

WARREN COUNTY

AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1993

Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1993

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WARREN COUNTY, OHIO

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INTRODUCTORY SECTION



AUDITOR'S OFFICE
WARREN COUNTY, OHIO
320 EAST SILVER
LEBANON
45036

NICK NELSON
AUDITOR
513-933-1239

June 25, 1993

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the County) for the fiscal year ended December 31, 1993. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The report:

This Comprehensive Annual Financial Report (CAFR) is designed to assist and guide the reader in understanding its contents. The report is comprised of the following three major sections:

1. The Introductory Section includes the table of contents, this letter of transmittal which presents the County's organization, operational structure and accomplishments, an organizational chart and a list of elected officials.
2. The Financial Section contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Report of the Independent Auditors.
3. The Statistical Section presents social, economic and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

The Reporting Entity:

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board, and either (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: 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 County is financially accountable for the Mental Retardation and Developmental Disabilities Board; County Transit; Children Services Board; Warren County Airport Authority and the Emergency Management Agency; therefore, these activities are included in the reporting entity.

Certain organizations share some degree of name similarity with Warren County, however, they constitute separate and distinct entities, not only from the County, but also from each other. The County has no oversight responsibility for these entities. Because of their independent nature, none of these organizations' financial statements are included in this report. These organizations are as follows:

- Warren County Board of Education
- Warren County Agricultural Extension Office
- Warren County Metropolitan Housing Authority

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

County Organization and Services

Warren County, Ohio was established by an act of the first General Assembly of Ohio on May 1, 1803. It was named in honor of General Joseph Warren, a patriot who died in the Battle of Bunker Hill during the Revolutionary War. Six months after the establishment of the County, Lebanon became the County Seat.

Warren County is located in the southwestern part of the state, approximately 30 miles north of Cincinnati and 25 miles south of Dayton. Its 408 square mile area serves a residential population estimated at 113,909 (1990 U.S. Bureau of Census) and is classified as the 20th largest populated county in the state. The County includes 11 townships, 11 villages and 6 cities, with the City of Lebanon serving as the county seat. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of county warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by state law, secretary of the County Board of Revision and the County Budget Commission and the administrator and supervisor of the County Data Processing Board.

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

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

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

The reporting standards:

The County's accounts are organized as funds and account groups. Each fund and account group is a separate accounting entity with its own self-balancing set of accounts; assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

Governmental funds:

The *General Fund* is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The *Special Revenue Funds* are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes. During 1993 the County maintained twenty-eight special revenue funds.

The *Debt Service Funds* are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs. During 1993 the County had three debt service funds.

The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. During 1993 the County utilized twelve capital project funds.

Proprietary funds:

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County operated two enterprise funds in 1993.

The Internal Service Funds are used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis. The County has five internal service funds.

Fiduciary funds:

Fiduciary funds include Trust and Agency Funds. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds. The County has one expendable trust fund, one nonexpendable trust fund and forty-seven agency funds.

General fixed assets account group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets reported at \$18,912,435, exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

General long-term obligations account group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of \$11,740,970, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,217,964 and amounts due on capitalized leases of \$40,661. These obligations are further explained in Notes 1, 11, 13 and 14.

Basis of accounting:

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 1600, "Basis of Accounting". All governmental and expendable trust funds are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. During 1993 all accounting policies were applied consistently with those of 1992. Accounting policies are further explained in Note 1.

Economic 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 southerly expansion has prompted strong growth along Interstate 75 in Franklin Township and Clearcreek Township and particularly in the City of Springboro. Much of the commercial growth is high technology and service related industries. A summary of Warren County growth is demonstrated in the following table:

	Number of Commercial/Industrial New Construction or Expansion	Projected Cost
1985	120	\$25.408 million
1986	138	37.478 million
1987	144	25.686 million
1988	229	36.201 million
1989	243	43.421 million
1990	199	40.566 million
1991	165	19.388 million
1992	209	30.593 million
1993	217	68.156 million

Source: Warren County Office of Economic Development
Ohio Department of Development

Along with this continued commercial/industrial growth are residential building permits totaling over 1,024 from January 1993 through December 1993. In spite of the sluggish economy around the country and in most of Ohio, Warren County has continued to experience positive growth and employment opportunities. The County employment level has been better than the state during the past few years. The County currently has a 5.7 % unemployment rate as compared to a 6.1% annual rate for 1993 and a state-wide annual rate of 6.5%. During the last several 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

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>
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
1992	35,140,660	1,293,850	8,925,530
1993	50,105,940	2,672,550	7,175,630

Source: Warren County Auditor's Office

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 1993 Budget, Warren County identified several major programs intended to address citizen demand for services and to safeguard the environment. An additional one-half of one percent (1/2%) sales tax became effective in 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.

Favorable conditions in the bond market during 1993 prompted the County to convert special assessment notes to bonds in the amount of \$1,058,600. The County also issued \$6,695,000 Waterworks Revenue Refunding Bonds and \$5,355,000 Sewer System Revenue Refunding Bonds to refund the 1990A Series Issue, thereby reducing long-term debt of the systems by \$2,588,575. In addition, five defeased Water Revenue Bond Issues from the early 1960's were restructured with the cooperation of the trustee thus making available from surplus escrowed funds \$1,092,664 for improvements to the water system.

The Geographic Information System (G.I.S.) which would provide a computerized digital mapping system linked to property related databases of all county departments continued to be a priority project for 1993. The County established a G.I.S. Department, hired a coordinator, acquired an IBM RISC 6000 workstation, digitizing table, Arc Info and Arc View Software and began developing computerized mapping in the southern third of the County. The scope of the project is comprehensive in nature including data from the County Auditor, the County Engineer, the Regional Planning Commission, Soil and Water Conservation, the Communications Department, the Emergency Management Department, the Water and Sewer Department, and Building and Zoning.

The County's data Processing Department initiated the development of a courts system program to assist the courts with case management and document processing and upgraded the IBM AS400 to a model D50 currently supporting 395 devices.

The County Engineer continued his maintenance and expansion program of road paving and bridge replacement resurfacing 23.21 miles of County roads and replacing 9 bridges in 1993 at a cost of \$2,405,800.

Planning began on a major addition to the County jail and major repair and maintenance programs were continued for existing County facilities. In 1993, \$2,000,000 was transferred to the Juvenile Detention Facility Construction Fund to begin construction on a new juvenile detention center.

The Procter and Gamble Company continued construction on Phase I of their research and development center estimated to cost \$281,000,000. 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 \$7,211,508 unreserved and undesignated General Fund balance at December 31, 1993, represents approximately 38.66% 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 1/2% permissive sales tax approved in August of 1973, and the 1/2% permissive sales tax enacted by the County Commissioners, which became effective on January 1, 1992, provide 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, special districts and construction projects.

With the economic recovery in Ohio on the upswing, the prospects for 1994 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 its efforts and achievements. For 1993 we have selected the County Records Office.

The Recorder's Office is the library for real estate records and some miscellaneous documents dating back to the late 1700's. The number of documents that was being recorded annually was growing substantially and as early as 1978, storage space was becoming a problem. Given the County's strategic geographic location, continued growth was inevitable, and the Recorder recognized the need for a change.

Computers were the latest technology and microfilming documents was a way to save space, but both options were costly. Application was made to the Department of Housing and Urban Development for a grant to design a system that would encompass both computers and microfilm. Battelle Laboratories, Hewlett Packard and Cott Indexing Company were brought in for consultation and after many hours of planning and massive amounts of paper work, the grant was awarded to Warren County. Five such grants were given in the nation and upon completion, Warren County's program was deemed the most successful.

The first full year in operation was 1981, a busy year for real estate recordings. The total number of documents recorded was 13,326 of which 3,365 were mortgages. The amount of money financed by these mortgages was \$159,127,999.81 or an average of \$47,289.15 per mortgage. The receipts taken in for recording fees were \$78,649.13.

Twelve years later, the figures have changed drastically. In 1993, the documents recorded had increased by approximately 220% to 42,663. Mortgages recorded were 14,925 and totaled \$2,022,114,911.76 or an average of \$135,485.00 per mortgage, approximately a 1,170% increase over 1981. Fees collected in 1993 were \$758,585.20 which represented approximately a 865% increase over the fees received in 1981.

Thanks to foresight of the Recorder back in 1978, the same space that was utilized in 1978 is adequate for records storage and the same number of employees are providing the service.

Financial Information

Internal Control, Budgetary Control and the Accounting System

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

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

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

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

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

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

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function, by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Budgetary control is maintained at the object level for each department or organizational unit by function (Public Safety, Public Works, Health, Human Services, Conservation / Recreation, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- | | |
|------------------------|---|
| * Personal services | * Materials and supplies |
| * Contractual services | * Capital Outlay |
| * Other financing uses | * Debt Service
Principal
Interest |
| * Transfers | |

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year which coincides with the calendar year.

Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year. The original general fund appropriation for 1993 was \$18,969,222. The appropriation was supplemented numerous times resulting in final general fund appropriations of \$19,787,501, an increase of \$818,279 or 4.1% of the original appropriations. Special revenue funds appropriations increased by \$116,836 from initial appropriations of \$19,279,715 to year end appropriations of \$19,396,551, debt service funds appropriations increased \$20,418, from initial appropriations of \$1,405,387 to year end appropriations of \$1,425,805 and capital projects funds appropriations increased \$3,978,009, from initial appropriations of \$14,749,045 to year end appropriations of \$18,727,054. The increase in appropriations for the capital projects funds is due primarily to construction of the juvenile detention center and road construction.

General Governmental Functions

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.

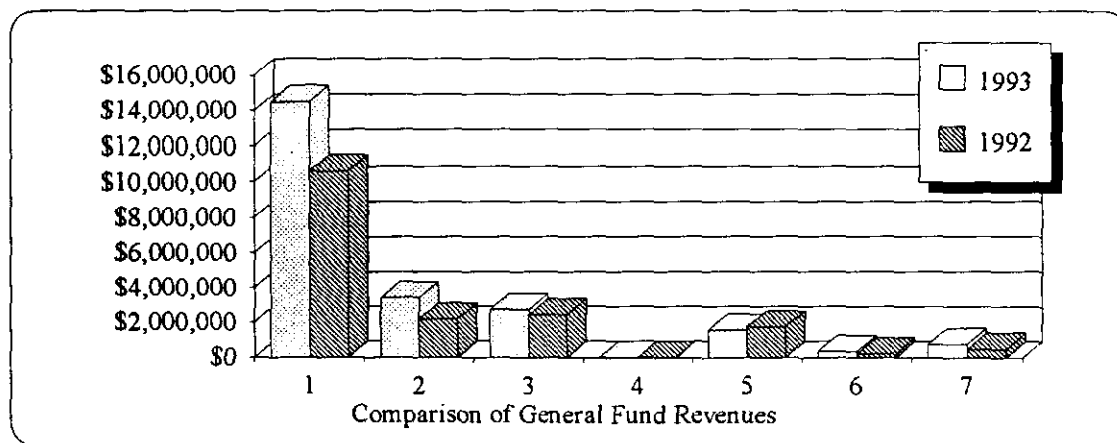
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major account level within a division and fund. All purchase orders must be 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 1.

General Governmental Functions

The following schedule presents a summary of general fund revenues and the percentage of each source to total revenues for the fiscal year ended December 31, 1993 and the amount of increases and decreases in relation to 1992 revenues.

Revenues	1993 Amount	Percent of Total	Increase (Decrease) from 1992
1. Taxes	\$14,501,600	62.25%	3,861,235
2. Intergovernmental Revenues	3,413,978	14.66	1,232,187
3. Charges for Services	2,727,566	11.71	279,041
4. Licenses and Permits	21,550	0.09	(2,409)
5. Investment Earnings	1,545,637	6.64	(175,642)
6. Fines and Forfeitures	348,576	1.50	129,946
7. Miscellaneous Revenue	735,779	3.15	262,276
Total Revenues	\$23,294,686	100.00%	\$5,586,634



The increase in tax revenue is due to county sales tax and the second one half of one percent (.5%) sales tax levy, as well as, conveyance fees which increased from \$1.50 to \$3.00 effective May of 1993.

Intergovernmental revenue has increased due to the dissolution of the Warren/Clinton County Joint Solid Waste District at year end 1993.

