
22501260	5830	WORKERS COMPENSATION	\$ 14,387.00
22501260	5850	TRAINING/EDUCATION	\$ 1,650.00
22501260	5871	MEDICARE	\$ 10,430.00
22501260	5882	VACATION LEAVE PAYOUT	\$ -
22501260	5910	OTHER EXPENSE	\$ 4,600.00
22501260	5997	OPERATIONAL TRANSFER	\$ -

TOTAL	CERTIFICATE OF TITLE-C		\$ 1,225,871.00
TOTAL	CERT OF TITLE ADMIN FU		\$ 1,225,871.00

ACCOUNTS FOR: 2020
COAP GRANT - OPIOD ABUSE PROG APPROVED

22511111 COAP GRANT - OPIOD ABUSE PROG			
22511111	5102	REGULAR SALARIES	\$ 15,000.00
22511111	5210	MATERIAL & SUPPLIES	\$ 2,000.00
22511111	5317	NON CAPITAL PURCHASES	\$ 2,000.00
22511111	5400	PURCHASED SERVICES	\$ 200,000.00
22511111	5410	CONTRACTS BOCC APPROVED	\$ 200,000.00
22511111	5703	OTHER COUNTY GOVERNMENT	\$ 40,000.00
22511111	5704	GRANT TO OTHER OUTSIDE ENTITY	\$ 10,000.00
22511111	5811	PERS	\$ 2,100.00
22511111	5850	TRAINING & EDUCATION	\$ 2,000.00
22511111	5871	MEDICARE	\$ 220.00
22511111	5910	OTHER EXPENSE	\$ 2,000.00
22511111	5940	TRAVEL	\$ 2,000.00

TOTAL	COAP GRANT - OPIOD ABU		\$ 477,320.00
TOTAL	COAP GRANT - OPIOD ABU		\$ 477,320.00

ACCOUNTS FOR: 2020
WC TECHNOLOGY CRIMES UNIT APPROVED

22521150 WC TECHNOLOGY CRIMES UNIT-PROS			
22521150	5988	RESIDUAL EQUITY TRANSFER	\$ -

TOTAL	WC TECHNOLOGY CRIMES U	\$	-
TOTAL	WC TECHNOLOGY CRIMES U	\$	-

ACCOUNTS FOR:			2020
COUNTY COURT PROBATION DEPT			APPROVED

22531280 COUNTY COURT PROBATION DEPT			
22531280	5102	REGULAR SALARIES	\$ -
22531280	5210	MATERIAL & SUPPLIES	\$ -
22531280	5220	MATERIAL & SUPPLIES	\$ -
22531280	5811	PERS	\$ -
22531280	5820	HEALTH & LIFE INSURANCE	\$ -
22531280	5830	WORKERS COMPENSATION	\$ -
22531280	5855	CLOTHING/PERSONAL EQUIP	\$ -
22531280	5860	LIFE INSURANCE	\$ -
22531280	5871	MEDICARE	\$ -
22531280	5910	OTHER EXPENSE	\$ -
TOTAL	COUNTY COURT PROBATION		\$ -
TOTAL	COUNTY COURT PROBATION		\$ -

ACCOUNTS FOR:			2020
CCMEP/TANF			APPROVED

22545800 CCMEP/TANF			
22545800	5102	REGULAR SALARIES	\$ 165,000.00
22545800	5114	OVERTIME PAY	\$ 5,000.00
22545800	5210	MATERIAL & SUPPLIES	\$ 20,000.00
22545800	5310	VEHICLES CAPITAL OUTLAY	\$ -
22545800	5317	NON CAPITAL PURCHASES	\$ 7,000.00
22545800	5318	DATA BD APPROV NON CAP	\$ -
22545800	5320	CAPITAL PURCHASES	\$ 10,000.00
22545800	5321	DT BD APR CAP BOCC	\$ -
22545800	5400	PURCHASED SERVICES	\$ 129,000.00
22545800	5410	CONTRACTS BOCC APPROVED	\$ -
22545800	5430	UTILITIES (GENERAL)	\$ 10,000.00
22545800	5460	INSURANCE	\$ 2,000.00
22545800	5651	SUPPORT ADULTS	\$ 10,000.00
22545800	5663	CLASSROOM TRAINING-ADULT	\$ 124,000.00
22545800	5811	PERS	\$ 26,000.00
22545800	5820	HEALTH & LIFE INSURANCE	\$ 25,000.00
22545800	5830	WORKERS COMPENSATION	\$ 1,000.00
22545800	5840	UNEMPLOYMENT COMP	\$ 1,000.00
22545800	5850	TRAINING & EDUCATION	\$ 7,000.00
22545800	5871	MEDICARE	\$ 5,000.00
22545800	5872	SOCIAL SECURITY	\$ 1,000.00
22545800	5881	SICK LEAVE PAYOUT	\$ 8,000.00

22545800	5882	VACATION LEAVE PAYOUT	\$	8,000.00
22545800	5910	OTHER EXPENSE	\$	50,000.00

TOTAL	CCMEP/TANF		\$	614,000.00
TOTAL	CCMEP/TANF		\$	614,000.00

ACCOUNTS FOR:		2020
MUNICIPAL VICTIM WITNESS FUND		APPROVED

22551150 MUNICIPAL VICTIM WITNESS-PROS

22551150	5102	REGULAR SALARIES	\$	70,287.00
22551150	5811	PERS	\$	9,840.00
22551150	5820	HEALTH & LIFE INSURANCE	\$	5,826.00
22551150	5830	WORKERS COMPENSATION	\$	600.00
22551150	5840	UNEMPLOYMENT COMP	\$	2,000.00
22551150	5871	MEDICARE	\$	1,019.00

TOTAL	MUNICIPAL VICTIM WITNE		\$	89,572.00
TOTAL	MUNICIPAL VICTIM WITNE		\$	89,572.00

ACCOUNTS FOR:		2020
WARREN COUNTY SOLID WASTE DIST		APPROVED

22564410 WARREN COUNTY SOLID WASTE DIST

22564410	5102	REGULAR SALARIES	\$	103,000.00
22564410	5114	OVERTIME PAY	\$	2,000.00
22564410	5210	MATERIAL & SUPPLIES	\$	24,000.00
22564410	5220	MATERIAL & SUPPLIES	\$	-
22564410	5317	NON CAPITAL PURCHASE	\$	2,000.00
22564410	5318	DATA BD APPROV NON CAP	\$	2,000.00
22564410	5320	CAPITAL PURCHASE	\$	-
22564410	5321	DT BD APR CAP BOCC	\$	-
22564410	5400	PURCHASED SERVICES	\$	-
22564410	5410	CONTRACTS BOCC APPROVED	\$	40,000.00
22564410	5421	RENT OR LEASE	\$	-
22564410	5430	UTILITIES	\$	3,000.00
22564410	5460	INSURANCE	\$	400.00
22564410	5778	RECYCLING	\$	-
22564410	5811	PERS	\$	14,420.00
22564410	5820	HEALTH & LIFE INSURANCE	\$	16,500.00
22564410	5830	WORKERS COMPENSATION	\$	2,000.00
22564410	5850	TRAINING/EDUCATION	\$	500.00
22564410	5855	CLOTHING/PERSONAL EQUIP	\$	1,000.00
22564410	5860	LIFE INSURANCE	\$	-
22564410	5871	MEDICARE	\$	1,500.00
22564410	5910	OTHER EXPENSE	\$	3,000.00
22564410	5940	TRAVEL	\$	500.00

22564410	5998	RESERVE/CONTINGENCY	\$	12,000.00
22564410	5999	CONTINGENCY	\$	-

TOTAL	WARREN COUNTY SOLID WA		\$	227,820.00
TOTAL	WARREN COUNTY SOLID WA		\$	227,820.00

ACCOUNTS FOR: 2020
OHIO PEACE OFFICER TRAINING APPROVED

22572200	OHIO PEACE OFFICER TRAINING			
22572200	5850	TRAINING & EDUCATION	\$	50,000.00

TOTAL	OHIO PEACE OFFICER TRA		\$	50,000.00
TOTAL	OHIO PEACE OFFICER TRA		\$	50,000.00

ACCOUNTS FOR: 2020
WORKFORCE INVESTMENT ACT FUND APPROVED

22585800	WORKFORCE INVESTMENT ACT			
22585800	5102	REGULAR SALARIES	\$	235,000.00
22585800	5114	OVERTIME PAY	\$	4,000.00
22585800	5157	YOUTH SALARIES	\$	-
22585800	5210	MATERIAL & SUPPLIES	\$	10,000.00
22585800	5220	MATERIAL & SUPPLIES	\$	-
22585800	5317	NON CAPITAL PURCHASE	\$	5,000.00
22585800	5320	CAPITAL PURCHASE	\$	10,000.00
22585800	5400	PURCHASED SERVICES	\$	60,000.00
22585800	5421	RENT OR LEASE	\$	-
22585800	5430	UTILITIES	\$	10,000.00
22585800	5450	ADVERTISE & PRINTING	\$	-
22585800	5460	INSURANCE	\$	2,000.00
22585800	5651	SUPPORT ADULTS	\$	5,000.00
22585800	5663	CLASSROOM TRAINING-ADULT	\$	67,000.00
22585800	5811	PERS	\$	25,000.00
22585800	5820	HEALTH & LIFE INSURANCE	\$	20,000.00
22585800	5830	WORKERS COMPENSATION	\$	2,000.00
22585800	5840	UNEMPLOYMENT COMPENSATION	\$	500.00
22585800	5850	TRAINING/EDUCATION	\$	3,000.00
22585800	5860	LIFE INSURANCE	\$	-
22585800	5871	MEDICARE	\$	5,000.00
22585800	5872	SOCIAL SECURITY	\$	1,000.00
22585800	5881	SICK LEAVE PAYOUT	\$	2,500.00
22585800	5882	VACATION LEAVE PAYOUT	\$	2,500.00
22585800	5905	REFUNDS - UNUSED GRANTS	\$	-
22585800	5910	OTHER EXPENSE	\$	40,000.00
22585800	5940	TRAVEL	\$	-

TOTAL	WORKFORCE INVESTMENT A	\$	509,500.00
TOTAL	WORKFORCE INVESTMENT A	\$	509,500.00

ACCOUNTS FOR:	2020
JTPA	APPROVED

22595915 ONE STOP GRANT-JTPA

22595915	5210	MATERIAL & SUPPLIES	\$	-
22595915	5220	OPERATING SUPPLIES	\$	-
22595915	5317	NON CAPITAL PURCHASE	\$	-
22595915	5400	PURCHASED SERVICES	\$	-
22595915	5910	OTHER EXPENSE	\$	-

TOTAL	ONE STOP GRANT-JTPA	\$	-
TOTAL	JTPA	\$	-

ACCOUNTS FOR:	2020
OHIO WORKS INCENTIVE PROGRAM	APPROVED

22605800 OHIO WORKS INCENTIVE PROGRAM

22605800	5102	REGULAR SALARIES	\$	-
22605800	5157	YOUTH SALARIES	\$	-
22605800	5210	MATERIAL & SUPPLIES	\$	-
22605800	5220	MATERIAL & SUPPLIES	\$	-
22605800	5317	NON CAPITAL PURCHASE	\$	-
22605800	5320	CAPITAL PURCHASE	\$	-
22605800	5400	PURCHASED SERVICES	\$	-
22605800	5421	RENT OR LEASE	\$	-
22605800	5430	UTILITIES	\$	-
22605800	5450	ADVERTISE & PRINTING	\$	-
22605800	5460	INSURANCE	\$	-
22605800	5651	SUPPORT ADULTS	\$	-
22605800	5663	CLASSROOM TRAINING-ADULT	\$	-
22605800	5811	PERS	\$	-
22605800	5840	UNEMPLOYMENT COMPENSATION	\$	-
22605800	5850	TRAINING/EDUCATION	\$	-
22605800	5872	SOCIAL SECURITY	\$	-
22605800	5881	SICK LEAVE PAYOUT	\$	-
22605800	5882	VACATION LEAVE PAYOUT	\$	-
22605800	5910	OTHER EXPENSE	\$	-
22605800	5940	TRAVEL	\$	-

TOTAL	OHIO WORKS INCENTIVE P	\$	-
TOTAL	OHIO WORKS INCENTIVE P	\$	-

ACCOUNTS FOR:	2020
PASS THROUGH GRANTS	APPROVED

22612000	PASS THROUGH GRANTS-PUB SAFETY		
22612000	5712	DRUG TASK FORCE	\$ 245,000.00

TOTAL	PASS THROUGH GRANTS-PU		\$ 245,000.00
TOTAL	PASS THROUGH GRANTS		\$ 245,000.00

ACCOUNTS FOR:		2020
COMMUNITY CORRECTIONS MONITORI		APPROVED

22621224	COMM CORRECTIONS MONITOR-CP		
22621224	5102	REGULAR SALARIES	\$ -
22621224	5400	PURCHASED SERVICES	\$ 377,000.00
22621224	5410	CONTRACTS BOCC APPROVED	\$ -
22621224	5811	PERS	\$ -
22621224	5820	HEALTH & LIFE INSURANCE	\$ -
22621224	5871	MEDICARE	\$ -

TOTAL	COMM CORRECTIONS MONIT		\$ 377,000.00
TOTAL	COMMUNITY CORRECTIONS		\$ 377,000.00

ACCOUNTS FOR:		2020
CHILD SUPPORT ENFORCEMENT		APPROVED

22635500	CHILD SUPPORT ENFORCEMENT		
22635500	5102	REGULAR SALARIES	\$ 2,242,819.00
22635500	5114	OVERTIME PAY	\$ 2,000.00
22635500	5210	MATERIAL & SUPPLIES	\$ 66,000.00
22635500	5220	MATERIAL & SUPPLIES	\$ -
22635500	5310	VEHICLES CAPITAL OUTLAY	\$ -
22635500	5317	NON CAPITAL PURCHASE	\$ 6,475.00
22635500	5318	DATA BD APPROV NON CAP	\$ 2,900.00
22635500	5320	CAPITAL PURCHASES	\$ -
22635500	5321	DT BD APR CAP BOCC	\$ -
22635500	5400	PURCHASED SERVICES	\$ 379,554.00
22635500	5410	CONTRACTS BOCC APPROVED	\$ 4,160.00
22635500	5421	RENT OR LEASE	\$ -
22635500	5430	UTILITIES	\$ -
22635500	5457	CENTRAL SERVICES COST	\$ -
22635500	5811	PERS	\$ 313,995.00
22635500	5820	HEALTH & LIFE INSURANCE	\$ 398,321.00
22635500	5830	WORKERS COMPENSATION	\$ 44,856.00
22635500	5840	UNEMPLOYMENT COMPENSATION	\$ 10,000.00
22635500	5850	TRAINING/EDUCATION	\$ 8,925.00
22635500	5860	LIFE INSURANCE	\$ -
22635500	5871	MEDICARE	\$ 32,521.00
22635500	5881	SICK LEAVE PAYOUT	\$ 20,000.00

