

WARREN COUNTY

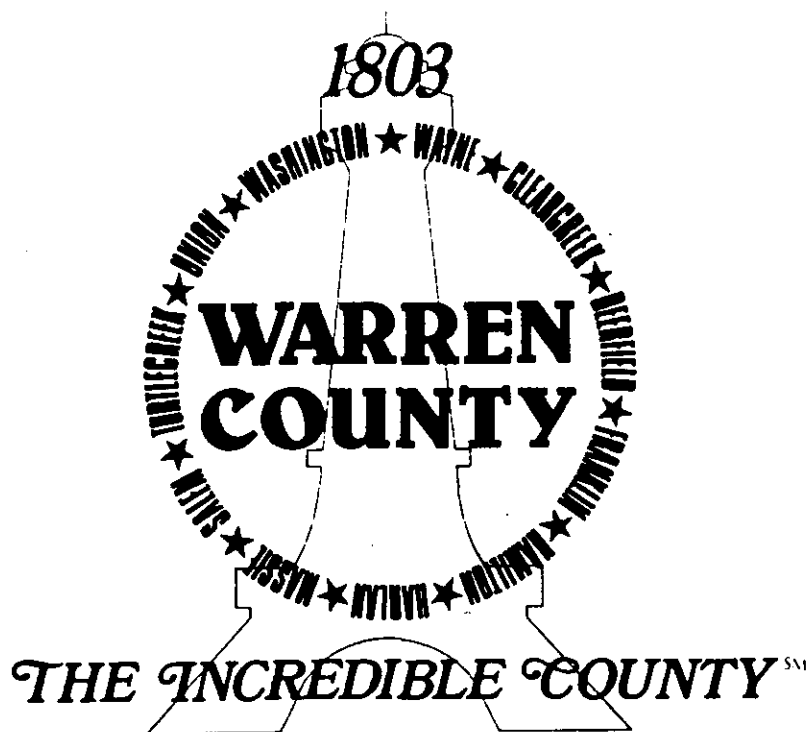
AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1991

Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED

DECEMBER 31, 1991

WARREN COUNTY, OHIO

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

FOR THE

FISCAL

YEAR

ENDED

DECEMBER 31,

1991

Prepared by:

NICK NELSON

WARREN COUNTY AUDITOR

WARREN COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR FISCAL YEAR ENDED DECEMBER 31, 1991

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NICK NELSON
AUDITOR

July 21, 1992

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio for the fiscal year ended December 31, 1991. This CAFR contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material financial aspects of the County. The responsibility for the accuracy of all data presented, its completeness and fairness of presentation rests with the management of the County, especially the County Auditor's Office.

INTRODUCTION

The CAFR is organized in three sections: the Introductory Section; the Financial Section; and the Statistical Section. The Introductory Section contains a letter of transmittal, an organizational chart, a list of elected officials and a table of contents. The Financial Section contains the Independent Auditor's Report, the general purpose financial statements and the combining, individual fund and account group statements and schedules for Warren County. The statistical section provides selected financial, economic and demographic information, which may be used to indicate trends for comparative fiscal periods.

All fund and account groups of Warren County are included in this report. The County provides a full range of services. These services include police protection; water and sanitation services; the construction and maintenance of highways, streets, and infrastructure; public assistance; health assistance; civil and criminal justice systems; and other general administrative support services. In addition to general government activities, the governing body exercises, or has the ability to exercise, oversight of the Mental Retardation and Developmentally Disabled Board; County Transit; Children Services Board; and the Emergency Management Agency; therefore, these activities are included in the reporting entity. However, the Combined Health District, Warren/Clinton Community Mental Health Board, Regional Planning, Soil and Water Conservation District, Warren/Clinton Joint Solid Waste District and the Warren County Park Board have not met the established criteria for inclusion in the reporting entity, and accordingly are excluded from this report.

The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting to governments that publish Comprehensive Annual Financial Reports whose contents and format conform to program standards. This report has been prepared following the Certificate of Achievement program guidelines. This report presents the financial activity of

the County in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources.

In addition to presenting the County's financial statements for 1991 in conformity with GAAP, continued improvements were made during the year in the financial area. These included:

- o Closer scrutiny of bills presented for payment verifying expenditure category and type (function and object).
- o Analysis of receipts for correctness of receipt type and source.
- o Further enhancements to computer programs for the accounting and payroll systems.

ECONOMIC CONDITION AND OUTLOOK

Warren County's location in the southwestern part of Ohio ranks as one of the top growth areas in the country. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along Interstate 71's northeast corridor in the City of Mason and Deerfield Township, has contributed to Warren County's economic development. At the same time Greater Dayton's southernly expansion has prompted strong growth along Interstate 75 in Franklin and Clearcreek Townships and particularly in Springboro, one of Ohio's newest cities. Much of the commercial growth is high technology and service related industries. A summary of Warren County growth is demonstrated in the following table:

<u>Year</u>	<u>No. Commercial/Industrial New Constr. or Expansion</u>	<u>Projected Cost</u>
1985	120	\$25.408 mil.
1986	138	37.478 mil.
1987	144	25.686 mil.
1988	161	29.781 mil.
1989	116	37.812 mil.
1990	52	28.825 mil.
1991	39	18.344 mil.

Source: Warren County Office of Economic Development
Ohio Data Users Center

Along with this continued commercial/industrial growth are residential building permits totaling over 611 from January 1991 through December 1991. In spite of the economic recession around the country and in most of Ohio, Warren County has continued to experience positive growth and employment relationships. The County employment level has been better than the state during the past few years. The County currently has a 5.9 % unemployment rate as compared to a 5.3% annual rate for 1991 and a state-wide current rate of 6.4%. During the last six years there has been tremendous growth in new housing starts and a significant increase in residential and commercial property values as shown in the following table:

Warren County New Construction Assessed Values

Tax Year	Residential	Industrial	Commercial
1987	\$22,168,000	\$2,573,000	\$7,206,000
1988	\$32,839,000	\$1,300,000	\$13,629,000
1989	\$31,183,450	\$715,100	\$9,345,260
1990	\$29,106,180	\$2,113,550	\$10,472,640
1991	\$32,632,220	\$6,508,050	\$6,411,420

* Warren County Auditor

Based on current projections, this trend is expected to continue through the end of the century. While having a positive impact, this growth also presents significant challenges for the government. Warren County will continue to respond to these challenges in a positive and progressive manner.

MAJOR INITIATIVES AND FUTURE OUTLOOK

In preparing the 1991 Budget, Warren County identified several major programs that meet citizens needs for services and to safeguard the environment. The County Commissioners enacted an additional 1/2% sales tax to be effective January 1992, with proceeds targeted to finance juvenile treatment and housing facilities, various jail facilities, maintenance and improvement of communication and emergency dispatch systems as well as increased operating costs.

Because of favorable conditions and rates in the Bond market, the County decided to issue long-term debt in the amount of \$1,250,000 to retire notes providing for miscellaneous building improvements, County Court Building Addition, and Justice Drive Extension. The County maintained an Aa rating from Moody's on these issues.

Also during the year the County converted special assessment notes to Bonds in the amount of \$2,875,000 and issued new water line extension special assessment notes in the amount of \$1,691,290 and sewer project special assessment notes in the amount of \$3,736,560.

In September Warren County upgraded its IBM AS 400 Computer from a model B50 to Model D50 which increased processing speed by 50% and added 1200 megabytes of disc space.

Warren County identified the desirability of creating a Geographic Information System (G.I.S.) for the county which would provide a computerized digital mapping system linked to property related databases of all county departments. The scope of this project is comprehensive to include data from the Auditor, Engineer, Regional Planning Commission, Soil and Water Conservation, Communications Department, Emergency Management Department, Water and Sewer Department, and Building and Zoning.

Woolpert Consultants developed an implementation plan for a G.I.S. and the County launched a pilot program to explore different options of G.I.S. development and determine the most economical and efficient way to develop the system.

In 1991 the Auditor and Cole, Layer, Trumble Appraisal Company completed the Landisc program providing laser disc video imagery of every property in Warren County to further enhance the tax assessor records of the Auditor.

The County Engineer continued his maintenance and expansion program of road paving and bridge replacement surfacing 23.40 miles of County roads and replacing 15 bridges in 1991 at a cost of \$1,389,060.

An updated water and sewer study shows the need for major water and sewer expansion in facilities and service lines which will be addressed in 1992 and beyond. Projects under construction include \$5,300,000 Lower Little Miami Wastewater Treatment plant expansion; \$7,500,000 Morrow Roachester Sewer Project (50% EPA funded); \$6,000,000 Northern Waterline Expansion.

In addition, plans are being made for a new County Administration Building, a major addition to the County jail, and significant repair and maintenance programs for existing County Buildings.

The Procter and Gamble Company announced plans to construct a research and development center with an estimated \$281,000,000 investment in Phase I of the project. The County has granted a 75% Rural Enterprise Zone Abatement to this project. Currently the County is analyzing the infrastructure requirements for this and additional projects in the area with the intention of utilizing Tax Increment Financing, if necessary, to make required improvements.

Warren County's General Fund year-end balance has shown healthy improvement in the last several years, with conservative revenue estimates from the County Budget Commission for investment income and the "piggy-back" sales tax creating a reserve that should allow the County to meet the increasing demands for General Fund expenditures without facing shortfall conditions. The \$2,150,606 unreserved and undesignated General Fund balance at December 31, 1991, represents approximately 14.64% of General Fund expenditures and other financing uses.

The real property tax revenues for the General Fund are derived entirely from inside millage (unvoted millage). The revenue structure of the General Fund is balanced so that the operation of the County is not overly dependent on one revenue source (such as real property taxes). The .5% permissive sales tax approved in August of 1973 by the County Commissioners has provided an equitable means of generating revenues necessary for the operation of the offices administered by the elected officials as well as for mandated contributions for welfare costs and discretionary grants in aid to certain county organizations and special districts.

With the economic recovery in Ohio on the upswing, the prospects for 1992 and beyond look promising. Warren County's proximity to the metro area has been a key factor in the population growth that has been experienced in the past two decades. The County will continue to provide the greater metropolitan area with an environment that offers the pleasures of small town and/or country living within minutes of a large, urban expanse.

DEPARTMENT FOCUS

Each year a department is selected to highlight it's efforts and achievements. For 1991 we have selected the Communications Department.

During 1984, with the divestiture of AT&T and soaring telephone costs, the Warren County Board of Commissioners commissioned a study of their telecommunications systems. A consultant was hired to review telephone costs, as well as two way radio communications, within the county. The results of that study yielded a direct refund for overcharges from the telephone companies serving County Government of nearly \$40,000. This led to an extensive plan of redesign for the telephone system which was adopted along with a long range plan for revamping radio communications.

In 1985, the PBX telephone system leased from United Telephone Company was purchased and moved to a more central location. Also, a microwave radio system was installed which made possible 2 way toll free calling from County offices to areas previously served by foreign exchange service. County departments who had separate small phone systems (usually key systems) were encouraged to combine with the new telephone system to further enhance the economies of scale addressed in the plan. By 1986, the system had grown from it's original 150 stations to 530 stations in 30 buildings in and around the vicinity of Lebanon. This not only saved an estimated \$12,000 per month in telephone bills to offset the \$384,000 expenditure, but also gave Warren County the ability to control all costs under one department. The Telecommunications Department was created to control and maintain the system. Detailed usage reports are sent each month to all telephone users on the system; phone costs are allocated on a per telephone basis allowing cost sharing to fund the system. During 1989, county wide E-911 was implemented in Warren County with what may be the first system in Ohio where county office phone numbers and locations are displayed at the E-911 answering points. This function was accomplished at virtually no cost by tying the Warren County phone system to United Telephone E-911 trunks. Telecommunications personnel supply the 911 system with number and location updates for the system.

Also during 1989, the plan for Radio Communications developed in 1984 became operational with the installation of a five channel two site simulcast trunked radio system capable of supplying radio communications for all county, townships, and municipal governments. Design, construction and implementation were overseen and in many cases completed by telecommunications personnel which helped hold construction costs to under one million dollars. To date, all but two cities and one township use this system with over 600 mobile and portable radios operational. Complete system maintenance for telephones and radios are performed by telecommunications personnel.

The present system is utilized by Federal, State, County and local government users. During 1991, help was given to the educational data systems (EMIS) development, this not only benefited residents of Warren County, but also neighboring counties as well. The cost savings realized by the Telecommunications Department have provided the best possible communications at the least cost.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund (or account group) 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 for all Governmental and Fiduciary Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available within the business cycle (within 60 days after year end) and expenditures are recognized when the related fund liability is incurred. The accounting records for the Proprietary Funds are converted to the accrual basis; whereby, revenues are recognized when goods or services are measurable and earned, and expenses are recognized when goods and services are received.

In developing the County's accounting system much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived.

The County utilizes a fully automated accounting system as well as an automated system of control for fixed assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Services Division of the Auditor's office, ensure that the financial information generated is both accurate and reliable.

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

The basis of accounting for the various funds and account groups utilized by Warren County are fully described in Note A and Note B of the financial statements. Additional information on the County's budgetary accounting can be found in Notes B and N.

General Government Functions

The following schedule presents a summary of general fund revenues for the fiscal year ended December 31, 1991 and the amount and percentage of increases and decreases in relation to prior year revenues.

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1990</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$7,106,251	50.0%	\$(884,418)	(11.06)%
Chgs for Services	2,010,416	14.1	145,074	7.78
Licenses & permits	22,359	.1	2,703	13.75
Fines & Forfeitures	193,838	1.4	(7,881)	(3.91)
Intergovernmental Revenue	2,168,072	15.2	245,667	12.78
Investment Earnings	1,671,022	11.8	(202,763)	10.82
Misc. Revenue	<u>1,057,090</u>	<u>7.4</u>	<u>585,760</u>	124.28
Total Revenues	<u>\$14,229,048</u>	<u>100.0</u>	<u>\$(115,858)</u>	

Taxes decreased because the second 1/2% sales tax levy expired early in 1991.

Intergovernmental Revenue increased primarily because of an increase in Local Government Shared Revenue from the State.

Investment earnings decreased because interest rates have declined and the County Commissioners adopted a policy to allow interest earnings to be retained in construction funds rather than be retained in the General Fund.

Miscellaneous Revenue increased primarily due to an insurance reimbursement for a building that was destroyed by fire and indirect cost reimbursement of chargebacks made to recover our costs.

The following schedule presents a summary of general fund expenditures for the fiscal year ended December 31, 1991 and the percentages of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1990</u>	<u>Percent of Increase (Decrease)</u>
Current:				
General Gov't Legislative & executive	\$7,207,642	55.4%	\$369,051	5.40%
Judicial	1,734,172	13.3	112,354	6.93
Public Safety	3,190,397	24.5	193,599	6.46
Health	0	0	0	0
Human Services	857,769	6.6	35,599	4.33
Debt Service:				
Principal	17,414	.1	8,080	86.57
Interest and Fiscal Charges	7,618	.1	412	5.72
Total Expenditures	<u>\$13,015,012</u>	<u>100.0%</u>	<u>\$719,095</u>	

Highlights - Governmental Fund Operations:

General fund revenues and other financing sources totaled \$14,229,048 in 1991. The five largest individual sources to the General Fund, accounting for over 79% of this total, were as follows:

Taxes:	
- Real Estate Taxes	\$2,669,931
- Sales and Use Taxes	3,513,060
Charge for Services:	
- General Fees (Collected via tax settlements and general County operations)	2,054,653
Intergovernmental Revenue:	
- Shared Revenues from State of Ohio (Local Government Funds)	1,457,514
Investment Income	<u>1,671,022</u>
Total	<u>\$11,366,180</u>

General Government functions accounted for 60.87% of General Fund expenditures and other financing uses (primarily for legislative, executive and judicial programs administered by elected officials). the next two largest categories of expenditures were for Public Safety functions (primarily the Sheriff's operations) and Human Services functions (primarily the County's required payments for Child Welfare Board costs), which accounted for 21.7% and 5.8% respectively of General Fund expenditures and other financing uses.

o General Fund Balance

General Fund Expenditures and other uses exceeded revenues and other sources by \$459,830 on a GAAP basis. This included transfers to other funds amounting to \$1,673,866. The fund balance decreased from \$2,909,422 at the beginning of the year to \$2,449,592 at December 31, 1991.

Revenues and other financing sources for the Special Revenue Funds totaled \$19,673,595. The intergovernmental revenues, which account for 59.5% of this total, consist primarily of shared license and gas tax revenues from the State of Ohio received into the Motor Vehicle Fund. Intergovernmental revenues for the Motor Vehicle and Gas Tax Fund in 1991 totaled \$3,362,576. Also State and Federal assistance for human services (welfare) programs totaling \$3,245,910 was received into the Human Service Fund. The remainder of the intergovernmental revenues are predominately State and Federal grants for human services programs. Property tax levies for the Board of Mental Retardation and Development Disabilities' operations at the Achievement Center accounted for 23.0% of the revenues and other financing sources of the Special Revenue Funds.

o Special Revenue Funds

The Special Revenue funds consist primarily of Human Services (human and social service programs), Children Services Board, Board of Mental Retardation (voter approved property tax levies to support health, welfare and other community service activities), Motor Vehicle and Gas Tax (road and bridge maintenance program) and all Federal and State grants.

All Special Revenue funds on a combined basis operated with \$19,673,595 in revenues and other resources (net) and \$18,168,743 in expenditures in 1991. No fund had a material loss during 1991.

The major source of revenue and other financing sources to the Debt Service Fund was special assessment levies. The County has never defaulted on debt obligations.

- o Debt Service Funds

The Debt Service funds account for the accumulation of resources for, and payment of, interest and principal on long term obligations.

The Debt Service funds had a balance of \$194,361 at December 31, 1991, available to pay future principal and interest obligations. The fund balance increased by \$7,521 during 1991.

In terms of the Capital Project Funds, the major highlights in 1991 were as follows:

- o Morrow-Roachester Sewer
- o Columbia Road Construction
- o Water Extension Projects
- o Various County Building Improvements

- o Capital Projects Funds

The fund balance in the Capital Projects funds increased by \$105,243 primarily due to bond proceeds. The negative balance will be eliminated in future years by proceeds of bonds.

Highlights - Proprietary Fund Operations

- o Enterprise Funds

The Enterprise funds operated by the County include the Water and Sewer Funds. County enterprise funds operated in 1991 with \$5,527,264 in operating revenues and non-operating resources.

- o Internal Service Funds

The Internal Service funds operated by Warren County include: Vehicle Maintenance, Sheriff, Health Insurance and Gasoline funds. These funds provide services to County departments and other County entities. Charges are billed as services are used.

- o Fiduciary Operations

At December 31, 1991, assets held in Fiduciary Funds totaled \$7,431,737. Liabilities related to Agency Funds amounted to \$6,794,797.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the Undivided Interest Agency Fund and then allocated to the General Fund and other qualifying funds as prescribed by Ohio law. The County invests in Certificates of Deposit which vary in length from one to 720 days, The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the County in 1991 totaled \$2,068,296.

Warren County, Ohio Financial Position
December 31, 1991

Pooled Cash and Cash Equivalents	\$35,534,484
Receivables	15,140,931
Property and Plant and Equipment (Less accumulated depreciation)	74,643,499
Other Assets	<u>9,863,379</u>
Total Assets	\$135,182,293 =====
Payables	\$ 37,574,899
Long Term Bonds, Notes and Loans	26,572,938
Other Liabilities	43,904
Total Fund Equity	<u>70,990,552</u>
Total Liabilities and Fund Equity	\$135,182,293 =====

Risk Management

Warren County is self insured for employee health care benefits utilizing a \$100 annual per person deductible with an 80/20% co-pay (up to \$2000 for County, \$500 for employee with a maximum 2 per family). Excess loss coverage, carried through IOA, Re, becomes effective after \$50,000 per year per specific claim. There is a lifetime maximum coverage per person of \$1,000,000.

Each County department makes monthly payments to the self insurance fund. Claims are managed by a third party administrator.

The County's general, public officials, and automobile liabilities are contracted with third party carriers and provide liability limits of \$50,000 deductible for public officials or property damage, and \$250 collision, and \$100 comprehensive.

Debt Administration

At December 31, 1991, general obligation bonds outstanding totalled \$1,930,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$1,930,000
Net Debt Per Capita	16.94%
Net Debt to Assessed Value	.1470%
Net Debt to Estimated Actual Value	.0527%

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

The County maintains an "Aa" 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 the revenues of the utility.

The County's economy continues to grow. For the period 12-31-90 to 12-31-91 county sales tax collections increased by 2.5% or \$87,304, and overall General Government Revenues increased by over \$4,000,000.

OTHER INFORMATION

Independent Auditor's Opinion

The County had an independent audit of all funds and account groups performed by the State Auditor for the year ended December 31, 1991. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association (GFOA) awards Certificates of Achievement for Excellence in Financial Reporting to governments that publish Comprehensive Annual Financial Reports whose contents and format conform to program standards. This report has been prepared following the stringent program guidelines of the Certificate of Achievement program.

ACKNOWLEDGEMENTS

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

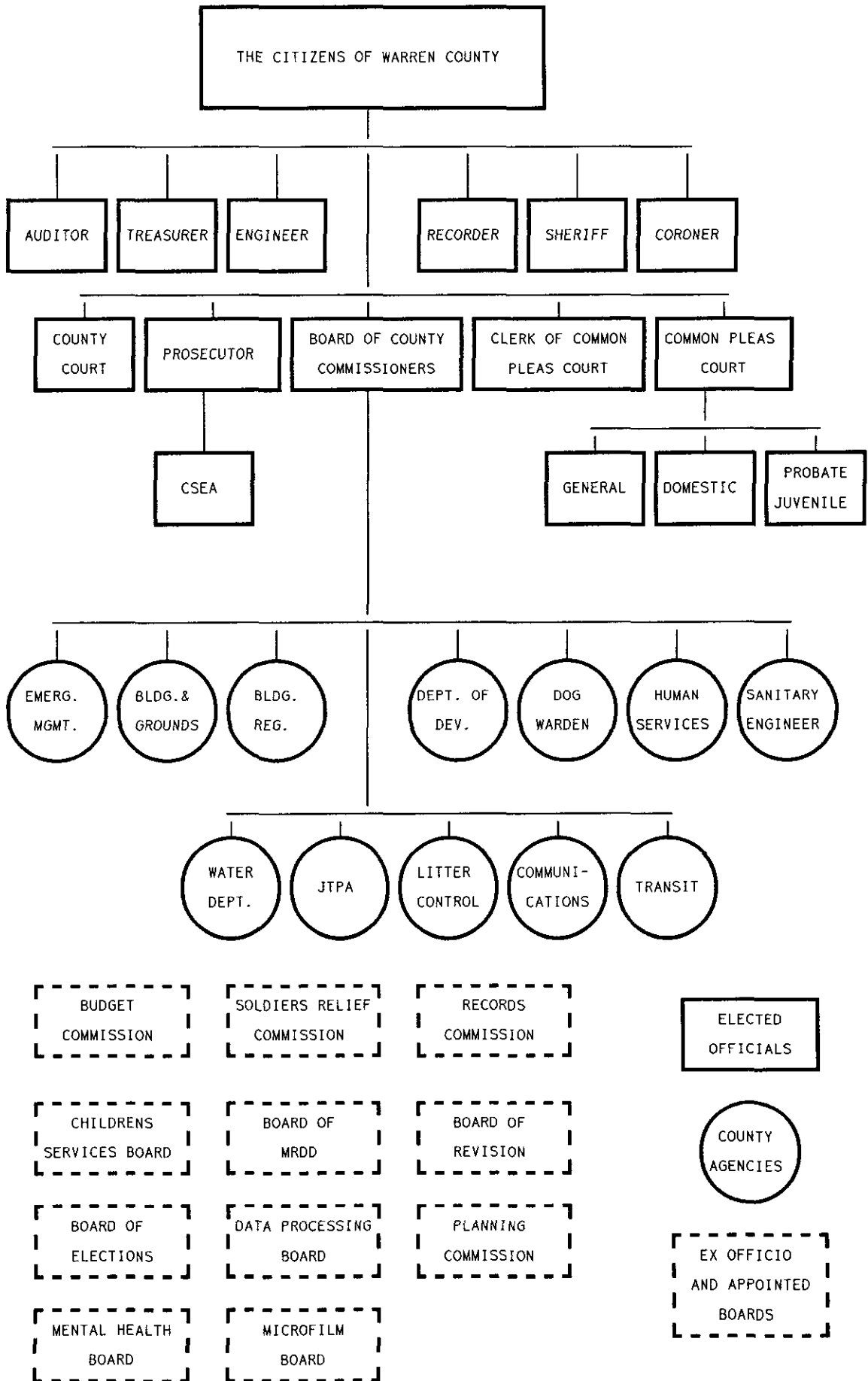
The preparation of this CAFR would not have been possible without the cooperation of the county elected officials and their staffs. I would also like to recognize the following people for their exceptional contribution to this effort.

Cliff Klutts, Auditors office, Project Coordinator
Robyn Crisenbery, Auditors office
Pat Hancock, Auditors office
Debbie Young, Auditors office
Gary Browning, Data Processing Director
Chris Amburgy, Water Dept. Business Manager
Don Schonhardt, Government Resource Consultants, Inc.

Sincerely,



Nick Nelson
Warren County Auditor



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FINANCIAL SECTION



THOMAS E. FERGUSON

P.O. Box 1140 • Columbus, Ohio 43266-0040 • [614] 466-4514

Board of Commissioners
Warren County Offices
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Lebanon, Ohio 45036

Independent Auditor's Report

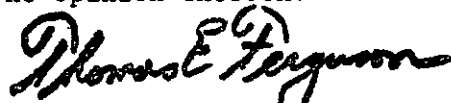
We have audited the accompanying general purpose financial statements of Warren County as of December 31, 1991, and for the year then ended, as listed in the table of contents. The financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County as of December 31, 1991, and the results of its operations and the cash flows of its proprietary and similar trust funds for the year then ended, in conformity with general accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and not a required part of the general purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statement and, in our opinion, is fairly presented in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the in the table of contents and therefore express no opinion thereon.