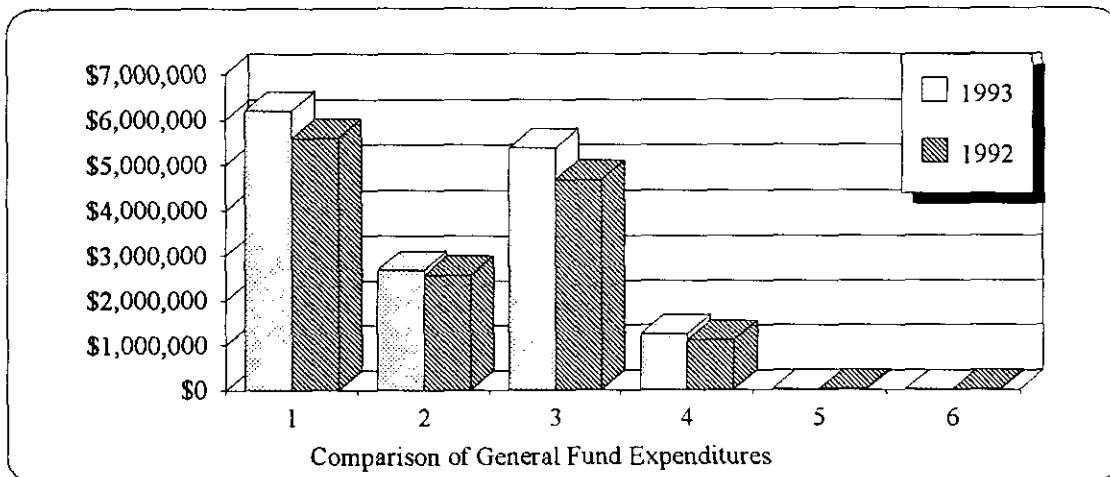
Recorder's fees increased from 1992 to 1993 by \$248,824 which represents the majority of the increase in charges for services.

Investment earnings as a source of revenue does not lend itself well to comparison between fiscal years. Percentage increases and/or decreases when compared to prior years are not necessarily indicative of future year estimates.

Miscellaneous Revenue increased primarily due to private sector insurance company reimbursements.

The following schedule presents a summary of general fund expenditures for the fiscal year ended December 31, 1993, the percentages of total expenditures for the current year and increases and decreases in relation to 1992 expenditures.

Expenditures	1993 Amount	Percent of Total	Increase (Decrease) from 1992
General Government			
1. Legislative & Executive	\$6,217,354	40.13%	\$633,982
2. Judicial	2,658,724	17.16	103,202
3. Public Safety	5,369,221	34.65	705,590
4. Human Services	1,230,482	7.94	125,607
Debt Service:			
5. Principal	15,575	0.10	(856)
6. Interest and Fiscal Charges	2,753	0.02	(2,501)
Total Expenditures	\$15,494,109	100.00%	\$1,565,024



Legislative & Executive expenses increased due to liability insurance loss claims paid by the General Fund, the Data Processing upgrade of the AS400 computer system and the expansion of the G.I.S. Mapping Department. Expenditures for Public Safety increased in part to cover additional Sheriff Department personnel, inmate doctor fees and food service as well as expenditures for improvements to the communications system.

Highlights - Governmental Fund Operations:

General fund revenue and other financing sources totaled \$23,384,005 in 1993. The four largest individual sources to the General Fund, accounting for over 75% of this total, were as follows:

Taxes:	
Real Estate Taxes	\$ 3,259,164
Sales and Use Taxes	3,645,963
Additional 1/2% Sales Tax	3,977,010
Charge for Services:	
General Fees	2,727,566
(Collected via tax settlements and general County operations)	
Intergovernmental Revenue:	
Shared Revenues from State of Ohio	2,663,086
(Local Government Funds)	
Investment Income Total	<u>1,545,637</u>
Total	<u>\$17,818,426</u>

General Government functions accounted for 47% 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 26.9% and 6.4% respectively of General Fund expenditures and other financing uses.

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$4,731,837 on a GAAP basis. This included transfers to other funds amounting to \$3,158,059. In spite of the transfers, most notably the \$2,000,000 to the Juvenile Detention Facility Construction Fund, the fund balance increased from \$2,847,245 at the beginning of the year to \$7,538,697 at December 31, 1993.

Revenues and other financing sources for the Special Revenue Funds totaled \$22,341,991. The intergovernmental revenues, which account for 61.47 % 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 1993 totaled \$3,659,770. Also State and Federal assistance for human services (welfare) programs totaling \$3,140,938 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 22.27% of the revenues and other financing sources of the Special Revenue Funds.

- Special Revenue Funds

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 \$22,271,991 in revenues and other resources (net) and \$19,978,992 in expenditures in 1993.

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.

- 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 \$383,593 at December 31, 1993, available to pay future principal and interest obligations. The fund balance increased by \$150,636 during 1993.

In terms of the Capital Project Funds, the major highlights in 1993 were as follows:

- Water Extension Projects
- Various County Building Improvements
- Project 21 Road Construction
- Juvenile Detention Center Funds

The fund balance in the Capital Projects funds increased by \$1,954,258 due primarily to bond proceeds and a transfer from the general fund of \$2,000,000.

Highlights - Proprietary Funds

- Enterprise Funds

The Enterprise funds operated by the County include the Water and Sewer Funds. County enterprise funds operated in 1993 with \$8,136,534 in operating revenues and non-operating resources. The Water Fund interest income includes the one-time payment of \$1,092,664 of investment earnings made available by the restructuring of the escrow of the defeased water revenue bond debt escrow account held by Star Bank N.A., Trustee. The high yield U.S. Treasury Bonds were sold at a premium and replaced with Treasury strips. The Treasury strips coincide with the debt maturities of the defeased issues and are adequate to meet the debt service requirements of the defeased issues through maturity.

- Internal Service Funds

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

- **Fiduciary Operations**

At December 31, 1993, assets held in Fiduciary Funds totaled \$9,800,629. Liabilities related to Agency Funds amounted to \$9,070,720.

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 governmental funds of the County in 1993 totaled \$1,705,741.

Warren County, Ohio
Financial Position
December 31, 1993

Pooled Cash and Cash Equivalents	\$49,519,132
Receivables	31,868,119
Property, Plant and Equipment (Less accumulated depreciation)	80,785,712
Other Assets	<u>18,033,771</u>
Total Assets	<u>\$180,206,734</u>
Payables	\$12,234,952
Long Term Bonds, Notes, Leases and Loans	40,515,907
Other Liabilities	28,912,228
Total Fund Equity	<u>98,543,647</u>
Total Liabilities and Fund Equity	<u>\$180,206,734</u>

Risk Management

Warren County is self insured for employee health care benefits utilizing a \$200 annual per person deductible (\$400 per family) 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, 1993, general obligation bonds outstanding totaled \$1,765,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$1,765,000
Net Debt Per Capita	\$14.54
Net Debt to Assessed Value	.098%
Net Debt to Estimated Actual Value	.0392%

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 utility billings.

The County's economy continues to grow. For the period December 31, 1992 through December 31, 1993, county sales tax collections increased by 7.4% or \$277,980, (for the first half) and overall General Government Revenues increased by over \$5,586,634.

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, 1993. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1992. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 1993.

Acknowledgments

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

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

Robyn Crisenbery, Auditors office, Project Coordinator
Patti Taulbee, Auditors office
Pat Hancock, Auditors office
Debbie Young, Auditors office
Gary Browning, Data Processing Director
Chris Amburgy, Water Dept. Business Manager
Donald J. Schonhardt and Associates, Inc.

Sincerely,

Nick Nelson

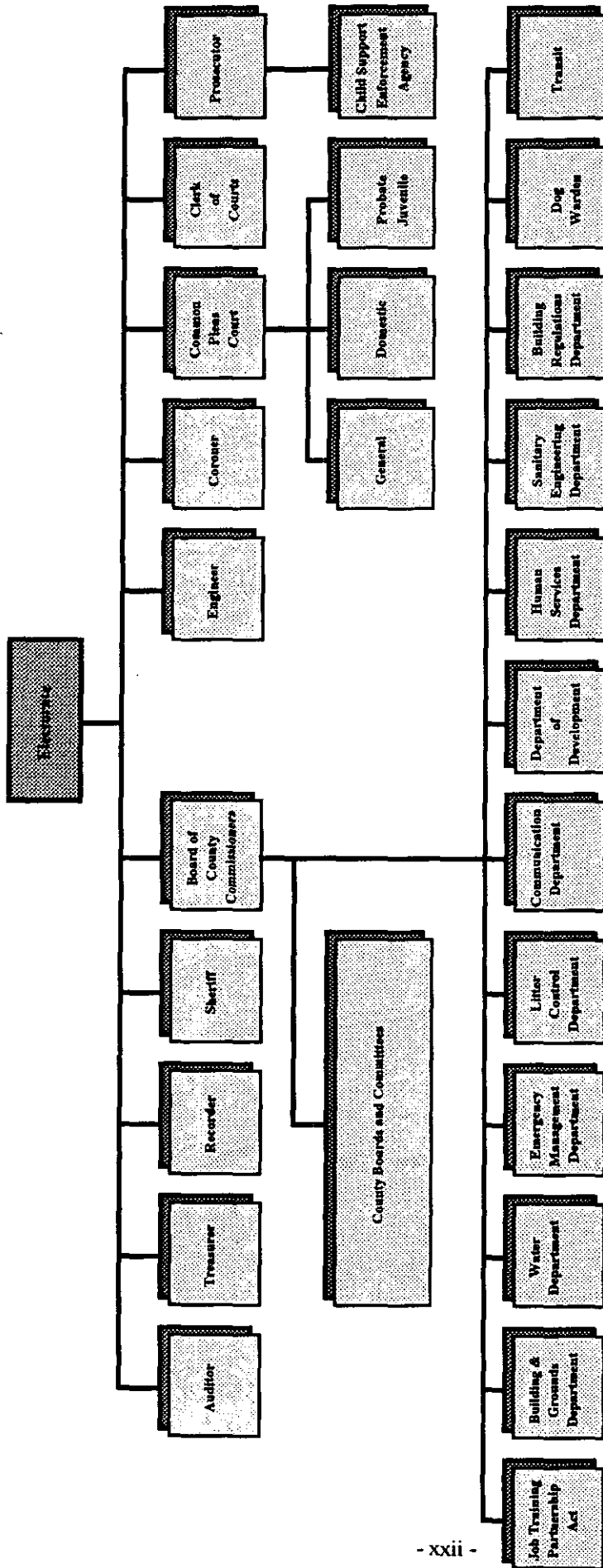
Nick Nelson
Warren County Auditor

WARREN COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 1993

<u>OFFICE HELD</u>	<u>NAME OF OFFICIAL</u>
Auditor	Nick Nelson
Clerk of Courts	Paul E. Harrison
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Craig R. Pendleton
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Cicero Feltner *
* Appointed 2-9-93	
Judges	
Common Pleas Judges: General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Mark Clark
County Court Judges	L. Kathleen Porter Dallas Powers

Warren County, Ohio

Organizational Chart



County Boards and Committees

- County Budget Commission Board
- Record Commission
- Soldiers' Relief Commission
- Planning Commission
- Board of Revision
- Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Data Processing Board
- Microfilming Board
- Board of Elections

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Warren County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1992

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Arnold L. Habof

President

Jeffrey L. Esser

Executive Director

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FINANCIAL SECTION

THOMAS E. FERGUSON, CFE

AUDITOR OF STATE

P.O. BOX 1140 • Columbus, Ohio 43266-0040 • (614) 466-4514

Board of Commissioners
Warren County Offices
320 East Silver Street
Lebanon, Ohio 45036

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of Warren County as of December 31, 1993, and for the year then ended, as listed in the table of contents. Those general purpose 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall general purpose 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, 1993, and the results of its operations and the cash flows of its proprietary and non-expendable 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 and 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 statements and, in our opinion, is fairly presented in all material respects 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 on it.


THOMAS E. FERGUSON
Auditor of State

June 24, 1994

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GENERAL PURPOSE FINANCIAL STATEMENTS

THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 1993 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.