22635500	5882	VACATION LEAVE PAYOUT	\$	20,000.00
22635500	5910	OTHER EXPENSE	\$	19,782.00
22635500	5911	NON TAXABLE MEAL FRINGE	\$	4,000.00
22635500	5922	TAXABLE MEAL FRINGE	\$	3,000.00
22635500	5940	TRAVEL	\$	-
22635500	5991	REIMBURSEMENT	\$	55,000.00

TOTAL	CHILD SUPPORT ENFORCEM		\$	3,634,308.00
TOTAL	CHILD SUPPORT ENFORCEM		\$	3,634,308.00

ACCOUNTS FOR:

EMERGENCY MANAGEMENT AGENCY

2020
APPROVED

22642800	EMERGENCY MANAGEMENT AGENCY			
22642800	5102	REGULAR SALARIES	\$	161,823.00
22642800	5114	OVERTIME PAY	\$	6,523.00
22642800	5210	MATERIAL & SUPPLIES	\$	14,000.00
22642800	5220	OPERATING SUPPLIES	\$	-
22642800	5310	VEHICLES CAPITAL OUTLAY	\$	-
22642800	5317	NON CAPITAL PURCHASE	\$	4,500.00
22642800	5318	DATA BD APPROV NON CAP	\$	4,000.00
22642800	5321	DT BD APR CAP BOCC	\$	-
22642800	5400	PURCHASED SERVICES	\$	16,800.00
22642800	5410	CONTRACTS BOCC APPROVED	\$	-
22642800	5460	INSURANCE	\$	500.00
22642800	5811	PERS	\$	22,655.00
22642800	5820	HEALTH & LIFE INSURANCE	\$	51,369.00
22642800	5830	WORKERS COMPENSATION	\$	3,236.00
22642800	5850	TRAINING/EDUCATION	\$	1,000.00
22642800	5855	CLOTHING/PERSONAL EQUIP	\$	400.00
22642800	5860	LIFE INSURANCE	\$	-
22642800	5871	MEDICARE	\$	2,346.00
22642800	5882	VACATION LEAVE PAYOUT	\$	-
22642800	5910	OTHER EXPENSE	\$	4,100.00
22642800	5911	NON TAXABLE MEAL FRINGE	\$	1,000.00
22642800	5922	TAXABLE MEAL FRINGE	\$	100.00
22642800	5940	TRAVEL	\$	-

TOTAL	EMERGENCY MANAGEMENT A		\$	294,352.00
TOTAL	EMERGENCY MANAGEMENT A		\$	294,352.00

ACCOUNTS FOR:

COMMUNITY DEVELOPMENT

2020
APPROVED

22653410	COMMUNITY DEVELOPMENT ADMIN			
22653410	5102	REGULAR SALARIES	\$	68,000.00
22653410	5210	MATERIAL & SUPPLIES	\$	1,250.00

22653410	5317	NON CAPITAL PURCHASE	\$	-
22653410	5318	DATA BD APPROV NON CAP	\$	1,000.00
22653410	5321	DT BD APR CAP BOCC	\$	-
22653410	5400	PURCHASED SERVICES	\$	4,000.00
22653410	5811	PERS	\$	9,520.00
22653410	5820	HEALTH & LIFE INSURANCE	\$	15,200.00
22653410	5830	WORKERS COMPENSATION	\$	1,300.00
22653410	5850	TRAINING/EDUCATION	\$	600.00
22653410	5860	LIFE INSURANCE	\$	-
22653410	5871	MEDICARE	\$	990.00
22653410	5910	OTHER EXPENSE	\$	2,000.00
22653410	5940	TRAVEL	\$	400.00
22653410	5950	REFUNDS	\$	-

TOTAL COMMUNITY DEVELOPMENT \$ 104,260.00

22653420 COMMUNITY DEVELOPMENT-FORMULA

22653420	5300	CAPITAL OUTLAY	\$	-
22653420	5317	NON CAPITAL PURCHASE	\$	700,000.00
22653420	5991	REIMBURSEMENT	\$	100,000.00

TOTAL COMMUNITY DEVELOPMENT- \$ 800,000.00

22653425 COMMUNITY DEV-COMP HOUSING

22653425	5300	CAPITAL OUTLAY	\$	-
22653425	5317	NON CAPITAL PURCHASES	\$	50,000.00
22653425	5400	PURCHASED SERVICES	\$	-
22653425	5991	REIMBURSEMENT	\$	-

TOTAL COMMUNITY DEV-COMP HOU \$ 50,000.00

22653428 COMMUNITY DEV-FAIR HOUSING

22653428	5210	MATERIAL & SUPPLIES	\$	500.00
22653428	5400	PURCHASED SERVICES	\$	3,000.00
22653428	5910	OTHER EXPENSE	\$	1,500.00

TOTAL COMMUNITY DEV-FAIR HOU \$ 5,000.00

TOTAL COMMUNITY DEVELOPMENT \$ 959,260.00

ACCOUNTS FOR:

COMM DEV-ENT ZONE MONITOR FEES

2020
APPROVED

22663410 ENTERPRIZE ZONE MONITORING

22663410	5220	OPERATING SUPPLIES	\$	-
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TOTAL ENTERPRIZE ZONE MONITO \$ -

TOTAL COMM DEV-ENT ZONE MONI \$ -

ACCOUNTS FOR:			2020
LOEB FOUNDATION GRANT			APPROVED
22672200 LOEB FOUNDATION GRANT-SHRF			
22672200	5317	NON CAPITAL PURCHASE	\$ -
22672200	5320	CAPITAL PURCHASES	\$ 20,000.00
22672200	5910	OTHER EXPENSE	\$ -
TOTAL	LOEB FOUNDATION GRANT-		\$ 20,000.00
TOTAL	LOEB FOUNDATION GRANT		\$ 20,000.00

ACCOUNTS FOR:			2020
INDIGENT GUARDIANSHIP FUND			APPROVED
22681250 INDIGENT GUARDIANSHIP-PROB CT			
22681250	5102	REGULAR SALARIES	\$ 3,000.00
22681250	5400	PURCHASED SERVICES	\$ 4,000.00
22681250	5871	MEDICARE	\$ 45.00
TOTAL	INDIGENT GUARDIANSHIP-		\$ 7,045.00
TOTAL	INDIGENT GUARDIANSHIP		\$ 7,045.00

ACCOUNTS FOR:			2020
INDIGENT DRIVER ALCOHOL TREATM			APPROVED
22691280 INDIGENT DRVR ALC TREAT-CO CT			
22691280	5400	PURCHASED SERVICES	\$ 7,000.00
TOTAL	INDIGENT DRVR ALC TREA		\$ 7,000.00
TOTAL	INDIGENT DRIVER ALCOHO		\$ 7,000.00

ACCOUNTS FOR:			2020
JUVENILE TREATMENT CENTER			APPROVED
22701240 JUVENILE TREATMENT CTR-JUV CT			
22701240	5102	REGULAR SALARIES	\$ 819,787.00
22701240	5114	OVERTIME PAY	\$ 15,000.00
22701240	5210	MATERIAL & SUPPLIES	\$ 18,000.00
22701240	5220	OPERATING SUPPLIES	\$ -
22701240	5317	NON CAPITAL PURCHASE	\$ 2,000.00
22701240	5318	DATA BD APPROV NON CAP	\$ -
22701240	5320	CAPITAL PURCHASE	\$ -
22701240	5321	DT BD APR CAP BOCC	\$ -
22701240	5400	PURCHASED SERVICES	\$ 35,000.00
22701240	5410	CONTRACTS BOCC APPROVED	\$ 150,000.00
22701240	5430	UTILITIES	\$ 6,600.00

22701240	5460	INSURANCE	\$	1,000.00
22701240	5811	PERS	\$	118,270.00
22701240	5820	HEALTH & LIFE INSURANCE	\$	129,890.00
22701240	5830	WORKERS COMPENSATION	\$	11,500.00
22701240	5840	UNEMPLOYMENT COMPENSATION	\$	-
22701240	5850	TRAINING/EDUCATION	\$	2,500.00
22701240	5855	CLOTHING/PERSONAL EQUIP	\$	1,000.00
22701240	5860	LIFE INSURANCE	\$	-
22701240	5871	MEDICARE	\$	12,249.00
22701240	5881	SICK LEAVE PAYOUT	\$	-
22701240	5882	VACATION LEAVE PAYOUT	\$	-
22701240	5910	OTHER EXPENSE	\$	1,000.00
22701240	5911	NON TAXABLE MEAL FRINGE	\$	400.00
22701240	5922	TAXABLE MEAL FRINGE	\$	100.00
22701240	5940	TRAVEL	\$	-

TOTAL	JUVENILE TREATMENT CTR	\$	1,324,296.00
TOTAL	JUVENILE TREATMENT CEN	\$	1,324,296.00

ACCOUNTS FOR: 2020
DTAC-PROSECUTOR ORC 321.261 APPROVED

22711150 DTAC-PROSECUTOR				
22711150	5102	REGULAR SALARIES	\$	137,748.00
22711150	5210	MATERIAL & SUPPLIES	\$	2,000.00
22711150	5317	NON CAPITAL PURCHASE	\$	1,000.00
22711150	5318	DATA BD APPROV NON CAP	\$	-
22711150	5320	CAPITAL PURCHASES	\$	-
22711150	5321	DT BD APR CAP BOCC	\$	-
22711150	5400	PURCHASED SERVICES	\$	1,000.00
22711150	5410	CONTRACTS BOCC APPROVED	\$	-
22711150	5811	PERS	\$	19,285.00
22711150	5820	HEALTH & LIFE INSURANCE	\$	20,548.00
22711150	5830	WORKERS COMPENSATION	\$	2,066.00
22711150	5850	TRAINING/EDUCATION	\$	2,833.00
22711150	5860	LIFE INSURANCE	\$	-
22711150	5871	MEDICARE	\$	1,997.00
22711150	5881	SICK LEAVE PAYOUT	\$	-
22711150	5882	VACATION LEAVE PAYOUT	\$	-
22711150	5910	OTHER EXPENSE	\$	4,382.00
22711150	5940	TRAVEL	\$	-

TOTAL	DTAC-PROSECUTOR	\$	192,859.00
TOTAL	DTAC-PROSECUTOR ORC 32	\$	192,859.00

ACCOUNTS FOR: 2020
CP INDIGENT DRVR ALC TREATMT APPROVED

22721220	CP INDIGENT DRVR ALC TREATMT		
22721220	5400	PURCHASED SERVICES	\$ 5,000.00

TOTAL	CP INDIGENT DRVR ALC T		\$ 5,000.00
TOTAL	CP INDIGENT DRVR ALC T		\$ 5,000.00

ACCOUNTS FOR:			2020
CHILDREN SERVICES			APPROVED

22735100	CHILDREN SERVICES		
22735100	5102	REGULAR SALARIES	\$ 2,530,000.00
22735100	5114	OVERTIME PAY	\$ 6,500.00
22735100	5125	ON CALL STAFF	\$ -
22735100	5210	MATERIAL & SUPPLIES	\$ 75,000.00
22735100	5220	OPERATING SUPPLIES	\$ -
22735100	5310	VEHICLES CAPITAL OUTLAY	\$ -
22735100	5317	NON CAPITAL PURCHASE	\$ -
22735100	5320	CAPITAL PURCHASE	\$ -
22735100	5400	PURCHASED SERVICES	\$ 155,000.00
22735100	5410	CONTRACTS BOCC APPROVED	\$ 190,000.00
22735100	5430	UTILITIES	\$ 55,000.00
22735100	5446	CHILD-PLACEMENT	\$ 600,000.00
22735100	5447	CHILD PLACEMENT SPECIALIZED	\$ 4,500,000.00
22735100	5460	INSURANCE	\$ 1,000.00
22735100	5463	VEHICLES-INSURANCE	\$ -
22735100	5495	SPECIALIZED CARE PROGRAM	\$ -
22735100	5496	DAY CARE - ADC	\$ -
22735100	5620	SUBSIDIZED ADOPTION	\$ -
22735100	5625	POST ADOPTION SPEC SERV SUBSID	\$ -
22735100	5811	PERS	\$ 356,000.00
22735100	5820	HEALTH & LIFE INSURANCE	\$ 656,000.00
22735100	5830	WORKERS COMPENSATION	\$ 50,800.00
22735100	5840	UNEMPLOYMENT COMPENSATION	\$ -
22735100	5850	TRAINING/EDUCATION	\$ 20,000.00
22735100	5855	CLOTHING/PERSONAL EQUIP	\$ -
22735100	5860	LIFE INSURANCE	\$ -
22735100	5871	MEDICARE	\$ 37,000.00
22735100	5881	SICK LEAVE PAYOUT	\$ -
22735100	5882	VACATION LEAVE PAYOUT	\$ -
22735100	5910	OTHER EXPENSE	\$ 220,000.00
22735100	5940	TRAVEL	\$ 5,500.00

TOTAL	CHILDREN SERVICES		\$ 9,457,800.00
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22735125	FAM/CHILD FIRST GRANT-CH SVC		
22735125	5102	REGULAR SALARIES	\$ -

22735125	5811	PERS	\$	-
22735125	5820	HEALTH & LIFE INSURANCE	\$	-
22735125	5871	MEDICARE	\$	-

TOTAL	FAM/CHILD FIRST GRANT-		\$	-
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22735160 DONATIONS-CHILDREN SERVICE

22735160	5900	MISCELLANEOUS	\$	-
22735160	5910	OTHER EXPENSE	\$	3,000.00

TOTAL	DONATIONS-CHILDREN SER		\$	3,000.00
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22735165 ALTERNATIVE RESP DONATION-CS

22735165	5900	MISCELLANEOUS	\$	-
22735165	5910	OTHER EXPENSE	\$	-

TOTAL	ALTERNATIVE RESP DONAT		\$	-
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TOTAL	CHILDREN SERVICES		\$	9,460,800.00
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ACCOUNTS FOR:

COUNTY COURT COMPUTR 1907.261A

2020
APPROVED

22741410 IT COSTS-COUNTY COURT

22741410	5317	NON CAPITAL PURCHASE	\$	7,000.00
22741410	5318	DATA BD APPROV NON CAP	\$	4,000.00
22741410	5400	PURCHASED SERVICES	\$	6,000.00

TOTAL	IT COSTS-COUNTY COURT		\$	17,000.00
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TOTAL	COUNTY COURT COMPUTR 1		\$	17,000.00
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ACCOUNTS FOR:

COUNTY CRT CLK COMP 1907.261B

2020
APPROVED

22751410 IT COSTS-COUNTY COURT CLERK

22751410	5317	NON CAPITAL PURCHASE	\$	15,000.00
22751410	5320	CAPITAL PURCHASE	\$	-
22751410	5400	PURCHASED SERVICES	\$	72,000.00

TOTAL	IT COSTS-COUNTY COURT		\$	87,000.00
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TOTAL	COUNTY CRT CLK COMP 19		\$	87,000.00
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ACCOUNTS FOR:

PROBATE COMPUTER 2101.162

2020
APPROVED

22761410 IT COSTS-PROBATE COURT

22761410	5317	NON CAPITAL PURCHASE	\$	5,000.00
22761410	5330	CAPITAL PURCH REG OFFICE	\$	-

22761410	5331	DATA APR CAPITAL REG OFFICE	\$	-
22761410	5400	PURCHASED SERVICES	\$	-
TOTAL	IT COSTS-PROBATE COURT		\$	5,000.00
TOTAL	PROBATE COMPUTER 2101.		\$	5,000.00

ACCOUNTS FOR: 2020
PROBATE CLERK COMPUTR 2101.162 APPROVED

22771410	IT COSTS-PROBATE COURT CLERK			
22771410	5317	NON CAPITAL PURCHASE	\$	14,000.00
22771410	5320	CAPITAL PURCHASE	\$	-
22771410	5330	CAPITAL PURCH REG OFFICE	\$	-
22771410	5331	DATA APR CAPITAL REG OFFICE	\$	-
22771410	5400	PURCHASED SERVICES	\$	-
TOTAL	IT COSTS-PROBATE COURT		\$	14,000.00
TOTAL	PROBATE CLERK COMPUTR		\$	14,000.00

ACCOUNTS FOR: 2020
JUVENILE CLK COMPUTR 2151.541 APPROVED

22781240	IT COSTS2-JUVENILE COURT CLERK			
22781240	5317	NON CAPITAL PURCHASE	\$	-
TOTAL	IT COSTS2-JUVENILE COU		\$	-

22781410	IT COSTS-JUVENILE COURT CLERK			
22781410	5317	NON CAPITAL PURCHASE	\$	6,000.00
22781410	5320	CAPITAL PURCHASES	\$	-
22781410	5330	CAPITAL PURCH REG OFFICE	\$	-
22781410	5331	DATA APR CAPITAL REG OFFICE	\$	-
22781410	5400	PURCHASED SERVICES	\$	59,250.00
TOTAL	IT COSTS-JUVENILE COUR		\$	65,250.00
TOTAL	JUVENILE CLK COMPUTR 2		\$	65,250.00

ACCOUNTS FOR: 2020
JUVENILE COMPUTER 2151.541 APPROVED

22791410	IT COSTS-JUVENILE COURT			
22791410	5317	NON CAPITAL PURCHASE	\$	5,000.00
22791410	5330	CAPITAL PURCH REG OFFICE	\$	-
22791410	5331	DATA APR CAPITAL REG OFFICE	\$	-
TOTAL	IT COSTS-JUVENILE COUR		\$	5,000.00
TOTAL	JUVENILE COMPUTER 2151		\$	5,000.00

ACCOUNTS FOR:			2020	
COMMON PLEAS COMPUTER 2303.201			APPROVED	
22801410 IT COSTS-COMMON PLEAS				
22801410	5210	MATERIAL & SUPPLIES	\$	1,300.00
22801410	5220	OPERATING SUPPLIES	\$	-
22801410	5317	NON CAPITAL PURCHASE	\$	4,000.00
22801410	5318	DATA BD APPROV NON CAP	\$	-
22801410	5320	CAPITAL PURCHASE	\$	-
22801410	5400	PURCHASED SERVICES	\$	14,000.00
TOTAL	IT COSTS-COMMON PLEAS		\$	19,300.00
TOTAL	COMMON PLEAS COMPUTER		\$	19,300.00

ACCOUNTS FOR:			2020	
DOMESTIC REL COMPUTER 2301.031			APPROVED	
22811410 IT COSTS-DOMESTIC RELATIONS				
22811410	5317	NON CAPITAL PURCHASE	\$	5,000.00
22811410	5318	DATA BD APPROV NON CAP	\$	-
22811410	5331	DATA APR CAPITAL REG OFFICE	\$	-
TOTAL	IT COSTS-DOMESTIC RELA		\$	5,000.00
TOTAL	DOMESTIC REL COMPUTER		\$	5,000.00

ACCOUNTS FOR:			2020	
CLERK COURTS COMPUTER 2303.201			APPROVED	
22821410 IT COSTS-CLERK OF COURTS				
22821410	5317	NON CAPITAL PURCHASE	\$	25,900.00
22821410	5320	CAPITAL PURCHASE	\$	-
22821410	5400	PURCHASED SERVICES	\$	65,000.00
TOTAL	IT COSTS-CLERK OF COUR		\$	90,900.00
TOTAL	CLERK COURTS COMPUTER		\$	90,900.00

ACCOUNTS FOR:			2020	
COUNTY CT SPEC PROJ 1907.24B1			APPROVED	
22831280 COUNTY COURT SPECIAL PROJECTS				
22831280	5102	REGULAR SALARIES	\$	-
22831280	5210	MATERIAL & SUPPLIES	\$	5,000.00
22831280	5220	OPERATING SUPPLIES	\$	-
22831280	5317	NON CAPITAL PURCHASE	\$	6,500.00
22831280	5320	CAPITAL PURCHASE	\$	3,000.00
22831280	5400	PURCHASED SERVICES	\$	717,750.00

22831280	5427	PURCH SVCS-REHAB & MAINTENANCE	\$	-
22831280	5460	INSURANCE	\$	350.00
22831280	5811	PERS	\$	-
22831280	5830	WORKERS COMPENSATION	\$	-
22831280	5850	TRAINING/EDUCATION	\$	5,300.00
22831280	5871	MEDICARE	\$	-
22831280	5910	OTHER EXPENSE	\$	12,350.00
22831280	5911	NON TAXABLE MEAL FRINGE	\$	150.00

TOTAL	COUNTY COURT SPECIAL P		\$	750,400.00
TOTAL	COUNTY CT SPEC PROJ 19		\$	750,400.00

ACCOUNTS FOR: 2020
COGNITIVE INTERVENTION PROGRAM APPROVED

22842911 SUBSTANCE ABUSE MONITORING				
22842911	5102	REGULAR SALARIES	\$	69,401.00
22842911	5210	MATERIAL & SUPPLIES	\$	20,800.00
22842911	5220	OPERATING SUPPLIES	\$	-
22842911	5400	PURCHASED SERVICES	\$	37,000.00
22842911	5421	RENT OR LEASE	\$	-
22842911	5430	UTILITIES	\$	-
22842911	5811	PERS	\$	9,717.00
22842911	5820	HEALTH & LIFE INSURANCE	\$	15,384.00
22842911	5830	WORKERS COMPENSATION	\$	1,800.00
22842911	5840	UNEMPLOYMENT COMPENSATION	\$	-
22842911	5850	TRAINING/EDUCATION	\$	1,800.00
22842911	5855	CLOTHING/PERSONAL EQUIP	\$	1,000.00
22842911	5860	LIFE INSURANCE	\$	-
22842911	5871	MEDICARE	\$	1,007.00
22842911	5910	OTHER EXPENSE	\$	1,500.00

TOTAL	SUBSTANCE ABUSE MONITO		\$	159,409.00
TOTAL	COGNITIVE INTERVENTION		\$	159,409.00

ACCOUNTS FOR: 2020
CONCEALED HANDGUN LICENSE APPROVED

22852200 CONCEALED HANDGUN LICENSE				
22852200	5102	REGULAR SALARIES	\$	54,730.00
22852200	5114	OVERTIME PAY	\$	-
22852200	5115	HOLIDAY PAY	\$	-
22852200	5210	MATERIAL & SUPPLIES	\$	7,200.00
22852200	5220	OPERATING SUPPLIES	\$	-
22852200	5317	NON CAPITAL PURCHASE	\$	8,000.00
22852200	5400	PURCHASED SERVICES	\$	1,400.00
22852200	5811	PERS	\$	7,662.00

22852200	5820	HEALTH & LIFE INSURANCE	\$	15,175.00
22852200	5830	WORKERS COMPENSATION	\$	1,095.00
22852200	5860	LIFE INSURANCE	\$	-
22852200	5871	MEDICARE	\$	794.00
22852200	5910	OTHER EXPENSE	\$	-
TOTAL	CONCEALED HANDGUN LICE		\$	96,056.00
TOTAL	CONCEALED HANDGUN LICE		\$	96,056.00

ACCOUNTS FOR: 2020
SHERIFF-DRUG LAW ENFORCEMENT APPROVED

22862200 DRUG LAW ENFORCEMENT-SHERIFF				
22862200	5210	MATERIAL & SUPPLIES	\$	2,000.00
22862200	5220	OPERATING SUPPLIES	\$	-
22862200	5317	NON CAPITAL PURCHASE	\$	1,000.00
22862200	5320	CAPITAL PURCHASE	\$	-
22862200	5400	PURCHASED SERVICES	\$	2,000.00
22862200	5850	TRAINING & EDUCATION	\$	-
22862200	5910	OTHER EXPENSE	\$	500.00
TOTAL	DRUG LAW ENFORCEMENT-S		\$	5,500.00
TOTAL	SHERIFF-DRUG LAW ENFOR		\$	5,500.00

ACCOUNTS FOR: 2020
SHERIFF-LAW ENFORCEMENT TRUST APPROVED

22872200 LAW ENFORCEMENT TRUST-SHERIFF				
22872200	5155	PERSONAL SERVICES REIMBURSEMTS	\$	-
22872200	5210	MATERIAL & SUPPLIES	\$	1,000.00
22872200	5317	NON CAPITAL PURCHASE	\$	1,000.00
22872200	5400	PURCHASED SERVICES	\$	35,000.00
22872200	5460	INSURANCE	\$	-
22872200	5903	DONATIONS	\$	-
22872200	5910	OTHER EXPENSE	\$	1,000.00
22872200	5920	ALLOWANCES	\$	-
TOTAL	LAW ENFORCEMENT TRUST-		\$	38,000.00
TOTAL	SHERIFF-LAW ENFORCEMEN		\$	38,000.00

ACCOUNTS FOR: 2020
COMM BASED CORRECTIONS DONATIO APPROVED

22881226 SMART OHIO PILOT PROG-COMMCORR				
22881226	5910	OTHER EXPENSE	\$	100.00
TOTAL	SMART OHIO PILOT PROG-		\$	100.00

TOTAL COMM BASED CORRECTIONS \$ 100.00

ACCOUNTS FOR: 2020
COMMUNITY BASED CORRECTIONS APPROVED

22891220 COMM CORRCTN-COMMON PLEAS CT

22891220	5102	REGULAR SALARIES	\$	39,894.00
22891220	5210	MATERIAL & SUPPLIES	\$	-
22891220	5317	NON CAPITAL PURCHASE	\$	-
22891220	5811	PERS	\$	5,586.00
22891220	5820	HEALTH & LIFE INSURANCE	\$	4,820.00
22891220	5830	WORKERS COMPENSATION	\$	432.00
22891220	5860	LIFE INSURANCE	\$	-
22891220	5871	MEDICARE	\$	580.00
22891220	5910	OTHER EXPENSE	\$	-

TOTAL COMM CORRCTN-COMMON PL \$ 51,312.00

22891224 COMM CORRCTN-CP COMM CORRCTN

22891224	5102	REGULAR SALARIES	\$	212,327.00
22891224	5210	MATERIAL & SUPPLIES	\$	-
22891224	5317	NON CAPITAL PURCHASE	\$	-
22891224	5400	PURCHASED SERVICES	\$	50,405.00
22891224	5811	PERS	\$	29,726.00
22891224	5820	HEALTH & LIFE INSURANCE	\$	29,880.00
22891224	5830	WORKERS COMPENSATION	\$	1,200.00
22891224	5840	UNEMPLOYMENT COMPENSATION	\$	1,041.00
22891224	5850	TRAINING/EDUCATION	\$	8,000.00
22891224	5860	LIFE INSURANCE	\$	-
22891224	5871	MEDICARE	\$	3,080.00
22891224	5910	OTHER EXPENSE	\$	-

TOTAL COMM CORRCTN-CP COMM C \$ 335,659.00

22891225 COMM CORR-PROB IMPROV/INCENTV

22891225	5102	REGULAR SALARIES	\$	-
22891225	5210	MATERIAL & SUPPLIES	\$	-
22891225	5317	NON CAPITAL PURCHASE	\$	-
22891225	5400	PURCHASED SERVICES	\$	-
22891225	5811	PERS	\$	-
22891225	5820	HEALTH & LIFE INSURANCE	\$	-
22891225	5830	WORKERS COMPENSATION	\$	-
22891225	5850	TRAINING/EDUCATION	\$	-
22891225	5860	LIFE INSURANCE	\$	-
22891225	5871	MEDICARE	\$	-
22891225	5910	OTHER EXPENSE	\$	-
22891225	5940	TRAVEL	\$	-

TOTAL	COMM CORR-PROB IMPROV/		\$	-
22891226	COMM CORR-SMART OHIO PILOT PRO			
22891226	5102	REGULAR SALARIES	\$	-
22891226	5210	MATERIAL & SUPPLIES	\$	-
22891226	5220	OPERATING SUPPLIES	\$	-
22891226	5317	NON CAPITAL PURCHASE	\$	-
22891226	5320	CAPITAL PURCHASE	\$	-
22891226	5400	PURCHASED SERVICES	\$	-
22891226	5811	PERS	\$	-
22891226	5820	HEALTH & LIFE INSURANCE	\$	-
22891226	5830	WORKERS COMPENSATION	\$	-
22891226	5850	TRAINING/EDUCATION	\$	-
22891226	5855	CLOTHING/PERSONAL EQUIP	\$	-
22891226	5860	LIFE INSURANCE	\$	-
22891226	5871	MEDICARE	\$	-
22891226	5910	OTHER EXPENSE	\$	-
22891226	5940	TRAVEL	\$	-

TOTAL COMM CORR-SMART OHIO P \$ -

22891227	COMM CORR-JUSTICE REINVEST INC			
22891227	5102	REGULAR SALARIES	\$	146,991.00
22891227	5114	OVERTIME PAY	\$	-
22891227	5210	MATERIAL & SUPPLIES	\$	-
22891227	5400	PURCHASED SERVICES	\$	33,000.00
22891227	5460	INSURANCE	\$	-
22891227	5811	PERS	\$	20,579.00
22891227	5820	HEALTH & LIFE INSURANCE	\$	45,540.00
22891227	5850	TRAINING/EDUCATION	\$	6,000.00
22891227	5855	CLOTHING/PERSONAL EQUIP	\$	-
22891227	5871	MEDICARE	\$	2,140.00