THOMAS E. FERGUSON
Auditor of State

July 21, 1992

WARREN COUNTY, OHIO
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS:				
Pooled Cash and Cash Equivalents	\$2,395,047	\$6,920,455	\$232,606	\$7,939,317
Cash With Fiscal Agent	-	-	19,747	-
Deferred Compensation Deposits	-	-	-	-
Receivables (Net of Allowances for Uncollectibles)				
Taxes	3,815,000	4,980,000	-	-
Special Assessments	-	-	4,167,424	-
Accounts	98,361	50,936	42	-
Accrued Interest	142,480	9,354	-	19,482
Interfund Loans Receivable	176,137	-	-	-
Due From Other Funds	21,517	7,920	-	-
Due From Other Governments	54,470	673,049	-	-
Supplies Inventory	-	375,638	-	-
Prepaid Items	166,414	16,526	-	-
Restricted Assets:				
Cash With Fiscal Agent	-	-	-	-
Investments	-	-	-	-
Property, Plant and Equipment (Net of Accumulated Depreciation, Where Applicable)	-	-	-	-
Construction In Progress	-	-	-	-
Amount Available in Debt Service Fund	-	-	-	-
Amount to be Provided for Retirement of General Long-term Obligations	-	-	-	-
Total Assets and Other Debits	\$6,869,426	\$13,033,878	\$4,419,819	\$7,958,799

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$8,329,600	\$625,291	\$4,766,496	\$ -	\$ -	\$31,208,812
-	-	795,811	-	-	815,558
-	-	1,864,622	-	-	1,864,622
-	-	-	-	-	8,795,000
-	-	-	-	-	4,167,424
709,664	51,123	4,553	-	-	914,679
5,575	-	255	-	-	177,146
104,368	-	-	-	-	280,505
36,462	12,286	-	-	-	78,185
-	473	-	-	-	727,992
78,179	4,071	-	-	-	457,888
5,273	-	-	-	-	188,213
1,329,134	-	-	-	-	1,329,134
316,358	-	-	-	-	316,358
44,851,774	4,360	-	16,769,106	-	61,625,240
12,761,641	-	-	256,618	-	13,018,259
-	-	-	-	194,361	194,361
-	-	-	-	9,022,917	9,022,917
\$68,528,028	\$697,604	\$7,431,737	\$17,025,724	\$9,217,278	\$135,182,293

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - continued
DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES, EQUITY AND OTHER CREDITS:				
<i>Liabilities:</i>				
Accounts Payable	\$131,724	\$671,054	\$245	\$794,114
Due To Other Funds	7,238	32,142	-	36,461
Due To Other Governments	183,204	279,891	-	-
Interfund Loans Payable	-	134,810	38,000	107,695
Accrued Wages and Benefits	282,668	315,329	-	-
Compensated Absences Payable	-	-	-	-
Deferred Revenue	3,815,000	4,980,000	4,167,466	-
Unapportioned Monies	-	-	-	-
Deposits Held Due To Others	-	-	-	-
Payroll Withholdings	-	-	-	-
Deferred Compensation Payable - Employees	-	-	-	-
Matured Bonds and Interest Payable	-	-	19,747	-
Accrued Interest Payable	-	-	-	136,597
Notes Payable	-	-	-	10,326,450
Payable from Restricted Assets:				
Deposits Held Due To Others	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-
Revenue Bonds Payable	-	-	-	-
OWDA Loans Payable	-	-	-	-
Obligations Under Capital Leases	-	-	-	-
Total Liabilities	4,419,834	6,413,226	4,225,458	11,401,317
<i>Equity and Other Credits:</i>				
Contributed Capital	-	-	-	-
Investment in General Fixed Assets	-	-	-	-
<i>Retained Earnings:</i>				
Reserved for Restricted Assets	-	-	-	-
Unreserved	-	-	-	-
<i>Fund Balances:</i>				
Reserved-				
Reserved for Encumbrances	132,572	1,100,203	-	1,705,875
Reserved for Supplies Inventory	-	375,638	-	-
Reserved for Prepaid Items	166,414	16,526	-	-
Unreserved-				
Designated-For Debt Service	-	-	194,361	-
Undesignated	2,150,606	5,128,285	-	(5,148,393)
Total Equity and Other Credits	2,449,592	6,620,652	194,361	(3,442,518)
Total Liabilities, Equity and Other Credits	\$6,869,426	\$13,033,878	\$4,419,819	\$7,958,799

The notes to the financial statements are an integral part of this statement.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	(Memorandum Only)
\$1,327,546	\$454,138	\$ -	\$ -	\$ -	\$3,378,821
2,328	16	-	-	-	78,185
255,826	77,742	2,058,393	-	-	2,855,056
-	-	-	-	-	280,505
39,486	16,815	-	-	-	654,298
220,625	892	-	-	1,683,380	1,904,897
-	-	-	-	-	12,962,466
-	-	1,852,418	-	-	1,852,418
-	-	872,205	-	-	872,205
-	-	147,159	-	-	147,159
-	-	1,864,622	-	-	1,864,622
\$202,351	-	-	-	-	222,098
-	-	-	-	-	136,597
-	-	-	-	-	10,326,450
39,122	-	-	-	-	39,122
170,000	-	-	-	1,760,000	1,930,000
-	-	-	-	5,731,630	5,731,630
14,615,000	-	-	-	-	14,615,000
4,296,308	-	-	-	-	4,296,308
1,636	-	-	-	42,268	43,904
21,170,228	549,603	6,794,797	-	9,217,278	64,191,741
39,999,821	11,084	-	-	-	40,010,905
-	-	-	17,025,724	-	17,025,724
1,321,370	-	-	-	-	1,321,370
6,036,609	136,917	-	-	-	6,173,526
-	-	-	-	-	2,938,650
-	-	-	-	-	375,638
-	-	-	-	-	182,940
-	-	-	-	-	194,361
-	-	636,940	-	-	2,767,438
47,357,800	148,001	636,940	17,025,724	-	70,990,552
\$68,528,028	\$697,604	\$7,431,737	\$17,025,724	\$9,217,278	\$135,182,293

WARREN COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes	\$7,106,251	\$5,165,260	\$ -	\$ -
Charges for Services	2,010,416	996,781	-	-
Licenses and Permits	22,359	-	-	-
Fines and Forfeitures	193,838	44,567	-	-
Intergovernmental Revenue	2,168,072	11,707,214	-	1,747,330
Special Assessments	-	-	481,186	444,655
Investment Earnings	1,671,022	144,750	8,508	244,016
Miscellaneous Revenue	1,057,090	413,563	70,261	88,524
Total Revenues	14,229,048	18,472,135	559,955	2,524,525
Expenditures:				
Current:				
General Government-				
Legislative and Executive	7,207,642	627,711	-	-
Judicial	1,734,172	163,690	-	-
Public Safety	3,190,397	375,043	-	-
Public Works	-	4,325,011	-	-
Health	-	246,976	-	-
Human Services	857,769	11,887,126	-	-
Community and Economic Development	-	379,793	-	-
Miscellaneous	-	-	-	66,467
Capital Outlay	-	-	-	6,911,252
Debt Service:				
Principal Retirement	17,414	23,823	235,380	-
Interest and Fiscal Charges	7,618	1,739	311,054	679,706
Total Expenditures	13,015,012	18,030,912	546,434	7,657,425
Excess of Revenues Over (Under)				
Expenditures	1,214,036	441,223	13,521	(5,132,900)
Other Financing Sources (Uses):				
Proceeds of Bonds	-	-	-	4,125,000
Operating Transfers In	-	1,137,906	-	1,199,143
Operating Transfers Out	(1,673,866)	(136,831)	(6,000)	(86,000)
Advances In	-	1,000	-	-
Advances Out	-	(1,000)	-	-
Other Non-operating Revenue	-	62,554	-	-
Total Other Financing Sources (Uses)	(1,673,866)	1,063,629	(6,000)	5,238,143
Excess of Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Uses	(459,830)	1,504,852	7,521	105,243
Fund Balance at Beginning of Year	2,909,422	5,115,800	186,840	(3,547,761)
Fund Balance at End of Year	\$2,449,592	\$6,620,652	\$194,361	(\$3,442,518)

The notes to the financial statements are an integral part of this statement.

FIDUCIARY FUND TYPES		TOTALS
Expendable Trust		(Memorandum Only)
\$	-	\$12,271,511
	-	3,007,197
	-	22,359
	-	238,405
	-	15,622,616
	-	925,841
	-	2,068,296
	250,417	1,879,855
	250,417	36,036,080
	-	7,835,353
	-	1,897,862
	-	3,565,440
	-	4,325,011
	-	246,976
	-	12,744,895
	-	379,793
	951	67,418
	-	6,911,252
	-	276,617
	-	1,000,117
	951	39,250,734
	249,466	(3,214,654)
	-	4,125,000
	-	2,337,049
	-	(1,902,697)
	-	1,000
	-	(1,000)
	-	62,554
	-	4,621,906
	249,466	1,407,252
	323,420	4,987,721
	\$572,886	\$6,394,973

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET-ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1991

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$6,303,500	\$7,111,243	\$807,743	\$4,965,000	\$5,159,919	\$194,919
Charges for Services	1,701,210	2,054,654	353,444	870,200	992,697	122,497
Licenses and Permits	11,510	21,169	9,659	-	-	-
Fines and Forfeitures	202,380	217,801	15,421	82,200	71,057	(11,143)
Intergovernmental Revenue	2,115,650	2,117,443	1,793	11,601,645	11,327,504	(274,141)
Special Assessments	-	-	-	-	-	-
Investment Earnings	1,540,500	1,700,994	160,494	161,800	150,855	(10,945)
Miscellaneous Revenue	644,057	1,040,661	396,604	140,800	365,815	224,815
Total Revenues	12,518,807	14,263,965	1,745,158	17,821,645	18,067,647	246,002
Expenditures:						
General Government-						
Legislative and Executive	7,743,942	7,386,664	357,278	995,094	642,139	352,955
Judicial	1,816,422	1,766,290	50,132	327,257	305,398	21,859
Public Safety	3,251,504	3,164,706	86,798	537,310	393,441	143,869
Public Works	-	-	-	6,833,144	5,308,836	1,524,308
Health	-	-	-	251,598	245,482	6,116
Human Services	913,475	890,083	23,392	13,025,902	11,784,558	1,241,344
Community Development	-	-	-	506,965	457,270	49,695
Miscellaneous	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	13,725,343	13,207,743	517,600	22,477,270	19,137,124	3,340,146
Excess of Revenues Over (Under) Expenditures	(1,206,536)	1,056,222	2,262,758	(4,655,625)	(1,069,477)	3,586,148
Other Financing Sources (Uses):						
Proceeds of Notes	-	-	-	-	-	-
Proceeds of Bonds	-	-	-	-	-	-
Operating Transfers In	-	-	-	1,201,693	1,148,558	(53,135)
Operating Transfers Out	(1,733,910)	(1,579,331)	154,579	-	-	-
Advances In	263,072	458,035	194,963	-	157,310	157,310
Advances Out	-	(363,608)	(363,608)	-	(35,492)	(35,492)
Other Non-operating Revenue	-	-	-	-	62,555	62,555
Total Other Financing Sources (Uses)	(1,470,838)	(1,484,904)	(14,066)	1,201,693	1,332,931	131,238
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,677,374)	(428,682)	2,248,692	(3,453,932)	263,454	3,717,386
Fund Balance Beginning of Year	2,496,621	2,496,621	-	4,290,258	4,290,258	-
Prior Year Encumbrances	180,807	180,807	-	980,943	980,943	-
Fund Balance at End of Year	\$54	\$2,248,746	\$2,248,692	\$1,817,269	\$5,534,655	\$3,717,386

The notes to the financial statements are an integral part of this statement.

Debt Service Funds			Capital Projects Funds			Totals (memorandum only)		
Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)	Budget Revised	Actual	Variance: Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$11,268,500	\$12,271,162	\$1,002,662
-	-	-	-	-	-	2,571,410	3,047,351	475,941
-	-	-	-	-	-	11,510	21,169	9,659
-	-	-	-	-	-	284,580	288,858	4,278
-	-	-	2,391,950	1,747,330	(644,620)	16,109,245	15,192,277	(916,968)
450,000	481,186	31,186	400,000	444,655	44,655	850,000	925,841	75,841
-	8,508	8,508	275,000	292,771	17,771	1,977,300	2,153,128	175,828
45,000	70,261	25,261	25,000	88,524	63,524	854,857	1,565,061	710,204
495,000	559,955	64,955	3,091,950	2,573,280	(518,670)	33,927,402	35,464,847	1,537,445
-	-	-	-	-	-	8,739,036	8,028,803	710,233
-	-	-	-	-	-	2,143,679	2,071,688	71,991
-	-	-	-	-	-	3,788,814	3,558,147	230,667
-	-	-	-	-	-	6,833,144	5,308,836	1,524,308
-	-	-	-	-	-	251,598	245,482	6,116
-	-	-	-	-	-	13,939,377	12,674,641	1,264,736
-	-	-	-	-	-	506,965	457,270	49,695
-	-	-	292,531	92,467	200,064	292,531	92,467	200,064
-	-	-	11,610,611	9,304,057	2,306,554	11,610,611	9,304,057	2,306,554
241,380	241,380	-	9,994,000	9,994,000	-	10,235,380	10,235,380	-
311,607	311,054	553	606,277	603,701	2,576	917,884	914,755	3,129
552,987	552,434	553	22,503,419	19,994,225	2,509,194	59,259,019	52,891,526	6,367,493
(57,987)	7,521	65,508	(19,411,469)	(17,420,945)	1,990,524	(25,331,617)	(17,426,679)	7,904,938
-	-	-	12,019,740	10,826,450	(1,193,290)	12,019,740	10,826,450	(1,193,290)
-	-	-	4,217,316	4,125,000	(92,316)	4,217,316	4,125,000	(92,316)
30,000	-	(30,000)	1,318,727	1,193,142	(125,585)	2,550,420	2,341,700	(208,720)
-	-	-	-	-	-	(1,733,910)	(1,579,331)	154,579
-	-	-	-	308,079	308,079	263,072	923,424	660,352
-	-	-	-	(854,544)	(854,544)	-	(1,253,644)	(1,253,644)
-	-	-	-	-	-	-	62,555	62,555
30,000	-	(30,000)	17,556,783	15,598,127	(1,957,656)	17,318,638	15,446,154	(1,870,484)
(27,987)	7,521	35,508	(1,855,686)	(1,822,818)	32,868	(8,014,979)	(1,980,525)	6,034,454
225,085	225,085	-	4,124,991	4,124,991	-	11,136,955	11,136,955	-
-	-	-	3,356,461	3,356,461	-	4,518,211	4,518,211	-
\$187,098	\$232,606	\$35,508	\$5,625,766	\$5,658,634	\$32,868	\$7,640,187	\$13,674,641	\$6,034,454

WARREN COUNTY, OHIO
 COMBINED STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
 ALL PROPRIETARY AND NONEXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1991

	Proprietary		Fiduciary	Totals
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
<i>Operating Revenues:</i>				
Charges for Services	\$4,344,034	\$3,399,196	\$ -	\$7,743,230
Tap in Fees	54,611	-	-	54,611
Interest Revenue (Nonexpendable Trust)	-	-	2,363	2,363
Other Operating Revenues	212,505	161,212	-	373,717
Total Operating Revenues	4,611,150	3,560,408	2,363	8,173,921
<i>Operating Expenses:</i>				
Personal Services	1,120,991	450,982	-	1,571,973
Contractual Services	283,029	317,617	-	600,646
Materials and Supplies	895,913	150,298	-	1,046,211
Utilities	931,485	-	-	931,485
Depreciation	1,270,107	651	-	1,270,758
Health Insurance Claims	-	2,944,858	-	2,944,858
Other Operating Expenses	57,487	4,391	-	61,878
Total Operating Expenses	4,559,012	3,868,797	-	8,427,809
<i>Operating Income</i>	52,138	(308,389)	2,363	(253,888)
<i>Nonoperating Revenues (Expenses):</i>				
Interest Revenue	301,637	-	-	301,637
Interest Expense and Fiscal Charges	(1,340,147)	-	-	(1,340,147)
Other Non-operating Revenue	614,477	-	-	614,477
Total Nonoperating Revenues (Expenses)	(424,033)	-	-	(424,033)
Income Before Operating Transfers	(371,895)	(308,389)	2,363	(677,921)
Operating Transfers In	141,052	-	-	141,052
Operating Transfers Out	(575,404)	-	-	(575,404)
Net Income	(806,247)	(308,389)	2,363	(1,112,273)
Depreciation on Contributed Capital	437,318	-	-	437,318
Increase (Decrease) in Retained Earnings/ Fund Balance	(368,929)	(308,389)	2,363	(674,955)
Retained Earnings/Fund Balance at Beginning of Year	7,726,908	445,306	61,691	8,233,905
Retained Earnings/Fund Balance at End of Year	\$7,357,979	\$136,917	\$64,054	\$7,558,950

The notes to the financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY AND NONEXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1991

	Proprietary		Fiduciary	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<i>Cash Flows from Operating Activities:</i>				
Cash Received from Charges for Services	\$4,176,832	\$3,403,617	\$ -	\$7,580,449
Cash Received from Tap in Fees	1,854,983	-	-	1,854,983
Cash Received from Other Operating Revenue	212,505	110,089	-	322,594
Cash Received from Interest (Non-exp Trust)	-	-	3,429	3,429
Cash Payments for Personal Services	(1,082,658)	(40,898)	-	(1,123,556)
Cash Payments for Contract Services	(258,352)	(711,692)	-	(970,044)
Cash Payments for Materials and Supplies	(2,709,373)	(150,435)	-	(2,859,808)
Cash Payments for Utilities	(825,676)	-	-	(825,676)
Cash Payments for Other Operating Expenses	(185,593)	(2,739,249)	-	(2,924,842)
Net Cash Provided by Operating Activities	1,182,668	(128,568)	3,429	1,057,529
<i>Cash Flows from Noncapital Financing Activities:</i>				
Advances In Out	330,220	-	-	330,220
Operating Transfers In	55,052	-	-	55,052
Operating Transfers Out	(512,124)	-	-	(512,124)
Net Cash Provided by Noncapital Financing Activities	(126,852)	-	-	(126,852)
<i>Cash Flows from Capital and Related Financing Activities:</i>				
Acquisition and Construction of Capital Assets	(1,082,805)	-	-	(1,082,805)
Principal Retirement	(1,099,834)	-	-	(1,099,834)
Cash Payments for Interest and Fiscal Charges	(838,913)	-	-	(838,913)
Net Cash Provided by Capital and Related Financing Activities	(3,021,552)	-	-	(3,021,552)
<i>Cash Flows from Investing Activities:</i>				
Cash Received from Interest Revenue	412,835	-	-	412,835
Net Cash Provided by Investing Activities	412,835	-	-	412,835
Net Increase (Decrease) in Cash and Cash Equivalents	(1,552,901)	(128,568)	3,429	(1,678,040)
Cash and Cash Equivalents at Beginning of Year	9,882,501	753,859	60,370	10,696,730
Cash and Cash Equivalents at End of Year	\$8,329,600	\$625,291	\$63,799	\$9,018,690

WARREN COUNTY, OHIO
 COMBINED STATEMENT OF CASH FLOWS - continued
 ALL PROPRIETARY AND NONEXPENDABLE TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1991

	Proprietary		Fiduciary	Totals
	Enterprise	Internal Service	Nonexpendable Trust	(Memorandum Only)
<i>Reconciliation of Operation Income to Net Cash</i>				
<i>Provided by Operating Activities:</i>				
Operating Income (Loss)	\$53,419	(\$308,389)	\$2,363	(\$252,607)
<i>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</i>				
Depreciation	1,270,107	651	-	1,270,758
<i>Changes in Assets and Liabilities:</i>				
(Increase) Decrease in Accounts Receivable	(167,202)	(50,855)	345	(217,712)
(Increase) Accrued Interest Receivable	-	-	721	721
(Increase) Decrease in Due From Other Funds	6,404	3,982	-	10,386
(Increase) Decrease in Due From Other Govts	-	171	-	171
Decrease in Prepayments	127	-	-	127
(Increase) Decrease in Supplies Inventory	-	524	-	524
Increase (Decrease) in Matured Bonds Payable	113,489	-	-	113,489
Increase (Decrease) in Accounts Payable	(582,830)	210,372	-	(372,458)
Increase (Decrease) in Due To Other Funds	(2,785)	(320)	-	(3,105)
Increase (Decrease) in Due To Other Governments	227,016	77,742	-	304,758
Increase in Accrued Wages and Benefits	(199,922)	(62,446)	-	(262,368)
Increase in Compensated Absences	220,625	-	-	220,625
Increase in Loans Receivable	390,632	-	-	390,632
Decrease in Loans Payable	(146,412)	-	-	(146,412)
Net Cash Provided by Operating Activities	\$1,182,668	(\$128,568)	\$3,429	\$1,057,529

The notes to the financial statements are an integral part of this financial statement.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1991

NOTE A - DESCRIPTION OF WARREN COUNTY AND BASIS OF PRESENTATION

The County: 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 Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. There are also four Common Pleas Court Judges (two for general court, one Domestic Relations Court and one Juvenile/Probate Court), and two County Court Judges elected on a county-wide basis to oversee the County's justice system.

The County's combined financial statements include accounts for all County operations. The County's major operations include 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, a water supply and sanitary sewer system is operated by the County.

Entity: The County's combined financial statements include accounts of all government departments, agencies, institutions, commissions, public authorities and other governmental organizations over which the County exercises significant oversight responsibility. Oversight responsibility is determined upon the basis of the County's participation with each entity in the following areas: financial interdependence, selection of governing authority, designation of management, ability to influence operations and accountability for fiscal matters.

Boards and organizations for which the Warren County Board of Commissioners exercise significant fiscal responsibility but do not exercise significant management control are included as agency funds in the general purpose financial statements as follows:

Emergency Management Agency - coordinates disaster services for participating entities within the County.

County Transit - provides transportation to County citizens under a contract between the County Commissioners and the non-profit agency - Warren County Community Services, Inc.

Board of Mental Retardation and Developmental Disabilities - provides care and services to the mentally retarded and developmentally disabled.

Children Services Board - provides child care programs and other related services.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF WARREN COUNTY AND BASIS OF PRESENTATION (Continued)

The following were excluded from the Warren County reporting entity. Although the following entities meet the scope of public service criteria (GASB Statement 1, Section 2100.112) the degree of oversight by the County is so remote that to include these entities in the County financial statements would be misleading. The governing authorities of these excluded entities are selected independently of Warren County officials. Each individual governing authority: designates its own management; has complete control over operations; is solely responsible for reviewing, approving and revising its budget; has the ability to issue and is responsible for its own debt; functions as fiscal managers by controlling the collection and disbursement of funds and holding the title to assets; and has the ability to generate their own revenue through public tax levys or charges.

Warren County Combined Health District, Warren/Clinton Joint Solid Waste District, Warren County Soil and Water Conservation, Warren County Regional Planning Commission, Warren County Park District, Warren/Clinton Community Mental Health Board - Based on the structure of Ohio Counties, the County Auditor and County Treasurer serve respectively as the fiscal officers and custodian of funds for certain non-County entities. In the case of these commissions, districts and boards, the County serves as fiscal agent, but does not exercise primary oversight responsibility.

The County serves no fiscal or custodial function for the following entities: Warren County Board of Education, Warren County Agriculture Extension Office, Warren County Airport Authority, Warren County Metropolitan Housing Authority.

Basis of Presentation: The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, expenditures/expenses and statement of changes in financial position as appropriate. The various funds are summarized by type in the general purpose financial statements.

Amounts in the "1991 Totals (Memorandum Only)" columns of the financial statements represent a summation of the combined financial statement line items of the fund types and account groups. These accounts are presented for analytical purpose only. The summation includes fund types and account groups that use different basis of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided", which is not an asset in the usual sense. Interfund transactions have not been eliminated. Consequently, amounts shown in the "1991 Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources/revenues or expenditures/expenses of the County.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF WARREN COUNTY AND BASIS OF PRESENTATION (Continued)

The County uses the following fund types and account groups:

Governmental Fund Types

- o General Fund: This fund accounts for the general operating revenues and expenditures of the County not required to be recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for service.
- o Special Revenue Funds: These funds are used to account for specific governmental revenues (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- o Debt Service Fund: The Debt Service fund is used to account for revenues received and used to pay principal, interest and related cost on debt with Governmental commitment reported in the County's capitalized General Long-Term Obligations Account Group.
- o Capital Projects Funds: These funds are used to account for the acquisition or construction of major and general fixed assets (other than those financed by Proprietary Fund Types). Revenues and financing sources are derived from the issuance of debt or receipts from the General Fund and Special Revenue Funds. They include capital projects financed by Special Assessments.

Proprietary Fund Types

- o Enterprise Funds: These funds are used to account for operations that provide services which are financed primarily by user charges, or activities where periodic measurements of income is appropriate for capital maintenance, public policy, management control or other purposes.
- o Internal Service Funds: These funds are used to account for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis.

Fiduciary Fund Types

- o Trust and Agency Funds: These funds are used to account for and maintain assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Warren County. Expendable Trust Funds include unclaimed funds of the courts which have been reported in Agency Funds in prior years.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF WARREN COUNTY AND BASIS OF PRESENTATION (Continued)

Account Groups

- o General Fixed Assets Account Group: This account group is used to present the general fixed assets of the County utilized in its general operations, exclusive of those used in Enterprise and Internal Service funds. General fixed assets of Warren County include land, buildings, structures and improvements, furniture, fixtures and equipment, capital leases and construction in progress.
- o General Long-Term Obligations Account Group: This account group is used to account for all long-term obligations of the County not accounted for within the Enterprise and Internal Service funds.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the County are prepared in conformity with generally accepted accounting principles (GAAP) for local government units as prescribed in statements and interpretations issued by the GASB and other recognized authoritative sources.

Measurement Focus: Governmental, Expendable Trust and Agency Funds are accounted for on a spending, or "financial flow", measurement focus. Governmental and Expendable Trust Fund operating statements represent increases and decreases in net current assets. Their reported fund balance is considered a measure of available spendable resources.

Proprietary Fund Types are accounted for on a cost of services, or "capital maintenance", measurement focus. Proprietary Fund Type income statements represent increases and decreases in net total assets.

Basis of Accounting: All financial transactions for Governmental, Expendable Trust and Agency funds are reported on the modified accrual basis of accounting. Under this accounting method, revenues are recognized when measurable and available to finance County operations (collected within sixty days after year end). Revenues accrued at the end of the year consist of: reimbursements from other governments for grant expenditures, amounts receivable from charges for services, licenses and permits, fines and sales taxes. Governmental Fund expenditures are accrued when the liability is incurred, if measurable, except interest on long-term debt, which is recognized when due. Proprietary Fund financial transactions are recorded on the accrual basis of accounting; revenues are recognized when earned and measurable; expenses are recognized as incurred.

Budgetary Accounting and Control: The Board of County Commissioners adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1st, for all funds except Fiduciary Fund Types. Budgets are legally required for each organizational unit by

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

major expenditure/expense object. Each County department prepares a request which is approved by the Board of County Commissioners. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the expenditure object level (legal level of control). Modifications to the original budget within expenditure objects can be made by the budget manager in the Auditor's Office. All transfers of appropriations must be approved by the County Commissioners. Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures. Amendments to the original budget are described in Note P.

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference between the budget basis and the GAAP basis are:

- 1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- 2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP).
- 3) Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

The actual results of operations, compared to the final appropriation, which include amendments to the original appropriation, for each fund type by expenditure function and revenue source are presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - All Governmental Fund Types. The reserve for encumbrances is carried forward as part of the budgetary authority for the next year and is included in the revised budget amounts shown in the budget to actual comparisons.

For the purpose of cash flows the Enterprise Funds consider all highly liquid investments (including restricted cash) with a maturity of three months or less when purchased, to be cash.

Pooled Cash and Cash Equivalents: Cash resources of a majority of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. All investments are recorded at cost except for Deferred Compensation Deposits, which are recorded at market value. Interest earned on investments is accrued as earned and distributed to the General Fund and other qualifying funds utilizing a formula based on the average month end balance of cash and pooled cash and investments of all funds. Note D provides a detailed disclosure regarding cash and pooled cash and cash equivalents held by the County.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

Cash With Fiscal Agent: Certain monies for the Water and Sewer funds and Agency funds are held and invested by trustees. These bank accounts and investments are represented by the Cash with fiscal agent account.

Inventory of Material and Supplies: Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower cost or market. For all funds cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

Fixed Assets and Depreciation: All fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and are capitalized in the General Fixed Asset Account Group, if they meet the County's capitalization criteria. Fixed assets are recorded at cost or estimated historical cost. Donated and contributed fixed assets are recorded at their fair market value on the date donated to the County. Infrastructure assets (public domain general fixed assets such as roads, bridges, streets, sidewalks, curbs and gutters, drainage systems, lighting systems and the like) are not included in the financial statements as general fixed assets of the county. However, water supply and sanitary sewer lines are capitalized in the Water and Sewer funds, respectively, of the Enterprise Fund. Depreciation is not provided for the General Fixed Asset Account Group. Depreciation for the Proprietary Funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis. A full year of depreciation expense is taken in the year of acquisition, and none in the year of disposal.