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**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1993**

ALL FUND TYPES AND ACCOUNT GROUPS

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Assets and Other Debits:</u>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$4,749,951	\$11,436,252	\$439,112	\$5,652,939
Cash with Fiscal Agent	0	0	16,878	0
Receivables (net of allowances for doubtful accounts):				
Taxes	4,106,080	5,350,000	0	0
Accounts	101,808	44,086	0	7,828
Special Assessments	0	0	16,580,356	0
Interest	185,894	13,622	0	6,010
Due from Other Funds	39,773	29,394	0	0
Due from Other Governments	2,533,256	376,795	0	132,309
Interfund Loans Receivable	534,699	5,000	0	0
Inventory of Supplies at Cost	4,615	508,368	0	0
Prepaid Items	149,617	22,763	0	0
Bond Issuance Costs	0	0	0	0
<i>Restricted Assets:</i>				
Cash and Cash Equivalents	0	0	0	0
Cash with Fiscal Agent	0	0	0	0
Funds on Deposit with Deferred Compensation Board	0	0	0	0
<i>Fixed Assets (Net of Accumulated Depreciation)</i>				
Construction in Progress	0	0	0	0
<i>Other Debits:</i>				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided For Debt Service	0	0	0	0
 Total Assets and Other Debits	 <u>\$12,405,693</u>	 <u>\$17,786,280</u>	 <u>\$17,036,346</u>	 <u>\$5,799,086</u>

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1993**

ALL FUND TYPES AND ACCOUNT GROUPS

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals (Memorandum Only)
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long Term Obligations	
\$13,287,409	\$1,549,700	\$6,345,078	\$0	\$0	\$43,460,441
0	0	782,991	0	0	\$799,869
0	0	56,385,967	0	0	65,842,047
1,552,876	8,106	0	0	0	1,714,704
0	0	0	0	0	16,580,356
12,261	0	326	0	0	218,113
0	13,712	0	0	0	82,879
0	840	0	0	0	3,043,200
233,088	0	0	0	0	772,787
105,505	5,027	0	0	0	623,515
4,881	0	0	0	0	177,261
561,166	0	0	0	0	561,166
4,835,594	0	0	0	0	4,835,594
423,228	0	0	0	0	423,228
0	0	2,672,234	0	0	2,672,234
51,152,360	4,137	0	17,727,220	0	68,883,717
10,716,780	0	0	1,185,215	0	11,901,995
0	0	0	0	430,827	430,827
0	0	0	0	13,568,768	13,568,768
<u>\$82,885,148</u>	<u>\$1,581,522</u>	<u>\$66,186,596</u>	<u>\$18,912,435</u>	<u>\$13,999,595</u>	<u>\$236,592,701</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1993**

ALL FUND TYPES AND ACCOUNT GROUPS

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
<i>Liabilities:</i>				
Accounts Payable	\$158,149	\$386,692	\$5,071	\$258,854
Accrued Wages and Benefits Payable	159,811	167,253	0	0
Due to Other Funds	10,593	66,071	0	0
Due to Other Governments	213,873	202,542	0	0
Matured Bonds and Interest Payable	0	0	16,878	0
Accrued Interest Payable	0	0	0	5,829
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	4,279,570	5,362,713	16,580,356	5,609
Interfund Loans Payable	0	29,455	50,448	692,884
Compensated Absences Payable	0	0	0	0
Obligations Under Capital Leases	0	0	0	0
General Obligation Notes Payable	0	0	0	731,000
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
Deferred Compensation Payable	0	0	0	0
Total Liabilities	4,821,996	6,214,726	16,652,753	1,694,176
<i>Equity and Other Credits:</i>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	0	0	0	0
<i>Fund Balances:</i>				
Reserved for Encumbrances	217,957	1,063,806	0	4,450,860
Reserved for Supplies Inventory	4,615	508,368	0	0
Reserved for Prepaid Items	149,617	22,763	0	0
Reserved for Debt Service	0	0	430,827	0
Unreserved	7,211,508	9,976,617	(47,234)	(345,950)
Total Equity and Other Credits	7,583,697	11,571,554	383,593	4,104,910
Total Liabilities, Equity and Other Credits	\$12,405,693	\$17,786,280	\$17,036,346	\$5,799,086

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

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1993**

ALL FUND TYPES AND ACCOUNT GROUPS

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals (Memorandum Only)
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long Term Obligations	
\$258,846	\$400,057	\$0	\$0	\$0	\$1,467,669
18,841	9,542	0	0	0	355,447
5,688	527	0	0	0	82,879
50,833	10,233	58,335,369	0	0	58,812,850
0	0	0	0	0	16,878
131,415	0	0	0	0	137,244
0	0	3,450,186	0	0	3,450,186
0	0	99,823	0	0	99,823
0	0	898,771	0	0	898,771
11,442	0	304	0	0	26,239,994
0	0	0	0	0	772,787
224,025	84,396	0	0	2,217,964	2,526,385
0	0	0	0	40,661	40,661
750,000	0	0	0	0	1,481,000
105,000	0	0	0	1,660,000	1,765,000
0	0	0	0	10,080,970	10,080,970
3,927,332	0	0	0	0	3,927,332
23,220,944	0	0	0	0	23,220,944
0	0	2,672,234	0	0	2,672,234
<u>28,704,366</u>	<u>504,755</u>	<u>65,456,687</u>	<u>0</u>	<u>13,999,595</u>	<u>138,049,054</u>
0	0	0	18,912,435	0	18,912,435
46,492,894	11,084	0	0	0	46,503,978
5,258,822	0	0	0	0	5,258,822
2,429,066	1,065,683	0	0	0	3,494,749
<u>7,687,888</u>	<u>1,065,683</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,753,571</u>
0	0	0	0	0	5,732,623
0	0	0	0	0	512,983
0	0	0	0	0	172,380
0	0	0	0	0	430,827
0	0	729,909	0	0	17,524,850
<u>54,180,782</u>	<u>1,076,767</u>	<u>729,909</u>	<u>18,912,435</u>	<u>0</u>	<u>98,543,647</u>
<u>\$82,885,148</u>	<u>\$1,581,522</u>	<u>\$66,186,596</u>	<u>\$18,912,435</u>	<u>\$13,999,595</u>	<u>\$236,592,701</u>

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WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

	<i>Governmental Fund Types</i>			<i>Fiduciary Fund Types</i>		Totals (Memorandum Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Expendable Trust Fund	
Revenues:						
Taxes	\$14,501,600	\$5,709,894	\$0	\$0	\$0	\$20,211,494
Intergovernmental Revenues	3,413,978	13,733,569	0	803,374	0	17,950,921
Charges for Services	2,727,566	1,395,964	215,983	0	0	4,339,513
Licenses and Permits	21,550	0	0	0	0	21,550
Investment Earnings	1,545,637	70,706	23,259	66,139	0	1,705,741
Special Assessments	0	0	1,172,389	333,741	0	1,506,130
Fines and Forfeitures	348,576	246,202	0	0	0	594,778
All Other Revenues	735,779	319,081	38,573	100	78,027	1,171,560
Total Revenues	23,294,686	21,475,416	1,450,204	1,203,354	78,027	47,501,687
Expenditures:						
<i>Current:</i>						
<i>General Government:</i>						
Legislative and Executive	6,217,354	693,728	0	0	0	6,911,082
Judicial	2,658,724	346,355	0	0	0	3,005,079
Public Safety	5,369,221	403,888	0	0	0	5,773,109
Public Works	0	4,852,171	0	0	0	4,852,171
Health	0	237,042	0	0	0	237,042
Human Services	1,230,482	13,121,860	0	0	0	14,352,342
Community and Economic Development	0	317,426	0	0	0	317,426
Other Expenditures	0	0	0	0	1,373	1,373
Capital Outlay	0	0	0	2,196,698	0	2,196,698
<i>Debt Service:</i>						
Principal Retirement	15,575	5,139	566,880	0	0	587,594
Interest and Fiscal Charges	2,753	1,383	848,166	120,730	0	973,032
Total Expenditures	15,494,109	19,978,992	1,415,046	2,317,428	1,373	39,206,948
Excess (Deficiency) of Revenues						
Over Expenditures	7,800,577	1,496,424	35,158	(1,114,074)	76,654	8,294,739
Other Financing Sources (Uses):						
Proceeds of Special Assessment Bonds	0	0	0	1,058,600	0	1,058,600
Operating Transfers In	70,000	866,575	115,478	2,009,732	0	3,061,785
Operating Transfers Out	(3,158,059)	(70,000)	0	0	0	(3,228,059)
Other Financing Sources - Capital Leases	19,319	0	0	0	0	19,319
Total Other Financing Sources (Uses)	(3,068,740)	796,575	115,478	3,068,332	0	911,645
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses						
	4,731,837	2,292,999	150,636	1,954,258	76,654	9,206,384
Fund Balance at Beginning of Year	2,847,245	9,292,344	232,957	2,150,652	585,793	15,108,991
Increase (Decrease) in Inventory Reserve	4,615	(13,789)	0	0	0	(9,174)
Fund Balance at End of Year	<u>\$7,583,697</u>	<u>\$11,571,554</u>	<u>\$383,593</u>	<u>\$4,104,910</u>	<u>\$662,447</u>	<u>\$24,306,201</u>

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

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL GOVERNMENTAL FUND TYPES

	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$12,214,000	\$13,052,254	\$838,254	\$5,215,768	\$5,661,096	\$445,328
Intergovernmental Revenues	2,268,600	2,328,833	60,233	12,928,571	13,562,947	634,376
Charges for Services	2,268,870	2,738,823	469,953	1,094,400	1,396,030	301,630
Licenses and Permits	13,510	22,000	8,490	0	0	0
Investment Earnings	1,614,400	1,668,578	54,178	142,400	77,847	(64,553)
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	222,000	343,377	121,377	114,200	236,549	122,349
All Other Revenues	421,450	827,579	406,129	257,700	408,121	150,421
Total Revenues	19,022,830	20,981,444	1,958,614	19,753,039	21,342,590	1,589,551
Expenditures:						
<i>Current:</i>						
General Government						
Legislative and Executive	6,832,440	6,402,800	429,640	1,221,454	907,227	314,227
Judicial	2,850,663	2,686,409	164,254	375,770	338,036	37,734
Public Safety	5,764,399	5,479,929	284,470	467,615	376,787	90,828
Public Works	0	0	0	7,814,381	5,401,849	2,412,532
Health	0	0	0	246,366	235,825	10,541
Human Services	1,254,928	1,212,124	42,804	16,630,962	13,679,877	2,951,085
Community and Economic Development	0	0	0	567,154	419,190	147,964
Other Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	16,702,430	15,781,262	921,168	27,323,702	21,358,791	5,964,911
Excess (Deficiency) of Revenues over Expenditures	2,320,400	5,200,182	2,879,782	(7,570,663)	(16,201)	7,554,462
Other Financing Sources (Uses):						
Proceeds from Notes	0	0	0	0	0	0
Proceeds from Bonds	0	0	0	0	0	0
Operating Transfers In	0	70,000	70,000	1,158,604	866,575	(292,029)
Operating Transfers Out	(3,306,655)	(3,158,059)	148,596	(70,000)	(70,000)	0
Construction Advances In	0	0	0	0	0	0
Advances In	210,201	104,500	(105,701)	5,000	28,500	23,500
Advances Out	0	(428,998)	(428,998)	0	(43,500)	(43,500)
Total Other Financing Sources (Uses)	(3,096,454)	(3,412,557)	(316,103)	1,093,604	781,575	(312,029)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(776,054)	1,787,625	2,563,679	(6,477,059)	765,374	7,242,433
Fund Balance at Beginning of Year	2,465,239	2,465,239	0	7,710,263	7,710,263	0
Prior Year Encumbrances	221,582	221,582	0	1,687,787	1,687,787	0
Fund Balance at End of Year	\$1,910,767	\$4,474,446	\$2,563,679	\$2,920,991	\$10,163,424	\$7,242,433

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

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL GOVERNMENTAL FUND TYPES

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised		Variance:	Revised		Variance:	Revised		Variance:
Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
\$0	\$0	\$0	\$0	\$0	\$0	\$17,429,768	\$18,713,350	\$1,283,582
0	0	0	1,888,687	753,088	(1,135,599)	17,085,858	16,644,868	(440,990)
0	215,983	215,983	0	0	0	3,363,270	4,350,836	987,566
0	0	0	0	0	0	13,510	22,000	8,490
0	23,259	23,259	0	75,287	75,287	1,756,800	1,844,971	88,171
1,100,000	1,172,389	72,389	183,600	333,741	150,141	1,283,600	1,506,130	222,530
0	0	0	0	0	0	336,200	579,926	243,726
53,000	38,573	(14,427)	0	300	300	732,150	1,274,573	542,423
1,153,000	1,450,204	297,204	2,072,287	1,162,416	(909,871)	42,001,156	44,936,654	2,935,498
0	0	0	0	0	0	8,053,894	7,310,027	743,867
0	0	0	0	0	0	3,226,433	3,024,445	201,988
0	0	0	0	0	0	6,232,014	5,856,716	375,298
0	0	0	0	0	0	7,814,381	5,401,849	2,412,532
0	0	0	0	0	0	246,366	235,825	10,541
0	0	0	0	0	0	17,885,890	14,892,001	2,993,889
0	0	0	0	0	0	567,154	419,190	147,964
0	0	0	103,276	0	103,276	103,276	0	103,276
0	0	0	14,061,017	7,009,928	7,051,089	14,061,017	7,009,928	7,051,089
566,880	566,880	0	5,164,050	5,154,050	10,000	5,730,930	5,720,930	10,000
858,925	843,342	15,583	292,800	156,683	136,117	1,151,725	1,000,025	151,700
1,425,805	1,410,222	15,583	19,621,143	12,320,661	7,300,482	65,073,080	50,870,936	14,202,144
(272,805)	39,982	312,787	(17,548,856)	(11,158,245)	6,390,611	(23,071,924)	(5,934,282)	17,137,642
0	0	0	10,305,000	731,000	(9,574,000)	10,305,000	731,000	(9,574,000)
0	0	0	1,300,300	1,058,600	(241,700)	1,300,300	1,058,600	(241,700)
153,480	115,478	(38,002)	0	2,009,732	2,009,732	1,312,084	3,061,785	1,749,701
0	0	0	0	0	0	(3,376,655)	(3,228,059)	148,596
0	0	0	2,008,890	139,265	(1,869,625)	2,008,890	139,265	(1,869,625)
0	12,448	12,448	3,900	502,450	498,550	219,101	647,898	428,797
(38,000)	0	38,000	(158,227)	(256,067)	(97,840)	(196,227)	(728,565)	(532,338)
115,480	127,926	12,446	13,459,863	4,184,980	(9,274,883)	11,572,493	1,681,924	(9,890,569)
(157,325)	167,908	325,233	(4,088,993)	(6,973,265)	(2,884,272)	(11,499,431)	(4,252,358)	7,247,073
271,204	271,204	0	7,038,401	7,038,401	0	17,485,107	17,485,107	0
0	0	0	894,658	894,658	0	2,804,027	2,804,027	0
\$113,879	\$439,112	\$325,233	\$3,844,066	\$959,794	(\$2,884,272)	\$8,789,703	\$16,036,776	\$7,247,073