TOTAL COMM CORR-JUSTICE REIN \$ 254,250.00

22891228	COMM CORRCTN-SPECLIZED DOCKET			
22891228	5400	PURCHASED SERVICES	\$	-

TOTAL COMM CORRCTN-SPECLIZED \$ -

TOTAL COMMUNITY BASED CORREC \$ 641,221.00

ACCOUNTS FOR: 2020
HAZ MAT EMERG PLAN SPEC FUND APPROVED

22902840	HAZ MAT EMERG PLAN SPEC			
22902840	5400	PURCHASED SERVICES	\$	27,119.00

TOTAL	HAZ MAT EMERG PLAN SPE	\$	27,119.00
TOTAL	HAZ MAT EMERG PLAN SPE	\$	27,119.00

ACCOUNTS FOR:			2020
SHERIFF-D.A.R.E. PROGRAM			APPROVED

22912200	D.A.R.E. PROGRAM-SHERIFF		
22912200	5910	OTHER EXPENSE	\$ -
TOTAL	D.A.R.E. PROGRAM-SHERI		\$ -
TOTAL	SHERIFF-D.A.R.E. PROGR		\$ -

ACCOUNTS FOR:			2020
TRAFFIC SAFETY PROGRAM-SHERIFF			APPROVED

22922222	STEP/IDEP		
22922222	5114	OVERTIME PAY	\$ -
22922222	5210	MATERIAL & SUPPLIES	\$ -
22922222	5220	OPERATING SUPPLIES	\$ -
22922222	5317	NON CAPITAL PURCHASES	\$ -
22922222	5811	PERS	\$ -
22922222	5871	MEDICARE	\$ -
22922222	5910	OTHER EXPENSE	\$ -
TOTAL	STEP/IDEP		\$ -

22922223	IMPAIRED DRIVING ENFORCE PROG		
22922223	5114	OVERTIME PAY	\$ -
22922223	5220	OPERATING SUPPLIES	\$ -
22922223	5811	PERS	\$ -
22922223	5871	MEDICARE	\$ -
TOTAL	IMPAIRED DRIVING ENFOR		\$ -
TOTAL	TRAFFIC SAFETY PROGRAM		\$ -

ACCOUNTS FOR:			2020
SHERIFF GRANTS			APPROVED

22932200	SHERIFF GRANTS-SHERIFF		
22932200	5317	NON CAPITAL PURCHASE	\$ -
22932200	5400	PURCHASED SERVICES	\$ -
22932200	5410	CONTRACTS BOCC APPROVED	\$ 152,000.00
22932200	5910	OTHER EXPENSE	\$ -
22932200	5920	ALLOWANCES	\$ -
TOTAL	SHERIFF GRANTS-SHERIFF		\$ 152,000.00

TOTAL SHERIFF GRANTS \$ 152,000.00

ACCOUNTS FOR: 2020
SHERIFF DARE LAW ENFORC GRANT APPROVED

22942200 SHERIFF DARE LAW ENFORCE GRANT

22942200 5155 PERSONAL SERVICES REIMBURSEMT \$ 38,000.00

TOTAL SHERIFF DARE LAW ENFOR \$ 38,000.00

TOTAL SHERIFF DARE LAW ENFOR \$ 38,000.00

ACCOUNTS FOR: 2020
TACTICAL RESPONSE UNIT APPROVED

22952200 TACTICAL RESPONSE UNIT-SHERIFF

22952200 5210 MATERIAL & SUPPLIES \$ 2,000.00

22952200 5220 OPERATING SUPPLIES \$ -

22952200 5317 NON CAPITAL PURCHASE \$ -

22952200 5400 PURCHASED SERVICES \$ 700.00

22952200 5855 CLOTHING/PERSONAL EQUIP \$ -

22952200 5910 OTHER EXPENSE \$ 320.00

22952200 5940 TRAVEL \$ -

TOTAL TACTICAL RESPONSE UNIT \$ 3,020.00

TOTAL TACTICAL RESPONSE UNIT \$ 3,020.00

ACCOUNTS FOR: 2020
COMP REHAB DWNPMPT ASST COMMDEV APPROVED

22963425 COMP REHAB DWNPMPT ASST-CD

22963425 5910 OTHER EXPENSE \$ 10,000.00

22963425 5912 ADMIN COSTS \$ 1,000.00

22963425 5920 ALLOWANCES \$ 11,000.00

TOTAL COMP REHAB DWNPMPT ASST \$ 22,000.00

TOTAL COMP REHAB DWNPMPT ASST \$ 22,000.00

ACCOUNTS FOR: 2020
ENFORCEMT & EDUCATN 4511.19G5A APPROVED

22972200 ENFORCEMT & EDUCATN 4511.19G5A

22972200 5317 NON CAPITAL PURCHASE \$ 30,000.00

TOTAL ENFORCEMT & EDUCATN 45 \$ 30,000.00

TOTAL ENFORCEMT & EDUCATN 45 \$ 30,000.00

ACCOUNTS FOR: 2020

REHAB INC FUNDS			APPROVED
22985000 REHAB INC			
22985000	5400	PURCHASED SERVICES	\$ 10,000.00
22985000	5910	OTHER EXPENSE	\$ 10,000.00
22985000	5912	ADMIN COSTS	\$ 2,000.00
22985000	5920	ALLOWANCES	\$ -
TOTAL	REHAB INC		\$ 22,000.00
TOTAL	REHAB INC FUNDS		\$ 22,000.00

ACCOUNTS FOR:			2020
COUNTY TRANSIT			APPROVED
22997000 TRANSIT			
22997000	5210	MATERIAL & SUPPLIES	\$ 140,000.00
22997000	5220	OPERATING SUPPLIES	\$ -
22997000	5310	VEHICLES CAPITAL OUTLAY	\$ 187,000.00
22997000	5317	NON CAPITAL PURCHASE	\$ -
22997000	5320	CAPITAL PURCHASES	\$ -
22997000	5400	PURCHASED SERVICES	\$ -
22997000	5410	CONTRACTS BOCC APPROVED	\$ 930,000.00
22997000	5910	OTHER EXPENSE	\$ 500.00
22997000	5912	ADMIN COSTS	\$ 40,000.00
TOTAL	TRANSIT		\$ 1,297,500.00
TOTAL	COUNTY TRANSIT		\$ 1,297,500.00

ACCOUNTS FOR:			2020
BOND RETIREMENT SPECIAL ASSMT			APPROVED
33273119 STRIKER ROAD			
33273119	5511	INTEREST	\$ -
33273119	5512	PRINCIPAL	\$ -
TOTAL	STRIKER ROAD		\$ -
33273237 13 BELLBROOK/CHENOWETH WATER			
33273237	5511	INTEREST	\$ 11,000.00
33273237	5512	PRINCIPAL	\$ 12,910.00
TOTAL	13 BELLBROOK/CHENOWETH		\$ 23,910.00
33273901 2000 ISSUE WS			
33273901	5511	INTEREST	\$ 5,000.00
33273901	5512	PRINCIPAL	\$ 90,000.00

TOTAL	2000 ISSUE WS		\$	95,000.00
33273902	2001 ISSUE WS			
33273902	5511	INTEREST	\$	18,195.00
33273902	5512	PRINCIPAL	\$	165,000.00
TOTAL	2001 ISSUE WS		\$	183,195.00
33273903	2003 ISSUE WS			
33273903	5511	INTEREST	\$	-
33273903	5512	PRINCIPAL	\$	-
TOTAL	2003 ISSUE WS		\$	-
33273904	2004 ISSUE WS			
33273904	5511	INTEREST	\$	3,255.00
33273904	5512	PRINCIPAL	\$	12,926.00
TOTAL	2004 ISSUE WS		\$	16,181.00
33273905	2005 ISSUE W			
33273905	5511	INTEREST	\$	1,244.00
33273905	5512	PRINCIPAL	\$	4,213.00
TOTAL	2005 ISSUE W		\$	5,457.00
33273906	2007 ISSUE R			
33273906	5511	INTEREST	\$	-
33273906	5512	PRINCIPAL	\$	-
TOTAL	2007 ISSUE R		\$	-
33273907	2008 ISSUE-RD/S			
33273907	5511	INTEREST	\$	-
33273907	5512	PRINCIPAL	\$	-
TOTAL	2008 ISSUE-RD/S		\$	-
33273909	2011 ISSUE W			
33273909	5511	INTEREST	\$	14,295.00
33273909	5512	PRINCIPAL	\$	25,120.00
TOTAL	2011 ISSUE W		\$	39,415.00
33273910	17 IRWIN SIMPSON SEWER			
33273910	5511	INTEREST	\$	5,112.00
33273910	5512	PRINCIPAL	\$	4,644.00

TOTAL 17 IRWIN SIMPSON SEWER \$ 9,756.00

33273911 2019 KEEVER CK & 741 TURN LANE

33273911 5511 INTEREST \$ 16,645.00

33273911 5512 PRINCIPAL \$ 22,222.00

TOTAL 2019 KEEVER CK & 741 T \$ 38,867.00

TOTAL BOND RETIREMENT SPECIA \$ 411,781.00

ACCOUNTS FOR:

2020

STATE OPWC LOAN

APPROVED

33603120 STATE OPWC LOAN

33603120 5512 PRINCIPAL \$ 112,715.70

TOTAL STATE OPWC LOAN \$ 112,715.70

TOTAL STATE OPWC LOAN \$ 112,715.70

ACCOUNTS FOR:

2020

2013 RADIO SYSTEM BONDS

APPROVED

33683824 2013 RADIO SYSTEM UPGRADE

33683824 5511 INTEREST \$ 41,973.75

33683824 5512 PRINCIPAL \$ 870,000.00

TOTAL 2013 RADIO SYSTEM UPGR \$ 911,973.75

TOTAL 2013 RADIO SYSTEM BOND \$ 911,973.75

ACCOUNTS FOR:

2020

TAX INCREMENT FINANCING - P&G

APPROVED

33843785 2005 P&G TIF COMBINED ISSUE

33843785 5511 INTEREST \$ -

33843785 5512 PRINCIPAL \$ -

TOTAL 2005 P&G TIF COMBINED \$ -

33843786 STATE 166 LOAN

33843786 5511 INTEREST \$ -

33843786 5512 PRINCIPAL \$ -

33843786 5910 OTHER EXPENSE \$ -

TOTAL STATE 166 LOAN \$ -

33843788 2010 TIF ROAD BOND

33843788 5511 INTEREST \$ 47,227.00

33843788	5512	PRINCIPAL	\$	395,000.00
TOTAL	2010 TIF ROAD BOND		\$	442,227.00
TOTAL	TAX INCREMENT FINANCIN		\$	442,227.00

ACCOUNTS FOR:				2020
2009 RID BOND GREENS OF BUNNEL				APPROVED

33933908	2009 RID GREENS BUNNLL HILL-RD			
33933908	5511	INTEREST	\$	120,413.00
33933908	5512	PRINCIPAL	\$	70,000.00
33933908	5901	FEE SHARE STATE	\$	-
33933908	5909	AUDITOR & TREASURER FEES	\$	-
33933908	5910	OTHER EXPENSE	\$	-
TOTAL	2009 RID GREENS BUNNLL		\$	190,413.00
TOTAL	2009 RID BOND GREENS O		\$	190,413.00

ACCOUNTS FOR:				2020
JAIL BONDS 2019				APPROVED

33953712	JAIL BONDS 2019			
33953712	5511	INTEREST	\$	1,111,450.00
33953712	5512	PRINCIPAL	\$	8,985,000.00
TOTAL	JAIL BONDS 2019		\$	10,096,450.00
TOTAL	JAIL BONDS 2019		\$	10,096,450.00

ACCOUNTS FOR:				2020
COUNTY WIDE FINANCIAL SOFTWARE				APPROVED

44011120	COUNTY WIDE FINANCIAL SOFTWARE			
44011120	5102	REGULAR SALARIES	\$	-
44011120	5114	OVERTIME PAY	\$	-
44011120	5320	CAPITAL PURCHASE	\$	18,000.00
44011120	5370	SOFTWARE	\$	-
44011120	5811	PERS	\$	-
44011120	5820	HEALTH & LIFE INSURANCE	\$	-
44011120	5830	WORKERS COMPENSATION	\$	-
44011120	5850	TRAINING & EDUCATION	\$	18,000.00
44011120	5860	LIFE INSURANCE	\$	-
44011120	5871	MEDICARE	\$	-
44011120	5882	VACATION LEAVE PAYOUT	\$	-
TOTAL	COUNTY WIDE FINANCIAL		\$	36,000.00
TOTAL	COUNTY WIDE FINANCIAL		\$	36,000.00

ACCOUNTS FOR:			2020
DEFAULTED SUBDIVISION SPEC ASM			APPROVED
44303120	DEFAULTED SUBDIVISION-RD		
44303120	5320	CAPITAL PURCHASES	\$ 399,158.40
44303120	5335	ROAD CONST	\$ -
TOTAL	DEFAULTED SUBDIVISION-		\$ 399,158.40
TOTAL	DEFAULTED SUBDIVISION		\$ 399,158.40

ACCOUNTS FOR:			2020
SOCIALVILLEFOSTERSBRIDGE&WALL			APPROVED
44313130	SOCIALVILLEFOSTERSBRIDGE&WALL		
44313130	5320	CAPITAL PURCHASES	\$ -
TOTAL	SOCIALVILLEFOSTERSBRID		\$ -
TOTAL	SOCIALVILLEFOSTERSBRID		\$ -

ACCOUNTS FOR:			2020
EDWARDSVILLE ROAD BRIDGE			APPROVED
44323130	EDWARDSVILLE ROAD BRIDGE		
44323130	5320	CAPITAL PURCHASES	\$ -
44323130	5390	CAPITAL NON CASH	\$ -
TOTAL	EDWARDSVILLE ROAD BRID		\$ -
TOTAL	EDWARDSVILLE ROAD BRID		\$ -

ACCOUNTS FOR:			2020
LIBERTY WAY/MASON RD TURN LANE			APPROVED
44343130	LIBERTY WAY/MASON RD TURN LANE		
44343130	5320	CAPITAL PURCHASES	\$ 503,156.00
TOTAL	LIBERTY WAY/MASON RD T		\$ 503,156.00
TOTAL	LIBERTY WAY/MASON RD T		\$ 503,156.00

ACCOUNTS FOR:			2020
KING AVE BRIDGE PROJECT			APPROVED
44373130	KING AVE BRIDGE PROJECT		
44373130	5320	CAPITAL PURCHASE	\$ 550,000.00
TOTAL	KING AVE BRIDGE PROJEC		\$ 550,000.00
TOTAL	KING AVE BRIDGE PROJEC		\$ 550,000.00