The estimated useful lives are as follows:

- o Furniture, fixtures and equipment - 3 to 25 years
- o Buildings, structures, improvements - 20 to 40 years
- o Land improvements (water and sewer lines) - 50 years

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capitalization of Interest: The County's policy is to capitalize interest on Governmental (Capital Projects) and Proprietary (Enterprise) Fund construction projects until the project is substantially completed. Capitalized interest on Proprietary Fund construction is amortized on a straight-line basis over the estimated useful life of the asset. For 1991, interest capitalized for Governmental and Proprietary funds construction-in-progress was \$99,162.

Contributed Capital: Contributed capital represents resources from other funds, governments, private resources as well as capital grants provided to Proprietary funds and are not subject to repayment. Resources from governmental funds restricted for the acquisition or construction of proprietary fixed assets are recorded as contributed capital. These assets are recorded at cost on the date the asset is purchased. Depreciation on those assets acquired by the capital grants externally restricted capital acquisitions is expensed, and closed to the contributed capital fund equity account and added back to retain earnings. Proprietary fund tap-in fees in excess of cost are treated as contributed capital.

Grants and Other Intergovernmental Revenue: 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 fixed assets in Proprietary funds are receivables and contributed capital 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.

Special Assessments: The County reports Special Assessment bonds in the general long-term obligations account group. 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 a Debt Service Fund. Capital outlay financed by special assessments are recorded in a Capital Projects Fund.

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service fund to other funds and operating transfers. Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types and as operating transfers in Proprietary funds.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Internal Service funds record charges for services to all County funds, departments and other governmental units as operating revenue. Both Governmental and Proprietary funds record these payments to the Internal Service funds as operating expenditures/expenses.

Compensated Absences: The County records accumulated unpaid vacation and overtime pay, and vested sick time benefits as accrued wages and benefits payable when earned by employees. For Governmental Fund Types the portion of the liability which is not currently due and payable is recorded in the General Long-Term Obligation Account Group (GLTOAC).

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carry-over is obtained. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Unused vacation is payable upon termination of employment to a maximum of three years accumulation plus their current year unused vacation. Employees with a minimum of ten years service and hired before April 3, 1985, are paid a maximum of 120 days accumulated sick time upon retirement. For those employees hired on or after April 3, 1985, the maximum payout is one-fourth of 120 days accumulated sick time. In general, employees are eligible to be paid for unused compensation time upon termination of employment. All sick, vacation and compensatory payments are made at employees current wage rate.

Self-Funded Insurance: The County is self-funded for employee health care benefits. The program is administered by BenePlan Strategies, which provides claims review and processing services. Each County fund is charged for its proportionate share of covered employees. The County records a liability in accounts payable for incurred but unreported claims at year end based upon an actuarial estimate.

Encumbrances: Encumbrance accounting is utilized by County funds in the normal course of operations for purchase orders and contract related expenditures. An encumbrance is a reserve on the available spending authority due to a commitment for a future expenditure and does not represent a liability. Encumbrances outstanding at year end appear as a reserve to the fund balance on a GAAP basis and as the equivalent of expenditures on a Non-GAAP budgetary basis in order to demonstrate legal compliance. This encumbrance authority is carried forward to the next fiscal year and is reported in the "Revised Budget" amount for budgetary comparisons. If the actual expenditures are less than the amount encumbered, the excess reserve is closed to the unreserved fund balance.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Reservations and Designations: The County reserves portions of fund balances which are legally segregated for specific future uses or which do not represent available, spendable resources and therefore are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Undesignated fund balances are not reserved nor designated and are available for appropriation in future periods.

NOTE C - PRIOR PERIOD ADJUSTMENTS

For the year ended December 31, 1990, certain adjustments have resulted in Fund Balance (Fund Equity) restatements involving the funds and account group listed below. As a result of additional information obtained subsequent to the issuance of the County's Financial Report for the year ended December 31, 1990 the following restatements are necessary to 1) recognize additions and dispositions of General Fixed Assets and Water Enterprise Fund Fixed Assets purchased or disposed of prior to December 31, 1990 but not recorded in the County's 1990 Financial Statements, 2) Reclassify Kings Mills Sewer Construction Fund from the Enterprise Fund type to the Capital Projects Fund type, 3) record deposits held in custody for others and 4) correct accounts payable recorded in error in the Sewer Fund.

	<u>Capital Projects</u> Kings Mills Sewer Const. <u>Fund</u>	<u>Enterprise Funds</u> <u>Water</u> <u>Sewer</u>		<u>Account Group</u> General Fixed Asset <u>Group</u>
Fund Balance/Fund Equity previously reported as of 12-31-90	\$ -	\$10,803,225	\$31,386,500	\$13,371,661
Net Restatement	<u>(21,028)</u>	<u>(33,905)</u>	<u>91,940</u>	<u>1,826,807</u>
Fund Balance/Fund Equity restated as of January 1, 1991	\$(21,028) =====	\$10,769,320 =====	\$31,478,440 =====	\$15,198,468 =====

The effect of the Kings Mills Sewer Construction Fund Reclassification was to record the fund deficit of \$21,028 in the Capital Projects Fund and to eliminate the Retained Earnings of \$31,879 and record Contributed Capital of \$52,907 in the Sewer Fund. Additionally, \$70,912 in Accounts Payable in the Sewer Fund were improperly accrued and were reversed.

The effect of the Water Fund Restatement was to (1) increase Fixed Assets for a previously unrecorded capital lease by \$5,325 and record disposals of \$35,333, (2) record deposits held in custody for others for \$3,899.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE C - PRIOR PERIOD ADJUSTMENTS (Continued)

The effect of the restatement in the General Fixed Asset Account Group was to record land and buildings of \$1,669,461, capital leases of \$148,638, and computer equipment of \$8,708.

NOTE D - POOLED CASH AND CASH EQUIVALENTS, DEFERRED COMPENSATION
DEPOSITS AND CASH WITH FISCAL AGENT

Pooled Cash and Investments: Cash resources of a majority of individual funds are combined to form a pool of cash and investments which is managed by the County Treasurer. All investments are recorded at cost except for deferred compensation deposits which are recorded at market value.

Monies of all funds of the county are held or invested in a group of bank accounts and investments. Collectively, these bank accounts and investments represent the pooled cash and investments. Pooled cash and cash equivalents on the balance sheet include investments in U.S. Treasury Notes in the amount of \$3,996,485. These are not cash equivalents but because of the pooling of cash and investments, these cannot be separated by fund type.

Legal Provisions: The County Treasurer is permitted by Ohio law to deposit or invest County monies provided that they mature or are redeemable within two years from date of purchase. The Treasurer is permitted to invest or deposit in the following classification of obligations:

- 1) Obligations of, or backed by the faith of, the United States Government;
- 2) Obligations issued by any Federal agency;
- 3) Deposits in institutions eligible under Ohio law. All deposits are collateralized with eligible securities, as described by state statutes, which are pledged to a collateral pool for each individual financial institution, in amounts equal to at least 110% of the carrying value of all public deposits held by each institution;
- 4) Obligations of the State of Ohio and the Treasurers investment pool;
- 5) Repurchase agreements with institutions eligible under Ohio law not to exceed 30 days, where the institution agrees unconditionally to repurchase any of the securities listed in (1) or (2); and
- 6) Time certificates of deposit or savings or deposit accounts.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE D - POOLED CASH AND CASH EQUIVALENTS, DEFERRED COMPENSATION
DEPOSITS AND CASH WITH FISCAL AGENT (Continued)

Amounts which include cash with fiscal and escrow agents available for deposit or investment are as follows:

Cash and Cash Equivalents (carrying amounts)	
Pooled	\$31,208,812
Deferred compensation deposits	1,864,622
Cash with fiscal agents	2,461,050
Reconciling items (net) to arrive at bank balances of deposits	<u>1,500,205</u>
 Total available for deposit and investment	 \$37,034,689
(Bank balances of deposits/carrying amounts of investments)	 =====

The Governmental Accounting Standards Board (GASB statement #3) has established credit risk categories for deposits and investments:

Category 1 - Investments that are insured or registered, or securities held by the County or its agent in the County's name.

Deposits that are insured or collateralized with securities held by the County or by its agent in the County's name.

Category 2 - Investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
Deposits that are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category 3 - Investments that are uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

Deposits that are uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

Based on the above criteria, the County's deposits and investments at December 31, 1991, are classified as follows:

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE D - POOLED CASH AND CASH EQUIVALENTS, DEFERRED COMPENSATION
DEPOSITS AND CASH WITH FISCAL AGENT (Continued)

	Category			Bank
	1	2	3	Balance
Deposits:				
Pooled Deposits	\$2,144,692	\$ -	\$ -	\$2,144,692
Deposits Covered by Collateral Pool			15,657,802	15,657,802
TOTAL DEPOSITS	\$2,144,692	\$ -	\$15,657,802	\$17,802,494
	Category 1	Category 2	Carrying Amount	Market Value
Investments:				
Categorized Investments:				
Restricted Investments	\$316,358	\$ -	\$316,358	\$316,358
U.S. Govt Securities	-	3,996,485	3,996,485	4,090,400
Local Govt Securities	10,130		10,130	10,130
Total Categrzd Invstmnt	326,488	3,996,485	4,322,973	4,416,888
Noncategorized Investments:				
State Treasury Pool			13,044,600	13,044,600
Deferred Compensation			1,864,622	1,864,622
Total Noncategrzd Invmts			14,909,222	14,909,222
TOTAL INVESTMENTS	\$326,488	\$3,996,485	\$19,232,195	\$19,326,110

Reconciliation of GASB 3 disclosures with the financial statement categories:

	Financial Statements	Classification Differences*	Cash Items In Transit	GASB 3 Disclosure
Cash and Equivalents	\$33,353,504	(\$17,051,215)	\$1,500,205	\$17,802,494
Investments	316,358	17,051,215		17,367,573
Deferred Compensation	1,864,622			1,864,622
Reconciling Items	1,500,205		(1,500,205)	-
TOTALS	\$37,034,689	\$ -	\$ -	\$37,034,689

* These are cash equivalents (less than 30 days) that are classified as investments per GASB 3.

The County's investment in the State Treasurers' pool and Deferred Compensation Deposits is uncategorized since they are not evidenced by securities that exist in physical or book entry form.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE E - INTERFUND RECEIVABLES AND PAYABLES

Individual interfund receivable and payable balances as of December 31, 1991 follows:

	Interfund Loans	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$176,137	
Special Revenue Funds:		
Dog and Kennel		\$ 3,000
Job Training Partnership Act		8,500
Community Development		117,810
Litter Control		5,500
Debt Service Funds:		
East St. Building		38,000
Capital Project Funds:		
Airport Construction		3,327
Morrow Roachester		4,588
Water Construction		99,780
Enterprise Funds:		
Sewer	4,588	
Water	99,780	
TOTALS	<u>\$280,505</u>	<u>\$280,505</u>
	=====	=====
	Due To/From Other Funds	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$21,517	\$ 7,238
Special Revenue Funds:		
Motor Vehicle and Gas Tax		1,093
Human Services		21,308
Board of Mental Retardation		4,601
Dog and Kennel		813
Job Training Partnership Act		1,889
Child Support Enforcement		1,438
Emergency Management		196
Community Development		568
Litter Control		75
Children Services Board	7,920	161
Capital Projects:		
Kings Mills Sewer		21,240
Morrow-Roachester Sewer		8,450
Water Construction		6,771
Enterprise Funds:		
Sewer	29,691	54
Water	6,771	2,274
Internal Service Funds:		
Health Insurance		16
Vehicle Maintenance	1,886	
Gasoline Rotary	<u>10,400</u>	
TOTALS	<u>\$78,185</u>	<u>\$78,185</u>
	=====	=====

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE F - FIXED ASSETS

Below is a summary of the changes in the general fixed assets by asset type:

SCHEDULE OF GENERAL FIXED ASSET CHANGES BY ASSET TYPE

<u>General Fixed Asset Type</u>	<u>Balance January 1, 1991</u>	<u>Addition</u>	<u>Deletion</u>	<u>Balance December 31, 1991</u>
Land and land improvements	\$ 637,104	\$ 124,000	\$ 13,665	\$ 747,439
Bldgs, structures	5,772,718	2,212,990	24,335	7,961,373
Furniture, fixtures and equipment	4,570,225	3,607,078	117,009	8,060,294
Construction-in-progress	<u>4,213,621</u>	<u>828,623</u>	<u>4,785,626</u>	<u>256,618</u>
Total General Fixed Assets	<u>\$15,193,668</u>	<u>\$6,772,691</u>	<u>\$4,940,635</u>	<u>\$17,025,724</u>

Construction-in-Progress:

County governmental construction projects in progress as of December 31, 1991 total \$256,618. Of this amount \$222,380 represents the County Administration Building Construction and the remaining \$34,238 is for the Warren County Prosecutor's Computer Acquisition.

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$ 399,145	
Land Improvements	43,761,150	
Buildings, structures, and improvements	13,186,207	
Furniture, fixtures and equipment	1,472,124	\$6,511
Accumulated depreciation	<u>(13,966,852)</u>	<u>(2,151)</u>
Property plant and equipment (net of accumulated depreciation)	<u>\$44,851,774</u>	<u>\$4,360</u>
Construction-in-Progress	<u>\$12,761,641</u>	

WARREN COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE F - FIXED ASSETS (Continued)

Construction-in-Progress:

Construction in progress in the Enterprise Fund for costs incurred at December 31, 1991 total \$12,761,641. The Morrow-Roachester sewer project represents \$6,268,084 of the total construction in progress. This is a \$7 million Special Assessment Project and has a 1992 anticipated completion date. Lower Little Miami sewer project has expended \$4,202,389 toward a \$5.2 million water treatment plant expansion. Various other water projects totalling \$1,337,999 and sewer projects totalling \$953,169 are the remaining balance of construction in progress with 1992 schedule completion dates.

NOTE G - NOTES PAYABLE

All notes are backed by the full faith and credit of the County and mature within one year. The notes are issued in anticipation of long-term bond financing, and the County intends to refinance the notes until such bonds are issued.

Notes payable included in the various fund types at December 31, 1991, are as follows:

<u>Note Issue</u>	<u>Rate</u>	<u>Balance</u>
General Obligation Notes		
Capital Projects:		
Water Special Assessment		
County Share of Oversizing	5.01%	<u>\$790,000</u>
Total General Obligations Notes		\$790,000
Special Assessment Notes		
Capital Projects:		
Water Extension Improvement '90	5.01%	\$ 583,600
Water Extension Improvement '91	5.01%	901,290
Morrow Roachester Sewer	5.01%	4,315,000
Sewer Projects '91	5.01%	<u>3,736,560</u>
Total Special Assessment Notes		\$9,536,450
Total Notes		<u>\$10,326,450</u> =====

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE H - LONG-TERM DEBT AND OTHER OBLIGATIONS

Long-Term Bonds: General long-term debt issued for the East Street Building improvement will be retired from the Debt Service Fund. General long-term debt issued for waterline construction and revenue bonds issued for sewer and water supply improvements will be retired from the related Capital Project funds. Special Assessment bonds will be retired with proceeds of collections of special assessment receivables in the related Debt Service funds. OWDA loans will be retired from the Sewer Fund. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Revenue bonds and OWDA loans are secured by future Enterprise Fund revenues generated through user charges or Enterprise Fund assets. Special Assessment bonds are secured by an unvoted property tax levy.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$10.57 million of additional unvoted general obligation debt.

Long-term Debt: Long-term debt and other obligations of the County at December 31, 1991 were as follows:

Years Issued	Interest Rate	Maturity Date Through	Balance January 1, 1991	Additions	Deductions	Balance December 31, 1991
<i>ENTERPRISE DEBT</i>						
<i>Revenue Bonds:</i>						
1987 Sewer	8.351%	12/01/12	\$1,665,000	-	\$35,000	\$1,630,000
1987 Sewer	7.987%	12/01/07	1,480,000	-	45,000	1,435,000
1990 Water	6.00-7.20%	12/01/15	6,535,000	-	110,000	6,425,000
1990 Sewer	6.00-7.20%	12/01/15	5,210,000	-	85,000	5,125,000
Total Revenue Bonds			14,890,000	-	275,000	14,615,000
<i>General Obligation Bonds:</i>						
1976 Waterline	6.250%	12/01/96	205,000	-	35,000	170,000
<i>Ohio Water Development Authority (OWDA) Loans</i>						
	7.11-11.35%	07/01/06	4,462,484	-	166,176	4,296,308
<i>Obligations Under Capital Leases</i>						
		12/31/92	10,817	-	9,181	1,636
Total Enterprise Debt			\$19,568,301	-	\$485,357	\$19,082,944

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Years Issued	Interest Rate	Maturity Date Through	Balance January 1, 1991	Additions	Deductions	Balance December 31, 1991
GENERAL LONG-TERM DEBT						
<i>Unvoted-General Obligation Bonds:</i>						
1988 E St Bldg Improvement	7.500%	12/01/08	525,000	-	15,000	510,000
1991 G.O. Building Project	8.85-5.95%	12/01/11	-	1,250,000	-	1,250,000
Total General Obligation Bonds			525,000	1,250,000	15,000	1,760,000
<i>Special Assessment Bonds:</i>						
1991 Columbia Road Imprv.	8.85-5.95%	12/01/01	-	1,991,000	-	1,991,000
1980 Waterline Plan	7.000%	12/01/90	-	-	-	-
1973 Waterline Extension	4.875%	12/01/93	95,000	-	30,000	65,000
1978 Waterline	6.000%	12/01/97	4,600	-	650	3,950
1982 Waterline	11.750%	12/01/02	11,000	-	500	10,500
1988 Waterline	7.750%	12/01/08	151,000	-	9,000	142,000
1988 Waterline Plan	7.500%	12/01/97	4,410	-	630	3,780
1988 Waterline Plan	7.500%	12/01/95	3,000	-	600	2,400
1980 Water & Sewer	7.250%	12/01/00	75,000	-	5,000	70,000

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Years Issued	Interest Rate	Maturity Date Through	Balance January 1, 1991	Additions	Deductions	Balance December 31, 1991
GENERAL LONG-TERM DEBT, Continued						
1983 Water & Sewer	9.750%	12/01/03	170,000	-	10,000	160,000
1981 Sewer	12.375%	12/01/01	750,000	-	70,000	680,000
1982 Sewer Plan	11.750%	12/01/02	48,000	-	4,000	44,000
1986 Sewer	6.340%	12/01/06	1,215,000	-	75,000	1,140,000
1989 Water & Sewer	7.35-7.45%	12/01/10	550,000	-	15,000	535,000
1990 Water Line	8.85-5.95%	12/01/10	-	134,000	-	134,000
1991 Water System	8.85-5.95%	12/01/11	-	750,000	-	750,000
Total Special Assessment Bonds			<u>3,077,010</u>	<u>2,875,000</u>	<u>220,380</u>	<u>5,731,630</u>
Total General Long-Term Debt			3,602,010	4,125,000	235,380	7,491,630
OTHER OBLIGATIONS						
<i>Accrued wages and benefits- governmental funds</i>			1,569,988	113,392	-	1,683,380
<i>Obligations under capital leases</i>			<u>67,815</u>	<u>15,692</u>	<u>41,237</u>	<u>42,268</u>
Total General Long-Term Debt and Other Obligations			<u>5,239,813</u>	<u>4,254,084</u>	<u>276,617</u>	<u>9,217,278</u>
TOTAL LONG-TERM DEBT AND OTHER OBLIGATIONS			<u>\$24,808,114</u>	<u>\$4,254,084</u>	<u>\$761,974</u>	<u>\$28,300,222</u>

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Future Long-Term Debt: A summary of the County's future long-term debt funding requirements as of December 31, 1991 follows:

Year	Bonds		OWDA Loans	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1992	\$ 769,380	\$ 1,683,149	\$ 178,098	\$ 308,974
1993	804,880	1,566,405	190,878	296,194
1994	800,880	1,505,189	204,578	282,494
1995	849,880	1,443,273	219,265	267,806
1996	879,280	1,377,363	235,011	252,061
1997-2000	3,880,330	4,878,410	1,121,476	826,811
2001-2005	4,691,000	4,520,396	1,919,644	515,715
2006 and after	<u>9,601,000</u>	<u>3,745,791</u>	<u>227,357</u>	<u>16,179</u>
TOTALS	<u>\$22,276,630</u>	<u>\$20,719,976</u>	<u>\$4,296,307</u>	<u>\$2,766,234</u>

Compensated Absences: NCGA Statement 4 specifies that a liability should be accrued for leave benefits that meet the following conditions:

1. The employer's obligation relating to employees' rights to receive compensation for future absences is attributed to employees services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

For governmental funds, the County records a liability for accumulated unused vacation time when earned, for all employees with more than one year service. The County records a liability for accumulated unused sick leave for eligible employees in the period the employee becomes eligible to receive payment. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Accrued Wages and Benefits Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term debt account group. In proprietary funds, compensated absences are expensed when earned. The entire amount of compensated absences is reported as a fund liability.

At December 31, 1991, vested benefits for vacation leave for governmental fund type employees totaled \$615,080, an increase of \$28,088 over 1990. At December 31, 1991, vested benefits for sick leave and compensatory time for governmental fund type employees totaled \$1,068,300, an increase of \$85,305 over 1990.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

At December 31, 1991 the liability recorded in the General Long Term Obligation Account Group representing unpaid vacation time, sick leave, and compensatory was as follows:

	<u>Hours</u>	<u>Amount</u>
Vacation	53,050	\$ 615,080
Sick	79,629	1,042,993
Compensatory Time	2,508	25,307
 TOTAL	 135,187 =====	 \$1,683,380 =====

Operating Leases: The County has no material operating lease commitments greater than one year in length.

Capital Lease Obligations: The County has entered into agreements to lease office equipment. Certain agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1991, are as follows:

<u>Year</u>		
1992		\$24,921
1993		15,709
1994		7,126
1995		5,246
1995		241
Total minimum lease payments		\$53,243
Less: amount representing interest		9,339
Present value of future minimum lease payments		\$43,904
* No payment required past 1995		=====

Deferred Compensation: County employees have the option of participating in three state-wide deferred compensation plans, created in accordance with the Internal Revenue Code Section 457. Under this program, employees elect to have a portion of their pay deferred until a future time. According to this plan, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the County's general creditors.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. The Plan Agreement states that the County and the plan administrators have no liability for losses under the plan with the exception of fraud or wrongful taking.

The deferred compensation plan assets are recorded at market value, along with a corresponding liability in an agency fund as prescribed by Governmental Accounting Standards Board Statement No. 2 "Financial Reporting of Deferred Compensation Plans Adopted under the Provisions of Internal Revenue Code Section 457."

Prior-Year Defeasance of Debt: In prior years, the County defeased certain Water Revenue bonds by placing cash in an irrevocable trust to provide for all future debt service payments on the bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. On December 31, 1991, \$903,000 of bonds outstanding are considered defeased.

NOTE I - PENSION OBLIGATIONS

A. Public Employees Retirement System

All full-time, permanent employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the Public Employees Retirement System of Ohio ("PERS of Ohio"), a cost sharing, multiple employer public employee retirement system. The payroll for employees covered by the PERS of Ohio for the year ended December 31, 1991 was \$14,341,952 and the County's total payroll was \$15,041,894.

Benefits fully vest upon reaching five years of service and are established by state statute. Employees may retire, at any age with 30 years of service, at age 60 with a minimum of five years of credited service, and at age 55 with a minimum of 25 years of service. Those individuals retiring with less than 30 years of service or less than age 65 receive reduced retirement benefits. Eligible employees are entitled to a retirement benefit, payable monthly for life, equal to 2.1 percent of their final average salary for each of the first thirty years of credited service. Employees are entitled to 2.5 percent of final average salary for each year of service over 30 years. Final average salary is defined as the employee's average salary over the highest three years of earnings.

1. Pension Benefit Obligation

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5% for employees other than law enforcement. Law enforcement officers in the County Sheriff's department contribute 9.0 % of covered salary. The total 1991 employer contribution rate was 13.95% from January 1 to June 30, 1991, and 13.55% effective July 1, 1991, of which 8.69% and 8.29% were the portions used to fund pension obligations for the first and second halves of 1991,

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE I - PENSION OBLIGATIONS (Continued)

respectively. The law enforcement employer rate was 16.0% of covered payroll and 10.81% was the portion used to fund pension obligations for the year 1991. The difference between the employer rate and the portion used to fund pension obligations is the amount used to fund health care programs for retirants.

The employee and employer rates noted above were the actuarially determined contribution requirement for the PERS of Ohio. Effective June 30, 1991, House Bill 382 eliminated all exemptions except student. The student exemption was modified to allow optional membership for employees not already PERS members working less than 1500 hours per calendar year for the school, college or university at which they attend classes. The bill also requires PERS retirants and retirants from any other Ohio system coming into PERS covered employment to contribute to PERS from the first day of re-employment. In conjunction with House Bill 382, the Retirement Board voted to reduce the state and local government employer rates effective with the July 1991 Report of Retirement Contributions. There were no other changes in actuarial assumptions, benefit provisions, actuarial funding methods or other significant factors.

The pension contribution requirement for employees other than law enforcement for the year ended December 31, 1991, was \$2,170,076 which consisted of \$1,086,956 from employees and \$1,083,120 from the County; these contributions to fund pension obligations represented 8.5% and 8.47% of covered payroll, respectively. The pension contribution requirement for law enforcement employees for the year ended December 31, 1991, was \$302,231 which consisted of \$139,881 from employees and \$162,350 from the County; these contributions to fund pension obligations represented 9.0% and 10.85% of covered payroll, respectively.

The "pension benefit obligation" is the actuarial present value of credited projected pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, is intended to help users assess funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS's and among employers. This calculation does not reflect the method used by Ohio PERS to determine funding requirements. Ohio PERS determines its actuarial liability based on the entry age normal method of funding. The PERS of Ohio does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at December 31, 1990 for PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$18,016,600,000. The PERS of Ohio's net assets available for benefits on that date were \$16,388,100,000 leaving an unfunded pension benefit obligation of \$1,628,500,000. The PERS of Ohio does not hold any securities in the form of notes, bonds, or other instruments (including loans to the employer) issued by the entities contributing to the PERS of Ohio. The County's 1991 employer contribution represented .18 percent (.0018) of the total contribution required of all participating entities.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE I - PENSION OBLIGATIONS (Continued)

Historical trend information for five years showing the PERS of Ohio's progress in accumulating sufficient assets to pay when due is presented in the PERS of Ohio's December 31, 1991 Comprehensive Annual Financial Report.

Three year historical trend information is as follows:

<u>Description</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>
Net assets available for benefits as a percentage of the pension benefit obligation.	84.9%	88.2%	91.0%
Unfunded pension benefit obligation as a percentage of payroll. (In millions)	\$2.368	\$1.969	\$1.628
Employer contributions as a percentage of payroll.	13.95%	13.95%	13.75%

2. Other Post Employment Benefits

In addition to the pension benefit obligation described above, the PERS of Ohio also provides postemployment health care benefits to age and service retirees with ten (10) or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postretirement health care through their contributions to PERS. The portions of the 1991 employer contribution rate (identified above) that was used to fund health care for the year 1991 was 5.2% of covered payroll, a contribution of \$745,782.

The health inflation and significant actuarial assumptions and calculations below related to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1990; there were 328,981 active contributing participants in the PERS of Ohio as of this date.

An entry age normal actuarial cost method of valuation is used in determining the present value of benefit liabilities and normal cost. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. Short-term securities consisting of commercial paper and U.S. Treasury obligations are carried at cost. Fixed income investments are carried at amortized cost, using the to adjustment for market declines judged to be other than temporary. For actuarial valuation purposes, assets are adjusted to reflect 20% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1990 was 7.75%. An annual increase of 5.5% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases over and above the 5.5% base increase, were assumed to range from 0% to 4%. Health care premiums were assumed to increase 5.5% annually.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE I - PENSION OBLIGATIONS (Continued)

The "other postemployment benefit obligation" at December 31, 1990, for the PERS of Ohio as a whole determined through an actuarial valuation performed as of that date was \$6,067,600,000. The PERS of Ohio net assets available for other postemployment benefits as of that date was \$4,409,900,000, leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,657,700,000.