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WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

	<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Type</i>	Totals (Memorandum Only)
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	
<u>Operating Revenues:</u>				
Charges for Service	\$6,633,046	\$4,538,106	\$0	\$11,171,152
Tap in Fees	1,134	0	0	1,134
Investment Earnings	0	0	1,248	1,248
Other Operating Revenues	15,444	5,108	0	20,552
Total Operating Revenues	6,649,624	4,543,214	1,248	11,194,086
<u>Operating Expenses:</u>				
Personal Services	1,359,968	581,985	0	1,941,953
Materials and Supplies	513,503	125,646	0	639,149
Contractual Services	331,874	533,287	0	865,161
Utilities	1,248,320	0	0	1,248,320
Depreciation	1,490,867	771	0	1,491,638
Health Insurance Claims	0	2,811,750	0	2,811,750
Other Operating Expenses	250,122	1,893	0	252,015
Total Operating Expenses	5,194,654	4,055,332	0	9,249,986
Operating Income	1,454,970	487,882	1,248	1,944,100
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	1,320,636	0	0	1,320,636
Interest and Fiscal Charges	(1,969,015)	0	0	(1,969,015)
Total Non-Operating Revenues (Expenses)	(648,379)	0	0	(648,379)
Income Before Operating Transfers and Extraordinary Item	806,591	487,882	1,248	1,295,721
<u>Operating Transfers:</u>				
Operating Transfers In	166,274	0	0	166,274
Total Operating Transfers	166,274	0	0	166,274
Income Before Extraordinary Item	972,865	487,882	1,248	1,461,995
<u>Extraordinary Item:</u>				
Loss on Refunding of Revenue Bonds	(1,149,390)	0	0	(1,149,390)
Total Extraordinary Item	(1,149,390)	0	0	(1,149,390)
Net Income (Loss)	(176,525)	487,882	1,248	312,605
Add: Depreciation on Contributed Capital	476,217	0	0	476,217
Retained Earnings/Fund Balance at Beginning of Year	7,388,196	577,801	66,214	8,032,211
Retained Earnings/Fund Balance at End of Year	\$7,687,888	\$1,065,683	\$67,462	\$8,821,033

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

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND

	<u>Proprietary</u>		<u>Fiduciary</u>	Totals (Memorandum Only)
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$5,743,298	\$4,552,879	\$0	\$10,296,177
Cash Payments for Goods and Services	(2,317,898)	(3,569,092)	0	(5,886,990)
Cash Payments to Employees	(1,364,718)	(581,768)	0	(1,946,486)
Other Operating Revenue	8,451	141,001	0	149,452
Net Cash Provided by Operating Activities	<u>2,069,133</u>	<u>543,020</u>	<u>0</u>	<u>2,612,153</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Advances In	195,067	0	0	195,067
Advances Out	(253,665)	0	0	(253,665)
Transfers In from Other Funds	166,274	0	0	166,274
Net Cash Provided by Noncapital Financing Activities	<u>107,676</u>	<u>0</u>	<u>0</u>	<u>107,676</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Cash Received from Tap-in Fees in Excess of Cost	2,068,749	0	0	2,068,749
Contributions from Other Governments	70,563	0	0	70,563
Proceeds from Sale of Revenue Bonds	11,583,748	0	0	11,583,748
Proceeds from Sale of Notes	750,000	0	0	750,000
Acquisition and Construction of Assets	(1,023,811)	(1,199)	0	(1,025,010)
Principal Paid on General Obligation Bonds	(30,000)	0	0	(30,000)
Principal Paid on Revenue Bonds	(495,000)	0	0	(495,000)
Principal Paid on Notes	(650,000)	0	0	(650,000)
Principal Paid on Ohio Water Development Authority Bonds	(190,878)	0	0	(190,878)
Refunding of Revenue Bonds	(12,494,390)	0	0	(12,494,390)
Interest Paid on All Debt	(1,919,264)	0	0	(1,919,264)
Net Cash Used by Capital and Related Financing Activities	<u>(2,330,283)</u>	<u>(1,199)</u>	<u>0</u>	<u>(2,331,482)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	1,305,954	0	1,523	1,307,477
Net Cash Provided from Investing Activities	<u>1,305,954</u>	<u>0</u>	<u>1,523</u>	<u>1,307,477</u>
Net Increase in Cash and Cash Equivalents	1,152,480	541,821	1,523	1,695,824
Cash and Cash Equivalents at Beginning of Year	17,393,751	1,007,879	65,917	18,467,547
Cash and Cash Equivalents at End of Year	<u>\$18,546,231</u>	<u>\$1,549,700</u>	<u>\$67,440</u>	<u>\$20,163,371</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$13,287,409	\$1,549,700	\$6,345,078	\$21,182,187
Restricted Cash and Cash Equivalents	4,835,594	0	0	4,835,594
Restricted Cash with Fiscal Agent	423,228	0	0	423,228
Less: Cash and Cash Equivalents in Agency Funds	0	0	(5,615,191)	(5,615,191)
Less: Cash and Cash Equivalents in Expendable Trust Funds	0	0	(662,447)	(662,447)
Cash and Cash Equivalents at End of Year	<u>\$18,546,231</u>	<u>\$1,549,700</u>	<u>\$67,440</u>	<u>\$20,163,371</u>

(Continued)

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1993

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals (Memorandum Only)
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	
<u>Reconciliation of Operating Income to Net Cash</u>				
<u>Provided by Operating Activities:</u>				
Operating Income	\$1,454,970	\$487,882	\$1,248	\$1,944,100
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Interest on Investments	0	0	(1,523)	(1,523)
Depreciation Expense	1,490,867	771	0	1,491,638
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(902,267)	(1,982)	275	(903,974)
Decrease in Due from Other Funds	0	3,266	0	3,266
Decrease in Due from Other Governments	0	8,795	0	8,795
Increase in Inventory	(10,386)	(1,363)	0	(11,749)
Increase in Accounts Payable	19,771	46,121	0	65,892
Increase in Accrued Wages and Benefits	3,882	1,295	0	5,177
Decrease in Compensated Absences	(14,314)	(6,809)	0	(21,123)
Decrease in Prepaid Items	538	0	0	538
Increase in Due to Other Funds	1,317	498	0	1,815
Increase in Due to Other Governments	24,755	4,546	0	29,301
Total Adjustments	614,163	55,138	(1,248)	668,053
Net Cash Provided (Used) by Operating Activities	\$2,069,133	\$543,020	\$0	\$2,612,153

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1993, the Water and Sewer Funds had outstanding liabilities of \$122,259 and \$9,673 respectively for certain capital assets. The Water and Sewer Funds received \$1,715,453 and \$747,465 of contributed capital assets from tap in fees and special assessments. In the Water and Sewer Funds, bond issuance costs of \$201,781 and \$174,660 that were deducted from proceeds were capitalized and will be amortized over the debt repayment period.

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

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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's combined financial statements include accounts for all County operations.

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.

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity", in that the financial statements include all organizations, activities, functions and component units for which the County (the reporting entity) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, a water supply and sanitary sewer system is operated by the County.

Based on the foregoing criteria, the financial activities of the following organizations are reflected in the accompanying financial statements:

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

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

Warren County Board of Mental Retardation and Developmental Disabilities (MRDD) - provides care and services to the mentally retarded and developmentally disabled. A majority of the board members are appointed by the County Commissioners. The Commissioners also levy taxes and serve as the appropriating authority for the board. The operations of the board are accounted for as a separate special revenue fund. Fixed assets and long-term obligations associated with these operations are reflected in the account groups.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Warren County Children Services Board - provides child care programs and other related services. A majority of the board members are appointed by the County Commissioners. The Commissioners also levy taxes and serve as the appropriating authority for the board. The operations of the board are accounted for as a separate special revenue fund. Fixed assets and long-term obligations associated with these operations are reflected in the account groups.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the county treasury. In the case of separate agencies, boards and commissions listed below the County serves as fiscal agent, but does not exercise primary oversight responsibility. Accordingly, the activities of the following districts and agencies are presented as agency funds within the County's financial statements.

- *Warren County Combined Health District* - The Health Department is governed by a five member board of health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees, mayors of participating municipalities and the County Commissioners. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.
- *Warren/Clinton Joint Solid Waste District* - Warren County participates in a joint venture with Clinton County in the operation of the Warren/Clinton Joint Solid Waste District. Warren County is the fiscal agent for the Board
- *Warren County Soil and Water Conservation District* - The Soil and Water Conservation District is statutorily created as a separate and distinct subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.
- *Warren County Regional Planning Commission* - The Regional Planning Commission was created by the adoption of a resolution of cooperation by the Board of County Commissioners and by the Planning Commissions of Municipalities and the Board of Trustees within Warren County, Ohio. The Regional Planning Commission was created and vested with powers and duties given to Regional Planning Commissions under the laws of the State of Ohio. The Regional Planning Commission adopts its own budget with the majority of its funding provided by the Board of County Commissioners.
- *Warren County Park District* - The Park District Board is governed by board members who are appointed by the Warren County Probate Judge in a non-authoritative fashion. The Board adopts its own itemized appropriation measures and its operations are autonomous from the County.
- *Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board* - This is an eighteen member Board appointed by the Board of Commissioners in each county, the Ohio Department of Mental Health, and the Ohio Department of Alcohol and Drug Addiction Services. The Board is responsible for planning, funding and monitoring mental health, alcohol and drug abuse services in the two counties. The Board operates autonomously under Chapter 340 of the Ohio Revised Code.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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.

Implementation of GASB Statement No. 14 has resulted in the following organization being included as an agency fund. A Treasurer is selected from the appointed board to exercise primary oversight responsibility. The funds are not held by the County Treasurer but for disclosure purposes are included in the agency funds.

- *Warren County Airport Authority* - The Warren County Airport Authority is established under the Ohio Revised Code, and is a nine (9) member board appointed by the Warren County Commissioners to set policy and administer the necessary management needs of the Warren County Airport.

The following potential component units have been excluded from the accompanying financial statements because they are legally separate from the County. 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 levies or charges.

- *Warren County Board of Education* - The Warren County Board of Education is separately elected by the voters of the County and controls its own operations and budget. The Board of Education is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of the State of Ohio.
- *Warren County Agriculture Extension Office* - The Warren County Agricultural Extension Office is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the corporation.
- *Warren County Metropolitan Housing Authority (WMHA)* - The WMHA is governed by a five member Board of Housing Commissioners which oversees the operations of the Authority. The Board is appointed by the Mayor of the largest populated city (2 members), the County Commissioners (1 member), one member appointed by Probate Court and one member by Common Pleas Court. The Board adopts its own budgets, hires and fires its own staff and operates autonomously from the County. The Board is responsible for reporting its financial and operating activity to the State Auditor's Office and the United States Department of Housing and Urban Development.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

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

Governmental Funds - are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in "financial flow" (sources, uses and balances of financial resources). The following are the County's governmental fund types:

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

Special Revenue Funds - monies in these funds are restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment long-term debt principal and interest.

Capital Projects Funds - are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment (other than those financed by proprietary funds).

Proprietary Funds - are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of the proprietary funds are included on the balance sheet. Fund equity (i.e. net assets) are segregated into contributed capital and retained earnings components. The proprietary fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

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

Internal Service Funds - are used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds - These funds are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The County maintains an expendable trust fund, a non-expendable trust fund and agency funds. Expendable trust funds are accounted for and reported similarly to governmental funds. Non-expendable trust funds are accounted for and reported similarly to Proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Trust and Agency Funds - 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. The Expendable Trust Fund includes unclaimed funds of the courts.