ACCOUNTS FOR:			2020
VARIOUS SEWER ASSESSMENT PROJE			APPROVED
44493300 SEWER ASSMT PROJECTS			
44493300	5341	WATER/SEWER - NON-CAPITAL	\$ -
44493300	5400	PURCHASED SERVICES	\$ -
TOTAL	SEWER ASSMT PROJECTS		\$ -
TOTAL	VARIOUS SEWER ASSESSME		\$ -
ACCOUNTS FOR:			2020
ESTATES OF KEEVER CREEK ROAD P			APPROVED
44503165 ESTATES OF KEEVER CREEK SA2008			
44503165	5320	CAPITAL PURCHASE	\$ -
44503165	5335	ROAD CONST	\$ -
TOTAL	ESTATES OF KEEVER CREE		\$ -
TOTAL	ESTATES OF KEEVER CREE		\$ -
ACCOUNTS FOR:			2020
OLD 122 & TWP LINE RD ROUNDABO			APPROVED
4453 OLD 122 & TWP LINE RD ROUNDABO			
4453	5390	CAPITAL NON CASH	\$ -
TOTAL	OLD 122 & TWP LINE RD		\$ -
44533120 OLD 122 & TWP LINE RD ROUNDABT			
44533120	5320	CAPITAL PURCHASES	\$ -
44533120	5335	ROAD CONST	\$ -
44533120	5390	CAPITAL NON CASH	\$ -
TOTAL	OLD 122 & TWP LINE RD		\$ -
TOTAL	OLD 122 & TWP LINE RD		\$ -
ACCOUNTS FOR:			2020
FIELDS-ERTEL RD IMPROV PROJ			APPROVED
44543120 FIELDS-ERTEL RD IMPROV PROJ			
44543120	5320	CAPITAL PURCHASES	\$ 1,400,000.00
44543120	5335	ROAD CONST	\$ -
TOTAL	FIELDS-ERTEL RD IMPROV		\$ 1,400,000.00
TOTAL	FIELDS-ERTEL RD IMPROV		\$ 1,400,000.00

ACCOUNTS FOR:			2020
PHASE II ROAD RESURFACING			APPROVED

44553120 PHASE II ROAD RESURFACING

44553120	5335	ROAD CONST	\$	-
44553120	5511	INTEREST	\$	-
44553120	5512	PRINCIPAL	\$	-

TOTAL	PHASE II ROAD RESURFAC		\$	-
TOTAL	PHASE II ROAD RESURFAC		\$	-

ACCOUNTS FOR:			2020
FIELDS-ERTEL AND COLUMBIA ROAD			APPROVED

44633120 FIELDS-ERTEL AND COLUMBIA ROAD

44633120	5320	CAPITAL PURCHASES	\$	-
44633120	5335	ROAD CONST	\$	-

TOTAL	FIELDS-ERTEL AND COLUM		\$	-
TOTAL	FIELDS-ERTEL AND COLUM		\$	-

ACCOUNTS FOR:			2020
COUNTY CONST PROJECTS			APPROVED

44673700 CONSTRUCTION - BUILDINGS

44673700	5317	NON CAPITAL PURCHASE	\$	270,000.00
44673700	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-

TOTAL	CONSTRUCTION - BUILDIN		\$	270,000.00
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44673710 EAST ST. BLDG.-CONSTRUCTION

44673710	5317	NON CAPITAL PURCHASE	\$	120,000.00
44673710	5320	CAPITAL PURCHASES	\$	400,000.00
44673710	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-

TOTAL	EAST ST. BLDG.-CONSTRU		\$	520,000.00
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44673711 ETA BLDG CONST

44673711	5317	NON CAPITAL PURCHASES	\$	-
44673711	5320	CAPITAL PURCHASES	\$	100,000.00
44673711	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-

TOTAL	ETA BLDG CONST		\$	100,000.00
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44673712 JAIL IMPROVEMENTS

44673712	5317	NON CAPITAL PURCHASE	\$	140,000.00
44673712	5320	CAPITAL PURCHASE	\$	180,000.00

44673712	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
44673712	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	JAIL IMPROVEMENTS		\$	320,000.00
44673713 OLD COURTHOUSE REPAIR				
44673713	5317	NON CAPITAL PURCHASE	\$	160,000.00
44673713	5320	CAPITAL PURCHASES	\$	120,000.00
44673713	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	OLD COURTHOUSE REPAIR		\$	280,000.00
44673717 PROSECUTOR BLDG REHAB				
44673717	5317	NON CAPITAL PURCHASE	\$	33,000.00
44673717	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	PROSECUTOR BLDG REHAB		\$	33,000.00
44673718 ADMIN BLDG (SILVER ST) IMPROV				
44673718	5317	NON CAPITAL PURCHASE	\$	95,000.00
44673718	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	ADMIN BLDG (SILVER ST)		\$	95,000.00
44673723 GARAGE FACILITY				
44673723	5317	NON CAPITAL PURCHASE	\$	150,000.00
44673723	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	GARAGE FACILITY		\$	150,000.00
44673725 JUVENILE CENTER				
44673725	5317	NON CAPITAL PURCHASE	\$	20,000.00
44673725	5320	CAPITAL PURCHASES	\$	600,000.00
44673725	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	JUVENILE CENTER		\$	620,000.00
44673726 BUILDING SERVICES WAREHOUSE				
44673726	5317	NON CAPITAL PURCHASE	\$	30,000.00
44673726	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	BUILDING SERVICES WARE		\$	30,000.00
44673727 DAVE DRIVE BUILDING				
44673727	5317	NON CAPITAL PURCHASES	\$	84,000.00
44673727	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-

TOTAL	DAVE DRIVE BUILDING		\$	84,000.00
44673730	ADMIN BLDG-JUSTICE DR			
44673730	5317	NON CAPITAL PURCHASE	\$	360,000.00
44673730	5320	CAPITAL PURCHASES	\$	150,000.00
44673730	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
44673730	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	ADMIN BLDG-JUSTICE DR		\$	510,000.00
TOTAL	COUNTY CONST PROJECTS		\$	3,012,000.00

ACCOUNTS FOR: 2020
AIRPORT CONSTRUCTION APPROVED

44793850	AIRPORT CONSTRUCTION			
44793850	5300	CAPITAL OUTLAY	\$	-
44793850	5317	NON CAPITAL PURCHASES	\$	-
44793850	5320	CAPITAL PURCHASES	\$	-
44793850	5336	AIRPORT REHAB & MAINTENANCE	\$	-
TOTAL	AIRPORT CONSTRUCTION		\$	-
TOTAL	AIRPORT CONSTRUCTION		\$	-

ACCOUNTS FOR: 2020
P&G TIF ROAD CONSTRUCTION APPROVED

44843120	P&G TIF ROAD CONSTRUCTION			
44843120	5335	ROAD CONST	\$	-
44843120	5910	OTHER EXPENSE	\$	3,270,000.00
TOTAL	P&G TIF ROAD CONSTRUCT		\$	3,270,000.00
TOTAL	P&G TIF ROAD CONSTRUCT		\$	3,270,000.00

ACCOUNTS FOR: 2020
MIAMI VALLEY GAMING TIF APPROVED

44853120	MIAMI VALLEY GAMING TIF			
44853120	5335	ROAD CONST	\$	-
44853120	5400	PURCHASED SERVICES	\$	35,000.00
44853120	5511	INTEREST	\$	-
44853120	5512	PRINCIPAL	\$	-
44853120	5750	DISTRIBUTION OF FUNDS	\$	272,792.00
44853120	5909	AUDITOR & TREASURER FEES	\$	-
44853120	5910	OTHER EXPENSE	\$	813,000.00
TOTAL	MIAMI VALLEY GAMING TI		\$	1,120,792.00
TOTAL	MIAMI VALLEY GAMING TI		\$	1,120,792.00

ACCOUNTS FOR:		2020
TOWNE CENTER BLVD EXTENSION		APPROVED

44893120 TOWNE CENTER BLVD EXTENSION		
44893120	5335	ROAD CONST
		\$ -
TOTAL	TOWNE CENTER BLVD EXTE	\$ -
TOTAL	TOWNE CENTER BLVD EXTE	\$ -

ACCOUNTS FOR:		2020
COMMUNICATION PROJECTS		APPROVED

44923814 DISPATCH UPGRADE/RELOCATION		
44923814	5320	CAPITAL PURCHASE
		\$ -
TOTAL	DISPATCH UPGRADE/RELOC	\$ -

44923819 PUBLIC SAFETY DATA NETWORK		
44923819	5334	REHAB & MAINTENANCE NONCAPITAL
		\$ -
44923819	5371	DATA HARDWARE
		\$ -
44923819	5400	PURCHASED SERVICES
		\$ 400,000.00
TOTAL	PUBLIC SAFETY DATA NET	\$ 400,000.00

44923822 TELEPHONE CONSTRUCTION		
44923822	5400	PURCHASED SERVICES
		\$ 30,000.00
TOTAL	TELEPHONE CONSTRUCTION	\$ 30,000.00

44923823 PUBLIC SAFETY COMMUNICATIONS		
44923823	5317	NON CAPITAL PURCHASES
		\$ -
44923823	5320	CAPITAL PURCHASE
		\$ 450,000.00
44923823	5400	PURCHASED SERVICES
		\$ -
TOTAL	PUBLIC SAFETY COMMUNIC	\$ 450,000.00

44923825 CAD UPGRADE		
44923825	5320	CAPITAL PURCHASE
		\$ 300,000.00
TOTAL	CAD UPGRADE	\$ 300,000.00
TOTAL	COMMUNICATION PROJECTS	\$ 1,180,000.00

ACCOUNTS FOR:		2020
BUNNELL HILL RD CONSTRCTN RID		APPROVED

44933000 BUNNELL HILL RD CONSTRCTN RID

44933000	5335	ROAD CONST	\$	-
TOTAL	BUNNELL HILL RD CONSTR		\$	-
44933908	2009 RID GREENS BUNNLL HILL-RD			
44933908	5320	CAPITAL PURCHASES	\$	2,000,000.00
44933908	5910	OTHER EXPENSE	\$	-
TOTAL	2009 RID GREENS BUNNLL		\$	2,000,000.00
TOTAL	BUNNELL HILL RD CONSTR		\$	2,000,000.00

ACCOUNTS FOR:
COURTS BUILDING

2020
APPROVED

44943720	JUSTICE DRIVE OFFC BLDG			
44943720	5317	NON CAPITAL PURCHASES	\$	62,000.00
44943720	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
44943720	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	JUSTICE DRIVE OFFC BLD		\$	62,000.00

44943729	COURTS BLDG REFURBISH/RENOVTN			
44943729	5317	NON CAPITAL PURCHASE	\$	165,000.00
44943729	5320	CAPITAL PURCHASE	\$	660,000.00
44943729	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
44943729	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	COURTS BLDG REFURBISH/		\$	825,000.00

44943732	COUNTY CT NRTH ADDN TO CP BLDG			
44943732	5320	CAPITAL PURCHASE	\$	-
44943732	5332	BLDG CAPITAL IMPROVEMENTS	\$	-
44943732	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	COUNTY CT NRTH ADDN TO		\$	-
TOTAL	COURTS BUILDING		\$	887,000.00

ACCOUNTS FOR:
JAIL CONSTRUCTION SALES TAX

2020
APPROVED

44953712	JAIL CONSTRUCTION SALES TAX			
44953712	5320	CAPITAL PURCHASES	\$	-
44953712	5511	INTEREST	\$	-
44953712	5512	PRINCIPAL	\$	-
44953712	5910	OTHER EXPENSE	\$	-
44953712	5997	OPERATIONAL TRANSFERS	\$	10,096,450.00

TOTAL	JAIL CONSTRUCTION SALE		\$	10,096,450.00
TOTAL	JAIL CONSTRUCTION SALE		\$	10,096,450.00

ACCOUNTS FOR:				2020
JUVENILE DETENTION ADDN & RENO				APPROVED

44963725	JUVENILE CENTER			
44963725	5317	NON CAPITAL PURCHASES	\$	-
44963725	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
TOTAL	JUVENILE CENTER		\$	-
TOTAL	JUVENILE DETENTION ADD		\$	-

ACCOUNTS FOR:				2020
JAIL CONSTRUCTION & REHAB				APPROVED

44973712	JAIL IMPROVEMENTS			
44973712	5320	CAPITAL PURCHASE	\$	-
44973712	5400	PURCHASED SERVICES	\$	-
TOTAL	JAIL IMPROVEMENTS		\$	-
TOTAL	JAIL CONSTRUCTION & RE		\$	-

ACCOUNTS FOR:				2020
COUNTY FAIRGROUNDS CONSTRUCTN				APPROVED

44983740	CONSTRUCTION - FAIRGROUNDS			
44983740	5300	CAPITAL OUTLAY	\$	-
44983740	5317	NON CAPITAL PURCHASES	\$	-
44983740	5320	CAPITAL PURCHASE	\$	-
44983740	5334	REHAB & MAINTENANCE NONCAPITAL	\$	-
44983740	5400	PURCHASED SERVICES	\$	-
44983740	5410	CONTRACTS BOCC APPROVED	\$	-
44983740	5910	OTHER EXPENSE	\$	-
TOTAL	CONSTRUCTION - FAIRGRO		\$	-
TOTAL	COUNTY FAIRGROUNDS CON		\$	-

ACCOUNTS FOR:				2020
JUVENILE/PROBATE CT EXPANSION				APPROVED

44993725	JUVENILE/PROBATE CT EXPANSION			
44993725	5320	CAPITAL PURCHASE	\$	-
TOTAL	JUVENILE/PROBATE CT EX		\$	-
TOTAL	JUVENILE/PROBATE CT EX		\$	-