B. State Teacher's Retirement System

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (STRS), a cost sharing multiple-employer public employee retirement system. The payroll for employees covered by the STRS System of Ohio for the year ended December 31, 1991 was \$533,100 and the total county payroll was \$15,041,894.

STRS is a statewide retirement plan for certified teachers and other faculty members employed in the public schools of Ohio or any school, college, university, institution, or other agency wholly controlled, managed, and supported in whole, or in part, by the state or any political subdivision thereof. Employees may retire under the same conditions as PERS participants.

The maximum annual retirement allowance, payable for life, is the greater of the "2% formula benefit," or the "money purchase benefit". Under the "formula benefit", the maximum annual retirement allowance is equal to 2.1% of final average salary per year and to 2.5% per year for earned Ohio service over 30 years up to a maximum of 100% of final average salary. Final average salary is the average of the member's highest 3 year's earnings. Under the "money purchase benefit" calculation, a member's lifetime contributions plus interest at specified rates are matched by an equal amount from contributed employer funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

Retirement benefits are increased 3% for each year that the U.S. Bureau of Labor Statistics Consumer Price Index increases 3% more. The plan offers comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician's fees, prescription drugs, and reimbursement of monthly Medicare premiums.

A member under the age of 60 with five or more years credited service who becomes disabled is entitled to a disability allowance. Survivor benefits are available to eligible spouses and dependents of active members who die prior to retirement. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member. Additional death benefit coverage of \$1,000 or \$2,000 can be purchased.

1. Pension Benefit Obligation

Total current year payroll for employees covered by STRS was \$533,100. Chapter 3307 of the Ohio Revised Code provides statutory authority for the employee and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rate of 10% for member and 14% for employers.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE I - PENSION OBLIGATIONS (Continued)

Contribution requirements for the year ended December 31, 1991 were \$50,047 which is 9.25% of covered payroll for employees, and \$78,948 which is 14% of covered payroll for employers. During the most recent actuarial study, there were no changes in actuarial assumptions, benefit pensions, or actuarial funding methods.

The "pension benefit obligation", which is the actuarial present value of projected benefits, is a standard disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date.

The measure is intended to help users assess STRS's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and among employers. The pension benefit obligation at July 1, 1991 for STRS System of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$25,813,000,000. The STRS System of Ohio's net assets available for benefits on that date were \$19,655,000,000, excluding reserves of \$440,000,000 allocated to fund future health care benefits.

The County's 1991 contribution requirement represented .011 percent (.00011) of total contributions required of all participating entities. Historical trend information showing the STRS System of Ohio's progress in accumulating sufficient assets to pay benefits when due is presented in the STRS System of Ohio's June 30, 1991 audited financial statement.

Three year historical trend information is as follows:

<u>Description</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>
Net assets available for benefits as a percentage of the pension benefit obligation	73.1%	75.4%	76.1%
Unfunded pension benefit obligation as a percentage of payroll. (In millions)	\$5.921	\$5.843	\$6.158
Employer contributions as a percentage of payroll	14.0%	14.0%	14.0%

2. Other Post Employment Benefits

The plan provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physician's fees, prescription drugs and reimbursement of monthly medical premiums. No premiums are currently paid by retirees or primary benefit recipients; however, monthly payments are required for covered spouses and other dependents. Pursuant to the Ohio Revised Code, the State Teacher's Retirement Board (the Board) has discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan.

WARREN COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE I - PENSION OBLIGATIONS (Continued)

STRS funding policy provides for periodic employer and employee contributions at rates, expressed as percentages of covered payroll, that will accumulate assets sufficient to pay benefits when due. Employer and employee contribution rates are established by the Board and limited by Chapter 3307 of the Ohio Revised Code to 14% and 10% respectively, of covered payroll. The rates are established by the Board based on an actuarial evaluation of the liabilities of STRS by its actuary. The actuarial evaluation used the projected benefit method with level percentage entry age normal cost and an open-end unfunded actuarial liability to calculate the projected benefit obligation and to determine the period over which the unfunded liability would be amortized (based on present fixed employer and employee contribution rates). The significant actuarial assumptions used to compute the projected benefit obligation are the same as those used to compute the standardized measure of the pension obligation discussed above.

Under Ohio law, medical costs paid from the funds of the plan are included in the employer contribution rate, currently 14% of compensation. The Board allocates employer contributions equal to 2% of covered payroll to a health care reserve fund within the Employers' Trust Fund from which payments for health care benefits are paid. In 1991, the portion of employer contributions used to fund health care amounted to \$10,662. The balance in the health care reserve fund was \$301,815,000 at June 30, 1991.

The net health care costs paid by the plan were \$170,583,000 for the year ended June 30, 1991, and the eligible benefits recipients totaled \$70,583 at July 1, 1991. As of July 1, 1991, \$138,000,000 of fiscal year 1991 investment income was transferred to the health care reserve fund to provide an additional reserve for future health care benefits.

NOTE J - FUND BALANCE AND RETAINED EARNINGS DEFICITS

At December 31, 1991, the following funds had a fund balance or retained earnings deficit:

<u>Fund</u>	<u>Deficit</u>
Special Revenue:	
Dog and Kennel	\$ 110
Job Training Partnership Act	2,311
Community Development	25,803
Litter Control	5,855
Debt Service:	
East Street Building	19,005
Capital Projects:	
1991 Water Extension Projects	272,201
Airport Construction	3,327
Morrow Roachester Sewer	3,765,400
1990 Water Construction	337,317
Internal Service:	
Vehicle Maintenance	9,796
Sheriff	55,302

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE J - FUND BALANCE AND RETAINED EARNINGS DEFICITS (Continued)

Comments:

The deficits in the Special Revenue Funds will be eliminated by Intergovernmental Revenue and subsidies from other funds. The deficit in the Debt Service Fund for East Street Building is due to timing in receipt of rent revenues from the state. The state is to pay rent over 25 years while the project was financed over 20 years creating a deficit at this time.

The deficits in the Capital Projects Funds are the result of recording the current Notes payable obligations while assets constructed with the Note proceeds are recorded as Construction in Progress as part of our General Fixed Assets. These deficits will be eliminated in future years by proceeds of bonds.

The deficits in the Internal Service Funds for the Vehicle Maintenance Fund and Sheriff Fund will be eliminated by future revenues of these funds.

NOTE K - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property. The assessed value, by property classification, upon which taxes collected in 1991 were based are as follows:

Real property	\$1,029,541,230
Public utility and tangible personal property	<u>283,820,506</u>
Total assessed property value	\$1,313,361,736 =====

In 1991, real property taxes were levied on December 27, 1990 on the assessed values as of January 1, 1990 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 1988 for the 1989 tax collection year. Tangible personal property tax is assessed at 27% of true value. In 1991, each business was eligible to receive a \$10,000 exemption in assessed value which is reimbursed to political subdivisions by the State.

Real property taxes are payable annually or semi-annually. In 1991, if paid annually, payment was due by February 27, 1991. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 27, with the remainder due July 24, 1991.

The County Auditor remits portions of the taxes collected to all taxing districts with periodic settlements of Real and Public Utility property taxes in February and August and Tangible Personal Property taxes in June and October for the first and second halves of the year, respectively. The County accrues billed but uncollected property taxes as receivables at their estimated net realizable value.

WARREN COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE K - PROPERTY TAXES

The delinquent taxes outstanding and available to the County within the first 60 days of 1992 were recorded as 1991 revenue, the remaining taxes receivable are offset by a credit to deferred revenue.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.60 mills of the 10.00 mill limit for the General Fund. An additional 4.5 mills have been levied for voted millage. A summary of County voted millage follows:

<u>Purpose Year</u>	Voter Authorized Rate (a)	Rate Levied for Current Year Collection Agricultural/ Residential (b)	<u>Other</u>	<u>Final Collection</u>
Board of Mental Retardation	1.00 3.00	.76 2.97	.67 2.98	Continuous 1995
Combined Health District	<u>.50</u>	<u>.49</u>	<u>.49</u>	2000
Total	<u>4.50</u> =====	<u>4.22</u> =====	<u>4.14</u> =====	

(a) Dollars per \$1,000 of assessed valuation.

(b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies are subject to the credit.

*Property taxes assessed in 1991 which will be collected by the county in 1992 are recorded as property taxes receivable and deferred revenue. These amounts have not been recorded in their entirety in previous fiscal years and represent an increase in amounts accrued of approximately \$3.6 million in the general fund and approximately \$4.7 million in the special revenue funds over amounts accrued in 1990.

WARREN COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE L - ENTERPRISE FUND INFORMATION

Segment information

The County maintains two Enterprise funds which provide services.
 Segment information for the year ended December 31, 1991, follows:

	<u>Sewer</u>	<u>Water</u>	<u>Total Enterprise Fund</u>
Operating revenues	\$2,171,607	2,172,427	4,344,034
Depreciation	848,903	421,204	1,270,107
Operating income (loss)	(24,379)	77,798	53,419
Operating transfers in	707,204	55,052	762,256
Net income (loss)	22,915	(829,162)	(806,247)
Current capital contributions	3,696,593	1,835,283	5,531,876
Property, plant and equipment:			
additions	7,664,894	994,713	8,659,607
Net working capital	4,337,963	4,528,488	8,866,451
Total assets	49,557,593	18,970,435	68,528,028
Bonds and other long- term liabilities (net of current portion)	12,486,308	6,596,636	19,082,944
Total equity (deficit)	49,557,593	18,970,435	68,528,028

Contributed Capital Reconciliation:

<u>Source</u>	<u>Water and Sewer</u>
Customer-tap fees	\$1,800,372
Contributed from Government Funds	4,115,915
Depreciation on Contributed Capital	<u>(437,318)</u>
Total Changes	5,478,969
Contributed Capital January 1	<u>34,520,852</u>
Contributed Capital December 31	\$39,999,821
	=====

WARREN COUNTY, OHIO
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE M - INTERGOVERNMENTAL REVENUE

A summary of the principal items of intergovernmental revenue follows:

General Fund	Intergovernmental Revenue
Local Government monies	\$1,508,143
State reimbursed, locally levied taxes	332,408
Youth services subsidy state grants	120,003
Federal and state health and human services grants and reimbursements	163,979
Defense of indigents	37,809
Other	<u>5,730</u>
Total General Fund	<u>\$2,168,072</u> =====
Special Revenue Funds	
Motor vehicle and gas tax	\$3,362,576
Federal and state health and human services grants and reimbursements	3,245,910
Federal and state mental retardation and developmentally disabled grants	1,494,003
Federal job training grants	916,099
Federal and state transportation grants	354,881
Federal and state children services grants and reimbursements	634,540
State child support enforcement subsidies	874,052
State community development grants	190,842
State reimbursed locally levied taxes	240,279
State youth services subsidy grant	229,664
Litter control and recycling grants	97,682
services receipts	31,094
State child care grant.	24,097
Other	<u>11,495</u>
Total Special Revenue Funds	<u>\$11,707,214</u> =====
Capital Project Funds	
U.S. Environmental Protection Agency	\$1,698,079
Ohio Prosecuting Attorneys Association	15,481
State Share of Airport Resurfacing	<u>33,770</u>
	<u>\$1,747,330</u> =====

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE N - RECONCILIATION OF BUDGET BASIS FUND BALANCE TO GAAP BASIS FUND BALANCE

A reconciliation for all governmental funds at December 31, 1991, from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Capital Projects</u>
Budget Basis	\$(428,682)	\$263,453	\$7,521	\$(1,822,818)
Increase (Decrease)				
Net adjustment for revenue accruals	(34,917)	404,488		(48,755)
Net adjustments for expenditure accruals	46,433	(279,591)		66,118
Net adjustment for encumbrances	146,298	1,385,803		2,280,683
Net adjustment for reclassification of short-term note activity				(836,450)
Adjustment for interfund loans	(188,962)	(269,301)		466,465
GAAP Basis	<u>\$(459,830)</u>	<u>\$1,504,852</u>	<u>\$7,521</u>	<u>\$105,243</u>

NOTE O - INTERFUND TRANSFERS

A summary of operating transfers by fund type follows:

TRANSFER TO:

TRANSFER FROM	General	Special Revenue	Capital Projects	Enterprise	Total
General	\$ -	\$1,001,075	\$672,791	\$ -	\$1,673,866
Special Revenue		136,831			136,831
Debt Service			6,000		6,000
Capital Projects				86,000	86,000
Enterprise			520,352	55,052	575,404
Total	<u>\$ -</u>	<u>\$1,137,906</u>	<u>\$1,199,143</u>	<u>\$141,052</u>	<u>\$2,478,101</u>

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE P - AMENDMENTS TO ORIGINAL APPROPRIATIONS BUDGET

Amendments beyond the object level must be approved by the Board of County Commissioners. In February 1991, the original appropriation measure was amended by the Commissioners as follows: General Fund decrease of \$2,289,470; Special Revenue Funds increase of \$389,331.

NOTE Q - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County currently has several major construction projects underway. The Morrow-Roachester Sewer Project is a \$7.5 million special assessment project that will be completed by the end of the first quarter in 1992. The Lower Little Miami Sewer Project is a \$5.3 million water treatment plant expansion with an anticipated completion date of late 1992. Also under construction is a \$6.0 million northerly waterline expansion with plans being made for a new County Administration Building, a major addition to the County Jail and significant repair and maintenance programs for existing county buildings.

NOTE R - CONTINGENCIES

The County is a defendant in a number of claims and lawsuits which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. Amounts paid by the County in 1991 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant; Ohio Department of Human Services; and Ohio Commission on Aging. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 1991, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

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WARREN COUNTY, OHIO
GENERAL FUND
December 31, 1991

General Fund - The General Fund is used to account for all financial resources and expenditures except for those to be accounted for in other funds or account groups.

WARREN COUNTY, OHIO

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL

GENERAL FUND

(NON-GAAP BUDGETARY BASIS)

YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Expenditures:			
<i>General Government – Legislative and Executive</i>			
Commissioners–			
Personal Services	\$2,288,869	\$2,174,652	\$114,217
Contractual Services	715,020	676,111	38,909
Materials and Supplies	103,500	97,464	6,036
Capital Outlay	51,552	24,290	27,262
Other Expenditures	1,394,906	1,363,971	30,935
Auditor–			
Personal Services	176,307	174,869	1,438
Contractual Services	23,846	20,453	3,393
Materials and Supplies	15,243	13,095	2,148
Capital Outlay	22,142	10,700	11,442
Other Expenditures	4,350	4,279	71
Auditor Personal Property–			
Personal Services	25,750	24,635	1,115
Materials and Supplies	1,800	–	1,800
Other Expenditures	500	–	500
Auditor Real Property Valuation–			
Personal Services	46,620	46,077	543
Materials and Supplies	2,200	223	1,977
Other Expenditures	2,000	1,068	932
Treasurer–			
Personal Services	153,956	147,076	6,880
Contractual Services	1,100	1,081	19
Materials and Supplies	14,500	11,717	2,783
Other Expenditures	2,550	2,505	45
Prosecutor–			
Personal Services	450,821	438,097	12,724
Contractual Services	11,784	7,993	3,791
Materials and Supplies	20,585	19,512	1,073
Capital Outlay	4,000	3,909	91
Other Expenditures	40,538	40,538	–
Recorder–			
Personal Services	190,382	185,839	4,543
Contractual Services	22,323	21,562	761
Materials and Supplies	14,282	12,784	1,498
Capital Outlay	15,582	15,448	134
Other Expenditures	1,600	1,103	497

WARREN COUNTY, OHIO

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL GENERAL FUND (CONTINUED) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government - Legislative and Executive - Continued</i>			
Board of Elections-			
Personal Services	\$191,405	\$183,946	\$7,459
Contractual Services	9,402	6,408	2,994
Materials and Supplies	30,478	30,256	222
Capital Outlay	20,305	20,149	156
Other Expenditures	11,141	10,423	718
Data Processing-			
Personal Services	103,222	103,154	68
Contractual Services	278,089	277,998	91
Materials and Supplies	18,915	17,475	1,440
Capital Outlay	127,959	127,668	291
Other Expenditures	7,304	7,304	-
Microfilming Process-			
Personal Services	13,390	13,348	42
Contractual Services	4,746	4,362	384
Materials and Supplies	3,325	2,607	718
Building & Grounds-			
Personal Services	346,900	343,424	3,476
Contractual Services	312,000	294,592	17,408
Materials and Supplies	76,600	72,994	3,606
Capital Outlay	201,671	178,557	23,114
Other Expenditures	5,000	3,509	1,491
Rural Zoning-			
Personal Services	46,142	45,359	783
Contractual Services	15,800	758	15,042
Materials and Supplies	1,800	1,705	95
Other Expenditures	3,965	3,913	52
Tax Map Department-			
Personal Services	89,450	89,447	3
Materials and Supplies	3,049	3,004	45
Other Expenditures	3,276	3,253	23
Total Legislative and Executive			
	\$7,743,942	\$7,386,664	\$357,278

General Government - Judicial

Common Pleas Court-

Personal Services	212,986	211,727	1,259
Contractual Services	149,361	135,964	13,397
Materials and Supplies	10,611	10,517	94
Capital Outlay	2,635	2,483	152
Other Expenditures	2,921	1,743	1,178

WARREN COUNTY, OHIO

SCHEDULE OF EXPENDITURES-BUDGET AND ACTUAL GENERAL FUND (CONTINUED) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<i>General Government -</i>			
<i>Judicial - Continued</i>			
<i>Domestic Relations Court-</i>			
Personal Services	\$118,275	\$115,722	\$2,553
Contractual Services	1,083	849	234
Materials and Supplies	4,580	4,540	40
Capital Outlay	162	-	162
Other Expenditures	4,044	2,937	1,107
<i>Juvenile Court-</i>			
Personal Services	220,205	216,495	3,710
Contractual Services	37,550	36,557	993
Materials and Supplies	9,293	9,261	32
Capital Outlay	3,456	3,414	42
Other Expenditures	569	505	64
<i>Probate Court-</i>			
Personal Services	123,533	121,891	1,642
Contractual Services	5,500	3,324	2,176
Materials and Supplies	18,000	17,982	18
Other Expenditures	2,500	1,715	785
<i>Clerk of Court-</i>			
Personal Services	459,279	459,271	8
Contractual Services	10,200	10,175	25
Materials and Supplies	40,300	40,300	-
Other Expenditures	7,000	6,997	3
<i>Municipal Court-</i>			
Personal Services	116,979	109,648	7,331
Contractual Services	17,491	14,208	3,283
<i>Criminal Prosecutors-</i>			
Personal Services	18,437	17,133	1,304
<i>County Court-</i>			
Personal Services	159,788	156,523	3,265
Contractual Services	12,700	10,016	2,684
Materials and Supplies	5,722	5,195	527
Capital Outlay	14,879	13,770	1,109
Other Expenditures	6,143	5,992	151
<i>Law Library-</i>			
Personal Services	20,240	19,436	804
Total Judicial			
	\$1,816,422	\$1,766,290	\$50,132

WARREN COUNTY, OHIO

SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL GENERAL FUND (CONTINUED) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

<i>Public Safety</i>	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<i>Coroner—</i>			
Personal Services	\$34,631	\$34,249	\$382
Contractual Services	35,150	34,243	907
Materials and Supplies	364	360	4
Other Expenditures	1,450	1,302	148
<i>Sheriff—</i>			
Personal Services	1,255,332	1,249,788	5,544
Contractual Services	47,700	44,394	3,306
Materials and Supplies	174,300	169,016	5,284
Capital Outlay	70,400	69,660	740
Other Expenditures	31,335	25,111	6,224
<i>Building Regulation—</i>			
Personal Services	189,130	188,615	515
Contractual Services	904	872	32
Materials and Supplies	12,000	10,900	1,100
Capital Outlay	496	194	302
Other Expenditures	5,200	5,191	9
<i>Juvenile Probation—</i>			
Personal Services	89,875	89,846	29
Materials and Supplies	3,990	3,924	66
Other Expenditures	3,248	3,003	245
<i>Juvenile Detention—</i>			
Personal Services	217,100	215,554	1,546
Contractual Services	3,000	1,888	1,112
Materials and Supplies	11,600	10,624	976
Capital Outlay	1,000	920	80
Other Expenditures	2,000	1,357	643
<i>Communications Dispatch—</i>			
Personal Services	472,725	469,253	3,472
Contractual Services	14,377	13,762	615
Materials and Supplies	9,797	9,328	469
Capital Outlay	1,118	1,069	49
Other Expenditures	1,458	1,402	56

WARREN COUNTY, OHIO

SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL GENERAL FUND (CONTINUED) (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<i>Public Safety - Continued</i>			
<i>Telecommunications—</i>			
Personal Services	\$195,841	\$183,315	\$12,526
Contractual Services	249,400	232,789	16,611
Materials and Supplies	43,875	39,617	4,258
Capital Outlay	72,208	53,160	19,048
Other Expenditures	500	-	500
Total Public Safety	\$3,251,504	\$3,164,706	\$86,798
<i>Human Services</i>			
<i>Health—</i>			
Personal Services	\$350	\$343	\$7
Other Expenditures	250	19	231
<i>Children's Services—</i>			
Personal Services	414,094	413,990	104
Contractual Services	98,975	98,896	79
Materials and Supplies	19,971	19,956	15
Capital Outlay	3,507	3,507	-
Other Expenditures	29,103	29,097	6
<i>Veteran's Services—</i>			
Personal Services	79,750	78,021	1,729
Contractual Services	4,800	4,800	-
Materials and Supplies	9,900	8,995	905
Other Expenditures	252,775	232,459	20,316
Total Human Services	\$913,475	\$890,083	\$23,392
Total Expenditures	\$13,725,343	\$13,207,743	\$517,600

WARREN COUNTY, OHIO
SPECIAL REVENUE FUNDS
December 31, 1991

Special Revenue Funds - The Special Revenue funds account for all specific financial resources (other than expendable trusts or for major capital projects) that are legally restricted for specified expenditure purposes. The following are the Special Revenue funds which Warren County operates:

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

Board of Mental Retardation/Developmental Disabilities - To account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and retarded.

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

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

Youth Services Subsidy - To account for revenue from the state for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

Job Training Partnership Act - To account for grants from the Federal Government for employment training programs.

Child Support Enforcement - To account for revenues from: 2% poundage fees, fines, federal and state grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Community Development - To account for federal and state grants and expenditures as prescribed under the Community Development Block Grant Program.

Children Services Board - To account for various federal and state grants and reimbursements used for county child care and adoption programs.

WARREN COUNTY, OHIO
SPECIAL REVENUE FUNDS (Continued)
December 31, 1991

County Transit - To account for federal and state grant proceeds used for capital and operating expenditures of county transit system.

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 specified purposes. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- Dog and Kennel
- Domestic Shelter
- Children Trust
- Delinquent Real Estate Tax and Assessment Collection
- Emergency Management
- Litter Control
- Indigent Driver Alcohol Treatment
- Drug Law Enforcement
- Law Enforcement
- Recycling
- Myrtle Village Ditch Improvement
- Hazardous Materials Emergency Planning
Enforcement and Education
- Rehabilitation Grants

When compared to combined Special Revenue Fund totals, Other Special Revenue funds comprise less than 10% in each of the following categories: assets, liabilities, revenues and expenditures.

WARREN COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 1991

	Motor Vehicle and Gas Tax	Human Services	Board of Mental Retardation	Dog and Kennel	Permissive Tax
Assets:					
Pooled Cash and Cash Equivalents	\$2,657,871	\$187,727	\$1,866,080	\$2,032	\$499,788
Receivables (Net of Allowances for Uncollectibles)					
Taxes	-	-	4,980,000	-	-
Accounts	1,385	-	9,245	7,525	-
Accrued Interest	9,176	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	173,826	210,206	51,204	364	16,586
Prepaid Items	10,134	398	4,700	518	-
Supplies Inventory	375,638	-	-	-	-
Total Assets	\$3,228,030	\$398,331	\$6,911,229	\$10,439	\$516,374
Liabilities:					
Accounts Payable	\$151,477	\$218,304	\$92,521	\$2,690	\$ -
Due To Other Funds	1,093	21,308	4,601	813	-
Due To Other Governments	21,434	67,353	88,149	1,262	13,804
Interfund Loans Payable	-	-	-	3,000	-
Accrued Wages and Benefits	46,656	53,232	135,225	2,784	-
Deferred Revenue	-	-	4,980,000	-	-
Total Liabilities	220,660	360,197	5,300,496	10,549	13,804
Fund Balances:					
Reserved-					
Reserved for Encumbrances	739,967	-	15,899	-	97,143
Reserved for Supplies Inventory	375,638	-	-	-	-
Reserved for Prepaid Items	10,134	398	4,700	518	-
Unreserved-					
Undesignated	1,881,631	37,736	1,590,134	(628)	405,427
Total Fund Balances	3,007,370	38,134	1,610,733	(110)	502,570
Total Liabilities and Fund Balances	\$3,228,030	\$398,331	\$6,911,229	\$10,439	\$516,374

Domestic Shelter	Real Estate Assessment	Children Trust	Youth Services Subsidy	Delinquent Real Est. Tax & Asses.	Job Training Partnership Act	Child Support Enforcement	Emergency Management
\$ -	\$926,727	\$9,417	\$53,092	\$94,281	\$78,583	\$289,439	\$37,298
-	-	-	-	-	-	-	-
1,292	40	330	-	-	-	3,855	-
-	-	-	-	-	65	113	-
-	-	-	-	-	-	-	-
-	-	2,187	1,226	17	-	-	15,143
-	-	-	-	-	-	-	776
-	-	-	-	-	-	-	-
\$1,292	\$926,767	\$11,934	\$54,318	\$94,298	\$78,648	\$293,407	\$53,217
\$ -	\$10,880	\$1,466	\$ -	\$ -	\$ -	\$9,058	\$302
-	-	-	-	-	1,889	1,438	196
-	2,047	187	4,011	644	56,574	13,081	1,396
-	-	-	-	-	8,500	-	-
-	4,790	422	9,046	1,330	13,996	29,782	3,244
-	-	-	-	-	-	-	-
-	17,717	2,075	13,057	1,974	80,959	53,359	5,138
-	5,983	-	-	-	56,906	-	12,759
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	776
1,292	903,067	9,859	41,261	92,324	(59,217)	240,048	34,544
1,292	909,050	9,859	41,261	92,324	(2,311)	240,048	48,079
\$1,292	\$926,767	\$11,934	\$54,318	\$94,298	\$78,648	\$293,407	\$53,217

WARREN COUNTY, OHIO
 COMBINING BALANCE SHEET
 ALL SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 1991

	Community Development	Litter Control	Indigent Driver	Drug Law Enforcement	Law Enforcement
Assets:					
Pooled Cash and Cash Equivalents	\$55,645	\$2,713	\$5,209	\$20,142	\$7,902
Receivables (Net of Allowances for Uncollectibles)					
Taxes	-	-	-	-	-
Accounts	26,590	27	-	-	-
Accrued Interest	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	158,710	-	1,298	-	5,810
Prepaid Items	-	-	-	-	-
Supplies Inventory	-	-	-	-	-
Total Assets	\$240,945	\$2,740	\$6,507	\$20,142	\$13,712
Liabilities:					
Accounts Payable	\$146,714	\$229	\$ -	\$329	\$ -
Due To Other Funds	568	75	-	-	-
Due To Other Governments	426	875	-	-	60
Interfund Loans Payable	117,810	5,500	-	-	-
Accrued Wages and Benefits	1,230	1,916	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	266,748	8,595	-	329	60
Fund Balances:					
Reserved-					
Reserved for Encumbrances	57,116	2,242	-	-	-
Reserved for Supplies Inventory	-	-	-	-	-
Reserved for Prepaid Items	-	-	-	-	-
Unreserved-					
Undesignated	(82,919)	(8,097)	6,507	19,813	13,652
Total Fund Balances	(25,803)	(5,855)	6,507	19,813	13,652
Total Liabilities and Fund Balances	\$240,945	\$2,740	\$6,507	\$20,142	\$13,712