Account Groups - To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature the following account groups are used:

General Fixed Assets Account Group - is established to account for fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group - is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

C. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses in the accounts and reported in the financial statements and relates to the timing of the measurements made. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is considered to be 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable, but which are not considered available, such as delinquent real and personal property taxes whose availability is indeterminate, are recorded as deferred revenue. Special assessment installments, including related accrued interest and property taxes which are measurable at December 31, 1993, but which are not available are also recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before it has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees), and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

All proprietary type funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 1993.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During the year, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. The budgetary figures which appear in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the general purpose financial statements.

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)6. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
GAAP Basis (as reported)	\$4,731,837	\$2,292,999	\$150,636	\$1,954,258
Increase (Decrease):				
Accrued Revenues at December 31, 1993, received during 1994	(2,687,241)	(451,184)	0	(140,538)
Accrued Revenues at December 31, 1992, received during 1993	274,376	248,689	0	91,572
Accrued Expenditures at December 31, 1993, paid during 1994	542,426	822,558	5,071	264,683
Accrued Expenditures at December 31, 1992, paid during 1993	(472,092)	(848,597)	(247)	(273,427)
Prepaid Items, 1992	147,935	11,503	0	0
Prepaid Items, 1993	(149,617)	(22,763)	0	0
Interfund Loans, 1992	210,201	(39,455)	(38,000)	(446,501)
Interfund Loans, 1993	(534,699)	24,455	50,448	692,884
Note Proceeds	0	0	0	731,000
Note Retirements	0	0	0	(5,154,050)
Encumbrances outstanding at December 31, 1993	(275,501)	(1,272,831)	0	(4,693,146)
Budget Basis	\$1,787,625	\$765,374	\$167,908	(\$6,973,265)

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve of Ohio (STAR Ohio), short-term certificates of deposit and treasury securities. The STAR Ohio, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments with original maturity dates of three months or less.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 4, Cash, Cash Equivalents and Investments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. As noted above, STAR Ohio, short-term certificates of deposit and treasury securities are included as cash equivalents on the combined financial statements due to their highly liquid nature. Investments are stated at cost, which approximates market value except for investments in the deferred compensation plan which are stated at market. The County allocates interest among the various funds based upon applicable legal and administrative requirements. See Note 4, Cash, Cash Equivalents and Investments.

G. Inventory of Supplies

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

H. Fixed Assets and Depreciation

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

General fixed asset values were initially determined at December 31, 1987 by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

The County has elected not to record depreciation in the General Fixed Asset Account Group.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction, and architectural and engineering fees where applicable. Contributed fixed assets are recorded at fair market value at the date received.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Description	Estimated Lives (Years)
Land Improvements (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment,	3 - 25

A full year of depreciation expense is taken in the year of acquisition and no depreciation expense is recorded in the year of disposal.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. 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 1993, interest capitalized for Governmental and Proprietary funds construction-in-progress was \$1,636.

J. 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 is expensed, and closed to the contributed capital fund equity account and added back to retained earnings. Proprietary fund tap-in fees in excess of cost are treated as contributed capital.

K. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Water Fund East Street Building Fund Court Building Fund
Mortgage Revenue Bonds	Water Fund Sewer Fund
Special Assessment Bonds	Special Assessment Fund
General Obligation Notes	Water Fund Sewer Fund Water Extension Projects Fund Morrow-Roachester Sewer Fund
Capital Leases	General Fund Real Estate Assessment Fund Youth Services Subsidy Child Support Enforcement Fund Emergency Management Fund
Ohio Water Development Authority Loans	Sewer Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations (Continued)

Compensated Absences

General Fund
Motor Vehicle and Gas Tax Fund
Human Services Fund
Board of Mental Retardation Fund
Dog and Kennel Fund
Real Estate Assessment Fund
Job Training Partnership Act Fund
Youth Services Subsidy Fund
Child Support Enforcement Agency Fund
Emergency Management Fund
Community Development Fund
Children's Services Fund
Water Fund
Sewer Fund
Sheriff Revolving Fund
Health Insurance Fund

L. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized in the current period. Bond discounts and issuance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges.

M. Compensated Absences

The County records a liability for vacation and sick leave when the obligation is attributable to services previously rendered, to rights that vest or accumulate, and where payment of the obligation is probable and can be reasonably determined. For governmental funds, that portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "compensated absences payable". The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

N. Grants and Other Intergovernmental Revenues

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. 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 the Capital Projects Funds.

P. 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.

Q. Deferred Compensation Program Deposits

The market value of amounts held in employee deferred compensation plans established under Section 457 of the Internal Revenue Code is reported as an asset of the agency funds in the accompanying financial statements.

R. Interfund Transactions

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets, and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

S. Reservations of Fund Balance

Reservations of fund balance or retained earnings indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, and encumbered amounts that are not accrued at year end in the governmental funds.

T. Total Columns on Combined Financial Statements - Overview

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 2 - PRIOR PERIOD ADJUSTMENTS

The fund balances of the 1990 Water Construction Projects Fund and the Kings Mills Sewer Construction Fund at December 31, 1992 have been restated from amounts previously reported to correct accounting errors in the amounts reported for General Obligation Notes Payable and interfund loans payable, respectively. The balances of retained earnings of the Water and Sewer Funds at December 31, 1992 have been restated from amounts previously reported to correct accounting errors in the accounts: Restricted Cash and Cash Equivalents, Interfund Loans, Bond Issuance Costs, Revenue Bonds Payable and Property, Plant and Equipment. The fund balances of the Non-Entity Holdings Agency Fund and the Sheriff Agency Fund at December 31, 1992 have been restated from amounts previously reported to include the Warren County Airport Authority and to correct a cash reconciliation item respectively. The fund balances of the General Fixed Asset Account Group and the General Long-Term Debt Account Group at December 31, 1992 have been restated from amounts previously reported to correct accounting errors in the amounts previously reported for property, plant and equipment and capital leases, respectively.

The restatement resulted in adjustments to December 31, 1992 account balances as follows:

Description	1990 Water Construction Fund	Kings Mills Sewer Construction Fund	Water Fund	Sewer Fund	Non- Entity Holdings Agency Fund	Sheriff Agency Fund
Cash and Cash Equivalents					10,254	
Restricted Cash and						
Cash Equivalents			\$167,398	\$14,534		
Restricted Cash with						
Fiscal Agent						(357)
Interfund Loans Receivable				21,240		
Property, Plant and Equipment			(34,405)	(32,220)		
Accumulated Depreciation			34,405	32,220		
Bond Issuance Costs			151,020	51,205		
Due to Other Governments					10,254	
Deposits Held Due to Others						(357)
Interfund Loans Payable		21,240				
General Obligation						
Notes Payable	600					
Revenue Bonds Payable			47,930	11,113		
Fund Equity and Other Credits	(600)	(21,240)	366,348	98,092		

Description	General Fixed Asset Account Group	General Long- Term Debt Account Group
Property, Plant and Equipment	11,515	
Amount to be Provided for Debt Services		(1,266)
Capital Lease Payable		(1,266)
Fund Equity and Other Credits	11,515	

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 1993 the following funds had a deficit in fund balance/retained earnings:

<u>Fund</u>	<u>Deficit</u>
Debt Service:	
East Street Building Fund	\$47,234
Capital Projects:	
Morrow-Roachester Sewer Fund	30,096
Airport Construction Fund	71,737
Project 21 Road Construction Fund	227,233
Internal Service:	
Vehicle Maintenance Fund	819
Sheriff Fund	68,571

The fund deficits in the governmental funds arise from the recognition of expenditures on the modified accrual basis which are greater than expenditures recognized on the budgetary basis. A deficit does not exist under the budgetary basis of accounting. The retained earnings deficits in the proprietary funds arise from the recognition of expenses on the accrual basis which are greater than expenses recognized on the cash basis. A deficit does not exist under the cash basis of accounting. The general fund provides operating transfers when cash is required, not when accruals occur.

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents". For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents. All investments are recorded at cost except for deferred compensation deposits which are recorded at market value.

Ohio law requires the classification of funds held by the County into three categories. Category 1 consists of "active" funds - those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current two year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- Bonds, notes or other obligations guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest;
- Bonds, notes, debentures or other obligations or securities issued by any federal government agency, or the Export-Import Bank of Washington;

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

- Repurchase agreements in the securities enumerated above;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio; and
- The State Treasury Asset Reserve (STAR Ohio).

Notwithstanding the foregoing requirements, the County may invest any moneys not required to be used for a period of six months in the following classes of investments:

- Bonds, notes or other obligations guaranteed by the United States, or those for which the faith of the United States is pledged for payment of principal and interest;
- Discount notes of the Federal National Mortgage Association;
- Bonds of the State of Ohio; and
- Bonds of any municipal corporation, village, county, township or other political subdivision of this State, as to which there is no default of principal, interest or coupons.

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a 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. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uninsured and uncollateralized.

Investments:

- Category 1 Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

A. Deposits

At year end the carrying amount of the County's deposits was \$21,663,357 and the bank balance was \$21,392,204. Federal depository insurance covered \$360,145 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 4 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

B. Investments

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year-end.

Description	Category 1	Category 2	Category 3	Carrying Amount	Market Value
Investments					
<u>Categorized Investments</u>					
U.S. Treasury Notes	\$0	\$7,975,955	\$0	\$7,975,955	\$8,002,496
Local Government Securities	6,370	0	0	6,370	6,370
Government Securities	0	0	10,006,193	10,006,193	10,006,193
Total Categorized Investments	6,370	7,975,955	10,006,193	17,988,518	18,015,059
<u>Non-Categorized Investments</u>					
Deferred Compensation	N/A	N/A	N/A	2,672,234	2,672,234
STAR Ohio	0	0	0	8,644,160	8,644,160
Total Non-Categorized Investments	0	0	0	11,316,394	11,316,394
Total Investments	\$6,370	\$7,975,955	\$10,006,193	\$29,304,912	\$29,331,453

C. Cash with Fiscal Agents

The County had cash with fiscal agents in the amount of \$1,223,097 and the entire amount was collateralized by an investment pool and therefore classified as Category 3.

D. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Repurchase agreements and certificates of deposit with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments on the combined financial statements and the classifications per items A, B and C of this note are as follows:

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$49,519,132	\$0
Investments:		
STAR Ohio	(8,644,160)	8,644,160
U.S. Treasury Notes	(7,975,955)	7,975,955
Local Government Securities	(6,370)	6,370
Government Securities	(10,006,193)	10,006,193
Funds on Deposit with Deferred Compensation Administrators	0	2,672,234
Per GASB Statement 3	\$22,886,454	\$29,304,912

* Includes Cash with Fiscal Agent

NOTE 5 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected from real property (other than public utility) collected during 1993 were levied after October 1, 1992 on assessed values as of January 1, 1992, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 26; if paid semi-annually, the first payment is due February 26, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Taxpayers become liable for tangible personal property taxes (other than public utility) on January 1 of the current calendar year based on tax rates determined in the preceding year and assessed values determined as of the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of the current calendar year. In 1993, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25%. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed at 100% of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate of all County operations for the year ended December 31, 1993 was \$7.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1993 property tax receipts were based totaled \$1,592,608,970 which was comprised of \$1,243,701,100 in real property, and \$348,907,870 in public utility and tangible personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedure, the County's share is .26 percent (2.6 mills) of assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include state shared taxes, gasoline taxes, inheritance taxes and miscellaneous other taxes which have various lien, levy and collection dates.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 6 - RECEIVABLES

Receivables at December 31, 1993, consisted of taxes, interest, accounts receivable, special assessments, loans receivable and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 1993 represent interfund loans receivable and payable:

Fund	Interfund Loans	
	Receivable	Payable
General Fund	\$534,699	\$0
Special Revenue Funds:		
Children's Trust Fund	5,000	0
Children Services Board Fund	0	18,500
Recycling Fund	<u>0</u>	<u>10,955</u>
Total Special Revenue Funds	5,000	29,455
Debt Service Funds:		
East Street Building Fund	0	50,448
Capital Project Funds:		
Water Extension Projects Fund	0	152,200
Kings Mills Sewer Construction Fund	0	21,240
Airport Construction Fund	0	71,746
Morrow-Roachester Sewer Fund	0	55,748
Columbia Road Construction Fund	0	3,900
Project 21 Road Construction Fund	<u>0</u>	<u>388,050</u>
Total Capital Project Funds	0	692,884
Enterprise Funds:		
Water Fund	156,100	0
Sewer Fund	<u>76,988</u>	<u>0</u>
Total Enterprise Funds	<u>233,088</u>	<u>0</u>
Totals	<u>\$772,787</u>	<u>\$772,787</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1993, represent interfund receivables and payables:

	<u>Due To/From Other Funds</u>	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$39,773	\$10,593
Special Revenue Funds:		
Motor Vehicle and Gas Tax Fund	18	1,060
Human Services Fund	0	33,164
Board of Mental Retardation Fund	0	3,971
Dog and Kennel Fund	0	404
Youth Services Subsidy Fund	0	16,332
Child Support Enforcement Fund	0	10,421
Emergency Management Fund	0	388
Community Development Fund	0	331
Children Services Board Fund	<u>29,376</u>	<u>0</u>
Total Special Revenue Funds	29,394	66,071
Enterprise Funds:		
Water Fund	0	3,315
Sewer Fund	<u>0</u>	<u>2,373</u>
Total Enterprise Funds	0	5,688
Internal Service Funds:		
Health Insurance Fund	0	527
Vehicle Maintenance Fund	4,717	0
Gasoline Fund	<u>8,995</u>	<u>0</u>
Total Internal Service Funds	<u>13,712</u>	<u>527</u>
Total	<u>\$82,879</u>	<u>\$82,879</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 1993 represent operating transfers-in and transfers-out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$70,000	\$3,158,059
Special Revenue Funds:		
Human Services Fund	568,793	0
Dog and Kennel Fund	20,000	0
Youth Services Subsidy Fund	159,624	0
Emergency Management Fund	18,249	0
Hazardous Materials Emergency Plan Fund	17,178	0
Certificate of Title Administration Fund	0	70,000
Recycling Fund	25,000	0
County Transit Fund	<u>57,731</u>	<u>0</u>
Total Special Revenue Funds	866,575	70,000
Capital Project Funds:		
Emergency 911 Communications Fund	9,732	0
Jail and Juvenile Detention Center Construction Fund	<u>2,000,000</u>	<u>0</u>
Total Capital Projects Funds	2,009,732	0
Debt Service Funds:		
Court Building Construction Fund	115,478	0
Enterprise Funds:		
Water Fund	102,237	0
Sewer Fund	<u>64,037</u>	<u>0</u>
Total Enterprise Funds	<u>166,274</u>	<u>0</u>
Total All Funds	<u>\$3,228,059</u>	<u>\$3,228,059</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 1993, in the General Fixed Assets Account Group follows:

General Fixed Asset	Balance January 1, 1993	Additions	Disposals	Balance December 31, 1993
Land and land improvements	\$762,553	\$0	\$0	\$762,553
Buildings and structures	8,134,245	14,963	0	8,149,208
Furniture, fixtures and equipment	8,229,353	1,095,820	(509,714)	8,815,459
Construction-in-progress	<u>564,370</u>	<u>620,845</u>	<u>0</u>	<u>1,185,215</u>
Total	<u>\$17,690,521</u>	<u>\$1,731,628</u>	<u>(\$509,714)</u>	<u>\$18,912,435</u>

Construction-in-Progress:

County governmental construction projects in progress as of December 31, 1993 total \$1,185,215

This amount is comprised of the following projects:

Airport Construction	\$76,815
County Administration Building Construction	197,880
Communication's Hatfield Tower	388,672
New Jail Construction	128,525
Engineer's Salt Dome	21,902
New Juvenile Center	359,538
Communications Mobile Operating Center	<u>11,883</u>
Total Construction in Progress	<u>\$1,185,215</u>

B. Proprietary Fund Type Fixed Assets:

A summary of proprietary fund type property, plant, and equipment at December 31, 1993 follows:

	Enterprise	Internal Service	Total
Land	\$408,394	0	\$408,394
Land Improvements	46,299,843	0	46,299,843
Buildings, Structures, and Improvements	16,863,583	0	16,863,583
Furniture, Fixtures and Equipment	4,286,891	7,709	4,294,600
Accumulated Depreciation	<u>(16,706,351)</u>	<u>(3,572)</u>	<u>(16,709,923)</u>
Property, Plant and Equipment (net of accumulated depreciation)	51,152,360	4,137	51,156,497
Construction-in-Progress	<u>10,716,780</u>	<u>0</u>	<u>10,716,780</u>
Total	<u>\$61,869,140</u>	<u>\$4,137</u>	<u>\$61,873,277</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets: (Continued)

Construction-in-Progress:

Construction in progress in the Enterprise Fund for costs incurred at December 31, 1993 total \$10,716,780. This amount is comprised of the following projects:

Morrow-Roachester Sewer Project	\$6,606,324
Kings Mills Sewer Project	1,203,586
North Water Improvements	564,838
South Water Improvements	323,000
Various Other Water Projects	1,618,968
Various Other Sewer Projects	<u>400,064</u>
Total Construction in Progress	<u>\$10,716,780</u>

The North Water Projects include a 5 MG ground storage and pump, a 1 MG elevated storage, a 2 MG elevated storage and pump, and miscellaneous water mains. Costs for the North Projects thru 1998 are estimated at \$22,886,000. The South Water Projects include wells and raw water mains, a water treatment plant, elevated storage tank, and interconnecting mains with total estimated costs at \$10,300,000. Morrow-Roachester Sewer Projects is a \$6,606,324 special assessment project which will be completes in 1994. Kings Mills Sewer Project includes the installation of sanitary sewer, a pump station and force mains and will be complete in 1994 at an estimated cost of \$1,203,586.

NOTE 10 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All 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, 1993, was \$17,495,510 and the County's total payroll was \$18,342,638.

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% of their final average salary for each of the first thirty years of credited service. Employees are entitled to 2.5% 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 1993 employer contribution rate was 13.55% of the covered payroll; 8.44% was the portion used to fund pension obligations for 1993, 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 1993. 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.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

1. Pension Benefit Obligation (Continued)

The employee and employer rates noted above were the actuarially determined contribution requirements for the PERS of Ohio. House Bill 151, passed by the legislature in October of 1993 increased to six months the prohibition for PERS retirants to return to work. The Bill also provides that should the re-employed retirant elect to receive both the retirement allowance and a salary for the re-employment period, the employer must provide the retirant's primary health care coverage if it is available to employees in comparable positions. H.B. 151 also provides that an elected official who runs for re-election will be penalized for retiring with an effective date which occurs between 31 days before the election and 31 days after the new term begins. The penalty provides the elected official will forfeit the new term of office if re-elected. There were no material changes in actuarial assumptions, benefit provisions, actuarial funding methods or other significant factors.

The pension contribution requirement for the year ended December 31, 1993, was \$2,670,700 which consisted of \$1,340,082 from employees and \$1,330,618 from the County; these contributions to fund pension obligations represented 8.5% and 8.44% of covered payroll, respectively. The pension contribution requirement for law enforcement employees for the year ended December 31, 1993, was \$342,692 which consisted of \$155,691 from employees and \$187,001 from the County; these contributions to fund pension obligations represented 9.0% and 10.81% of covered payroll, respectively.

The "pension benefit obligation" is the actuarial present value of 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 the PERS of Ohio's 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. The PERS of Ohio 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, 1992 for PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$21,579,000,000. The PERS of Ohio's net assets available for benefits as of that date were \$20,783,200,000 leaving an unfunded pension benefit obligation of \$795,800,000. 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 1993 employer contribution represented .24 percent (.0024) of the total contribution required of all participating entities.

Historical trend information for seven 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, 1993 Comprehensive Annual Financial Report.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

2. Other Postemployment Benefits

In addition to the pension benefit obligation described above, the PERS of Ohio also provides postemployment health care benefits to age and service retirants 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 postemployment health care through their contributions to PERS. The portions of the 1993 employer contribution rate (identified above) that were used to fund health care for the year 1993 were \$805,623 (5.11% of covered payroll) for employees other than law enforcement and \$89,781 (5.19% of covered payroll) for law enforcement employees.

The assumptions and calculations below were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1992. 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. Equity securities and investments in real estate are carried at cost. Fixed income investments are carried at amortized cost, using the effective interest rate method of amortization. All investments are subject to adjustment for market declines judged to be other than temporary. For actuarial valuation purposes, assets are adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1992 was 7.75%. An annual increase of 5.25% 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 5.25% base increase, were assumed to range from 0% to 5.1%. Health care premiums were assumed to increase 5.25% annually.

The "other postemployment benefit obligation" as of December 31, 1992 for the PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$7,039,800,000, with 347,937 active contributing participants. The PERS of Ohio's net assets available for postemployment health care benefits as of that date were \$5,604,500,000 leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,435,300,000.

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, 1993 was \$639,156 and the County's total payroll was \$18,342,638.

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.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teacher's Retirement System (Continued)

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.

A retiree of STRS or other Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

Retirement benefits are increased 3% for each year that the U.S. Bureau of Labor Statistics Consumer Price Index increases 3% or 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. Effective October 1992, plan provisions were revised to provide a limited disability allowance to teachers who become disabled after the age of 60. Survivor benefits are available to eligible spouses and dependents of active members who die prior to retirement. In addition, during fiscal 1993, survivor benefits were increased for qualified dependents of certain deceased members. 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 \$639,156. 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. Contribution requirements for the year ended December 31, 1993 were \$59,122 which is 9.25% of covered payroll for employees, and \$89,481 which is 14% of covered payroll for employers.

Effective for the July 1, 1993, actuarial valuation, certain actuarial assumptions were changed including a decrease in the investment rate of return to 7.50% from 7.75%, a reduction in projected annual salary increases, and the adoption of a more up-to-date postretirement mortality table. Also, STRS elected to change its asset valuation method for actuarial purposes from book value to a three-year moving market average method.

The changes in actuarial assumptions and asset valuation method resulted in a reduction in the employer normal cost contribution rate from 5.78% to 5.40% and in an increase in the July 1, 1993 pension benefit obligation of \$789,424,000. Disability and Survivor benefits were also revised in fiscal 1993. Effective July 1, 1994, the member contribution rate will be increased .05% to 9.3% to fund the survivor benefit change.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teacher's Retirement System (Continued)

1. Pension Benefit Obligation (Continued)

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, 1993 (the latest information available) for STRS System of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$31,464,000,000. The STRS System of Ohio's net assets available for benefits on that date were \$24,247,000,000, excluding reserves of \$751,000,000 allocated to fund future health care benefits.

The County's 1993 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 Comprehensive Annual Financial Report for the year ended June 30, 1993. STRS does not hold any securities in the form of notes, bonds or other instruments of or loans to any of the entities contributing to STRS.

2. Other Postemployment 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 Medicare 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.

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.

NOTE 10 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teacher's Retirement System (Continued)

2. Other Postemployment Benefits (Continued)

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 1993, the portion of employer contributions used to fund health care amounted to \$12,783. The balance in the health care reserve fund was \$730,000,000 at June 30, 1993.

The net health care costs paid by the plan were \$187,318,000 for the year ended June 30, 1993, and the eligible benefit recipients totaled 74,230 at July 1, 1993. As of July 1, 1993, \$20,466,000 of fiscal year 1993 investment income was transferred to the health care reserve fund to provide an additional reserve for future health care benefits.

NOTE 11 - OTHER EMPLOYEE BENEFITS

A. Deferred Compensation

County employees and elected officials participate in deferred compensation plans created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary, payroll deduction basis. The plans permit deferral of compensation until future years. According to the plans, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until they are actually received by the employees.

All amounts of compensation deferred under the plans, 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 employees or other beneficiaries) solely the property and rights of the County (without being restricted to the payment of benefits under the plans), subject to the claims of the County's general creditors. Participants' rights under the plans are equal to those of general creditors of the County in amounts equal to the fair market value of the deferred amount for each participant.

It is the opinion of the County's management that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The County offers the following two plans:

<u>Plan</u>	<u>Market Value Of Amount on Deposit December 31, 1993</u>
Ohio Public Employees Deferred Compensation Program	\$1,434,678
County Commissioner Association of Ohio	<u>1,237,556</u>
Total	<u>\$2,672,234</u>

The above amounts are recorded as an asset and a liability in an agency fund in the accompanying general purpose financial statements.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 11 - OTHER EMPLOYEE BENEFITS (Continued)

B. Compensated Absences

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 owed to 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 "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations 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, 1993, the County's accumulated, unpaid compensated absences amounted to \$2,526,385 of which \$2,217,964 is recorded in the General Long-Term Obligations Account Group and \$308,421 is recorded in the Proprietary Funds.