ACCOUNTS FOR:
WATER REVENUE

2020
APPROVED

55103200 WARREN CO WATER DIST			
55103200	5102	REGULAR SALARIES	\$ 2,031,500.00
55103200	5111	PART TIME EMPLOYEES	\$ -
55103200	5114	OVERTIME PAY	\$ 90,000.00
55103200	5210	MATERIAL & SUPPLIES	\$ 700,000.00
55103200	5220	OPERATING SUPPLIES	\$ -
55103200	5223	GAS & OIL - OPERATING SUPPLIES	\$ 90,000.00
55103200	5310	VEHICLES CAPITAL OUTLAY	\$ 440,000.00
55103200	5317	NON CAPITAL PURCHASE	\$ 230,000.00
55103200	5320	CAPITAL PURCHASE	\$ 100,000.00
55103200	5321	DT BD APR CAP BOCC	\$ -
55103200	5400	PURCHASED SERVICES	\$ 435,000.00
55103200	5421	RENT OR LEASE	\$ -
55103200	5430	UTILITIES	\$ 5,120,000.00
55103200	5457	CENTRAL SERVICES COST	\$ -
55103200	5460	INSURANCE	\$ 8,000.00
55103200	5462	VEHICLE MAINTENTANCE	\$ 82,500.00
55103200	5499	INDIRECT COSTS	\$ 376,256.00
55103200	5811	PERS	\$ 292,500.00
55103200	5820	HEALTH & LIFE INSURANCE	\$ 409,602.00
55103200	5830	WORKERS COMPENSATION	\$ 20,000.00
55103200	5840	UNEMPLOYMENT COMPENSATION	\$ 2,000.00
55103200	5850	TRAINING/EDUCATION	\$ 7,000.00
55103200	5855	CLOTHING/PERSONAL EQUIP	\$ 20,000.00
55103200	5860	LIFE INSURANCE	\$ -
55103200	5871	MEDICARE	\$ 30,200.00
55103200	5881	SICK LEAVE PAYOUT	\$ 10,000.00
55103200	5882	VACATION LEAVE PAYOUT	\$ 25,000.00
55103200	5910	OTHER EXPENSE	\$ 105,000.00
55103200	5911	NON TAXABLE MEAL FRINGE	\$ 250.00
55103200	5922	TAXABLE MEAL FRINGE	\$ 50.00
55103200	5940	TRAVEL	\$ -
55103200	5998	RESERVE/CONTINGENCY	\$ 300,000.00
55103200	5999	CONTINGENCY	\$ -
TOTAL	WARREN CO WATER DIST		\$ 10,924,858.00
55103207 SCHEDULED DEBT SERVICE			
55103207	5500	DEBT SERVICE	\$ -
55103207	5511	INTEREST	\$ 53,713.00
55103207	5512	PRINCIPAL	\$ 250,853.00
TOTAL	SCHEDULED DEBT SERVICE		\$ 304,566.00

55103209 WATER-REPL/IMPROVE ACCOUNT			
55103209	5210	MATERIAL & SUPPLIES	\$ 50,000.00
55103209	5220	OPERATING SUPPLIES	\$ -
55103209	5317	NON CAPITAL PURCHASES	\$ -
55103209	5340	WATER CONTRACT	\$ -
55103209	5400	PURCHASED SERVICES	\$ 300,000.00
55103209	5910	OTHER EXPENSE	\$ -

TOTAL	WATER-REPL/IMPROVE ACC		\$ 350,000.00
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55103219 WATER-SURPLUS ACCT

55103219	5997	OPERATIONAL TRANSFER	\$ 23,137,970.00
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TOTAL	WATER-SURPLUS ACCT		\$ 23,137,970.00
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TOTAL	WATER REVENUE		\$ 34,717,394.00
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ACCOUNTS FOR:

LOWER LITTLE MIAMI WASTEWATER

2020
APPROVED

55743300 LOWER LITTLE MIAMI WASTEWATER

55743300	5997	OPERATIONAL TRANSFER	\$ -
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TOTAL	LOWER LITTLE MIAMI WAS		\$ -
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TOTAL	LOWER LITTLE MIAMI WAS		\$ -
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ACCOUNTS FOR:

SEWER CONST PROJECTS

2020
APPROVED

55753300 SEWER CONST PROJECTS

55753300	5317	NON CAPITAL PURCHASE	\$ 20,000.00
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55753300	5320	CAPITAL PURCHASE	\$ 2,870,000.00
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55753300	5350	SEWER CONTRACT	\$ -
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55753300	5400	PURCHASED SERVICES	\$ -
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TOTAL	SEWER CONST PROJECTS		\$ 2,890,000.00
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TOTAL	SEWER CONST PROJECTS		\$ 2,890,000.00
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ACCOUNTS FOR:

SEWER REVENUE

2020
APPROVED

55803300 WARREN CO SEWER DIST

55803300	5102	REGULAR SALARIES	\$ 1,887,700.00
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55803300	5111	PART TIME EMPLOYEES	\$ -
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55803300	5114	OVERTIME PAY	\$ 85,000.00
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55803300	5210	MATERIAL & SUPPLIES	\$ 850,000.00
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55803300	5220	OPERATING SUPPLIES	\$ -
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55803300	5223	GAS & OIL - OPERATING SUPPLIES	\$ 100,000.00
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55803300	5310	VEHICLES CAPITAL OUTLAY	\$	520,000.00
55803300	5317	NON CAPITAL PURCHASE	\$	345,300.00
55803300	5320	CAPITAL PURCHASE	\$	235,000.00
55803300	5321	DT BD APR CAP BOCC	\$	12,500.00
55803300	5355	SEWER PROJ REIMBURSEMENT	\$	-
55803300	5400	PURCHASED SERVICES	\$	450,000.00
55803300	5421	RENT OR LEASE	\$	-
55803300	5430	UTILITIES	\$	3,550,000.00
55803300	5457	CENTRAL SERVICES COST	\$	-
55803300	5460	INSURANCE	\$	5,000.00
55803300	5462	VEHICLE MAINTENTANCE	\$	82,500.00
55803300	5499	INDIRECT COSTS	\$	313,117.00
55803300	5811	PERS	\$	276,200.00
55803300	5820	HEALTH & LIFE INSURANCE	\$	388,300.00
55803300	5830	WORKERS COMPENSATION	\$	39,000.00
55803300	5840	UNEMPLOYMENT COMPENSATION	\$	2,000.00
55803300	5850	TRAINING/EDUCATION	\$	5,000.00
55803300	5855	CLOTHING/PERSONAL EQUIP	\$	20,000.00
55803300	5860	LIFE INSURANCE	\$	-
55803300	5871	MEDICARE	\$	28,700.00
55803300	5881	SICK LEAVE PAYOUT	\$	10,000.00
55803300	5882	VACATION LEAVE PAYOUT	\$	26,000.00
55803300	5910	OTHER EXPENSE	\$	65,000.00
55803300	5911	NON TAXABLE MEAL FRINGE	\$	250.00
55803300	5922	TAXABLE MEAL FRINGE	\$	50.00
55803300	5940	TRAVEL	\$	-
55803300	5998	RESERVE/CONTINGENCY	\$	280,000.00
55803300	5999	CONTINGENCY	\$	-

TOTAL WARREN CO SEWER DIST \$ 9,576,617.00

55803307 SCHEDULED DEBT SERVICE

55803307	5500	DEBT SERVICE	\$	-
55803307	5511	INTEREST	\$	239,060.00
55803307	5512	PRINCIPAL	\$	685,850.00

TOTAL SCHEDULED DEBT SERVICE \$ 924,910.00

55803309 SEWER - REPL/IMPROV ACCOUNT

55803309	5210	MATERIAL & SUPPLIES	\$	50,000.00
55803309	5220	OPERATING SUPPLIES	\$	-
55803309	5317	NON CAPITAL PURCHASES	\$	-
55803309	5350	SEWER CONTRACT	\$	-
55803309	5400	PURCHASED SERVICES	\$	400,000.00
55803309	5910	OTHER EXPENSE	\$	-

TOTAL SEWER - REPL/IMPROV AC \$ 450,000.00

55803319	SEWER- SURPLUS ACCOUNT		
55803319	5997	OPERATIONAL TRANSFER	\$ 6,183,200.00

TOTAL	SEWER- SURPLUS ACCOUNT		\$ 6,183,200.00
TOTAL	SEWER REVENUE		\$ 17,134,727.00

ACCOUNTS FOR:		2020
SEWER IMPROV-WC VOCATIONAL SCH		APPROVED

55813300	SEWER IMPROV-WC VOCATIONAL SCH		
55813300	5210	MATERIAL & SUPPLIES	\$ 20,000.00
55813300	5220	OPERATING SUPPLIES	\$ -

TOTAL	SEWER IMPROV-WC VOCATI		\$ 20,000.00
TOTAL	SEWER IMPROV-WC VOCATI		\$ 20,000.00

ACCOUNTS FOR:		2020
WATER CONST PROJECTS		APPROVED

55833200	WATER CONST PROJECTS		
55833200	5317	NON CAPITAL PURCHASE	\$ -
55833200	5320	CAPITAL PURCHASE	\$ 47,696,000.00
55833200	5340	WATER CONTRACT	\$ -

TOTAL	WATER CONST PROJECTS		\$ 47,696,000.00
TOTAL	WATER CONST PROJECTS		\$ 47,696,000.00

ACCOUNTS FOR:		2020
STORM WATER TIER 1		APPROVED

55903090	STORM WATER TIER 1		
55903090	5102	REGULAR SALARIES	\$ 40,000.00
55903090	5111	PART TIME EMPLOYEES	\$ -
55903090	5114	OVERTIME PAY	\$ -
55903090	5210	MATERIAL & SUPPLIES	\$ 4,400.00
55903090	5220	OPERATING SUPPLIES	\$ -
55903090	5317	NON CAPITAL PURCHASE	\$ 10,000.00
55903090	5318	DATA BD APPROV NON CAP	\$ -
55903090	5320	CAPITAL PURCHASE	\$ 10,000.00
55903090	5321	DT BD APR CAP BOCC	\$ -
55903090	5400	PURCHASED SERVICES	\$ 250,000.00
55903090	5811	PERS	\$ 6,000.00
55903090	5820	HEALTH & LIFE INSURANCE	\$ 3,000.00
55903090	5830	WORKERS COMPENSATION	\$ 1,000.00
55903090	5850	TRAINING/EDUCATION	\$ 2,000.00
55903090	5860	LIFE INSURANCE	\$ 100.00

55903090	5871	MEDICARE	\$	1,000.00
55903090	5910	OTHER EXPENSE	\$	2,500.00
55903090	5914	SUBSCRIPTION/MEMBERSHIP FEES	\$	-

TOTAL	STORM WATER TIER 1		\$	330,000.00
TOTAL	STORM WATER TIER 1		\$	330,000.00

ACCOUNTS FOR: 2020
VEHICLE MAINTENANCE ROTARY APPROVED

66191110 VEHICLE MAINTENANCE ROTARY				
66191110	5102	REGULAR SALARIES	\$	56,488.00
66191110	5114	OVERTIME PAY	\$	3,400.00
66191110	5210	MATERIAL & SUPPLIES	\$	411,607.00
66191110	5220	OPERATING SUPPLIES	\$	-
66191110	5317	NON CAPITAL PURCHASE	\$	15,000.00
66191110	5320	CAPITAL PURCHASE	\$	15,000.00
66191110	5400	PURCHASED SERVICES	\$	185,000.00
66191110	5811	PERS	\$	7,909.00
66191110	5820	HEALTH & LIFE INSURANCE	\$	15,000.00
66191110	5871	MEDICARE	\$	596.00
66191110	5910	OTHER EXPENSE	\$	-

TOTAL	VEHICLE MAINTENANCE RO		\$	710,000.00
TOTAL	VEHICLE MAINTENANCE RO		\$	710,000.00

ACCOUNTS FOR: 2020
SHERIFF'S POLICING REVOLV FUND APPROVED

66302200 SHERIFF				
66302200	5317	NON CAPITAL PURCHASES	\$	-
66302200	5320	CAPITAL PURCHASES	\$	-
66302200	5910	OTHER EXPENSE	\$	-

TOTAL	SHERIFF		\$	-
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66302251 DEERFIELD TWP CONTRACT				
66302251	5102	REGULAR SALARIES	\$	2,180,642.00
66302251	5114	OVERTIME PAY	\$	312,000.00
66302251	5115	HOLIDAY PAY	\$	-
66302251	5811	PERS	\$	451,168.00
66302251	5820	HEALTH & LIFE INSURANCE	\$	299,196.00
66302251	5830	WORKERS COMPENSATION	\$	49,853.00
66302251	5860	LIFE INSURANCE	\$	-
66302251	5871	MEDICARE	\$	36,143.00
66302251	5991	REIMBURSEMENT	\$	-

TOTAL	DEERFIELD TWP CONTRACT		\$	3,329,002.00
66302252	CORPS OF ENGINEERS CONTRACT			
66302252	5114	OVERTIME PAY	\$	23,771.00
66302252	5811	PERS	\$	4,304.00
66302252	5871	MEDICARE	\$	347.00
TOTAL	CORPS OF ENGINEERS CON		\$	28,422.00
66302258	SOUTH LEBANON CONTRACT			
66302258	5102	REGULAR SALARIES	\$	311,627.00
66302258	5114	OVERTIME PAY	\$	88,000.00
66302258	5115	HOLIDAY PAY	\$	-
66302258	5811	PERS	\$	72,333.00
66302258	5820	HEALTH & LIFE INSURANCE	\$	60,700.00
66302258	5830	WORKERS COMPENSATION	\$	7,993.00
66302258	5860	LIFE INSURANCE	\$	-
66302258	5871	MEDICARE	\$	5,795.00
66302258	5991	REIMBURSEMENT	\$	-
TOTAL	SOUTH LEBANON CONTRACT		\$	546,448.00
66302259	DRUG TASK FORCE CONTRACT			
66302259	5102	REGULAR SALARIES	\$	451,264.00
66302259	5114	OVERTIME PAY	\$	70,000.00
66302259	5115	HOLIDAY PAY	\$	-
66302259	5811	PERS	\$	94,349.00
66302259	5820	HEALTH & LIFE INSURANCE	\$	60,820.00
66302259	5860	LIFE INSURANCE	\$	-
66302259	5871	MEDICARE	\$	7,558.00
66302259	5991	REIMBURSEMENT	\$	-
TOTAL	DRUG TASK FORCE CONTRA		\$	683,991.00
66302260	WARREN CO ENGINEER CONTRACT			
66302260	5102	REGULAR SALARIES	\$	79,858.00
66302260	5114	OVERTIME PAY	\$	10,000.00
66302260	5115	HOLIDAY PAY	\$	-
66302260	5811	PERS	\$	16,264.00
66302260	5820	HEALTH & LIFE INSURANCE	\$	5,820.00
66302260	5830	WORKERS COMPENSATION	\$	1,797.00
66302260	5860	LIFE INSURANCE	\$	-
66302260	5871	MEDICARE	\$	1,303.00
66302260	5991	REIMBURSEMENT	\$	-
TOTAL	WARREN CO ENGINEER CON		\$	115,042.00

66302262 KINGS LOCAL SCHOOLS

66302262	5102	REGULAR SALARIES	\$	69,473.00
66302262	5114	OVERTIME PAY	\$	8,500.00
66302262	5115	HOLIDAY PAY	\$	-
66302262	5811	PERS	\$	14,113.00
66302262	5820	HEALTH & LIFE INSURANCE	\$	12,646.00
66302262	5830	WORKERS COMPENSATION	\$	1,559.00
66302262	5860	LIFE INSURANCE	\$	-
66302262	5871	MEDICARE	\$	1,131.00
66302262	5991	REIMBURSEMENT	\$	-