Children Services Board	Recycling	Myrtle Village Ditch Improvement	Hazardous Materials Emer. Plan	Enforcement and Education	Rehabilitation Grants	County Transit	Total
\$74,749	\$276	\$52	\$4,949	\$150	\$4,221	\$42,112	\$6,920,455
-	-	-	-	-	-	-	4,980,000
537	-	-	-	-	110	-	50,936
-	-	-	-	-	-	-	9,354
7,920	-	-	-	-	-	-	7,920
36,422	-	-	-	50	-	-	673,049
-	-	-	-	-	-	-	16,526
-	-	-	-	-	-	-	375,638
\$119,628	\$276	\$52	\$4,949	\$200	\$4,331	\$42,112	\$13,033,878
\$37,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$671,054
161	-	-	-	-	-	-	32,142
8,412	-	-	176	-	-	-	279,891
-	-	-	-	-	-	-	134,810
11,312	-	-	364	-	-	-	315,329
-	-	-	-	-	-	-	4,980,000
56,969	-	-	540	-	-	-	6,413,226
-	-	-	-	-	1,500	110,688	1,100,203
-	-	-	-	-	-	-	375,638
-	-	-	-	-	-	-	16,526
62,659	276	52	4,409	200	2,831	(68,576)	5,128,285
62,659	276	52	4,409	200	4,331	42,112	6,620,652
\$119,628	\$276	\$52	\$4,949	\$200	\$4,331	\$42,112	\$13,033,878

WARREN COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1991

	Motor Vehicle and Gas Tax	Human Services	Board of Mental Retardation	Dog and Kennel	Permissive Tax
Revenues:					
Taxes	\$642,352	\$ -	\$4,521,635	\$ -	\$1,273
Charges for Services	6,000	-	-	119,905	-
Fines and Forfeitures	20,047	-	-	8,686	-
Intergovernmental Revenue	3,362,576	3,245,910	1,494,003	-	240,279
Investment Earnings	137,050	-	-	-	-
Miscellaneous Revenue	161,144	-	182,330	323	-
Total Revenues	4,329,169	3,245,910	6,197,968	128,914	241,552
Expenditures:					
Current:					
General Government-					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	4,058,929	-	-	-	194,703
Health	-	-	-	161,991	-
Human Services	-	3,724,257	5,009,261	-	-
Community and Economic Development	-	-	-	-	-
Debt Service:					
Principal Retirement	-	5,685	12,473	-	-
Interest and Fiscal Charges	-	416	474	-	-
Total Expenditures	4,058,929	3,730,358	5,022,208	161,991	194,703
Excess of Revenues Over (Under)					
Expenditures	270,240	(484,448)	1,175,760	(33,077)	46,849
Other Financing Sources (Uses):					
Operating Transfers In	-	584,972	-	4,300	-
Operating Transfers Out	-	-	-	-	-
Advances In	-	-	-	-	-
Advances Out	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-
Total Other Financing Sources (Uses)	-	584,972	-	4,300	-
Excess of Revenues and Other Financing Sources Over (Under)					
Expenditures and Other Uses	270,240	100,524	1,175,760	(28,777)	46,849
Fund Balance at Beginning of Year	2,737,130	(62,390)	434,973	28,667	455,721
Fund Balance at End of Year	\$3,007,370	\$38,134	\$1,610,733	(\$110)	\$502,570

Domestic Shelter	Real Estate Assessment	Children Trust	Youth Services Subsidy	Delinquent Real Est. Tax & Asses.	Job Training Partnership Act	Child Support Enforcement	Emergency Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,547	580,114	-	-	84,427	-	186,788	-
-	-	-	-	-	-	-	-
-	-	24,097	229,664	-	916,099	874,052	31,094
-	-	-	-	-	807	6,893	-
-	-	1,796	13,711	-	1,825	6,147	2,404
18,547	580,114	25,893	243,375	84,427	918,731	1,073,880	33,498
-	560,522	-	-	67,189	-	-	-
-	-	-	163,690	-	-	-	-
-	-	-	210,808	-	-	-	129,886
-	-	-	-	-	-	-	-
18,649	-	-	-	-	-	-	-
-	-	24,214	-	-	988,307	1,080,412	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,570	2,041	54
-	-	-	-	-	199	552	98
18,649	560,522	24,214	374,498	67,189	992,076	1,083,005	130,038
(102)	19,592	1,679	(131,123)	17,238	(73,345)	(9,125)	(96,540)
-	-	-	298,169	-	-	45,018	20,730
-	-	-	(136,831)	-	-	-	-
-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	(1,000)
-	-	-	-	-	-	62,555	-
-	-	-	161,338	-	-	107,573	20,730
(102)	19,592	1,679	30,215	17,238	(73,345)	98,448	(75,810)
1,394	889,458	8,180	11,046	75,086	71,034	141,600	123,889
\$1,292	\$909,050	\$9,859	\$41,261	\$92,324	(\$2,311)	\$240,048	\$48,079

WARREN COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 ALL SPECIAL REVENUE FUNDS (CONTINUED)
 YEAR ENDED DECEMBER 31, 1991

	Community Development	Litter Control	Indigent Driver	Drug Law Enforcement	Law Enforcement
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,000	-	-	-	-
Fines and Forfeitures	-	-	5,076	10,758	-
Intergovernmental Revenue	190,842	53,987	-	-	1,817
Investment Earnings	-	-	-	-	-
Miscellaneous Revenue	28	9,085	-	-	9,033
Total Revenues	191,870	63,072	5,076	10,758	10,850
Expenditures:					
Current:					
General Government-					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	9,271	13,142
Public Works	-	71,379	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	379,793	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	379,793	71,379	-	9,271	13,142
Excess of Revenues Over (Under) Expenditures	(187,923)	(8,307)	5,076	1,487	(2,292)
Other Financing Sources (Uses):					
Operating Transfers In	119,429	6,752	-	-	-
Operating Transfers Out	-	-	-	-	-
Advances In	-	-	-	-	-
Advances Out	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-
Total Other Financing Sources (Uses)	119,429	6,752	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(68,494)	(1,555)	5,076	1,487	(2,292)
Fund Balance at Beginning of Year	42,691	(4,300)	1,431	18,326	15,944
Fund Balance at End of Year	(\$25,803)	(\$5,855)	\$6,507	\$19,813	\$13,652

Children Services Board	Recycling	Myrtle Village Ditch Improvement	Hazardous Materials Emer. Plan	Enforcement and Education	Rehabilitation Grants	County Transit	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,165,260
-	-	-	-	-	-	-	996,781
-	-	-	-	-	-	-	44,567
634,540	43,695	-	9,478	200	-	354,881	11,707,214
-	-	-	-	-	-	-	144,750
20,342	4,409	-	36	-	950	-	413,563
654,882	48,104	-	9,514	200	950	354,881	18,472,135
-	-	-	-	-	-	-	627,711
-	-	-	-	-	-	-	163,690
-	-	-	11,936	-	-	-	375,043
-	-	-	-	-	-	-	4,325,011
-	66,336	-	-	-	-	-	246,976
635,395	-	-	-	-	58,326	366,954	11,887,126
-	-	-	-	-	-	-	379,793
-	-	-	-	-	-	-	23,823
-	-	-	-	-	-	-	1,739
635,395	66,336	-	11,936	-	58,326	366,954	18,030,912
19,487	(18,232)	-	(2,422)	200	(57,376)	(12,073)	441,223
-	6,508	-	-	-	-	52,027	1,137,905
-	-	-	-	-	-	-	(136,831)
-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	(1,000)
-	-	-	-	-	-	-	62,555
-	6,508	-	-	-	-	52,027	1,063,629
19,487	(11,724)	-	(2,422)	200	(57,376)	39,954	1,504,852
43,172	12,000	52	6,831	-	61,707	2,158	5,115,800
\$62,659	\$276	\$52	\$4,409	\$200	\$4,331	\$42,112	\$6,620,652

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
MOTOR VEHICLE AND GAS TAX
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Taxes	\$625,000	\$638,284	\$13,284
Charges for Services	6,000	6,000	-
Fines and Forfeitures	44,000	46,259	2,259
Intergovernmental Revenue	3,100,000	3,347,630	247,630
Investment Earnings	150,000	142,078	(7,922)
Miscellaneous Revenue	50,000	163,902	113,902
Total Revenues	3,975,000	4,344,153	369,153
EXPENDITURES			
Public Works			
Personal Services	1,433,846	1,284,069	149,777
Contractual Services	3,066,579	2,411,340	655,239
Materials and Supplies	972,464	815,960	156,504
Capital Outlay	520,693	313,964	206,729
Other Expenditures	119,363	110,156	9,207
Total Expenditures	6,112,945	4,935,489	1,177,456
Excess of Revenues Over (Under) Expenditures	(2,137,945)	(591,336)	1,546,609
Fund Balance at Beginning of Year	1,935,563	1,935,563	-
Prior Year Encumbrances	493,430	493,430	-
Fund Balance at End of Year	\$291,048	\$1,837,657	\$1,546,609

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--BUDGET AND ACTUAL

HUMAN SERVICES SPECIAL REVENUE FUND

(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$3,131,254	\$3,035,704	(\$95,550)
Total Revenues	3,131,254	3,035,704	(95,550)
EXPENDITURES			
Human Services			
Personal Services	1,555,805	1,542,156	13,649
Contractual Services	1,682,702	1,663,321	19,381
Materials and Supplies	42,280	39,882	2,398
Capital Outlay	12,200	9,283	2,917
Other Expenditures	309,089	288,219	20,870
Total Expenditures	3,602,076	3,542,861	59,215
Excess of Revenues Over (Under) Expenditures	(470,822)	(507,157)	(36,335)
Other Financing Sources (Uses)			
Operating Transfers In	622,046	584,972	(37,074)
Total Other Financing Sources (Uses)	622,046	584,972	(37,074)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	151,224	77,815	(73,409)
Fund Balance at Beginning of Year	109,912	109,912	-
Fund Balance at End of Year	\$261,136	\$187,727	(\$73,409)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
BOARD OF MENTAL RETARDATION
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Taxes	\$4,130,000	\$4,521,635	\$391,635
Intergovernmental Revenue	1,621,174	1,488,510	(132,664)
Miscellaneous Revenue	36,200	132,644	96,444
Total Revenues	5,787,374	6,142,789	355,415
EXPENDITURES			
Human Services			
Personal Services	3,587,677	3,445,475	142,202
Contractual Services	662,859	481,339	181,520
Materials and Supplies	453,408	245,055	208,353
Capital Outlay	721,443	583,602	137,841
Other Expenditures	425,819	201,651	224,168
Total Expenditures	5,851,206	4,957,122	894,084
Excess of Revenues Over (Under) Expenditures	(63,832)	1,185,667	1,249,499
Fund Balance at Beginning of Year	625,736	625,736	-
Fund Balance at End of Year	\$561,904	\$1,811,403	\$1,249,499

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL DOG AND KENNEL SPECIAL REVENUE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$127,500	\$119,345	(\$8,155)
Fines and Forfeitures	8,200	9,455	1,255
Miscellaneous Revenue	500	316	(184)
Total Revenues	136,200	129,116	(7,084)
EXPENDITURES			
Health			
Personal Services	86,954	84,996	1,958
Contractual Services	58,316	56,831	1,485
Materials and Supplies	12,010	11,226	784
Other Expenditures	9,333	7,444	1,889
Total Expenditures	166,613	160,497	6,116
Excess of Revenues Over (Under) Expenditures	(30,413)	(31,381)	(968)
Other Financing Sources (Uses)			
Operating Transfers In	4,300	4,300	-
Advances In	-	3,000	3,000
Total Other Financing Sources (Uses)	4,300	7,300	3,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(26,113)	(24,081)	2,032
Fund Balance at Beginning of Year	26,113	26,113	-
Fund Balance at End of Year	\$ -	\$2,032	\$2,032

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
MUNICIPAL MOTOR VEHICLE PERMISSIVE TAX
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$210,000	\$240,279	\$30,279
Total Revenues	210,000	240,279	30,279
EXPENDITURES			
Public Works			
Capital Outlay	623,550	279,847	343,703
Other Expenditures	12,000	12,000	-
Total Expenditures	635,550	291,847	343,703
Excess of Revenues Over (Under) Expenditures	(425,550)	(51,568)	373,982
Fund Balance at Beginning of Year	350,548	350,548	-
Prior Year Encumbrances	89,860	89,860	-
Fund Balance at End of Year	\$14,858	\$388,840	\$373,982

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
DOMESTIC SHELTER
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$19,700	\$18,649	(\$1,051)
Total Revenues	19,700	18,649	(1,051)
EXPENDITURES			
Health			
Contractual Services	18,649	18,649	-
Total Expenditures	18,649	18,649	-
Excess of Revenues Over (Under)			
Expenditures	1,051	-	(1,051)
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$1,051	\$ -	(\$1,051)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
REAL ESTATE ASSESSMENT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$451,000	\$580,074	\$129,074
Total Revenues	451,000	580,074	129,074
EXPENDITURES			
Legislative and Executive			
Personal Services	148,500	122,749	25,751
Contractual Services	695,712	408,746	286,966
Materials and Supplies	4,400	4,160	240
Capital Outlay	35,000	32,577	2,423
Other Expenditures	20,982	6,859	14,123
Total Expenditures	904,594	575,091	329,503
Excess of Revenues Over (Under)			
Expenditures	(453,594)	4,983	458,577
Fund Balance at Beginning of Year	637,779	637,779	-
Prior Year Encumbrances	270,094	270,094	-
Fund Balance at End of Year	\$454,279	\$912,856	\$458,577

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
CHILDREN TRUST
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$20,000	\$21,910	\$1,910
Miscellaneous Revenue	4,000	1,756	(2,244)
Total Revenues	24,000	23,666	(334)
EXPENDITURES			
Human Services			
Personal Services	11,235	9,944	1,291
Contractual Services	10,842	10,842	-
Materials and Supplies	1,845	1,776	69
Other Expenditures	5,152	5,038	114
Total Expenditures	29,074	27,600	1,474
Excess of Revenues Over (Under) Expenditures	(5,074)	(3,934)	1,140
Fund Balance at Beginning of Year	13,351	13,351	-
Fund Balance at End of Year	\$8,277	\$9,417	\$1,140

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL YOUTH SERVICES SUBSIDY SPECIAL REVENUE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$258,867	\$225,278	(\$33,589)
Miscellaneous Revenue	12,000	13,711	1,711
Total Revenues	270,867	238,989	(31,878)
EXPENDITURES			
Judicial			
Personal Services	271,795	264,387	7,408
Contractual Services	30,777	21,563	9,214
Materials and Supplies	20,546	18,123	2,423
Capital Outlay	2,864	350	2,514
Other Expenditures	1,275	975	300
Total Judicial	327,257	305,398	21,859
Public Safety			
Personal Services	43,665	30,049	13,616
Contractual Services	180,727	179,305	1,422
Materials and Supplies	1,553	1,254	299
Other Expenditures	200	200	-
Total Public Safety	226,145	210,808	15,337
Total Expenditures	553,402	516,206	37,196
Excess of Revenues Over (Under) Expenditures	(282,535)	(277,217)	5,318
Other Financing Sources (Uses)			
Operating Transfers In	298,169	301,329	3,160
Total Other Financing Sources (Uses)	298,169	301,329	3,160
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	15,634	24,112	8,478
Fund Balance at Beginning of Year	28,980	28,980	-
Fund Balance at End of Year	\$44,614	\$53,092	\$8,478

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
DELINQUENT REAL ESTATE TAX AND ASSESSMENT COLLECTION
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$80,000	\$84,410	\$4,410
Total Revenues	80,000	84,410	4,410
EXPENDITURES			
Legislative and Executive			
Personal Services	50,175	45,041	5,134
Contractual Services	10,025	1,495	8,530
Materials and Supplies	2,800	512	2,288
Capital Outlay	27,500	20,000	7,500
Total Expenditures	90,500	67,048	23,452
Excess of Revenues Over (Under) Expenditures	(10,500)	17,362	27,862
Fund Balance at Beginning of Year	76,919	76,919	-
Fund Balance at End of Year	\$66,419	\$94,281	\$27,862

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
JOB TRAINING PARTNERSHIP ACT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$1,120,928	\$916,099	(\$204,829)
Miscellaneous Revenue	-	1,825	1,825
Investment Earnings	4,000	1,997	(2,003)
Total Revenues	1,124,928	919,921	(205,007)
EXPENDITURES			
Human Services			
Personal Services	615,890	558,988	56,902
Contractual Services	401,280	320,061	81,219
Materials and Supplies	5,000	4,332	668
Capital Outlay	10,000	6,996	3,004
Other Expenditures	127,755	108,568	19,187
Total Expenditures	1,159,925	998,945	160,980
Excess of Revenues Over (Under) Expenditures	(34,997)	(79,024)	(44,027)
Other Financing Sources (Uses)			
Advances In	-	14,000	(14,000)
Advances Out	-	(5,500)	5,500
Total Other Financing Sources (Uses)	-	8,500	8,500
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(34,997)	(70,524)	(35,527)
Fund Balance at Beginning of Year	48,876	48,876	-
Prior Year Encumbrances	43,326	43,326	-
Fund Balance at End of Year	\$57,205	\$21,678	(\$35,527)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL CHILD SUPPORT ENFORCEMENT SPECIAL REVENUE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$186,000	\$183,219	(\$2,781)
Intergovernmental Revenue	761,213	874,052	112,839
Miscellaneous Revenue	3,600	5,861	2,261
Investment Earnings	7,800	6,780	(1,020)
Total Revenues	958,613	1,069,912	111,299
EXPENDITURES			
Human Services			
Personal Services	817,124	794,968	22,156
Contractual Services	108,848	94,004	14,844
Materials and Supplies	74,250	69,236	5,014
Capital Outlay	121,242	86,155	35,087
Other Expenditures	27,159	25,193	1,966
Total Expenditures	1,148,623	1,069,556	79,067
Excess of Revenues Over (Under) Expenditures	(190,010)	356	190,366
Other Financing Sources (Uses)			
Operating Transfers In	50,000	45,018	(4,982)
Other Non-Operating Revenue	-	62,555	62,555
Total Other Financing Sources (Uses)	50,000	107,573	57,573
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(140,010)	107,929	247,939
Fund Balance at Beginning of Year	180,760	180,760	-
Prior Year Encumbrances	750	750	-
Fund Balance at End of Year	\$41,500	\$289,439	\$247,939

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL EMERGENCY MANAGEMENT SPECIAL REVENUE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$107,819	\$58,341	(\$49,478)
Miscellaneous Revenue	-	2,404	2,404
Total Revenues	107,819	60,745	(47,074)
EXPENDITURES			
Public Safety			
Personal Services	92,407	89,269	3,138
Contractual Services	5,970	5,337	633
Materials and Supplies	20,323	13,993	6,330
Capital Outlay	81,375	33,405	47,970
Other Expenditures	12,500	247	12,253
Total Expenditures	212,575	142,251	70,324
Excess of Revenues Over (Under) Expenditures	(104,756)	(81,506)	23,250
Other Financing Sources (Uses)			
Operating Transfers In	20,730	20,730	-
Advances In	-	1,000	1,000
Advances Out	-	(1,000)	(1,000)
Total Other Financing Sources (Uses)	20,730	20,730	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(84,026)	(60,776)	23,250
Fund Balance at Beginning of Year	82,248	82,248	-
Prior Year Encumbrances	2,906	2,906	-
Fund Balance at End of Year	\$1,128	\$24,378	\$23,250

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
COMMUNITY DEVELOPMENT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Charges for Services	\$ -	\$1,000	\$1,000
Intergovernmental Revenue	256,295	5,542	(250,753)
Miscellaneous Revenue	-	28	28
Total Revenues	256,295	6,570	(249,725)
EXPENDITURES			
Community and Economic Development			
Personal Services	51,300	16,798	34,502
Contractual Services	63,000	52,955	10,045
Materials and Supplies	1,900	515	1,385
Capital Outlay	381,765	380,914	851
Other Expenditures	9,000	6,088	2,912
Total Expenditures	506,965	457,270	49,695
Excess of Revenues Over (Under) Expenditures	(250,670)	(450,700)	(200,030)
Other Financing Sources (Uses)			
Operating Transfers In	183,867	119,430	(64,437)
Advances In	-	117,810	117,810
Total Other Financing Sources (Uses)	183,867	237,240	53,373
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(66,803)	(213,460)	(146,657)
Fund Balance at Beginning of Year	10,012	10,012	-
Prior Year Encumbrances	57,561	57,561	-
Fund Balance at End of Year	\$770	(\$145,887)	(\$146,657)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE--BUDGET AND ACTUAL LITTER CONTROL SPECIAL REVENUE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$65,485	\$59,228	(\$6,257)
Miscellaneous Revenue	9,000	9,058	58
Total Revenues	74,485	68,286	(6,199)
EXPENDITURES			
Public Works			
Personal Services	66,171	63,327	2,844
Materials and Supplies	2,687	2,662	25
Capital Outlay	220	220	-
Other Expenditures	15,571	15,291	280
Total Expenditures	84,649	81,500	3,149
Excess of Revenues Over (Under) Expenditures	(10,164)	(13,214)	(3,050)
Other Financing Sources (Uses)			
Operating Transfers In	6,754	6,752	(2)
Advances In	-	5,500	5,500
Advances Out	-	(5,500)	(5,500)
Total Other Financing Sources (Uses)	6,754	6,752	(2)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(3,410)	(6,462)	(3,052)
Fund Balance at Beginning of Year	876	876	-
Prior Year Encumbrances	5,753	5,753	-
Fund Balance at End of Year	\$3,219	\$167	(\$3,052)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
INDIGENT DRIVER ALCOHOL TREATMENT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures	\$ -	\$4,585	\$4,585
Total Revenues	-	4,585	4,585
EXPENDITURES			
Public Safety			
Total Expenditures	-	-	-
Excess of Revenues Over (Under)			
Expenditures	-	4,585	4,585
Fund Balance at Beginning of Year	624	624	-
Fund Balance at End of Year	\$624	\$5,209	\$4,585

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
DRUG LAW ENFORCEMENT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Fines and Forfeitures	\$30,000	\$10,758	(\$19,242)
Total Revenues	30,000	10,758	(19,242)
EXPENDITURES			
Public Safety			
Other Expenditures	44,756	11,942	32,814
Total Expenditures	44,756	11,942	32,814
Excess of Revenues Over (Under) Expenditures	(14,756)	(1,184)	13,572
Fund Balance at Beginning of Year	21,326	21,326	-
Fund Balance at End of Year	\$6,570	\$20,142	\$13,572

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
LAW ENFORCEMENT TRUST
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$10,000	\$1,817	(\$8,183)
Miscellaneous Revenue	10,000	3,223	(6,777)
Total Revenues	20,000	5,040	(14,960)
EXPENDITURES			
Public Safety			
Personal Services	10,000	7,546	2,454
Other Expenditures	23,698	5,536	18,162
Total Expenditures	33,698	13,082	20,616
Excess of Revenues Over (Under) Expenditures	(13,698)	(8,042)	\$5,656
Fund Balance at Beginning of Year	15,944	15,944	-
Fund Balance at End of Year	\$2,246	\$7,902	\$5,656

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
CHILDREN SERVICES
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$583,000	\$644,911	\$61,911
Miscellaneous Revenue	14,500	25,419	10,919
Total Revenues	597,500	670,330	72,830
EXPENDITURES			
Human Services			
Personal Services	279,246	278,252	994
Contractual Services	281,389	281,120	269
Materials and Supplies	16,656	16,656	-
Capital Outlay	2,080	2,080	-
Other Expenditures	69,629	69,151	478
Total Expenditures	649,000	647,259	1,741
Excess of Revenues Over (Under) Expenditures	(51,500)	23,071	74,571
Fund Balance at Beginning of Year	51,679	51,679	-
Fund Balance at End of Year	\$179	\$74,750	\$74,571

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL RECYCLING

SPECIAL REVENUE FUND

(NON-GAAP BUDGETARY BASIS)

YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$45,125	\$43,695	(\$1,430)
Miscellaneous Revenue	-	4,409	4,409
Total Revenues	45,125	48,104	2,979
EXPENDITURES			
Health			
Contractual Services	66,336	66,336	-
Total Expenditures	66,336	66,336	-
Excess of Revenues Over (Under) Expenditures	(21,211)	(18,232)	2,979
Other Financing Sources (Uses)			
Operating Transfers In	9,400	14,000	4,600
Advances In	-	15,000	15,000
Advances Out	-	(22,492)	(22,492)
Total Other Financing Sources (Uses)	9,400	6,508	(2,892)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(11,811)	(11,724)	87
Fund Balance at Beginning of Year	-	-	-
Prior Year Encumbrances	12,000	12,000	-
Fund Balance at End of Year	\$189	\$276	\$87

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
MYRTLE VILLAGE DITCH IMPROVEMENT
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES			
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	52	52	-
Fund Balance at End of Year	\$52	\$52	\$ -

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
HAZARDOUS MATERIALS EMERGENCY PLANNING
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$9,343	\$9,478	\$135
Miscellaneous Revenue	-	36	36
Total Revenues	9,343	9,514	171
EXPENDITURES			
Public Safety			
Personal Services	11,092	10,960	132
Materials and Supplies	2,975	446	2,529
Capital Outlay	6,069	3,952	2,117
Total Expenditures	20,136	15,358	4,778
Excess of Revenues Over (Under) Expenditures	(10,793)	(5,844)	4,949
Other Financing Sources (Uses)			
Advances In	-	1,000	(1,000)
Advances Out	-	(1,000)	1,000
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,793)	(5,844)	4,949
Fund Balance at Beginning of Year	7,252	7,252	-
Prior Year Encumbrances	3,541	3,541	-
Fund Balance at End of Year	\$ -	\$4,949	\$4,949

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE--BUDGET AND ACTUAL
ENFORCEMENT AND EDUCATION
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$ -	\$150	\$150
Total Revenues	-	150	150
EXPENDITURES			
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	150	150
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$150	\$150

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
REHABILITATION INCORPORATED
SPECIAL REVENUE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Miscellaneous Revenue	\$1,000	\$1,023	\$23
Total Revenues	1,000	1,023	23
EXPENDITURES			
Human Services			
Contractual Services	652	652	-
Other Expenditures	65,619	62,921	2,698
Total Expenditures	66,271	63,573	2,698
Excess of Revenues Over (Under) Expenditures	(65,271)	(62,550)	2,721
Fund Balance at Beginning of Year	65,271	65,271	-
Fund Balance at End of Year	\$ -	\$2,721	\$2,721

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL COUNTY TRANSIT

SPECIAL REVENUE FUND

(NON-GAAP BUDGETARY BASIS)

YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenue	\$511,142	\$354,881	(\$156,261)
Total Revenues	511,142	354,881	(156,261)
EXPENDITURES			
Human Services			
Contractual Services	380,116	365,102	15,014
Capital Outlay	127,743	112,403	15,340
Other Expenditures	11,868	137	11,731
Total Expenditures	519,727	477,642	42,085
Excess of Revenues Over (Under) Expenditures	(8,585)	(122,761)	(114,176)
Other Financing Sources (Uses)			
Operating Transfers In	6,427	52,027	45,600
Total Other Financing Sources (Uses)	6,427	52,027	45,600
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,158)	(70,734)	(68,576)
Fund Balance at Beginning of Year	437	437	-
Prior Year Encumbrances	1,721	1,721	-
Fund Balance at End of Year	\$ -	(\$68,576)	(\$68,576)

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WARREN COUNTY, OHIO
DEBT SERVICE FUNDS
December 31, 1991

Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on debt reported in the County's General Long-Term Obligations Account Group.