At December 31, 1993 the liability recorded in the General Long-Term Obligations Account Group representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Amount</u>
Vacation Time	61,135	\$787,762
Sick Time	98,413	1,401,454
Compensatory Time	<u>2,283</u>	<u>28,748</u>
Total	<u>161,831</u>	<u>\$2,217,964</u>

NOTE 12 - NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. All notes have been issued in anticipation of long-term bond financing. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

<u>Note Issue</u>	<u>% Rate</u>	<u>Balance January 1, 1993</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 1993</u>
General Obligation Notes:					
Capital Projects:					
Juvenile Detention Center	3.04	\$400,000	\$0	(\$400,000)	\$0
County Jail Expansion	3.04	400,000	0	(400,000)	0
Enterprise:					
South Water System Improvement	2.80	400,000	400,000	(400,000)	400,000
Sewer System Improvements	2.80	<u>250,000</u>	<u>350,000</u>	<u>(250,000)</u>	<u>350,000</u>
Total General Obligation Notes		1,450,000	750,000	(1,450,000)	750,000

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 12 - NOTES PAYABLE (Continued)

Note Issue	% Rate	Balance January 1, 1993	Additions	Retirements	Balance December 31, 1993
Special Assessment Notes:					
Capital Projects:					
Water Extension Improvement	3.04	240,600	0	(240,600)	0
Water Extension Improvement	3.04	325,050	0	(325,050)	0
Water Extension Improvements	3.04	99,000	0	(99,000)	0
Water Extension Improvement	2.94	0	231,000	0	231,000
Sewer Projects	3.04	3,689,400	0	(3,689,400)	0
Sewer Projects	2.94	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
Total Special Assessment Notes		<u>4,354,050</u>	<u>731,000</u>	<u>(4,354,050)</u>	<u>731,000</u>
Total Notes Payable		<u>\$5,804,050</u>	<u>\$1,481,000</u>	<u>(\$5,804,050)</u>	<u>\$1,481,000</u>

NOTE 13 - CAPITAL LEASES

The County has entered into agreements to lease office equipment. Current year lease acquisitions were obtained for the legislative, executive and judicial functions of the general fund. 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, 1993, are as follows:

Year	Payment
1994	17,392
1995	14,500
1996	5,829
1997	3,938
1998 *	<u>3,282</u>
Total minimum lease payments	44,941
Less - amount representing interest	<u>(4,280)</u>
Present value of net minimum lease payments	<u>\$40,661</u>

* No payment required past 1998

NOTE 14 - 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 using rental payments received from Warren County Welfare Department through a 25 year contract from the State of Ohio. General long-term debt issued for various county building improvements will also be retired from the Debt Service Fund utilizing a portion of the 1/2% additional sales tax levied in 1992. General long-term debt issued for waterline construction and revenue bonds issued for sewer and water 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

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 \$12.08 million of additional unvoted general obligation debt.

Long-Term Debt: Long-Term debt and other obligations of the County at December 31, 1993 were as follows:

<u>Year Issued</u>	<u>Maturity Date</u>	<u>% Rate</u>	<u>Balance January 1, 1993</u>	<u>Issued (Retired)</u>	<u>Balance December 31, 1993</u>	
Enterprise Funds Long-Term Debt:						
(General Obligation Bonds)						
1976	Waterline	1996	6.250	\$135,000	(\$30,000)	\$105,000
(Mortgage Revenue Bonds)						
1987	Sewer	2012	8.357	1,600,000	(40,000)	1,560,000
1987	Sewer	2007	7.987	1,385,000	(50,000)	1,335,000
1990	Water	2015	6.000-			
			7.200	6,310,000	(6,310,000)	0
1990	Sewer	2015	6.000-			
			7.200	5,035,000	(5,035,000)	0
1992	Sewer	2016	3.600-			
			6.700	1,458,887	(29,535)	1,429,352
1992	Water	2016	3.400-			
			6.600	7,307,070	(147,996)	7,159,074
1993	Sewer	2015	2.580-	0	5,315,121	5,216,155
			5.450		(98,966)	
1993	Water	2015	2.550-	0	6,645,068	
			5.450		(123,705)	<u>6,521,363</u>
Total Mortgage Revenue Bonds				<u>23,095,957</u>	<u>124,987</u>	<u>23,220,944</u>
O.W.D.A. Loans			2006	7.110-		
			11.350	<u>4,118,210</u>	<u>(190,878)</u>	<u>3,927,332</u>
Total Enterprise Funds Long-Term Debt				<u>\$27,349,167</u>	<u>(\$95,891)</u>	<u>\$27,253,276</u>
General Long-Term Debt:						
(Unvoted General Obligation Bonds)						
1988	East Street Building Improvement	2008	7.500	\$495,000	(\$15,000)	\$480,000
1991	General Obligation Building Project	2011	8.850- 5.950	<u>1,215,000</u>	<u>(35,000)</u>	<u>1,180,000</u>
Total Unvoted General Obligation Bonds				<u>1,710,000</u>	<u>(50,000)</u>	<u>1,660,000</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

<u>Year Issued</u>	<u>Maturity Date</u>	<u>% Rate</u>	<u>Balance January 1, 1993</u>	<u>Issued (Retired)</u>	<u>Balance December 31, 1993</u>	
(Special Assessment Bonds)						
1991	Columbia Road Improvement	2001	8.850-5.950	1,835,000	(160,000)	1,675,000
1973	Waterline Extension	1993	4.875	35,000	(35,000)	0
1978	Waterline	1997	6.000	3,300	(650)	2,650
1982	Waterline	2002	11.750	10,000	(1,000)	9,000
1988	Waterline	2008	7.750	134,000	(8,000)	126,000
1988	Waterline Plan	1997	7.500	3,150	(630)	2,520
1988	Waterline Plan	1995	7.500	1,800	(600)	1,200
1980	Water and Sewer	2000	7.250	65,000	(5,000)	60,000
1983	Water and Sewer	2003	9.750	145,000	(15,000)	130,000
1981	Sewer	2001	12.375	615,000	(70,000)	545,000
1982	Sewer Plan	2002	11.750	40,000	(4,000)	36,000
1986	Sewer	2006	6.340	1,065,000	(75,000)	990,000
1989	Water and Sewer	2010	7.350-7.450	520,000	(15,000)	505,000
1990	Waterline	2001	8.850	130,000	(5,000)	125,000
1991	Water System	2011	8.850	730,000	(20,000)	710,000
1992	Morrow-Roachester Sewer	2012	6.100	3,701,420	(88,320)	3,613,100
1992	Vivian Drive Sewer	2012	6.100	23,580	(680)	22,900
1992	Shaker Road Water	2012	6.100	127,400	(3,400)	124,000
1992	Routt Lane Water	2012	6.100	55,800	(1,500)	54,300
1992	Sherman Terrace Water	2012	6.100	263,300	(7,100)	256,200
1992	Hathaway Road Water	2012	6.100	35,500	(1,000)	-34,500
1993	Water and Sewer	2013	2.800-5.850	0	1,058,600	1,058,600
Total Special Assessment Bonds				<u>9,539,250</u>	<u>541,720</u>	<u>10,080,970</u>
Total General Long-Term Debt				11,249,250	491,720	11,740,970
Other General Long-Term Obligations:						
Compensated Absences				2,008,347	209,617	2,217,964
Capital Leases				42,056	19,319	
					<u>(20,714)</u>	<u>40,661</u>
Total Other General Long-Term Obligations:				<u>2,050,403</u>	<u>208,222</u>	<u>2,258,625</u>
Total General Long-Term Debt and Other General Long-Term Obligations				<u>\$13,299,653</u>	<u>\$699,942</u>	<u>\$13,999,595</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

A summary of the County's future debt service requirements including principal and interest at December 31, 1993 follows:

Year(s)	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	OWDA Loans	Capital Leases	Totals
1994	168,380	1,981,600	1,213,052	487,072	17,392	3,867,496
1995	168,783	1,993,520	1,182,477	487,072	14,500	3,846,352
1996	163,783	1,980,340	1,166,730	487,072	5,829	3,803,754
1997	165,103	1,994,358	1,162,721	487,072	3,938	3,813,192
1998	166,105	1,989,218	1,142,608	487,072	3,282	3,788,285
1999-2003	845,372	9,923,843	4,746,403	2,435,360	0	17,950,978
2004-2008	842,588	9,760,198	3,273,542	1,461,216	0	15,337,544
2009-2013	340,566	8,951,428	2,244,810	0	0	11,536,804
2014-Thereafter	0	4,042,535	0	0	0	4,042,535
Totals	<u>\$2,860,680</u>	<u>\$42,617,040</u>	<u>\$16,132,343</u>	<u>\$6,331,936</u>	<u>\$44,941</u>	<u>\$67,986,940</u>

Defeased Debt

In prior years, the County defeased certain Water Revenue Bonds (see Table below). At the time of the defeasance, funds were deposited with the County's trustee. The principal and interest on the investments in these escrow funds are used solely to pay the principal and interest requirements on the original issue bonds as they come due. As of December 31, 1993, the principal balance of these issues was \$720,000 and there was \$734,517 of principal and interest on deposit with the trustee.

In June of 1993 the County defeased \$6,310,000 of Water Revenue Bonds and \$5,035,000 of Sewer Revenue Bonds (the "1990 A Bonds") through the issuance of \$6,645,068 Water Mortgage Revenue Refunding Bonds and \$5,315,121 Sewer Mortgage Revenue Refunding Bonds. The net proceeds of both the Water and Sewer 1993 Refunding Bonds have been invested in U.S. Treasury obligations and placed in irrevocable escrow accounts.

As the money on deposit with the trustee is adequate to service the defeased debt issues, the County is not required to service any portion of this debt directly. Accordingly, the defeased debt issues are not included in the long term obligations schedule or in the enterprise fund's balance sheet at December 31, 1993. Similarly, as no obligation is recorded, neither are the funds held on deposit with the County Trustee which will be used to service that obligation recorded in the County's cash and investments or on the enterprise fund's balance sheet.

Although the 1993 advanced refunding resulted in extraordinary losses of \$640,223 and \$509,167 for the year ended December 31, 1993 in the Water and Sewer Funds respectively, the County reduced its aggregate debt service by \$1,454,958 over the life of the refunded water bonds and \$1,133,617 over the life of the refunded sewer bonds. This resulted in an economic gain (difference between the present value of the old and new debt service payments of \$902,921 and \$707,203 for the Water and Sewer Funds respectively.

Water Revenue Issues	Date Defeased	Balance (at time of defeasance)	Balance Outstanding at December 31, 1993
Lebanon Area	October 1981	\$465,000	\$194,000
Franklin Area	October 1981	295,000	122,000
Pennyroyal Area	December 1988	108,000	80,000
Deerfield-Hamilton Area	June 1980	675,000	277,000
Deerfield-Hamilton Kings Mills Area	June 1980	106,000	47,000

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 1993, the County had the following significant construction projects that will be financed through a combination of resources such as tax increment financing, water and sewer revenue bond issues and Ohio Department of Development Grant and Loan:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Mason Montgomery Road Improvement	\$5,318,785	1995
5 MG North Ground Storage and Pump Station	2,200,000	1995
North Miscellaneous Water Mains	5,122,732	1994
2 MG North Elevated Storage and Pump Station	1,139,603	1994
South Water Treatment Plant and Storage Tank	7,050,000	1994
South Wells and Raw Water Mains	3,000,000	1995
Juvenile Detention Center	<u>4,000,000</u>	1995
Total	<u>\$27,831,120</u>	

In addition, plans are being made for a major addition to the County Jail and continued repair and maintenance programs for existing county buildings. These construction commitments will be financed through normal revenue sources.

NOTE 16- CONTINGENCIES

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

The County participates in a number of Federal and State assisted grant programs. The 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, 1993, 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.

NOTE 17- RISK MANAGEMENT

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, BenePlan Strategies, Inc., who monitors all claim payments. Excess loss coverage, carried through Excess Health, Inc., becomes effective after \$50,000 per year per specific claim. There is a lifetime maximum coverage per person of \$1,000,000.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 17- RISK MANAGEMENT (Continued)

The County also carries insurance policies covering comprehensive liability, official and employee errors and omissions, and property and equipment.

The claims liability of \$315,470 reported (at face value) in the fund at December 31, 1993 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amount in 1993 were:

	Balance at January 1, 1993	Current Year Claims	Claim Payments	Balance at December 31, 1993
1992	\$450,886	\$2,013,818	(\$2,225,556)	\$239,148
1993	\$239,148	\$2,429,971	(\$2,353,649)	\$315,470

NOTE 18- JOINT VENTURE

A. Clinton/Warren Joint Solid Waste District

The County is a member of the Clinton/Warren Joint Solid Waste District, which is a joint venture between Clinton and Warren Counties. The purpose of the district is to make disposal of waste in the two-county area more comprehensive in terms of recycling, incineration, and landfill.

The Clinton/Warren Joint Solid Waste District is governed and operated by a board of directors which is comprised of three commissioners from each county and is responsible for the District's financial matters. Financial records are maintained by the Warren County Auditor and Treasurer, and the Warren County Commissioners budget and finance the district with board approval. The District's revenue source is derived from a waste disposal fee for in-district and out-of-district waste.