TOTAL	KINGS LOCAL SCHOOLS		\$	107,422.00
TOTAL	SHERIFF'S POLICING REV		\$	4,810,327.00

ACCOUNTS FOR:

COMMUNICATIONS ROTARY

2020
APPROVED

66312810 COMMUNICATIONS ROTARY

66312810	5220	OPERATING SUPPLIES	\$	-
66312810	5400	PURCHASED SERVICES	\$	-
66312810	5910	OTHER EXPENSE	\$	75,000.00

TOTAL	COMMUNICATIONS ROTARY		\$	75,000.00
TOTAL	COMMUNICATIONS ROTARY		\$	75,000.00

ACCOUNTS FOR:

HEALTH INSURANCE

2020
APPROVED

66320100 HEALTH INSURANCE

66320100	5102	REGULAR SALARIES	\$	72,683.00
66320100	5114	OVERTIME PAY	\$	500.00
66320100	5210	MATERIAL & SUPPLIES	\$	1,000.00
66320100	5220	OPERATING SUPPLIES	\$	-
66320100	5317	NON CAPITAL PURCHASE	\$	1,500.00
66320100	5400	PURCHASED SERVICES	\$	5,000.00
66320100	5410	CONTRACTS BOCC APPROVED	\$	110,000.00
66320100	5811	PERS	\$	10,176.00
66320100	5820	HEALTH & LIFE INSURANCE	\$	8,740.00
66320100	5830	WORKERS COMPENSATION	\$	1,454.00
66320100	5850	TRAINING/EDUCATION	\$	3,000.00
66320100	5860	LIFE INSURANCE	\$	-
66320100	5871	MEDICARE	\$	1,054.00
66320100	5881	SICK LEAVE PAYOUT	\$	-
66320100	5882	VACATION LEAVE PAYOUT	\$	-
66320100	5890	EMPLOYER HSA CONTRIBUTION	\$	250,000.00
66320100	5910	OTHER EXPENSE	\$	671,000.00
66320100	5911	NON TAXABLE MEAL FRINGE	\$	-

66320100	5912	ADMIN COSTS	\$	-
66320100	5922	TAXABLE MEAL FRINGE	\$	-
66320100	5926	INSURANCE PREMIUM	\$	310,000.00
66320100	5932	MEDICAL/RX CLAIMS	\$	7,758,000.00
66320100	5933	DENTAL CLAIMS	\$	648,000.00
66320100	5934	VISION CLAIMS	\$	83,000.00
66320100	5940	TRAVEL	\$	-
TOTAL	HEALTH INSURANCE		\$	9,935,107.00
TOTAL	HEALTH INSURANCE		\$	9,935,107.00

ACCOUNTS FOR:

2020

WORKERS COMP SELF INSURANCE

APPROVED

66360110 WORKERS COMP SELF INSURANCE				
66360110	5102	REGULAR SALARIES	\$	48,779.00
66360110	5318	DATA BD APPROV NON CAP	\$	-
66360110	5321	DT BD APR CAP BOCC	\$	-
66360110	5400	PURCHASED SERVICES	\$	170,000.00
66360110	5410	CONTRACTS BOCC APPROVED	\$	30,000.00
66360110	5811	PERS	\$	6,830.00
66360110	5820	HEALTH & LIFE INSURANCE	\$	5,975.00
66360110	5830	WORKERS COMPENSATION	\$	976.00
66360110	5860	LIFE INSURANCE	\$	-
66360110	5871	MEDICARE	\$	708.00
66360110	5881	SICK LEAVE PAYOUT	\$	-
66360110	5882	VACATION LEAVE PAYOUT	\$	-
66360110	5927	LOST TIME CLAIMS	\$	135,000.00
66360110	5932	MEDICAL/RX CLAIMS	\$	175,000.00
TOTAL	WORKERS COMP SELF INSU		\$	573,268.00
TOTAL	WORKERS COMP SELF INSU		\$	573,268.00

ACCOUNTS FOR:

2020

PROPERTY & CASUALTY INSURANCE

APPROVED

66371113 PROPERTY & CASUALTY INSURANCE				
66371113	5318	DATA BD APPROV NON CAP	\$	-
66371113	5321	DT BD APR CAP BOCC	\$	-
66371113	5400	PURCHASED SERVICES	\$	2,000.00
66371113	5410	CONTRACTS BOCC APPROVED	\$	-
66371113	5460	INSURANCE	\$	300,000.00
66371113	5910	OTHER EXPENSE	\$	48,000.00
66371113	5936	INSURANCE LOSS CLAIMS	\$	-
TOTAL	PROPERTY & CASUALTY IN		\$	350,000.00
TOTAL	PROPERTY & CASUALTY IN		\$	350,000.00

66501600 GASOLINE ROTARY			
66501600	5210	MATERIAL & SUPPLIES	\$ 818,380.00
66501600	5220	OPERATING SUPPLIES	\$ -
66501600	5320	CAPITAL PURCHASES	\$ -
66501600	5400	PURCHASED SERVICES	\$ -
66501600	5820	HEALTH & LIFE INSURANCE	\$ -
TOTAL		GASOLINE ROTARY	\$ 818,380.00
TOTAL	GASOLINE ROTARY		\$ 818,380.00

APPENDIX C
FINANCIAL STATEMENT (DIRECT DEBT LIMITATIONS)

[SEE ATTACHED]

**FINANCIAL STATEMENT
COUNTY
OHIO REVISED CODE § 133.07**

STATE OF OHIO)
) SS.
COUNTY OF WARREN)

I, Matt Nolan, County Auditor of the County of Warren, Ohio, do hereby certify that the following statements concerning the finances of said County are true and correct as appear from the records in my office:

1.	ASSESSED VALUATION of the taxable property of the County, as shown on the tax duplicate for the year 2019:	\$7,412,494,140
2.	Total amount of all bonds, notes and certificates of indebtedness ("securities") issued and outstanding (do <u>NOT</u> include industrial development or hospital revenue bonds issued pursuant to ORC Chs. 165 and 140, respectively)	\$ 52,648,914
3.	Exempt debt:	
[1]	Securities issued in anticipation of the levy or collection of special assessments (excluding County portion):	\$ 1,888,011
[2]	Securities described in ORC § 307.201, for subways:	\$ _____
[3]	Self-supporting securities issued for any purposes including, without limitation any of the following:	\$ _____
	(a) Water systems or facilities:	\$ 2,623,214
	(b) Sanitary sewerage, surface and storm water drainage systems or facilities:	\$ 7,777,879
	(c) County or joint county scrap tire facilities:	\$ _____
	(d) Parking facilities:	\$ _____
	(e) Facilities for the care or treatment of the sick or infirm, and for housing their families:	\$ _____
	(f) Public attraction facilities (recreational, sports, museums, etc.):	\$ _____
	(g) Facilities for natural resources exploration, development, recovery, use and sale:	\$ _____
	(h) Correctional, detention and rehabilitation facilities:	\$ _____
[4]	Securities issued for the purpose of purchasing, constructing, improving, or extending sewerage facilities, to the extent that an agreement entered into with another subdivision requires payment to the County of amounts equivalent to debt charges on the securities:	\$ _____
[5]	Voted general obligation securities issued for the purpose of permanent improvements for sewerage or water facilities to the extent that the total principal amount of voted securities outstanding does not exceed two percent of the County's tax valuation:	\$ _____
[6]	Securities issued for permanent improvements to house agencies, departments, boards, or commissions of the County or municipalities in the County, for the amount of lease payments equivalent to debt charges on the securities:	\$ _____
[7]	Securities issued pursuant to ORC §§ 133.08 (revenue bonds), 133.12 (emergencies), or 135.52 (investment anticipatory securities):	\$ _____
[8]	Securities issued for the purpose of road, highway, bridge, or viaduct permanent improvements or for procuring and maintaining computer systems for the office of the clerk of any county-operated municipal court or common pleas court (including probate, juvenile, or domestic relations divisions) if legislation authorizing the issuance of the securities includes a covenant to appropriate from moneys distributed to the County pursuant to division (B) of ORC §§ 2101.162, 2151.541, 2153.081, 2301.031 or 2303.201 or Chs. 4501, 4503, 4504 or 5735 sufficient to cover debt charges relating to the securities when due:	\$ _____
[9]	Securities issued for the purpose of a County, multicounty or multicounty-municipal jail, workhouse, juvenile detention or correctional facility:	\$ _____
[10]	Securities issued for any permanent improvement or class/group of permanent improvements listed in a resolution adopted under ORC § 5739.026(D), to the extent that the legislation authorizing moneys received from taxes authorized under ORC §§ 5739.023 and 5739.026, an amount sufficient to pay debt charges on the securities that are so pledged:	\$ _____
[11]	Securities issued for county or joint county solid or hazardous waste collection or recycling facilities:	\$ _____
[12]	Securities issued for a port authority or municipal education and cultural facility under ORC §§ 307.671 or 307.672(B)(1), respectively:	\$ _____
[13]	Securities issued in anticipation of the collection of current revenues for the fiscal year or other period not to exceed twelve consecutive months, or securities issued in anticipation of the collection of the proceeds from a specifically identified voter-approved tax levy; securities issued for the purposes described in ORC § 133.23; securities issued under ORC Chs. 122, 725, 761 or ORC § 131.23; or bonds issued to pay final judgments or court approved settlements under authorizing laws and securities issued under ORC § 2744.081:	\$ _____
[14]	Securities issued for energy conservation measures under ORC § 307.04:	\$ _____
[15]	Securities issued for a sports facility under ORC § 307.673:	\$ _____

[16]	Voting machine notes issued pursuant to ORC § 3507.02 and vote tabulating equipment notes issued pursuant to ORC § 3506.03:	\$ _____
[17]	Securities issued for permanent improvements if the principal is payable from federal or state grants:	\$ _____
[18]	Securities issued to evidence loans from the state capital improvement fund or infrastructure bank pursuant to ORC Ch. 164 and ORC § 5531.09, respectively:	\$ 702,588
[19]	Securities issued for permanent improvements equal to the payments in lieu of taxes pledged for repayment under ORC §§ 1728.11, 1728.111, 5709.42, 5709.74 or 5709.79:	\$ 3,065,000
[20]	Securities issued equal to property tax replacement payments received under ORC §§ 5727.85 or 5727.86:	\$ _____
[21]	Securities issued under ORC § 755.17 if the legislation authorizing the issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(5) and 5741.023, an amount sufficient to pay debt charges on the securities, and the board of county commissioners pledges that revenue pursuant to ORC § 755.171:	\$ _____
[22]	Sales tax supported bonds issued pursuant to ORC § 133.081:	\$ _____
[23]	Bonds or notes issued under ORC § 133.60 if the legislation authorizing issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(9) and 5741.023, an amount sufficient to pay the debt charges on the bonds or notes:	\$ _____
[24]	Securities issued under ORC § 3707.55 for general health district acquisition of real property:	\$ _____
[25]	Securities issued for urban renewal under ORC § 303.46:	\$ _____
[26]	Securities outstanding on October 30, 1989, and then excepted from the net indebtedness calculation or from ORC § 133, and any refundings of those securities:	\$ _____
4.	Total of items in Line 3:	\$ 16,053,693
5.	Total securities subject to direct limitation (Line 2 minus Line 4):	\$ 36,595,221
a.	Sinking Fund or Bond Retirement Fund applicable to the principal thereof:	\$ _____
b.	Net amount subject to overall debt limitation (Line 5 minus Line 5a):	\$ 36,595,221
6.	Securities included in Line 5 above but issued WITHOUT AUTHORITY OF AN ELECTION:	\$ 36,595,221
a.	Amount in Sinking Fund or Bond Retirement Fund applicable to the payment of principal thereof:	\$ _____
b.	Line 6a minus Line 6b:	\$ 36,595,221
c.	Amount of Line 1 times .01:	\$ 74,124,941
d.	Line 6c must be greater than Line 6b:	\$ _____

I FURTHER CERTIFY that the income, after covering the cost of all operating expenses, of the facilities described in Line 3 is sufficient to pay interest on and retire the securities for each such use.

The net indebtedness of the County, without a vote of the electors, issued for the purpose of paying the County's share of the cost of the construction, improvements, maintenance or repair of the state highways, shall not exceed an amount equal to .005 times the amount of Line 1.

The amount on Line 5b shall never exceed, without the vote of the electors, an amount equal to one of the following limitations that applies to the County:

- (1) a county with a valuation not exceeding \$100,000,000, 3% of that tax valuation;
- (2) a county with a tax valuation exceeding \$100,000,000 but not exceeding \$300,000,000, \$3,000,000 plus 1-1/2% of that valuation in excess of \$100,000,000; and
- (3) a county with a tax valuation exceeding \$300,000,000, \$6,000,000 plus 2-1/2% of that tax valuation in excess of \$300,000,000.

7.	Amount of bonds or notes listed in Line 2 issued in the current year:	\$ _____
8.	Total amount of bonds or notes expected to be issued in the current year:	\$ 0
9.	Amount of bonds or notes issued in the current year for organizations described in Internal Revenue Code § 501(c)(3) (i.e., non-profit hospital, nursing home or housing corporations) by the County or any of its agencies (i.e., County Hospital Commission):	\$ _____
10.	Capitalized leases entered into by the County during the current year:	\$ _____

<u>Lessor Property Leased</u>	<u>Face Amount of Lease</u>
-------------------------------	-----------------------------

11.	Total amount of capitalized leases expected to be entered into by the County during the current year:	\$ _____
12.	Total of Lines 8, 9 and 10:	\$ 0

IN WITNESS WHEREOF, I have hereunto set my hand this 24th day of July, 2020.