East Street Building Debt Service - To account for the bond anticipation note on a budgetary basis, which provided the source of financing for the addition and improvements to the County building in a prior period.

Courts Building Construction - To account for the bond anticipation note which provided the source of financing for the construction of a new County Courts Building in a prior period.

Special Assessment Bond Retirement - 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 lines constructed for that service.

WARREN COUNTY, OHIO

COMBINING BALANCE SHEET ALL DEBT SERVICE FUNDS DECEMBER 31, 1991

	East Street Building	Courts Building	Special Assessment	Total
ASSETS:				
Pooled Cash and Cash Equivalents	\$18,995	\$2,578	\$211,033	\$232,606
Cash with Fiscal Agent	-	-	19,747	19,747
Receivables (net of allowances for uncollectibles)				
Special Assessments	-	-	4,167,424	4,167,424
Accounts	-	-	42	42
Total Assets	18,995	2,578	4,398,246	4,419,819
LIABILITIES:				
Accounts Payable	-	-	245	245
Interfund Loans Payable	38,000	-	-	38,000
Deferred Revenue	-	-	4,167,466	4,167,466
Matured Bonds and Interest Payable	-	-	19,747	19,747
Total Liabilities	38,000	-	4,187,458	4,225,458
FUND BALANCES:				
Unreserved- Designated for Debt Service	(19,005)	2,578	210,788	194,361
Total Fund Balances	(19,005)	2,578	210,788	194,361
Total Liabilities and Fund Balance	\$18,995	\$2,578	\$4,398,246	\$4,419,819

WARREN COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL DEBT SERVICE FUNDS

YEAR ENDED DECEMBER 31, 1991

	East Street Building	Courts Building	Special Assessment	Total
REVENUES:				
Special Assessments	\$ -	\$ -	\$481,186	\$481,186
Investment Earnings	-	2,578	5,930	8,508
Miscellaneous Revenue	70,261	-	-	70,261
Total Revenues	70,261	2,578	487,116	559,955
EXPENDITURES:				
Debt Service:				
Principal Retirement	15,000	-	220,380	235,380
Interest and Fiscal Charges	39,375	-	271,679	311,054
Total Expenditures	54,375	-	492,059	546,434
Excess of Revenues Over (Under) Expenditures	15,886	2,578	(4,943)	13,521
OTHER FINANCING SOURCES (USES):				
Operating Transfers Out	-	-	(6,000)	(6,000)
Total Other Financing Sources (Us	-	-	(6,000)	(6,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	15,886	2,578	(10,943)	7,521
Fund Balance at Beginning of Year	(34,891)	-	221,731	186,840
Fund Balance at End of Year	(\$19,005)	\$2,578	\$210,788	\$194,361

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
EAST STREET BUILDING
DEBT SERVICE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Other Revenue	\$45,000	\$70,261	\$25,261
Total Revenues	45,000	70,261	25,261
EXPENDITURES:			
Debt Service			
Principal Retirement	15,000	15,000	-
Interest and Fiscal Charges	39,875	39,375	500
Total Expenditures	54,875	54,375	500
Excess of Revenues Over (Under) Expenditures	(9,875)	15,886	25,761
Other Financing Sources (Uses)			
Operating Transfers In	30,000	-	(30,000)
Total Other Financing Sources (Uses)	30,000	-	(30,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	20,125	15,886	(4,239)
Fund Balance at Beginning of Year	3,109	3,109	-
Fund Balance at End of Year	\$23,234	\$18,995	(\$4,239)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
COURTS BUILDING CONSTRUCTION
DEBT SERVICE FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Investment Earnings	\$ -	\$2,578	\$2,578
Total Revenues	-	2,578	2,578
EXPENDITURES:			
Total Expenditures	-	-	-
Excess of Revenues Over (Under) Expenditures	-	2,578	2,578
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$2,578	\$2,578

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL SPECIAL ASSESSMENT BOND RETIREMENT DEBT SERVICE FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Special Assessments	\$450,000	\$481,186	\$31,186
Investment Earnings	-	5,930	5,930
Total Revenues	450,000	487,116	37,116
EXPENDITURES:			
Debt Service			
Principal Retirement	226,380	226,380	-
Interest and Fiscal Charges	271,732	271,679	53
Total Expenditures	498,112	498,059	53
Excess of Revenues Over (Under) Expenditures	(48,112)	(10,943)	37,169
Fund Balance at Beginning of Year	221,976	221,976	-
Fund Balance at End of Year	\$173,864	\$211,033	\$37,169

WARREN COUNTY, OHIO
CAPITAL PROJECTS FUNDS
December 31, 1991

Capital Projects Funds - Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). Under Ohio law, principal and interest expenditures related to Capital Projects short term bond anticipation notes are recorded in the Debt Service Funds under the budgetary basis. Therefore, the budgetary disclosure related to the Capital Projects short-term bond anticipation notes principal and interest expenditures are presented as Debt Service Funds. The following are the Capital Projects funds which Warren County operates:

Prosecutor Computer Acquisition - To account for the financing and acquisition of a computer system for the County Prosecutor's Office.

Columbia Road Construction - To account for the bond anticipation note which provided the source of financing for the Columbia Road Construction.

1991 Water Extension Projects - To account for the bond anticipation note which provides the source of financing for the Maple Park, Sherman Terrace, and Red Lion Five Points Road Water Extensions.

County Construction Projects - To account for the bond anticipation note which provided the source of financing for Justice Drive Street Extension and various improvements to County buildings.

911 Communications - To account for the financing and acquisition of County-wide enhanced 911 emergency telephone communication system.

Airport Construction - To account for the grant anticipation financing of the extension and resurfacing of a runway at the County airport.

Courts Building Construction - To account for the bond anticipation note which provided the source of financing for the construction of a new County Court building in a prior period.

County Administration Building - To account for engineering services performed in connection with the planning for the construction of a new administration building.

Kings Mills Sewer Construction - To account for the bond anticipation note which provided the source of financing for sewer lines in the Kings Mills area.

Morrow-Rochester Sewer - To account for the bond anticipation note which provided the financing for sewer lines in the Morrow-Rochester area.

1990 Water Construction - To account for the bond anticipation note which provided the source of financing for construction of water line extensions in various areas of the County to be financed by special assessments from property owners.

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
DECEMBER 31, 1991

	Prosecutor Computer Acquisition	Columbia Road Construction	1991 Water Extension Projects	County Construction Projects	911 Communications
ASSETS:					
Pooled Cash and Cash Equivalents	\$6,243	\$99,957	\$982,658	\$494,836	\$258,729
Accrued Interest	-	389	-	-	-
Total Assets	6,243	100,346	982,658	494,836	258,729
LIABILITIES:					
Accounts Payable	-	-	118,745	41,487	905
Due To Other Funds	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Accrued Interest Payable	-	-	14,824	-	-
General Obligation Notes Payable	-	-	1,121,290	-	-
Total Liabilities	-	-	1,254,859	41,487	905
FUND BALANCES:					
Reserved-					
Reserved for Encumbrances	6,243	-	171,061	90,957	161,976
Unreserved-					
Undesignated	-	100,346	(443,262)	362,392	95,848
Total Fund Balances	6,243	100,346	(272,201)	453,349	257,824
Total Liabilities and Fund Balances	\$6,243	\$100,346	\$982,658	\$494,836	\$258,729

<u>Airport Construction</u>	<u>Court Building Construction</u>	<u>County Administration Building</u>	<u>Kings Mills Sewer Construction</u>	<u>Morrow - Roachester Sewer</u>	<u>1990 Water Construction Projects</u>	<u>Total</u>
\$ -	\$70,915	\$38,867	\$727,937	\$4,107,255	\$1,151,920	\$7,939,317
-	-	-	-	16,426	2,667	19,482
-	70,915	38,867	727,937	4,123,681	1,154,587	7,958,799
-	-	-	-	416,549	216,428	794,114
-	-	-	21,240	8,450	6,771	36,461
3,327	-	-	-	4,588	99,780	107,695
-	-	-	9,114	97,334	15,325	136,597
-	-	-	689,400	7,362,160	1,153,600	10,326,450
3,327	-	-	719,754	7,889,081	1,491,904	11,401,317
-	2,021	7,788	165,019	499,950	600,860	1,705,875
(3,327)	68,894	31,079	(156,836)	(4,265,350)	(938,177)	(5,148,393)
(3,327)	70,915	38,867	8,183	(3,765,400)	(337,317)	(3,442,518)
\$ -	\$70,915	\$38,867	\$727,937	\$4,123,681	\$1,154,587	\$7,958,799

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
YEAR ENDED DECEMBER 31, 1991

	Prosecutor Computer Acquisition	Columbia Road Construction	1991 Water Extension Projects	County Construction Projects	911 Communications
REVENUES:					
Intergovernmental Revenue	\$15,481	\$ -	\$ -	\$ -	\$ -
Special Assessments	-	-	-	-	-
Miscellaneous	25,000	2,000	-	-	-
Investment Earnings	-	\$64,549	-	-	-
Total Revenues	40,481	66,549	-	-	-
EXPENDITURES:					
Capital Outlay	34,238	1,664,100	257,377	467,017	279,606
Other Expenditures	-	-	-	-	\$15,543
Debt Service:					
Interest and Fiscal Charges	-	114,089	14,824	28,989	-
Total Expenditures	34,238	1,778,189	272,201	496,006	295,149
Excess of Revenues Over (Under) Expenditures	6,243	(1,711,640)	(272,201)	(496,006)	(295,149)
Other Financing Sources (Uses):					
Proceeds of Bonds	-	\$1,991,000	-	\$613,253	-
Operating Transfers In	-	-	-	\$350,898	300,000
Operating Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	1,991,000	-	964,151	300,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	6,243	279,360	(272,201)	468,145	4,851
Fund Balance at Beginning of Year	-	(179,014)	-	(14,796)	252,973
Fund Balance at End of Year	\$6,243	\$100,346	(\$272,201)	\$453,349	\$257,824

Airport Construction	Court Building Construction	County Administration Building	Kings Mills Sewer Construction	Morrow - Roachester Sewer	1990 Water Construction Projects	Total
\$33,770	\$ -	\$ -	\$ -	\$1,698,079	\$ -	\$1,747,330
-	-	-	-	-	444,655	444,655
-	61,524	-	-	-	-	88,524
-	-	-	-	121,074	58,393	244,016
33,770	61,524	-	-	1,819,153	503,048	2,524,525
27,985	433,776	71,440	510	3,056,792	618,411	6,911,252
-	\$1,265	-	-	49,659	-	66,467
-	\$13,333	\$8,724	9,114	369,760	120,873	679,706
27,985	448,374	80,164	9,624	3,476,211	739,284	7,657,425
5,785	(386,850)	(80,164)	(9,624)	(1,657,058)	(236,236)	(5,132,900)
-	\$500,000	\$136,747	-	-	\$884,000	4,125,000
-	13,168	8,725	38,835	-	487,517	1,199,143
-	-	-	-	(\$86,000)	-	(86,000)
-	513,168	145,472	38,835	(86,000)	1,371,517	5,238,143
5,785	126,318	65,308	29,211	(1,743,058)	1,135,281	105,243
(9,112)	(55,403)	(26,441)	(21,028)	(2,022,342)	(1,472,598)	(3,547,761)
(\$3,327)	\$70,915	\$38,867	\$8,183	(\$3,765,400)	(\$337,317)	(\$3,442,518)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
PROSECUTOR COMPUTER ACQUISITION
CAPITAL PROJECTS FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Intergovernmental	\$15,481	\$15,481	\$ -
Other Revenue	25,000	25,000	-
Total Revenues	40,481	40,481	-
EXPENDITURES:			
Capital Outlay	40,481	40,481	-
Total Expenditures	40,481	40,481	-
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
COLUMBIA ROAD CONSTRUCTION
CAPITAL PROJECTS FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Investment Earnings	\$100,000	\$86,005	(\$13,995)
Other Revenue	-	2,000	2,000
Total Revenues	\$100,000	\$88,005	(\$11,995)
EXPENDITURES:			
Capital Outlay	1,813,428	1,701,476	111,952
Debt Service			
Principal Retirement	2,000,000	2,000,000	-
Interest and Fiscal Charges	120,800	120,800	-
Total Expenditures	3,934,228	3,822,276	111,952
Excess of Revenues Over (Under) Expenditures	(3,834,228)	(3,734,271)	99,957
Other Financing Sources (Uses)			
Proceeds of Bonds	1,991,000	1,991,000	-
Total Other Financing Sources (Uses)	1,991,000	1,991,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,843,228)	(1,743,271)	99,957
Fund Balance at Beginning of Year	31,999	31,999	-
Prior Year Encumbrances	1,811,229	1,811,229	-
Fund Balance at End of Year	\$ -	\$99,957	\$99,957

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL WATER EXTENSION 1991 CONSTRUCTION CAPITAL PROJECTS FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital Outlay	427,683	427,683	-
Total Expenditures	427,683	427,683	-
Excess Revenues Over (Under) Expenditures	(427,683)	(427,683)	-
Other Financing Sources (Uses)			
Proceeds of Notes	1,121,290	1,121,290	-
Total Other Financing Sources (Uses)	1,121,290	1,121,290	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	693,607	693,607	-
Fund Balance at Beginning of Year	-	-	-
Fund Balance at End of Year	\$693,607	\$693,607	\$ -

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL COUNTY CONSTRUCTION PROJECTS CAPITAL PROJECTS FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital Outlay	596,581	557,974	38,607
Debt Service			
Principal Retirement	663,253	663,253	-
Interest and Fiscal Charges	42,316	42,316	-
Total Expenditures	1,302,150	1,263,543	38,607
Excess of Revenues Over (Under) Expenditures	(1,302,150)	(1,263,543)	38,607
Other Financing Sources (Uses)			
Proceeds of Bonds	705,569	613,253	(92,316)
Operating Transfers In	-	350,898	350,898
Total Other Financing Sources (Uses)	705,569	964,151	258,582
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(596,581)	(299,392)	297,189
Fund Balance at Beginning of Year	354,676	354,676	-
Prior Year Encumbrances	307,108	307,108	-
Fund Balance at End of Year	\$65,203	\$362,392	\$297,189

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
911 COMMUNICATIONS EQUIPMENT
CAPITAL PROJECTS FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Other Expenditures	83,734	30,573	53,161
Capital Outlay	482,399	439,711	42,688
Total Expenditures	566,133	470,284	95,849
Excess Revenues Over (Under) Expenditures	(566,133)	(470,284)	95,849
Other Financing Sources (Uses)			
Operating Transfers In	300,000	300,000	-
Total Other Financing Sources (Uses)	300,000	300,000	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(266,133)	(170,284)	95,849
Fund Balance at Beginning of Year	3,875	3,875	-
Prior Year Encumbrances	262,258	262,258	-
Fund Balance at End of Year	\$ -	\$95,849	\$95,849

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
**AIRPORT CONSTRUCTION
CAPITAL PROJECTS FUND**
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Intergovernmental	\$37,097	\$33,770	(\$3,327)
Total Revenues	37,097	33,770	(3,327)
EXPENDITURES:			
Capital Outlay	37,522	37,522	-
Total Expenditures	37,522	37,522	-
Excess Revenues Over (Under) Expenditures	(425)	(3,752)	(3,327)
Other Financing Sources (Uses)			
Advances Out	-	(39,195)	(39,195)
Total Other Financing Sources (Uses)	-	(39,195)	(39,195)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(425)	(42,947)	(42,522)
Fund Balance at Beginning of Year	5,425	5,425	-
Prior Year Encumbrances	37,522	37,522	-
Fund Balance at End of Year	\$42,522	\$ -	(\$42,522)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL COURTS BUILDING CONSTRUCTION CAPITAL PROJECTS FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Other Revenue	\$ -	\$61,524	\$61,524
Total Revenues	\$ -	61,524	61,524
EXPENDITURES:			
Capital Outlay	535,245	532,497	2,748
Debt Service			
Principal Retirement	500,000	500,000	-
Interest and Fiscal Charges	13,334	13,333	1
Total Expenditures	1,048,579	1,045,830	2,749
Excess of Revenues Over (Under) Expenditures	(1,048,579)	(984,306)	64,273
Other Financing Sources (Uses)			
Proceeds of Notes	500,000	500,000	-
Proceeds of Bonds	500,000	500,000	-
Operating Transfers In	13,168	13,168	-
Advances In	-	208,299	208,299
Advances Out	-	(208,299)	(208,299)
Total Other Financing Sources (Uses)	1,013,168	1,013,168	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(35,411)	28,862	64,273
Fund Balance at Beginning of Year	(363,351)	(363,351)	-
Prior Year Encumbrances	403,383	403,383	-
Fund Balance at End of Year	\$4,621	\$68,894	\$64,273

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
COUNTY ADMINISTRATION BUILDING – 90
CAPITAL PROJECTS FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital Outlay	134,805	103,727	31,078
Debt Service			
Principal Retirement	136,747	136,747	-
Interest and Fiscal Charges	8,725	8,724	1
Total Expenditures	280,277	249,198	31,079
Excess of Revenues Over (Under) Expenditures	(280,277)	(249,198)	31,079
Other Financing Sources (Uses)			
Proceeds of Bonds	136,747	136,747	-
Operating Transfers In	8,725	8,725	-
Total Other Financing Sources (Uses)	145,472	145,472	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(134,805)	(103,726)	31,079
Fund Balance at Beginning of Year	34,925	34,925	-
Prior Year Encumbrances	99,881	99,881	-
Fund Balance at End of Year	\$1	\$31,080	\$31,079

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL
KINGS MILL SEWER CONSTRUCTION
CAPITAL PROJECTS FUND
(NON-GAAP BUDGETARY BASIS)
YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Total Revenues	\$ -	\$ -	\$ -
EXPENDITURES:			
Capital Outlay	1,837,807	165,529	1,672,278
Total Expenditures	1,837,807	165,529	1,672,278
Excess of Revenues Over (Under) Expenditures	(1,837,807)	(165,529)	1,672,278
Other Financing Sources (Uses)			
Proceeds of Notes	862,000	689,400	(172,600)
Operating Transfers In	996,835	38,835	(958,000)
Total Other Financing Sources (Uses)	1,858,835	728,235	(1,130,600)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	21,028	562,706	541,678
Fund Balance at Beginning of Year	211	211	-
Fund Balance at End of Year	\$21,239	\$562,917	\$541,678

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL MORROW – ROACHESTER SEWER CAPITAL PROJECTS FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Intergovernmental	\$2,339,372	\$1,698,079	(\$641,293)
Investment Earnings	100,000	141,867	41,867
Total Revenues	\$2,439,372	\$1,839,946	(\$599,426)
EXPENDITURES:			
Other Expenditures	184,259	61,894	122,365
Capital Outlay	4,036,275	3,991,616	44,659
Debt Service			
Principal Retirement	4,270,000	4,270,000	-
Interest and Fiscal Charges	272,500	272,426	74
Total Expenditures	8,763,034	8,595,936	167,098
Excess of Revenues Over (Under) Expenditures	(6,323,662)	(6,755,990)	(432,328)
Other Financing Sources (Uses)			
Proceeds of Notes	8,051,560	7,362,160	(689,400)
Advances Out	-	(112,050)	(112,050)
Total Other Financing Sources (Uses)	8,051,560	7,250,110	(801,450)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,727,898	494,120	(1,233,778)
Fund Balance at Beginning of Year	2,910,301	2,910,301	-
Fund Balance at End of Year	\$4,638,199	\$3,404,421	(\$1,233,778)

WARREN COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE—BUDGET AND ACTUAL WATER 1990 CONSTRUCTION PROJECTS CAPITAL PROJECTS FUND (NON-GAAP BUDGETARY BASIS) YEAR ENDED DECEMBER 31, 1991

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
REVENUES:			
Special Assessments	\$400,000	\$444,655	\$44,655
Investment Earnings	75,000	64,899	(\$10,101)
Total Revenues	475,000	509,554	34,554
EXPENDITURES:			
Capital Outlay	1,692,923	1,305,841	387,082
Debt Service			
Principal Retirement	2,424,000	2,424,000	-
Interest and Fiscal Charges	148,602	146,102	2,500
Total Expenditures	4,265,525	3,875,943	389,582
Excess of Revenues Over (Under) Expenditures	(3,790,525)	(3,366,389)	424,136
Other Financing Sources (Uses)			
Proceeds of Notes	1,484,890	1,153,600	(331,290)
Proceeds of Bonds	884,000	884,000	-
Operating Transfers In	-	481,517	481,517
Advances In	-	99,780	99,780
Advances Out	-	(495,000)	(495,000)
Total Other Financing Sources (Uses)	2,368,890	2,123,897	(244,993)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,421,635)	(1,242,492)	179,143
Fund Balance at Beginning of Year	1,146,930	1,146,930	-
Prior Year Encumbrances	435,080	435,080	-
Fund Balance at End of Year	\$160,375	\$339,518	\$179,143

WARREN COUNTY, OHIO
ENTERPRISE FUNDS
December 31, 1991

Enterprise Funds - Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of Warren County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. The following are the Enterprise funds which Warren County operates:

Sewer - To account for sanitary sewer services provided to individuals, commercial and industrial users of Warren County.

Water - To account for the distribution of treated water to individuals, commercial and industrial users of Warren County.

WARREN COUNTY, OHIO

COMBINING BALANCE SHEET

ALL ENTERPRISE FUNDS

DECEMBER 31, 1991

	Sewer	Water	Total
Assets:			
Pooled Cash and Cash Equivalents	\$4,524,477	\$3,805,123	\$8,329,600
Receivables (Net of Allowances for Uncollectibles)			
Accounts	408,992	300,672	709,664
Accrued Interest	3,046	2,529	5,575
Interfund Loan Receivable	4,588	99,780	104,368
Due From Other Funds	29,691	6,771	36,462
Prepaid Items	1,313	3,960	5,273
Supplies Inventory	1,499	76,680	78,179
Restricted Assets:			
Cash With Fiscal Agent	580,182	748,952	1,329,134
Investments	316,358	-	316,358
Total Current Assets	5,870,146	5,044,467	10,914,613
Property, Plant and Equipment--Net	43,687,447	13,925,968	57,613,415
Total Assets	\$49,557,593	\$18,970,435	\$68,528,028
Liabilities:			
Accounts Payable	\$1,185,925	\$141,621	\$1,327,546
Due To Other Funds	54	2,274	2,328
Due To Other Governments	242,015	13,811	255,826
Accrued Wages and Benefits Payable	14,435	25,051	39,486
Compensated Absences Payable	36,708	183,917	220,625
Matured Bond and Interest Payable	53,046	149,305	202,351
Total Current Liabilities	1,532,183	515,979	2,048,162
Payable from Restricted Assets:			
Deposits Held Due To Others	-	39,122	39,122
General Obligation Bonds Payable	-	170,000	170,000
Revenue Bonds Payable	8,190,000	6,425,000	14,615,000
OWDA Loans Payable	4,296,308	-	4,296,308
Obligation Under Capital Leases	-	1,636	1,636
Total Liabilities	14,018,491	7,151,737	21,170,228
Fund Equity:			
Contributed Capital	30,422,103	9,577,718	39,999,821
Retained Earnings (Deficit):			
Reserved for Restricted Assets	726,540	594,830	1,321,370
Unreserved	4,390,459	1,646,150	6,036,609
Total Fund Equity	35,539,102	11,818,698	47,357,800
Total Liabilities and Fund Equity	\$49,557,593	\$18,970,435	\$68,528,028

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1991

	Sewer	Water	Total
<i>Operating Revenues:</i>			
Charges for Services	\$2,171,607	\$2,172,427	\$4,344,034
Tap in Fees	-	54,611	54,611
Other Operating Revenues	202,140	10,365	212,505
Total Operating Revenues	2,373,747	2,237,403	4,611,150
<i>Operating Expenses:</i>			
Personal Services	399,706	721,285	1,120,991
Contractual Services	214,012	69,017	283,029
Materials and Supplies	289,050	606,863	895,913
Utilities	627,151	304,334	931,485
Depreciation	848,903	421,204	1,270,107
Other Operating Expenses	19,304	38,183	57,487
Total Operating Expenses	2,398,126	2,160,886	4,559,012
Operating Income	(24,379)	76,517	52,138
<i>Nonoperating Revenues (Expenses):</i>			
Interest Revenue	185,882	115,755	301,637
Interest Expense and Fiscal Charges	(784,430)	(555,717)	(1,340,147)
Other Non-operating Revenue	614,477	-	614,477
Total Nonoperating Revenues (Expenses)	15,929	(439,962)	(424,033)
Income (Loss) Before Operating Transfers	(8,450)	(363,445)	(371,895)
Operating Transfers In	86,000	55,052	141,052
Operating Transfers Out	(54,635)	(520,769)	(575,404)
Net Income (Loss)	22,915	(829,162)	(806,247)
Depreciation on Contributed Capital	394,061	43,257	437,318
Increase (Decrease) in Retained Earnings	416,976	(785,905)	(368,929)
Retained Earnings Beginning of Year	4,700,023	3,026,885	7,726,908
Retained Earnings End of Year	\$5,116,999	\$2,240,980	\$7,357,979

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1991

	Sewer	Water	Total
<i>Cash Flows from Operating Activities:</i>			
Cash Received from Charges for Services	\$2,050,246	\$2,126,586	\$4,176,832
Cash Received from Tap in Fees	838,832	1,016,151	1,854,983
Cash Received from Other Operating Revenue	202,140	10,365	212,505
Cash Payments for Personal Services	(388,797)	(693,861)	(1,082,658)
Cash Payments for Contract Services	(71,487)	(186,865)	(258,352)
Cash Payments for Materials and Supplies	(2,115,741)	(593,632)	(2,709,373)
Cash Payments for Utilities	(526,765)	(298,911)	(825,676)
Cash Payments for Other Operating Expenses	(34,076)	(151,517)	(185,593)
Net Cash Provided by Operating Activities	(45,648)	1,228,316	1,182,668
<i>Cash Flows from Noncapital Financing Activities:</i>			
Advances In - Out	(65,000)	395,220	330,220
Operating Transfers In	-	55,052	55,052
Operating Transfers Out	(38,835)	(473,289)	(512,124)
Net Cash Provided by Noncapital Financing Activities	(103,835)	(23,017)	(126,852)
<i>Cash Flows from Capital and Related Financing Activities:</i>			
<i>Acquisition and Construction of Capital Assets:</i>			
Acquisition and Construction of Capital Assets	(519,141)	(563,664)	(1,082,805)
Principal Retirement	(945,653)	(154,181)	(1,099,834)
Cash Payments for Interest and Fiscal Charges	(292,264)	(546,649)	(838,913)
Net Cash Provided by Capital and Related Financing Activities	(1,757,058)	(1,264,494)	(3,021,552)
<i>Cash Flows from Investing Activities:</i>			
Cash Received from Interest Revenue	247,673	165,162	412,835
Net Cash Provided by Investing Activities	247,673	165,162	412,835
Net Increase (Decrease) in Cash and Cash Equivalents	(1,658,868)	105,967	(1,552,901)
Cash and Cash Equivalents at Beginning of Year	6,183,345	3,699,156	9,882,501
Cash and Cash Equivalents at End of Year	\$4,524,477	\$3,805,123	\$8,329,600

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS - continued
ALL ENTERPRISE FUNDS
YEAR ENDED DECEMBER 31, 1991

	Sewer	Water	Total
<i>Reconciliation of Operation Income to Net Cash</i>			
<i>Provided by Operating Activities:</i>			
Operating Income (Loss)	(\$24,379)	\$77,798	\$53,419
Adjustments to Reconcile Operating Income to Net			
Cash Provided by Operating Activities:			
Depreciation	848,903	421,204	1,270,107
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(121,361)	(45,841)	(167,202)
(Increase) Decrease in Due From Other Funds	1,404	5,000	6,404
(Increase) Decrease in Prepaid Items	(1,313)	1,440	127
Increase in Compensated Absences	36,708	183,917	220,625
Increase in Matured Bonds Payable	2,557	110,932	113,489
Increase (Decrease) in Accounts Payable	(819,041)	236,211	(582,830)
Increase in Loans Receivable	(4,588)	395,220	390,632
Decrease in Loans Payable	(146,412)		(146,412)
Increase (Decrease) in Due To Other Funds	(234)	(2,551)	(2,785)
Increase (Decrease) in Due To Other			
Governments	214,232	12,784	227,016
Increase in Accrued Wages and Benefits	(32,124)	(167,798)	(199,922)
Net Cash Provided by Operating Activities	(\$45,648)	\$1,228,316	\$1,182,668

WARREN COUNTY, OHIO
INTERNAL SERVICE FUNDS
December 31, 1991

Internal Service Funds - Internal Service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis. The following are the Internal Service funds which Warren County operates:

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

Sheriff - To account for the policing services provided on a contractual basis to Deerfield Township, Caesar Creek and Litter Control.

Self-Funded Health Insurance - 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.

MRDD/Health Insurance - To account for claims and administration of the Health Insurance Program for covered Mental Retardation/Developmental Disabilities employees and eligible dependents.

Gasoline - To account for the centralized purchase of gas and corresponding chargebacks to departments and other governmental units based on use.

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
 DECEMBER 31, 1991

	Vehicle Maintenance	Sheriff	Health Insurance	MR/DD Health Insurance	Gasoline	Total
Assets:						
Pooled Cash and Cash Equivalents	\$2,602	\$37,136	\$505,138	\$55,773	\$24,642	\$625,291
Receivables (Net of Allowances for Uncollectibles)						
Accounts	-	-	25,253	25,870	-	51,123
Due From Other Funds	1,886	-	-	-	10,400	12,286
Due From Other Governments	-	-	-	-	473	473
Supplies Inventory	-	-	-	-	4,071	4,071
Total Current Assets	4,488	37,136	530,391	81,643	39,586	693,244
Property and Equipment--Net	-	-	4,360	-	-	4,360
Total Assets	\$4,488	\$37,136	\$534,751	\$81,643	\$39,586	\$697,604
Liabilities:						
Accounts Payable	\$3,200	\$ -	\$450,886	\$52	-	\$454,138
Due To Other Funds	-	-	16	-	-	16
Due To Other Governments	-	77,113	629	-	-	77,742
Accrued Wages and Benefits Payable	-	15,325	1,490	-	-	16,815
Compensated Absences Payable	-	-	892	-	-	892
Total Liabilities	3,200	92,438	453,913	52	-	549,603
Fund Equity:						
Contributed Capital	11,084	-	-	-	-	11,084
Retained Earnings (Deficit):						
Unreserved	(9,796)	(55,302)	80,838	81,591	39,586	136,917
Total Fund Equity	1,288	(55,302)	80,838	81,591	39,586	148,001
Total Liabilities and Fund Equity	\$4,488	\$37,136	\$534,751	\$81,643	\$39,586	\$697,604

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1991

	Vehicle Maintenance	Sheriff	Health Insurance	MR/DD Health Insurance	Gasoline	Total
<i>Operating Revenues:</i>						
Charges for Services	\$52,824	\$398,519	\$2,491,523	\$305,111	\$151,219	\$3,399,196
Other Operating Revenues	-	-	121,986	39,226	-	161,212
Total Operating Revenues	52,824	398,519	2,613,509	344,337	151,219	3,560,408
<i>Operating Expenses:</i>						
Personal Services	-	408,996	41,986	-	-	450,982
Contractual Services	54,339	-	249,200	14,078	-	317,617
Materials and Supplies	-	-	630	-	149,668	150,298
Depreciation	-	-	651	-	-	651
Health Insurance Claims	-	-	2,696,190	248,668	-	2,944,858
Other Operating Expenses	-	-	4,391	-	-	4,391
Total Operating Expenses	54,339	408,996	2,993,048	262,746	149,668	3,868,797
Net Income	(1,515)	(10,477)	(379,539)	81,591	1,551	(308,389)
Retained Earnings at January 1	(8,281)	(44,825)	460,377	-	38,035	445,306
Retained Earnings at December 31	(\$9,796)	(\$55,302)	\$80,838	\$81,591	\$39,586	\$136,917

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 1991

	Vehicle Maintenance	Sheriff	Health Insurance	MR/DD Health Insurance	Gasoline	Total
<i>Cash Flows from Operating Activities:</i>						
Cash Rec'd from Chrgs for Services	\$54,798	\$398,519	\$2,491,791	\$305,111	\$153,398	\$3,403,617
Cash Rec'd from Other Oper Revenue	-	-	96,733	13,356	-	110,089
Cash Paid for Personal Services	-	(394,788)	(40,898)	-	-	(435,686)
Cash Paid for Contract Services	(55,135)	-	(247,743)	(14,026)	-	(316,904)
Cash Paid for Materials and Supplies	-	-	(1,291)	-	(149,144)	(150,435)
Cash Paid for Other Oper. Expenses	-	-	(2,490,581)	(248,668)	-	(2,739,249)
Net Cash Provided by Oper. Activitie	(337)	3,731	(191,989)	55,773	4,254	(128,568)
<i>Cash Flows from Capital and Related Financing Activities:</i>						
Net Cash Provided by Capital and Related Financing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(337)	3,731	(191,989)	55,773	4,254	(128,568)
Cash and Cash Equivalents at Beginning of Year	2,939	33,405	697,127	-	20,388	753,859
Cash and Cash Equiv. at End of Year	\$2,602	\$37,136	\$505,138	\$55,773	\$24,642	\$625,291
<i>Reconciliation of Operation Income to Net Cash Provided by Operating Activities:</i>						
Operating Income (Loss)	(\$1,515)	(\$10,477)	(\$379,539)	\$81,591	\$1,551	(\$308,389)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation	-	-	651	-	-	651
Changes in Assets and Liabilities:						
(Incr.) Decr. in Accounts Receivable	-	-	(24,985)	(25,870)	-	(50,855)
(Incr.) Decr. in Due From Other Funds	1,974	-	-	-	2,008	3,982
(Incr.) Decr. in Due From Other Governments	-	-	-	-	171	171
(Incr.) Decr. in Supplies Inventory	-	-	-	-	524	524
Incr. (Decr.) in Accounts Payable	(796)	-	211,116	52	-	210,372
Incr. (Decr.) in Due To Other Funds	-	-	(320)	-	-	(320)
Incr. (Decr.) in Due To Other Govts	-	77,113	629	-	-	77,742
Incr. in Accrued Wages and Benefits	-	(62,905)	459	-	-	(62,446)
Net Cash Provided by Oper. Activities	(\$337)	\$3,731	(\$191,989)	\$55,773	\$4,254	(128,568)

WARREN COUNTY, OHIO
FIDUCIARY FUNDS
December 31, 1991

Fiduciary Funds - Fiduciary Funds account for assets held by Warren County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds which Warren County maintains are an Expendable Trust fund, a Nonexpendable Trust fund, and Agency funds.

Expendable Trust Funds - Expendable Trust funds maintain assets held by Warren County in a trustee capacity for individuals, private organizations, other governmental units and other funds. The following is the Expendable Trust fund which Warren County maintains:

Unclaimed Money Trust - To maintain and account for unredeemed warrants which have been outstanding for one year or more. Those warrants are written-off, and held in this fund until the entitled party places a legitimate claim or the statute of limitations prevails.

Nonexpendable Trust Funds - Nonexpendable Trust funds maintain a corpus of principal which may not be expended. The earnings from this corpus may be expended as provided in the trust agreement. Warren County maintains the following Nonexpendable Trust fund:

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.

Agency Funds - Agency funds maintain assets held by Warren County as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Agency funds which Warren County maintains:

Employees Retirement Fund - To account for the accumulation of the employer's share of contributions until remitted to State PERS.

Undivided Water and Sewer Revenue Fund - To account for the undivided water and sewer billing deposits to be distributed to the Water Fund and Sewer Fund.

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

Undivided General Tax Fund, Tangible Personal Tax Fund, Advance Estate Tax Fund, County Lodging Tax Fund, Homestead and Rollback Fund - These various and separate funds maintain and account for the accumulation and disbursement of taxes for: real property, intangible property, estate tax and hotel lodging tax.

Townships Fund, Corporations Fund, Schools Fund, Special Districts Fund, Libraries Fund - To maintain and account for distributions of various revenue sources to subdivisions within Warren County.

WARREN COUNTY, OHIO
FIDUCIARY FUNDS (Continued)
December 31, 1991

Local Government Fund - To maintain an account for the accumulation and disbursement of State revenue sharing monies.

Local Government Revenue Assistance Fund - To maintain an account for the accumulation and disbursement of State revenue sharing monies. This fund is separate from the Local Government Fund due to the formula of distribution at the State level.

Motor Vehicle License - To maintain and account for the accumulation and disbursement of automobile license and registration fee collections.

Gasoline Tax Fund - To maintain and account for the accumulation and disbursement of gasoline tax collections.

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 Warren County investment earnings.

Deferred Compensation Fund - To maintain and account for the assets held by the State on behalf of employees of Warren County. Warren County is a participant in the Ohio Public Employee's Retirement System deferred compensation plan and the County Commissioner's Association of Ohio deferred compensation plan, as provided by Internal Revenue Section 457.

Clerk of Courts, Common Pleas Court-Probate, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff, Recorder, Children Services and Engineer - 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 Warren County treasury.

Other Agency Funds - To maintain and account for resources and uses for: taxes, escrowed monies, licenses, estates and similar revenue sources. Other Agency funds include:

Cigarette Tax	State (Escheated Estates)
Real Estate Advance	Miami Conservancy District
Federal Youth Payroll	Escrow Rotary
Law Library	Forfeited Land
Life Insurance	Zoning Bond

When compared to combined Agency funds totals, Other Agency funds comprise less than 10% in assets and liabilities.

WARREN COUNTY, OHIO

COMBINING BALANCE SHEET ALL FIDUCIARY FUND TYPES DECEMBER 31, 1991

	Expendable Trust Unclaimed Money	Non- expendable Trust Scheurer- Smith	Total Agency Funds	Total
Assets:				
Pooled Cash and Cash Equivalents	\$572,886	\$63,799	\$4,129,811	\$4,766,496
Cash With Fiscal Agent	-	-	795,811	795,811
Deferred Compensation Deposits	-	-	1,864,622	1,864,622
Receivables (Net of Allowances for Uncollectibles)				
Accounts	-	-	4,553	4,553
Accrued Interest	-	255	-	255
Total Assets	\$572,886	\$64,054	\$6,794,797	\$7,431,737
Liabilities:				
Due To Other Governments	\$ -	\$ -	\$2,058,393	\$2,058,393
Unapportioned Monies	-	-	1,852,418	1,852,418
Deposits Held Due To Others	-	-	872,205	872,205
Payroll Withholdings	-	-	147,159	147,159
Deferred Comp. Pay.-Employees	-	-	1,864,622	1,864,622
Total Liabilities	-	-	6,794,797	6,794,797
Fund Balances:				
Unreserved- Undesignated	572,886	64,054	-	636,940
Total Fund Balances	572,886	64,054	-	636,940
Total Liabilities and Fund Balances	\$572,886	\$64,054	\$6,794,797	\$7,431,737

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
EMPLOYEES RETIREMENT				
Assets:				
Pooled Cash & Cash Equivalent	\$53,323	\$2,065,429	\$2,064,644	\$54,108
Total Assets	53,323	2,065,429	2,064,644	54,108
Liabilities:				
Payroll Withholding	53,323	2,065,429	2,064,644	54,108
Total Liabilities	53,323	2,065,429	2,064,644	54,108
TOWNSHIPS				
Assets:				
Pooled Cash & Cash Equivalent	-	7,268,430	7,268,430	-
Total Assets	-	7,268,430	7,268,430	-
Liabilities:				
Unapportioned Monies	-	7,268,430	7,268,430	-
Total Liabilities	-	7,268,430	7,268,430	-
CORPORATIONS				
Assets:				
Pooled Cash & Cash Equivalent	-	4,292,575	4,292,575	-
Total Assets	-	4,292,575	4,292,575	-
Liabilities:				
Unapportioned Monies	-	4,292,575	4,292,575	-
Total Liabilities	-	4,292,575	4,292,575	-
UNDIVIDED WATER AND SEWER REVENUE				
Assets:				
Pooled Cash & Cash Equivalent	18,227	6,119,786	6,127,670	10,343
Total Assets	18,227	6,119,786	6,127,670	10,343
Liabilities:				
Unapportioned Monies	18,227	6,119,786	6,127,670	10,343
Total Liabilities	18,227	6,119,786	6,127,670	10,343
PAYROLL				
Assets:				
Pooled Cash & Cash Equivalent	79,371	15,321,029	15,313,830	86,570
Total Assets	79,371	15,321,029	15,313,830	86,570
Liabilities:				
Payroll Withholding	79,371	15,321,029	15,313,830	86,570
Total Liabilities	79,371	15,321,029	15,313,830	86,570

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
SCHOOLS				
Assets:				
Pooled Cash & Cash Equivalent	-	40,834,085	40,834,085	-
Total Assets	-	40,834,085	40,834,085	-
Liabilities:				
Unapportioned Monies	-	40,834,085	40,834,085	-
Total Liabilities	-	40,834,085	40,834,085	-
UNDIVIDED GENERAL TAX				
Assets:				
Pooled Cash & Cash Equivalent	894,714	49,532,265	49,417,462	1,009,517
Total Assets	894,714	49,532,265	49,417,462	1,009,517
Liabilities:				
Unapportioned Monies	894,714	49,532,265	49,417,462	1,009,517
Total Liabilities	894,714	49,532,265	49,417,462	1,009,517
TANGIBLE PERSONAL TAX				
Assets:				
Pooled Cash & Cash Equivalent	67,370	10,681,293	10,652,913	95,750
Total Assets	67,370	10,681,293	10,652,913	95,750
Liabilities:				
Unapportioned Monies	67,370	10,681,293	10,652,913	95,750
Total Liabilities	67,370	10,681,293	10,652,913	95,750
LOCAL GOVERNMENT				
Assets:				
Pooled Cash & Cash Equivalent	-	2,667,076	2,667,076	-
Total Assets	-	2,667,076	2,667,076	-
Liabilities:				
Unapportioned Monies	-	2,667,076	2,667,076	-
Total Liabilities	-	2,667,076	2,667,076	-
SPECIAL DISTRICTS				
Assets:				
Pooled Cash & Cash Equivalent	-	456,354	456,354	-
Total Assets	-	456,354	456,354	-
Liabilities:				
Unapportioned Monies	-	456,354	456,354	-
Total Liabilities	-	456,354	456,354	-

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
<i>CIGARETTE TAX</i>				
Assets:				
Pooled Cash & Cash Equivalent	246	6,885	6,871	260
Total Assets	246	6,885	6,871	260
Liabilities:				
Unapportioned Monies	246	6,885	6,871	260
Total Liabilities	246	6,885	6,871	260
<i>GASOLINE TAX</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	1,488,790	1,488,790	-
Total Assets	-	1,488,790	1,488,790	-
Liabilities:				
Unapportioned Monies	-	1,488,790	1,488,790	-
Total Liabilities	-	1,488,790	1,488,790	-
<i>LOCAL GOVERNMENT REVENUE ASSISTANCE</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	586,303	586,303	-
Total Assets	-	586,303	586,303	-
Liabilities:				
Unapportioned Monies	-	586,303	586,303	-
Total Liabilities	-	586,303	586,303	-
<i>MOTOR VEHICLE LICENSE</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	3,854,640	3,854,640	-
Total Assets	-	3,854,640	3,854,640	-
Liabilities:				
Unapportioned Monies	-	3,854,640	3,854,640	-
Total Liabilities	-	3,854,640	3,854,640	-
<i>COUNTY LODGING TAX</i>				
Assets:				
Pooled Cash & Cash Equivalent	3,440	275,174	260,855	17,759
Total Assets	3,440	275,174	260,855	17,759
Liabilities:				
Unapportioned Monies	3,440	275,174	260,855	17,759
Total Liabilities	3,440	275,174	260,855	17,759

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
<i>REAL ESTATE ADVANCE</i>				
Assets:				
Pooled Cash & Cash Equivalent	157,354	224,660	194,503	187,511
<i>Total Assets</i>	157,354	224,660	194,503	187,511
Liabilities:				
Unapportioned Monies	157,354	224,660	194,503	187,511
<i>Total Liabilities</i>	157,354	224,660	194,503	187,511
<i>LAW LIBRARY</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	79,133	79,133	-
<i>Total Assets</i>	-	79,133	79,133	-
Liabilities:				
Unapportioned Monies	-	79,133	79,133	-
<i>Total Liabilities</i>	-	79,133	79,133	-
<i>TRAILER TAX</i>				
Assets:				
Pooled Cash & Cash Equivalent	18,730	135,049	121,713	32,066
<i>Total Assets</i>	18,730	135,049	121,713	32,066
Liabilities:				
Unapportioned Monies	18,730	135,049	121,713	32,066
<i>Total Liabilities</i>	18,730	135,049	121,713	32,066
<i>LIFE INSURANCE</i>				
Assets:				
Pooled Cash & Cash Equivalent	7,081	17,273	17,873	6,481
<i>Total Assets</i>	7,081	17,273	17,873	6,481
Liabilities:				
Payroll Withholding	7,081	17,273	17,873	6,481
<i>Total Liabilities</i>	7,081	17,273	17,873	6,481

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
LIBRARIES				
Assets:				
Pooled Cash & Cash Equivalent	-	2,067,887	2,067,887	-
Total Assets	-	2,067,887	2,067,887	-
Liabilities:				
Unapportioned Monies	-	2,067,887	2,067,887	-
Total Liabilities	-	2,067,887	2,067,887	-
STATE				
Assets:				
Pooled Cash & Cash Equivalent	-	438,286	437,322	964
Total Assets	-	438,286	437,322	964
Liabilities:				
Unapportioned Monies	-	438,286	437,322	964
Total Liabilities	-	438,286	437,322	964
MIAMI CONSERVANCY DISTRICT				
Assets:				
Pooled Cash & Cash Equivalent	18,051	-	-	18,051
Total Assets	18,051	-	-	18,051
Liabilities:				
Unapportioned Monies	18,051	-	-	18,051
Total Liabilities	18,051	-	-	18,051
ADVANCE ESTATE TAX				
Assets:				
Pooled Cash & Cash Equivalent	336,399	1,231,373	1,303,705	264,067
Total Assets	336,399	1,231,373	1,303,705	264,067
Liabilities:				
Unapportioned Monies	336,399	1,231,373	1,303,705	264,067
Total Liabilities	336,399	1,231,373	1,303,705	264,067
UNDIVIDED INTEREST				
Assets:				
Pooled Cash & Cash Equivalent	184,622	2,508,296	2,520,583	172,335
Total Assets	184,622	2,508,296	2,520,583	172,335
Liabilities:				
Unapportioned Monies	184,622	2,508,296	2,520,583	172,335
Total Liabilities	184,622	2,508,296	2,520,583	172,335

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
<i>ESCROW ROTARY</i>				
Assets:				
Pooled Cash & Cash Equivalent	7,276	79,719	43,200	43,795
Total Assets	7,276	79,719	43,200	43,795
Liabilities:				
Unapportioned Monies	7,276	79,719	43,200	43,795
Total Liabilities	7,276	79,719	43,200	43,795
 <i>UNDIVIDED INCOME TAX - REAL PROPERTY</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	870,081	870,081	-
Total Assets	-	870,081	870,081	-
Liabilities:				
Unapportioned Monies	-	870,081	870,081	-
Total Liabilities	-	870,081	870,081	-
 <i>OHIO PUBLIC WORKS - TOWNSHIP PROJECTS</i>				
Assets:				
Pooled Cash & Cash Equivalent	-	11,341	-	11,341
Total Assets	-	11,341	-	11,341
Liabilities:				
Deposits Held Due To Others	-	11,341	-	11,341
Total Liabilities	-	11,341	-	11,341
 <i>ZONING BOND</i>				
Assets:				
Pooled Cash & Cash Equivalent	48,360	61,150	49,010	60,500
Total Assets	48,360	61,150	49,010	60,500
Liabilities:				
Deposits Held Due To Others	48,360	61,150	49,010	60,500
Total Liabilities	48,360	61,150	49,010	60,500
 <i>DEFERRED COMPENSATION</i>				
Assets:				
Deferred Compensation Deposit	1,543,385	395,644	74,407	1,864,622
Total Assets	1,543,385	395,644	74,407	1,864,622
Liabilities:				
Deferred Compensation Payabl	1,543,385	395,644	74,407	1,864,622
Total Liabilities	1,543,385	395,644	74,407	1,864,622

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
<i>CLERK OF COURTS</i>				
Assets:				
Cash With Fiscal Agent	468,942	8,147,842	8,184,863	431,921
Total Assets	468,942	8,147,842	8,184,863	431,921
Liabilities:				
Deposits Held Due To Others	468,942	8,147,842	8,184,863	431,921
Total Liabilities	468,942	8,147,842	8,184,863	431,921
<i>COMMON PLEAS COURT- PROBATE COURT</i>				
Assets:				
Cash With Fiscal Agent	100	102,525	102,625	-
Total Assets	100	102,525	102,625	-
Liabilities:				
Deposits Held Due To Others	100	102,525	102,625	-
Total Liabilities	100	102,525	102,625	-
<i>CHILD SUPPORT ENFORCEMENT AGENCY</i>				
Assets:				
Cash With Fiscal Agent	114,513	11,249,340	11,328,936	34,917
Accounts Receivable	4,553	-	-	4,553
Total Assets	119,066	11,249,340	11,328,936	39,470
Liabilities:				
Deposits Held Due To Others	119,066	11,249,340	11,328,936	39,470
Overdrafts Payable	-	-	-	-
Total Liabilities	119,066	11,249,340	11,328,936	39,470
<i>COUNTY COURT</i>				
Assets:				
Cash With Fiscal Agent	127,464	425,558	257,173	295,849
Total Assets	127,464	425,558	257,173	295,849
Liabilities:				
Deposits Held Due To Others	127,464	425,558	257,173	295,849
Total Liabilities	127,464	425,558	257,173	295,849

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
JUVENILE COURT				
Assets:				
Cash With Fiscal Agent	1,019	190,897	190,718	1,198
Total Assets	1,019	190,897	190,718	1,198
Liabilities:				
Deposits Held Due To Others	1,019	190,897	190,718	1,198
Total Liabilities	1,019	190,897	190,718	1,198
PROSECUTING ATTORNEY				
Assets:				
Cash With Fiscal Agent	-	38,532	38,532	-
Total Assets	-	38,532	38,532	-
Liabilities:				
Deposits Held Due To Others	-	38,532	38,532	-
Total Liabilities	-	38,532	38,532	-
SHERIFF				
Assets:				
Cash With Fiscal Agent	25,790	1,715,395	1,710,585	30,600
Total Assets	25,790	1,715,395	1,710,585	30,600
Liabilities:				
Deposits Held Due To Others	25,790	1,715,395	1,710,585	30,600
Total Liabilities	25,790	1,715,395	1,710,585	30,600
CHILDREN SERVICES				
Assets:				
Cash With Fiscal Agent	866	2,995	3,268	593
Total Assets	866	2,995	3,268	593
Liabilities:				
Deposits Held Due To Others	866	2,995	3,268	593
Total Liabilities	866	2,995	3,268	593
ENGINEER				
Assets:				
Cash With Fiscal Agent	89,814	1,004	90,768	50
Total Assets	89,814	1,004	90,768	50
Liabilities:				
Deposits Held Due To Others	89,814	1,004	90,768	50
Total Liabilities	89,814	1,004	90,768	50

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
MARY HAVEN				
Assets:				
Cash With Fiscal Agent	419	3,803	3,684	538
Total Assets	419	3,803	3,684	538
Liabilities:				
Deposits Held Due To Others	419	3,803	3,684	538
Total Liabilities	419	3,803	3,684	538
BUILDING INSPECTION				
Assets:				
Cash With Fiscal Agent	75	-	-	75
Total Assets	75	-	-	75
Liabilities:				
Deposits Held Due To Others	75	-	-	75
Total Liabilities	75	-	-	75
TAX MAPS				
Assets:				
Cash With Fiscal Agent	25	-	-	25
Total Assets	25	-	-	25
Liabilities:				
Deposits Held Due To Others	25	-	-	25
Total Liabilities	25	-	-	25
MICROFILM				
Assets:				
Cash With Fiscal Agent	25	-	-	25
Total Assets	25	-	-	25
Liabilities:				
Deposits Held Due To Others	25	-	-	25
Total Liabilities	25	-	-	25
BOARD OF ELECTIONS				
Assets:				
Cash With Fiscal Agent	20	55	55	20
Total Assets	20	55	55	20
Liabilities:				
Deposits Held Due To Others	20	55	55	20
Total Liabilities	20	55	55	20

WARREN COUNTY, OHIO

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR YEAR ENDING DECEMBER 31, 1991

<i>FUND</i>	Beginning Balance 1-1-91	Additions	Deductions	Ending Balance 12-31-91
<i>NON-ENTITY HOLDINGS</i>				
Assets:				
Pooled Cash & Cash Equivalent	1,353,401	6,650,171	5,945,179	2,058,393
Total Assets	1,353,401	6,650,171	5,945,179	2,058,393
Liabilities:				
Due To Other Governments	1,353,401	6,650,171	5,945,179	2,058,393
Total Liabilities	1,353,401	6,650,171	5,945,179	2,058,393

TOTALS ALL AGENCY FUNDS

Assets:

Pooled Cash & Cash Equivalent	\$3,247,965	\$159,238,230	\$158,356,384	\$4,129,811
Cash With Fiscal Agent	829,072	21,877,946	21,911,207	795,811
Deferred Compensation Deposit	1,543,385	395,644	74,407	1,864,622
Accounts Receivable	4,553	-	-	4,553
TOTAL ASSETS	\$5,624,975	\$181,511,820	\$180,341,998	\$6,794,797

Liabilities:

Due To Other Governments	\$1,353,401	\$6,650,171	\$5,945,179	\$2,058,393
Unapportioned Monies	1,706,429	135,111,837	134,965,848	1,852,418
Deposits Held Due To Others	881,985	21,950,437	21,960,217	872,205
Payroll Withholding	139,775	17,403,731	17,396,347	147,159
Deferred Compensation Payabl	1,543,385	395,644	74,407	1,864,622
TOTAL LIABILITIES	\$5,624,975	\$181,511,820	\$180,341,998	\$6,794,797

WARREN COUNTY, OHIO
GENERAL FIXED ASSETS ACCOUNT GROUP
December 31, 1991

General Fixed Assets Account Group - This group is used to account for all fixed assets of the County other than those accounted for in the Proprietary Funds. General fixed assets include:

Land and land improvements
Buildings, structures and improvements
Construction-in-progress
Furniture, fixtures and equipment
Construction in Progress

WARREN COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY TYPE DECEMBER 31, 1991

<u>Asset Type</u>	
Land and Land Improvements	\$747,439
Buildings, Structures and Improvements	7,961,373
Furniture, Fixtures and Equipment	8,060,294
Construction In Progress	<u>256,618</u>
	<u>\$17,025,724</u>
Investment in General Fixed Assets by Source:	
Acquired before January 1, 1988	\$7,223,331
General Fund	2,747,303
Special Revenue Funds	1,571,740
Capital Project Funds	<u>5,483,350</u>
	<u>\$17,025,724</u>