County Auditor

**DINSMORE & SHOHL LLP,
BOND ATTORNEYS**

APPENDIX D
TEN-MILL CERTIFICATE (INDIRECT DEBT LIMITATIONS)

[SEE ATTACHED]

**TEN-MILL CERTIFICATE
For Political Subdivisions Issuing Unvoted General Obligation Debt**

I, County Auditor of COUNTY OF WARREN, OHIO, hereby certify in connection with the proposed issue of obligations of the Warren County, Ohio (the "issuer") in the principal amount of AIS date of issuance, July 2020, that the tax rates required to produce an amount to pay the highest annual aggregate debt charges for the proposed issue and all other obligations of the issuer and the subdivisions overlapping it, which are payable from taxes subject to the ten-mill limitation of Article XII, Section 2, Ohio Constitution and applicable Revised Code provisions, based on the facts set forth below and assuming that all levies were to be made for those debt charges on the general tax list and duplicate, are as follows:

Overlapping Subdivision	Assessed Valuation	Bonds and Notes Outstanding Payable from Tax inside 10-Mill Limitation	Present Principal Amount	Debt Charges for calendar year in which they will be the highest (2020)		Required Tax Rate in Mills for Two Previous Columns
				For Principal	For Interest	
County Warren	\$7,624,322,780	Bonds and Notes	\$40,412,820	\$10,699,749	\$1,275,373	1.5706
City Lebanon	\$496,663,530	Bonds and Notes	\$18,656,603	\$1,998,332	\$632,637	5.2973
School District Kings	\$952,383,610	Bonds and Notes	\$1,975,000	\$170,000	\$59,250	0.2407
Township Union	\$95,483,840	Bonds and Notes	\$783,235	\$92,226	\$26,724	1.2458
Other Warren County Joint Vocational School	\$5,152,013,530	Bonds and Notes	\$1,025,000	\$115,000	\$21,046	0.0264
					TOTAL	8.3808

DATED this 29th day of July, 2020.

20-09

INSTRUCTIONS:

1. When bond anticipation notes constitute the proposed issue or are otherwise included above, use the estimated debt charges for the bonds anticipated by the notes as described in the note legislation.
2. If the issuer is a county, the information should relate to the county, and the combination of overlapping city/village, school district, township and other political subdivisions requiring the highest millage for debt charges inside the ten-mill limitation.
3. Do not include voted bonds or notes, mortgage revenue bonds issued under Article XVIII, Section 12, Ohio Constitution, or bonds payable solely and exclusively from revenues or funds not derived from property taxation.
4. Fill in all blanks, using the word "NONE" where applicable.
5. Include all required millage for debt charges even though no taxes are currently levied for those debt charges.



MATT NOLAN, WARREN COUNTY AUDITOR

APPENDIX E
COUNTY TAX RATES

[SEE ATTACHED]

RATES OF TAXATION

OF WARREN COUNTY, OHIO FOR THE YEAR 2019

Pursuant to the Ohio Revised Code, Sect. 323.08, I, Barney Wright, Treasurer of Warren County, Ohio, do hereby certify that the number of dollars and cents levied on each one thousand dollars of valuation of property listed with said County for the year 2019 is as follows:

COUNTY PURPOSES:		SPECIAL DISTRICTS:	
GENERAL FUND	2.57	JOINT EMERGENCY MEDICAL SERVICES	4.41
DEVELOPMENTAL DISABILITIES	2.50	WARREN-CLINTON COMMUNITY MENTAL HEALTH	1.00
SENIOR CITIZEN LEVY	1.21	WARREN-CLINTON JOINT FIRE HEALTH LEVY	4.00
TOTAL COUNTY LEVY	6.28	FRANKLIN PUBLIC LIBRARY	0.50
		MARY L. COOK PUBLIC LIBRARY	1.00
		LEBANON PUBLIC LIBRARY	1.00
		MASON PUBLIC LIBRARY	0.50
		SALEM TWP PUBLIC LIBRARY	0.50

For local purposes, see following table:

TOWNSHIPS SCHOOL DISTRICTS CORPORATIONS	COUNTY	LOCAL SCHOOLS	JVS	TOWNSHIP	CORPORATION	SPECIAL DISTRICTS	TOTAL 2019	RES/AGR REDUCTION PERCENTAGE	EFFECTIVE RATE	COM/IND REDUCTION PERCENTAGE	EFFECTIVE RATE
CLEARCREEK TOWNSHIP											
01 Springboro CSD	6.28	54.71	4.50	16.97		2.50	84.96	41.4394	49.75	37.6339	52.99
02 Lebanon CSD	6.28	64.51	4.50	16.97		2.50	94.76	40.0667	56.79	36.1231	60.53
03 Wayne LSD	6.28	55.48	4.50	16.97		2.50	85.73	31.6073	58.63	27.3124	62.32
04 Lebanon CSD Franklin Library	6.28	64.51	4.50	16.97		2.50	94.76	40.0405	56.82	36.1198	60.53
06 Springboro CSD Franklin Library	6.28	54.71	4.50	16.97		2.50	84.96	41.4101	49.78	37.6302	52.99
05 Springboro Corp. SCSD	6.28	54.71	4.50	8.36	1.11	2.50	77.46	39.3961	46.94	35.8650	49.68
07 Springboro Corp. FCSD	6.28	64.03	4.50	8.36	2.39	2.50	88.06	39.2999	53.45	34.7245	57.48
DEERFIELD TOWNSHIP											
08 Mason CSD	6.28	82.79	2.70	14.10		2.00	107.87	44.3832	59.99	36.1623	68.86
09 Kings LSD	6.28	75.93	4.50	14.10		2.00	102.81	37.5143	64.24	31.6367	70.28
10 Princeton CSD	6.28	65.43	2.70	14.10		2.00	90.51	31.8751	61.66	16.3513	75.71
93 So. Lebanon Kings LSD	6.28	75.93	4.50	7.66	1.30	2.00	97.67	38.4331	60.13	33.0212	65.42
91 Mason Corp. MCSD	6.28	82.79	2.70	12.66	5.84	2.00	112.27	42.6438	64.39	34.7450	73.26
94 Mason Corp. Kings LSD	6.28	75.93	4.50	12.95	5.55	2.00	107.21	35.9747	68.64	30.3383	74.68
11 Mason Corp. MCSD	6.28	82.79	2.70		6.72	2.00	100.49	45.2218	55.05	38.1748	62.13
12 Mason Corp. Kings LSD	6.28	75.93	4.50		6.70	2.00	95.41	37.8741	59.27	33.4130	63.53
13 Mason Corp. LCSD	6.28	64.51	4.50		6.72	2.00	84.01	35.5300	54.16	32.2575	56.91
FRANKLIN TOWNSHIP											
14 Franklin CSD	6.28	64.03	4.50	3.87		6.91	85.59	39.7174	51.60	34.7526	55.85
15 Middletown CSD	6.28	52.47	1.93	3.87		6.66	71.22	07.5654	65.83	04.3797	68.10
16 Carlisle LSD	6.28	55.41	4.01	3.87		6.91	76.48	33.4041	50.93	05.2046	72.50
17 Springboro CSD	6.28	54.71	4.50	3.87		6.91	76.27	39.2066	46.37	35.3316	49.32
18 Carlisle Corp. CLSD	6.28	55.41	4.01	.95	2.92	6.91	76.48	31.9499	52.04	03.3317	73.93
19 Carlisle Corp. FCSD	6.28	64.03	4.50	.95	3.81	6.91	86.48	38.0227	53.60	32.7386	58.17
21 Franklin Corp. FCSD	6.28	64.03	4.50	.95	9.32	2.50	87.58	36.6567	55.48	31.6756	59.84
22 Franklin Corp. CLSD	6.28	55.41	4.01	.95	7.54	2.50	76.69	30.8478	53.03	02.5782	74.71
23 Middletown Corp. MCSD	6.28	52.47	1.93	.70	5.55	1.75	68.69	03.8226	66.06	01.4739	67.68
24 Middletown Corp. FCSD	6.28	64.03	4.50	.70	6.68	2.00	84.19	37.0968	52.96	32.8281	56.55
HAMILTON TOWNSHIP											
26 Little Miami LSD	6.28	55.74	4.50	13.55		2.00	82.07	23.7732	62.56	11.8639	72.33
27 Loveland CSD	6.28	81.54	2.70	13.55		2.00	106.07	38.9060	64.80	33.0400	71.02
28 Kings LSD	6.28	75.93	4.50	13.55		2.00	102.26	37.5786	63.83	31.7630	69.78
29 Goshen LSD	6.28	26.90	2.70	13.55		2.00	51.43	12.3056	45.10	03.0784	49.85
31 So. Lebanon Corp. KLSD	6.28	75.93	4.50	6.00	1.30	2.00	96.01	38.7909	58.77	33.5728	63.78
25 So. Lebanon Corp. KLSD-PL	6.28	75.93	4.50	6.00	1.30	2.00	96.01	38.7909	58.77	33.5728	63.78
32 Maineville Corp. LMLSD	6.28	55.74	4.50	6.00	1.72	2.00	76.24	24.0371	57.91	12.4464	66.75
46 Maineville Corp. LMLSD-PL	6.28	55.74	4.50	6.00	1.72	2.00	76.24	24.0371	57.91	12.4464	66.75
34 So. Lebanon LMLSD	6.28	55.74	4.50	6.00	1.30	2.00	75.82	24.1703	57.49	12.5153	66.33
47 So. Lebanon Corp. LMLSD-PL	6.28	55.74	4.50	6.00	1.30	2.00	75.82	24.1703	57.49	12.5153	66.33
96 Loveland Corp. LMLSD	6.28	55.74	4.50	6.00	10.78	1.50	84.80	23.0182	65.28	12.1597	74.49
30 Loveland Corp. LCSD	6.28	81.54	2.70		11.82	1.50	103.84	38.6746	63.68	33.9488	68.59
33 Loveland Corp. LMLSD	6.28	55.74	4.50		11.67	1.50	79.69	23.0929	61.29	12.4779	69.75
HARLAN TOWNSHIP											
35 Little Miami LSD	6.28	55.74	4.50	9.22		2.00	77.74	25.8615	57.64	13.8623	66.96
36 Blanchester LSD	6.28	34.00	2.70	9.22		3.50	55.70	28.9506	39.57	19.7398	44.70
37 Goshen LSD	6.28	26.90	2.70	9.22		2.00	47.10	14.6981	40.18	05.5693	44.48
38 Clinton Massie LSD	6.28	29.80	2.70	9.22		2.00	50.00	25.2625	37.37	19.2938	40.35
39 Butleville Corp. LML	6.28	55.74	4.50	7.51	1.71	2.00	77.74	25.8615	57.64	13.8623	66.96
40 Pleasant Plain Corp. GLSD	6.28	26.90	2.70	7.51	1.82	2.00	47.21	14.6639	40.29	05.5663	44.59
41 Blanchester Corp. BLSD	6.28	34.00	2.70	7.51	9.30	3.00	62.79	28.7071	44.76	18.3611	51.26
42 Blanchester Corp. LMLSD	6.28	55.74	4.50	7.51	8.82	3.00	85.85	25.9257	63.59	13.2990	74.43
MASSIE TOWNSHIP											
43 Clinton Massie LSD	6.28	29.80	2.70	7.55		2.50	48.83	25.6414	36.31	20.8346	38.66
44 Wayne LSD	6.28	55.48	4.50	7.55		2.50	76.31	28.5076	54.56	24.1805	57.86
45 Harveysburg Corp. CML	6.28	29.80	2.70	5.91	6.82	2.50	54.01	25.1460	40.43	19.8196	43.31
SALEM TOWNSHIP											
48 Little Miami LSD	6.28	55.74	4.50	15.72		2.00	84.24	23.7213	64.26	11.6046	74.46
49 Lebanon CSD	6.28	64.51	4.50	15.72		2.00	93.01	35.0641	60.40	29.8248	65.27
50 Morrow Corp. LML	6.28	55.74	4.50	14.01	1.71	2.00	84.24	23.7213	64.26	11.6046	74.46
TURTLECREEK TOWNSHIP											
51 Middletown Corp. MCSD	6.28	52.47	1.93	.61	5.64	1.75	68.69	03.8226	66.06	01.4739	67.68
52 Middletown Corp. LCSD	6.28	64.51	4.50	.61	6.19	2.00	84.09	35.5743	54.18	32.2321	56.99
53 Lebanon CSD	6.28	64.51	4.50	9.12		2.50	86.91	37.4063	54.40	33.3741	57.90
83 San Margale Leb CSD	6.28	64.51	4.50	9.12		2.50	86.91	37.4063	54.40	33.3741	57.90
54 Mason CSD	6.28	82.79	2.70	9.12		2.50	103.39	46.5271	55.29	38.9475	63.12
55 Middletown CSD	6.28	52.47	1.93	9.12		2.25	72.06	07.2455	66.84	04.0438	69.15
56 Little Miami LSD	6.28	55.74	4.50	9.12		2.50	78.14	25.4409	58.26	14.1299	67.10
57 Springboro CSD	6.28	54.71	4.50	9.12		2.50	77.11	38.5806	47.36	34.6893	50.36
58 Monroe Corp. MLSD	6.28	45.54	1.93	.61	8.66	1.75	64.78	09.4695	58.64	04.1465	62.09
59 Monroe Corp. MLSD	6.28	45.54	1.93	.61	8.66	2.00	65.03	09.6131	58.78	04.0311	62.41
90 Monroe Corp. Leb CSD	6.28	64.51	4.50	.61	8.66	2.00	86.56	38.4957	53.24	32.0571	58.81
95 Lebanon Corp. Leb CSD	6.28	64.51	4.50	7.61	11.21	2.50	96.61	33.6638	64.09	30.0241	67.60
60 Lebanon Corp. Mason CSD	6.28	82.79	2.70		11.32	2.50	105.59	43.1308	60.05	36.3206	67.24
61 Lebanon Corp. LCSD	6.28	64.51	4.50		11.82	2.50	89.61	33.4195	59.66	30.2294	62.52
62 Lebanon Corp. KLSD	6.28	75.93	4.50		11.30	2.50	100.51	36.0503	64.28	31.7067	68.64
UNION TOWNSHIP											
63 Lebanon CSD	6.28	64.51	4.50	13.10		2.50	90.89	35.1434	58.95	30.1436	63.49
64 Little Miami LSD	6.28	55.74	4.50	13.10		2.50	82.12	23.5162	62.81	11.4872	72.69
65 Mason CSD	6.28	82.79	2.70	13.10		2.50	107.37	44.2735	59.83	36.0663	68.71
66 Kings LSD	6.28	75.93	4.50	13.10		2.50	102.31	37.3656	64.08	31.4509	70.13
67 Lebanon Corp. Kings LSD	6.28	75.93	4.50	11.90	10.20	2.50	111.31	34.3559	73.07	28.9087	79.13
68 So. Lebanon Corp. KLSD	6.28	75.93	4.50	11.90	1.20	2.50	102.31	37.3656	64.08	31.4509	70.13
69 So. Lebanon Corp. LCSD	6.28	64.51	4.50	11.90	1.20	2.50	90.89	35.1434	58.95	30.1436	63.49
WASHINGTON TOWNSHIP											
70 Little Miami LSD CWJFD	6.28	55.74	4.50	2.72		6.00	75.24	23.8265	57.31	12.3678	65.93
71 Little Miami LSD	6.28	55.74	4.50	4.97		2.00	73.49	23.9208	55.91	12.5417	64.27
72 Clinton Massie LSD	6.28	29.80	2.70	4.97		2.00	45.75	22.0894	35.64	17.6770	