WARREN COUNTY, OHIO

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY DECEMBER 31, 1991

Function and Activity	Land and Land Improvements	Buildings Structures and Improvements	Furniture Fixtures and Equipment	Construction In Progress	Total
<i>General Government:</i>					
<i>Legislative and Executive</i>					
Commissioners	\$623,439	\$7,643,093	\$99,918	\$ -	\$8,366,450
Auditor	-	-	77,707	-	77,707
Treasurer	-	-	21,474	-	21,474
Prosecutor	-	-	30,824	-	30,824
Recorder	-	-	324,502	-	324,502
Board of Elections	-	-	51,116	-	51,116
Data Processing	-	-	528,184	-	528,184
Building & Grounds	-	-	37,105	-	37,105
Tax Map	-	-	9,940	-	9,940
Real Estate Assessment	-	-	10,290	-	10,290
<i>Judicial</i>					
Common Pleas Court	-	-	43,611	-	43,611
County Court	-	-	15,214	-	15,214
Probate Court	-	-	53,940	-	53,940
Clerk of Courts	-	-	21,902	-	21,902
<i>Public Safety</i>					
Sheriff	-	-	620,505	-	620,505
Building Regulations	-	-	69,788	-	69,788
Juvenile Detention	-	-	44,309	-	44,309
Communications	124,000	318,280	2,961,260	-	3,403,540
Emergency Management	-	-	61,785	-	61,785
Communications Center	-	-	3,488	-	3,488
<i>Public Works</i>					
Engineer	-	-	1,883,221	-	1,883,221
Litter	-	-	1,338	-	1,338
<i>Community Development</i>					
	-	-	2,099	-	2,099
<i>Health</i>					
Dog and Kennel	-	-	42,912	-	42,912
<i>Human Services</i>					
Veterans Services	-	-	7,111	-	7,111
Human Services	-	-	127,402	-	127,402
MRDD Board	-	-	714,530	-	714,530
Youth Services Subsidy	-	-	12,556	-	12,556
Job Training	-	-	42,067	-	42,067
Childrens Services	-	-	30,487	-	30,487
Child Supprt Enforcmt Agcy	-	-	109,709	-	109,709
	747,439	7,961,373	8,060,294	-	16,769,106
<i>Construction In Progress</i>					
	-	-	-	256,618	256,618
	\$747,439	\$7,961,373	\$8,060,294	\$256,618	\$17,025,724

WARREN COUNTY, OHIO

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY YEAR ENDED DECEMBER 31, 1991

Function and Activity	Balance at January 1, 1991	Additions	Deductions	Balance at December 31, 1991
<i>General Government:</i>				
<i>Legislative and Executive</i>				
Commissioners	\$6,475,094	\$1,929,356	\$38,000	\$8,366,450
Auditor	64,121	13,586	-	77,707
Treasurer	21,347	3,827	3,700	21,474
Prosecutor	27,951	10,468	7,595	30,824
Recorder	310,153	14,349	-	324,502
Board of Elections	46,751	4,365	-	51,116
Data Processing	420,470	120,799	13,085	528,184
Building & Grounds	39,363	7,737	9,995	37,105
Tax Map	9,940	-	-	9,940
Real Estate Assessment	1,970	8,320	-	10,290
<i>Judicial</i>				
Common Pleas Court	34,832	8,779	-	43,611
Probate Court	12,882	2,332	-	15,214
Clerk of Courts	24,250	29,690	-	53,940
County Court	10,215	12,779	1,092	21,902
<i>Public Safety</i>				
Sheriff	550,069	70,436	-	620,505
Building Regulations	67,938	1,850	-	69,788
Juvenile Detention	24,925	19,384	-	44,309
Communications	465,059	2,938,481	-	3,403,540
Emergency Management	50,386	14,287	2,888	61,785
Communications Center	3,488	-	-	3,488
<i>Public Works</i>				
Engineer	1,630,302	303,169	50,250	1,883,221
Litter	1,338	-	-	1,338
<i>Community Development</i>				
	-	2,099		2,099
<i>Health</i>				
Dog and Kennel	42,912	-	-	42,912
<i>Human Services</i>				
Veterans Services	13,088	3,616	9,593	7,111
Human Services	121,472	5,930	-	127,402
MRDD Board	343,818	381,262	10,550	714,530
Youth Services Subsidy	7,967	11,000	6,411	12,556
Job Training	42,067	-	-	42,067
Childrens Services	26,292	4,195	-	30,487
Child Supprt Enforcmt Agcy	89,587	21,972	1,850	109,709
	10,980,047	5,944,068	155,009	16,769,106
<i>Construction In Progress</i>				
	4,213,621	828,623	4,785,626	256,618
	<u>\$15,193,668</u>	<u>\$6,772,691</u>	<u>\$4,940,635</u>	<u>\$17,025,724</u>

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STATISTICAL SECTION

TABLE 1

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
 Last Ten Fiscal Years

Fiscal Year	General Governmental	Public		Public Works	Health	Human Services	Community Development	Miscellaneous Expenditures	Capital		Debt Service	Total
		Safety	Works						Outlay	Service		
1982 (a)	\$5,869,358	\$1,792,224	\$2,575,135	\$80,009	\$6,079,642	\$178,077	\$ -	\$ -	\$1,404,445	\$17,978,890		
1983 (a)	5,532,956	1,704,151	2,421,412	86,380	6,041,472	274,354	-	780,178	1,078,983	17,919,886		
1984 (a)	5,697,958	1,776,160	3,320,870	114,519	6,488,527	335,224	-	1,249,607	2,092,697	21,075,562		
1985 (a)	6,157,318	1,762,996	3,674,524	105,843	6,780,169	295,284	-	639,488	1,622,656	21,038,278		
1986 (a)	6,589,138	2,133,975	3,400,582	217,027	7,750,734	592,698	-	617,994	2,138,385	23,440,533		
1987 (a)	6,775,478	2,410,199	3,839,513	174,300	8,650,450	467,877	-	11,491	2,289,332	24,618,640		
1988 (b)	7,503,098	2,487,723	3,267,808	240,267	9,724,407	469,930	3,023	288,419	104,574	24,089,249		
1989 (b)	7,875,003	2,712,163	3,946,560	197,992	9,991,529	406,902	9,486	1,644,915	723,247	27,507,797		
1990 (b)	9,300,552	3,194,550	3,462,499	198,629	10,643,127	199,457	5,209	7,173,065	799,293	34,976,381		
1991 (b)	9,733,215	3,565,440	4,325,011	246,976	12,744,895	379,793	66,467	6,911,252	1,276,734	39,249,783		

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds

(a) Cash Basis Financial Data

(b) GAAP Basis Financial Data

SOURCE: Warren County Auditor's Office

TABLE 2

**WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)**

Last Ten Fiscal Years

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeits	Inter-governmental		Special Assessments	Earnings on Investments	Other Revenue	Total
					Revenue	Revenue				
1982 (a)	\$4,467,138	\$2,054,372	\$16,287	\$176,735	\$7,778,591	\$	-	\$1,035,121	\$543,897	\$16,072,141
1983 (a)	4,995,497	2,195,408	15,919	199,564	8,524,337	-	-	982,546	807,017	17,720,288
1984 (a)	5,565,028	1,922,174	14,787	177,407	9,967,681	-	-	953,964	636,675	19,237,716
1985 (a)	5,894,236	2,188,090	16,439	211,930	9,052,109	-	-	939,090	641,827	18,943,721
1986 (a)	7,375,575	2,528,559	15,409	229,117	10,072,435	-	-	1,031,779	641,888	21,894,762
1987 (a)	7,812,054	3,106,470	16,896	261,715	9,630,237	-	-	1,091,935	738,815	22,658,122
1988 (b)	7,933,340	2,652,965	17,065	304,869	12,806,757	-	-	1,482,850	637,569	25,835,415
1989 (b)	10,827,199	2,672,724	18,153	331,361	12,686,037	629,948	-	2,361,222	945,321	30,471,965
1990 (b)	10,456,887	2,774,430	19,656	293,627	14,348,549	505,275	-	2,227,246	802,980	31,428,650
1991 (b)	12,511,790	3,007,197	22,359	238,405	15,382,337	925,841	-	2,068,296	1,629,438	35,785,663

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds

(a) Cash Basis Financial Data

(b) GAAP Basis Financial Data

SOURCE: Warren County Auditor's Office

TABLE 3

**WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS (1)**
Last Ten Fiscal Years

Levy Year/ Collection Year	Current Taxes		Current Taxes Collected as a		Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied
	Levied	Collected	Percent of Current Taxes Levied	Percent of Current Taxes Levied			
1981/1982	\$2,739,524	\$2,614,735	95.44%	95.44%	\$108,770	\$2,723,505	99.42%
1982/1983	2,945,849	2,800,373	95.06%	95.06%	195,435	2,995,808	101.70%
1983/1984	3,074,285	2,951,293	96.00%	96.00%	181,999	3,133,292	101.92%
1984/1985	3,122,811	2,999,515	96.05%	96.05%	176,973	3,176,488	101.72%
1985/1986	4,293,821	4,147,072	96.58%	96.58%	215,603	4,362,675	101.60%
1986/1987	4,448,355	4,292,300	96.49%	96.49%	205,047	4,497,347	101.10%
1987/1988	4,677,514	4,515,459	96.54%	96.54%	243,788	4,759,247	101.75%
1988/1989	4,928,105	4,791,675	97.23%	97.23%	197,492	4,989,167	101.24%
1989/1990	5,272,192	5,115,081	97.02%	97.02%	239,507	5,354,588	101.56%
1990/1991 (2)	8,366,670	8,156,445	97.49%	97.49%	217,559	8,374,004	100.09%

(1) Includes real estate and personal property taxes levied for the General Fund and Board of Mental Retardation.

(2) Includes additional 2 mil levy for Board of Mental Retardation

SOURCE: Warren County Auditor's Office

TABLE 4

WARREN COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Fiscal Years

Levy Year/ Collection Year	Real Property		Tangible Personal Property		Public Utility Personal Property		Totals		Assessed Value as a Percent of Estimated Actual Value	
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Estimated	Actual
1981/1982	567,914,100	1,622,611,714	70,853,000	184,849,987	70,995,710	141,991,420	709,762,810	1,949,453,121	36.41%	
1982/1983	629,619,610	1,798,913,171	70,863,570	191,523,162	73,157,720	146,315,440	773,640,900	2,136,751,773	36.21%	
1983/1984	642,484,300	1,835,669,428	80,708,870	226,265,405	78,228,240	156,456,480	801,421,410	2,218,391,313	36.13%	
1984/1985	653,486,890	1,867,105,400	82,424,210	242,424,147	78,453,840	156,907,680	814,364,940	2,266,437,227	35.93%	
1985/1986	719,747,020	2,056,420,057	101,123,950	306,436,212	86,544,020	173,088,040	907,414,990	2,535,944,309	35.78%	
1986/1987	744,189,000	2,126,254,285	109,092,180	351,910,258	91,238,290	182,476,580	944,519,470	2,660,641,123	35.50%	
1987/1988	784,966,650	2,242,761,857	106,777,041	355,923,470	101,685,910	203,371,820	993,429,601	2,802,057,147	35.45%	
1988/1989	927,891,560	2,651,118,742	116,346,418	401,194,545	111,948,000	223,896,000	1,156,165,978	3,276,209,287	35.29%	
1989/1990	979,495,120	2,788,557,485	137,296,567	508,505,804	124,476,730	141,450,830	1,241,268,417	3,448,514,119	35.99%	
1990/1991	1,029,541,230	2,941,546,371	147,399,056	566,919,446	136,421,450	155,024,375	1,313,361,736	3,663,490,192	35.85%	

SOURCE: Warren County Auditor's Office

TABLE 5

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL OVERLAPPING GOVERNMENTS

(Per \$1000 of Assessed Value)

Lewy Year: Collection Year:	Last Ten Fiscal Years										
	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
COUNTY ENTITY:											
General Fund	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.60	2.60
Board of Mental Retardation	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
Total County Entity	3.90	3.90	3.90	3.90	4.90	4.90	4.90	4.90	4.90	4.60	6.60
OTHER ENTITIES:											
Warren County Combined Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total County Lewy	4.40	4.40	4.40	4.40	5.40	5.40	5.40	5.40	5.40	5.10	7.10
SPECIAL DISTRICTS:											
Warren Clinton Community Mental Health	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	0.00	0.00	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.80
SCHOOL DISTRICTS:											
Clearcreek	36.30	35.50	34.90	34.80	42.20	42.00	41.60	41.60	44.60	45.20	46.55
Lebanon	44.10	44.00	41.50	41.50	41.50	41.50	40.50	40.50	40.30	40.60	40.90
Wayne	39.40	42.60	42.60	38.70	43.60	44.30	43.60	43.60	46.70	43.65	43.35
Miamisburg	37.92	37.79	37.79	39.04	38.88	38.88	38.88	38.88	38.88	38.95	38.95
Mason	39.60	38.60	38.10	37.60	42.20	42.20	42.20	42.20	48.20	48.50	48.20
Kings	35.00	34.80	34.40	34.40	34.40	40.25	40.25	40.25	41.00	40.80	41.30
Princeton	29.43	27.43	29.43	29.43	34.41	34.41	34.41	34.41	34.41	34.74	34.74
Franklin	37.80	37.80	37.80	37.80	44.55	44.55	44.55	44.55	44.55	44.55	44.55
Middletown	28.07	29.77	28.42	28.42	29.67	28.60	29.47	29.37	35.33	33.43	33.43
Carlisle	37.20	37.30	37.10	36.90	36.00	36.00	41.80	41.80	42.70	42.70	42.70
Little Miami	34.30	34.20	33.90	32.61	34.26	34.26	38.58	38.06	38.49	38.54	38.54
Loveland	41.58	40.98	39.78	46.48	46.48	45.98	45.80	45.80	52.00	52.06	51.46
Goshen	30.30	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Blanchester	30.10	30.10	30.10	30.10	30.10	34.60	34.10	34.10	34.10	35.20	35.20
Clinton Massie	32.00	30.00	30.00	29.50	29.50	29.50	29.50	35.50	35.80	35.80	35.50
Sugarcreek	40.70	39.50	39.30	39.10	38.40	43.00	43.10	51.40	51.40	51.20	50.80
Xenia	31.30	31.10	31.10	30.80	30.60	37.90	37.80	37.80	37.70	37.70	36.30

TABLE 5 - Continued

PROPERTY TAX RATES OF ALL OVERLAPPING GOVERNMENTS

Levy Year: Collection Year:	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	
JOINT VOCATIONAL SCHOOL DISTRICTS:											
Warren County	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50
Great Oaks	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	2.70	2.70
Montgomery County	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98	1.98
Greene County	2.70	2.80	2.80	2.70	2.74	2.70	3.70	3.70	3.70	3.70	3.70
TOWNSHIPS:											
Clearcreek	8.30	8.00	8.00	8.00	8.00	8.00	10.50	10.30	11.60	11.60	11.60
Deerfield	7.05	7.05	7.05	7.05	7.05	7.05	7.05	8.30	8.30	8.30	8.05
Franklin	4.20	4.20	4.20	4.20	4.20	4.20	4.20	4.00	3.60	3.60	3.60
Hamilton	7.30	8.40	8.40	8.40	8.40	8.40	9.40	8.30	7.80	8.30	8.30
Harlan	5.40	5.50	6.50	7.50	7.70	7.70	7.70	7.70	7.60	7.60	7.60
Massie	5.90	5.90	6.90	6.90	6.90	6.90	6.90	6.90	7.00	7.00	9.00
Salem	3.60	4.80	4.80	5.00	6.20	6.20	5.00	5.00	5.80	5.80	5.70
Turtlecreek	5.50	5.50	5.50	5.50	5.50	6.00	7.00	6.50	5.60	5.60	5.60
Union	5.60	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.70	5.70	5.20
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	3.86	3.86	3.86	3.76
Wayne	5.00	3.95	3.95	3.95	4.35	6.80	4.85	4.60	5.45	5.45	5.25
MUNICIPALITIES:											
Springboro	5.40	5.40	5.40	5.40	5.40	5.40	5.40	2.60	1.10	1.10	1.10
Mason	2.24	2.22	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	1.90
Carlisle	6.80	6.80	6.80	3.80	3.80	3.80	1.80	3.80	3.80	3.80	3.80
Franklin	2.73	2.73	2.74	2.74	2.73	2.73	2.73	2.86	2.86	2.86	2.86
Middletown	6.84	6.72	6.98	6.88	6.73	6.73	6.41	6.41	5.40	5.40	5.28
Loveland	5.83	5.81	5.77	5.75	6.99	7.93	7.91	9.55	7.61	7.61	8.61
Maineville	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	4.80	4.80	4.70
Butlerville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.80	1.80	1.70
Pleasant Plain	4.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Blanchester											
Harveysburg	10.30	9.80	8.30	7.50	7.50	5.10	5.10	5.10	5.10	5.10	5.40
Morrow	9.80	9.80	6.80	5.80	7.80	7.80	7.50	8.50	7.30	7.30	7.30
Monroe	4.49	4.37	7.42	7.37	7.80	7.80	7.80	9.80	9.60	9.60	9.50
Lebanon	5.10	5.10	5.10	6.10	7.32	7.12	7.12	5.92	10.24	10.24	9.05
South Lebanon	4.90	4.90	4.90	4.90	6.10	7.46	7.46	7.35	7.35	7.35	7.05
Corwin	2.30	2.30	2.30	2.30	4.90	4.90	4.90	4.90	1.40	1.40	1.20
Waynesville	17.30	17.30	17.30	17.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
					17.30	17.30	12.30	12.30	12.30	12.30	12.30

SOURCE: Warren County Auditor's Office

TABLE 6

WARREN COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
 Last Ten Fiscal Years

Levy Year/ Collection Year	Current Assessments		Current Assessment Collected as a Percent of		Delinquent Assessments Collected as a Percent of		Total Collections as a Percent of		Accumulated Delinquencies
	Levied	Collected	Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected	Current Assessments Levied	Assessments Collected	
1981/1982	\$414,212	\$379,613	91.65%	\$9,290	\$388,903	2.39%	93.89%	\$38,606	
1982/1983	412,531	379,100	91.90%	29,267	408,367	7.17%	98.99%	47,229	
1983/1984	419,008	390,573	93.21%	35,584	426,157	8.35%	101.71%	45,197	
1984/1985	422,602	396,874	93.91%	29,505	426,379	6.92%	100.89%	45,751	
1985/1986	535,949	502,286	93.72%	29,380	531,666	5.53%	99.20%	54,557	
1986/1987	520,740	490,855	94.26%	37,240	528,095	7.05%	101.41%	51,815	
1987/1988	480,585	454,037	94.48%	30,838	484,875	6.36%	100.89%	52,683	
1988/1989	495,385	472,827	95.45%	23,429	496,256	4.72%	100.18%	55,317	
1989/1990	510,947	463,635	90.74%	41,399	505,034	8.20%	98.84%	69,226	
1990/1991	536,238	458,524	85.51%	48,135	506,659	9.50%	94.48%	109,822	

SOURCE: Warren County Auditor's Office

TABLE 7

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

Direct legal debt limitation(1):		
3.0% of the first \$100,000,000 assessed valuation		\$3,000,000
1.5% on excess of \$100,000,000, not in excess of \$300,000,000		3,000,000
2.5% on the amount in excess of \$300,000,000		<u>25,334,043</u>
Total direct legal debt limitation		31,334,043
Total of all County debt outstanding	36,899,388	
Less:		
Special assessment bonds	5,731,630	
Special assessment notes	9,536,450	
General obligation revenue bonds	170,000	
Enterprise Fund revenue bonds	14,615,000	
OWDA loans	<u>4,296,308</u>	
Total exempt debt	(34,349,388)	
Plus:		
Fund deficiency in debt service funds at December 31, 1991	<u>16,427</u>	
(This does not include monies held by Special Assessments)		
Total net indebtedness subject to direct debt limitation		<u>(2,566,427)</u>
Direct legal debt margin		<u>28,767,616</u>
Unvoted debt limitation	13,133,617	
Total net indebtedness	<u>(2,566,427)</u>	
Total unvoted legal debt margin		<u>\$10,567,190</u>

SOURCE: Warren County Auditor's Office

TABLE 8

WARREN COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$2,720,000</u>	100.00%	<u>\$2,720,000</u>
Overlapping Debt:			
School Districts			
Great Oaks	4,000,000	3.34%	133,600
Middletown LSD	800,000	6.50%	52,000
Wayne LSD	179,726	98.01%	176,149
Townships			
Union	40,000	100.00%	40,000
Municipalities			
Mason	4,141,000	100.00%	4,141,000
Springboro	4,540,000	100.00%	4,540,000
Franklin	2,915,375	100.00%	2,915,375
Lebanon	499,000	100.00%	499,000
Waynesville	100,000	100.00%	100,000
Carlisle	600,000	93.61%	561,660
Middletown	6,278,540	0.08%	5,023
Loveland	1,875,000	0.77%	14,438
Monroe	<u>541,250</u>	5.56%	<u>30,094</u>
Overlapping Debt	<u>26,509,891</u>	49.82%	<u>13,208,338</u>
Total Direct and Overlapping General Obligation Debt	<u><u>\$29,229,891</u></u>	54.49%	<u><u>\$15,928,338</u></u>

(1) Includes general obligation bonds and notes

SOURCE: Warren County Auditor's Office

TABLE 9

WARREN COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

Fiscal Year	Total Population (1)	Assessed Values (2)	Gross General Bonded Debt (3)	Less Debt		Net General Bonded Debt	Percent of		Per Capita Net General Bonded Debt
				Service Fund Balance (3)	Balance (3)		Net General Bonded Debt to Assessed Value	Net General Bonded Debt	
1982	102,075	709,762,810	-	-	-	-	-	-	-
1983	103,504	773,640,900	-	-	-	-	-	-	-
1984	104,953	801,421,410	-	-	-	-	-	-	-
1985	106,422	814,364,940	-	-	-	-	-	-	-
1986	107,912	907,414,990	-	-	-	-	-	-	-
1987	109,423	944,519,470	-	-	-	-	-	-	-
1988	110,955	993,429,601	550,000	12,110	537,890	0.054%	4.85		
1989	111,100	1,156,185,978	540,000	3,011	536,989	0.046%	4.83		
1990	113,909	1,241,268,417	525,000	3,109	521,891	0.042%	4.58		
1991	113,909	1,313,361,736	1,760,000	(16,427)	1,776,427	0.135%	15.60		

(1) Source: U. S. Bureau of Census

(2) See table 4

(3) SOURCE: Warren County Auditor's Office. Excludes general obligation debt reported in the enterprise funds. All general obligation debt prior to 1988 was enterprise fund related debt or notes.

WARREN COUNTY, OHIO
PERCENT OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service	Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
1982	-	-	-	17,978,890	-
1983	-	-	-	17,919,886	-
1984	-	-	-	21,075,562	-
1985	-	-	-	21,038,278	-
1986	-	-	-	23,440,533	-
1987	-	-	-	24,618,640	-
1988	-	-	-	24,089,249	-
1989	10,000	51,562	61,562	27,507,797	0.22%
1990	15,000	40,500	55,500	34,976,381	0.16%
1991	15,000	39,375	54,375	39,249,783	0.14%

(1) Excluding general obligation debt reported in the enterprise funds

(2) Includes General, Special Revenue, Debt Service, and Capital Projects funds

SOURCE: Warren County Auditor's Office

TABLE 12

**WARREN COUNTY, OHIO
DEMOGRAPHIC STATISTICS**

POPULATION (1)		UNEMPLOYMENT (2)			
Year	Population	Year	County	State	U.S.
1940	29,894	1985	8.50%	8.90%	7.20%
1950	38,505	1986	7.70%	7.90%	6.70%
1960	65,711	1987	6.30%	7.00%	6.20%
1970	85,505	1988	5.40%	6.00%	5.50%
1980	99,276	1989	6.00%	6.40%	5.90%
1990	113,909	1990	5.00%	5.70%	5.50%
1991	113,909	1991	5.30%	6.40%	7.10%

(1) Source: U.S. Bureau of Census

(2) Source: Ohio Bureau of Employment Services

INCOME AND PURCHASING POWER (3)

	Warren County
Population 12/31/91 (thous.)	113.9
Median Age of Population	30.5
Households (thous.)	35.9
Total Effective Buying Income (thous.)	\$1,406,643
Median Household EBI*	33,588
% of Households by EBI Groups 1988	
\$10,000 - \$19,999	18.0%
\$20,000 - \$34,999	30.9%
\$35,000 - \$49,999	23.1%
\$50,000 & Over	15.7%
Total Retail Sales (thous.) 1987	\$526,372
Food Stores	142,369
Eating & Drinking Places	58,734
General Merchandise	82,723
Furniture, Home Furnishings, Appliance	20,104
Automotive Dealers	60,202
Drug Stores	15,440

*EBI (Effective Buying Income) is a bulk measurement of market potential. It is personal income less personal tax and non-tax payments or disposable personal income

(3) Source: 1987 Sales & Marketing Management

TABLE 13

WARREN COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
 Last Ten Fiscal Years

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits (3)	
			Permits Issued	Estimated Value
1982	\$709,762,810	\$148,241,000	537	\$24,958,607
1983	773,640,900	180,929,000	723	30,142,317
1984	801,421,410	178,184,000	803	52,355,492
1985	814,364,940	189,934,000	863	54,397,655
1986	907,414,990	228,393,000	1,254	105,844,052
1987	944,519,470	256,163,000	1,494	109,249,502
1988	993,429,601	276,455,000	1,275	94,819,197
1989	1,156,185,978	279,287,000	1,039	72,527,285
1990	1,241,268,417	309,303,000	1,037	71,816,751
1991	1,313,361,736	342,162,000	1,205	103,696,208

(1) See table 4

(2) Source: Federal Reserve Bank

(3) Source: Warren County Building Department
Includes County and contracting municipalities

TABLE 14

WARREN COUNTY, OHIO
TOP TEN PRINCIPAL PROPERTY TAX PAYERS (1)

Taxpayer	Business	Assessed Valuation	% of Total Assessed Valuation
Cincinnati Gas & Electric Co.	Utility	\$62,349,750	4.75%
Kings Entertainment	Commercial	19,903,543	1.52%
United Telephone Company	Utility	19,359,420	1.47%
MCI	Utility	18,323,630	1.40%
Ohio Bell	Utility	11,853,570	0.90%
Brothers Trading Company	Commercial	10,522,530	0.80%
Uniroyal Goodrich	Manufacturing	9,935,980	0.76%
Texas Eastern Transmission	Utility	7,946,570	0.61%
Trunkline Gas Company	Utility	7,841,160	0.60%
Mitsubishi Electric Mfg.	Manufacturing	7,660,610	0.58%
Totals		\$175,696,763	13.38%

(1) Source: Warren County Auditor

TABLE 15**WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS**

Date established	1803
County Seat	Lebanon, Ohio
Area -- Square Miles	408
Number of Political Subdivisions Within the County	
Municipalities	17
Townships	11
School Districts	21
Special Districts	2

SOURCE: Warren County Auditor's Office

Number of County Employees	825
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<u>Ten Largest Private Employers</u>	<u>Number of Employees</u>
Cincinnati Milicron, Inc.	840
Cintas Corporation	600
Worthington Custom Plastics	510
Cincinnati Microwave, Inc.	480
Gayston Corp	350
Antex, Inc.	250
R.L. Drake Co.	250
Portion Pac	240
Fujitec America, Inc.	230
Legget & Platt, Inc.	230

<u>Five Largest Public & Health Employers</u>	<u>Number of Employees</u>
Warren County	825
Ohio Department of Transportation	658
Otterbein Home	450
Lebanon Correctional Facility	430
Lebanon City Schools	310

SOURCE: Warren County Planning Commission