As of December 31, 1993, each county has a participation percentage based on the population in each county. Clinton County's percentage is 25.85% and Warren County's percentage is 74.15%. A summary of the unaudited cash-basis financial information for the year ended December 31, 1993 is presented below:

	Clinton/Warren Joint Solid Waste District	Warren County Share
Assets	\$10,446	\$7,746
Fund Equity	10,446	7,746
Revenues	1,519,702	1,126,859
Expenses	2,407,408	1,785,093
Net Loss	(887,706)	(658,234)

By mutual agreement and approval from Ohio EPA this joint venture was dissolved on December 27, 1993. At year-end funds of the District were dispersed to Warren County in the amount of \$1,096,090 and to Clinton County in the amount of \$626,300. This represents the vested interest of each county and December obligations remain for the 1994 year. Warren County Commissioners plan to establish a fund for the Warren County Solid Waste District in 1994.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 18- JOINT VENTURE (Continued)

B. Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board (ADAMHS Board)

Warren County is a member of the Warren/Clinton Counties Community Alcoholism, Drug Addiction and Mental Health Services Board (ADAMHS Board), which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped.

The Warren/Clinton Counties ADAMHS Board is governed by a board appointed by the Ohio Director of Alcohol and Drug Addiction Services, the Ohio Director of Mental Health Services, and Clinton and Warren Counties. The main sources of revenue for this Board are grants from the two previously named state departments and a property tax levy in each of the counties. Outside agencies are contracted by the Board to provide services for the Board. Financial records are maintained by the Warren County Auditor and Treasurer. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health. A summary of the unaudited cash basis financial information for the year ended December 31, 1993 is presented below:

	<u>Warren/Clinton Counties ADAMHS Board</u>
Assets	\$1,205,116
Fund Equity	1,205,116
Revenues	4,051,975
Expenses	4,519,913
Net Loss	(467,938)

NOTE 19- SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the year ended December 31, 1993, is summarized as follows:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating Revenues	\$3,559,716	\$3,089,908	\$6,649,624
Depreciation	499,089	991,778	1,490,867
Operating Income	1,092,948	362,022	1,454,970
Operating Transfers In	102,237	64,037	166,274
Net Income (Loss)	810,017	(986,542)	(176,525)
Current Capital Contributions	1,715,453	747,465	2,462,918
Property, Plant and Equipment:			
Additions	1,230,532	5,902,493	7,133,025
Net Working Capital	8,503,591	5,476,806	13,980,397
Total Assets	30,731,038	52,154,110	82,885,148
Bonds, Notes, Loans Payable	14,185,437	13,817,839	28,003,276
Total Equity	16,057,459	38,123,323	54,180,782

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 19- SEGMENT INFORMATION FOR ENTERPRISE FUNDS (Continued)

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1993:

Contributed Capital Reconciliation:			
<u>Source</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Contributed Capital January 1	\$11,204,214	\$33,301,979	\$44,506,193
Customer-tap fees	1,398,082	670,667	2,068,749
Contributed from Government Funds	317,371	76,798	394,169
Depreciation on Contributed Capital	(81,392)	(394,825)	(476,217)
Contributed Capital December 31	<u>\$12,838,275</u>	<u>\$33,654,619</u>	<u>\$46,492,894</u>

*COMBINING AND INDIVIDUAL
FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES*

GENERAL FUND

The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purposes provided it is expended or transferred according to the charter and/or the general laws of Ohio.

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$12,214,000	\$13,052,254	\$838,254
Intergovernmental Revenues	2,268,600	2,328,833	60,233
Charges for Services	2,268,870	2,738,823	469,953
Licenses and Permits	13,510	22,000	8,490
Investment Earnings	1,614,400	1,668,578	54,178
Fines and Forfeitures	222,000	343,377	121,377
All Other Revenues	421,450	827,579	406,129
Total Revenue	19,022,830	20,981,444	1,958,614
Expenditures:			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	382,020	329,504	52,516
Contractual Services	675,471	581,891	93,580
Materials and Supplies	69,352	53,078	16,274
Other Expenditures	1,351,535	1,323,045	28,490
Capital Outlay	21,500	13,431	8,069
Total Commissioners	2,499,878	2,300,949	198,929
Auditor:			
Personal Services	294,045	288,333	5,712
Contractual Services	82,780	77,060	5,720
Materials and Supplies	13,750	13,492	258
Other Expenditures	4,790	4,341	449
Capital Outlay	6,250	3,043	3,207
Total Auditor	401,615	386,269	15,346
Auditor - Personal Property:			
Personal Services	43,139	40,948	2,191
Materials and Supplies	2,000	162	1,838
Other Expenditures	400	0	400
Total Auditor - Personal Property	45,539	41,110	4,429
Auditor - Real Property Valuation:			
Personal Services	62,566	60,100	2,466
Materials and Supplies	500	341	159
Other Expenditures	1,500	900	600
Total Auditor - Real Property Valuation	64,566	61,341	3,225

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Treasurer:			
Personal Services	230,066	221,071	8,995
Contractual Services	1,200	1,164	36
Materials and Supplies	13,000	12,818	182
Other Expenditures	2,600	1,856	744
Total Treasurer	<u>246,866</u>	<u>236,909</u>	<u>9,957</u>
Prosecutor:			
Personal Services	681,322	666,653	14,669
Contractual Services	15,712	9,504	6,208
Materials and Supplies	11,341	11,317	24
Other Expenditures	42,565	42,565	0
Capital Outlay	5,947	4,973	974
Total Prosecutor	<u>756,887</u>	<u>735,012</u>	<u>21,875</u>
Recorder:			
Personal Services	304,442	303,100	1,342
Contractual Services	25,065	24,735	330
Materials and Supplies	10,234	10,104	130
Other Expenditures	3,010	2,922	88
Capital Outlay	26,144	26,144	0
Total Recorder	<u>368,895</u>	<u>367,005</u>	<u>1,890</u>
Board of Elections:			
Personal Services	266,712	247,995	18,717
Contractual Services	18,950	16,359	2,591
Materials and Supplies	53,813	40,433	13,380
Other Expenditures	11,328	9,960	1,368
Capital Outlay	19,484	18,591	893
Total Board of Elections	<u>370,287</u>	<u>333,338</u>	<u>36,949</u>
Data Processing:			
Personal Services	244,927	219,863	25,064
Contractual Services	240,024	194,536	45,488
Materials and Supplies	18,500	15,221	3,279
Other Expenditures	7,500	5,457	2,043
Capital Outlay	268,260	267,382	878
Total Data Processing	<u>779,211</u>	<u>702,459</u>	<u>76,752</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Microfilming Process:			
Personal Services	36,174	32,127	4,047
Contractual Services	3,500	3,476	24
Materials and Supplies	2,283	2,246	37
Capital Outlay	4,644	4,644	0
Total Microfilming Process	46,601	42,493	4,108
Building and Grounds:			
Personal Services	584,121	573,339	10,782
Contractual Services	353,086	325,060	28,026
Materials and Supplies	79,462	72,315	7,147
Other Expenditures	3,181	2,441	740
Capital Outlay	8,650	8,104	546
Total Building and Grounds	1,028,500	981,259	47,241
Rural Zoning:			
Personal Services	71,996	68,310	3,686
Contractual Services	2,500	1,494	1,006
Materials and Supplies	5,200	3,648	1,552
Other Expenditures	2,000	746	1,254
Total Rural Zoning	81,696	74,198	7,498
Tax Maps:			
Personal Services	134,335	133,970	365
Materials and Supplies	6,500	6,321	179
Other Expenditures	264	167	97
Capital Outlay	800	0	800
Total Tax Maps	141,899	140,458	1,441
Total Legislative and Executive	6,832,440	6,402,800	429,640
Governmental - Judicial			
Common Pleas Court:			
Personal Services	344,211	319,094	25,117
Contractual Services	132,271	104,366	27,905
Materials and Supplies	12,000	11,571	429
Other Expenditures	2,775	1,755	1,020
Capital Outlay	7,120	3,783	3,337
Total Common Pleas Court	498,377	440,569	57,808

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Domestic Relations Court:			
Personal Services	182,514	159,251	23,263
Contractual Services	12,461	7,911	4,550
Materials and Supplies	4,160	4,154	6
Other Expenditures	3,745	3,620	125
Capital Outlay	1,830	1,830	0
Total Domestic Relations Court	204,710	176,766	27,944
Juvenile Court:			
Personal Services	407,156	404,441	2,715
Contractual Services	40,205	33,701	6,504
Materials and Supplies	9,063	8,743	320
Other Expenditures	997	857	140
Capital Outlay	3,240	3,226	14
Total Juvenile Court	460,661	450,968	9,693
Probate Court:			
Personal Services	200,228	194,744	5,484
Contractual Services	11,780	7,459	4,321
Materials and Supplies	28,227	25,219	3,008
Other Expenditures	22,073	11,354	10,719
Total Probate Court	262,308	238,776	23,532
Clerk of Courts:			
Personal Services	766,450	757,124	9,326
Contractual Services	32,700	25,865	6,835
Materials and Supplies	64,200	64,066	134
Other Expenditures	8,000	6,301	1,699
Capital Outlay	1,000	0	1,000
Total Clerk of Courts	872,350	853,356	18,994
Municipal Court:			
Personal Services	141,891	140,184	1,707
Contractual Services	20,244	16,941	3,303
Total Municipal Court	162,135	157,125	5,010
Criminal Prosecutors:			
Personal Services	20,452	19,710	742
Total Criminal Prosecutors	20,452	19,710	742

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
County Court:			
Personal Services	295,220	282,755	12,465
Contractual Services	17,450	15,470	1,980
Materials and Supplies	9,500	8,444	1,056
Other Expenditures	4,399	3,498	901
Capital Outlay	7,500	7,473	27
Total County Court	334,069	317,640	16,429
Law Library:			
Personal Services	35,601	31,499	4,102
Total Law Library	35,601	31,499	4,102
Total Judicial	2,850,663	2,686,409	164,254
Public Safety:			
Coroner:			
Personal Services	56,726	56,585	141
Contractual Services	36,686	36,347	339
Materials and Supplies	449	449	0
Other Expenditures	1,815	1,815	0
Total Coroner	95,676	95,196	480
Sheriff:			
Personal Services	2,476,909	2,349,019	127,890
Contractual Services	244,775	239,662	5,113
Materials and Supplies	188,847	183,836	5,011
Other Expenditures	48,175	45,381	2,794
Capital Outlay	142,269	140,961	1,308
Total Sheriff	3,100,975	2,958,859	142,116
Building Regulation:			
Personal Services	296,452	277,548	18,904
Contractual Services	1,600	0	1,600
Materials and Supplies	10,500	8,364	2,136
Other Expenditures	3,860	2,525	1,335
Capital Outlay	22,500	19,840	2,660
Total Building Regulation	334,912	308,277	26,635
Juvenile Probation:			
Personal Services	132,368	128,360	4,008
Materials and Supplies	2,000	1,960	40
Other Expenditures	4,200	3,781	419
Total Juvenile Probation	138,568	134,101	4,467

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Juvenile Detention:			
Personal Services	349,625	335,985	13,640
Contractual Services	1,917	1,917	0
Materials and Supplies	22,549	21,164	1,385
Other Expenditures	2,000	1,674	326
Capital Outlay	1,789	1,369	420
Total Juvenile Detention	377,880	362,109	15,771
Communication Dispatch:			
Personal Services	596,984	571,752	25,232
Contractual Services	9,526	7,899	1,627
Materials and Supplies	9,875	9,419	456
Other Expenditures	2,200	2,125	75
Capital Outlay	18,825	17,294	1,531
Total Communication Dispatch	637,410	608,489	28,921
Telecommunications:			
Personal Services	208,822	206,374	2,448
Contractual Services	285,827	263,802	22,025
Materials and Supplies	44,555	39,929	4,626
Other Expenditures	4,628	3,078	1,550
Capital Outlay	535,146	499,715	35,431
Total Telecommunications	1,078,978	1,012,898	66,080
Total Public Safety	5,764,399	5,479,929	284,470
Human Services:			
Health:			
Other Expenditures	500	410	90
Total Health	500	410	90
Children's Services:			
Personal Services	621,744	619,240	2,504
Contractual Services	182,939	181,820	1,119
Materials and Supplies	21,192	21,057	135
Other Expenditures	29,103	29,061	42
Capital Outlay	4,838	4,838	0
Total Children's Services	859,816	856,016	3,800

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Veterans' Services:			
Personal Services	126,662	126,260	402
Contractual Services	4,350	4,101	249
Materials and Supplies	9,150	6,785	2,365
Other Expenditures	254,450	218,552	35,898
Total Veterans' Services	394,612	355,698	38,914
Total Human Services	1,254,928	1,212,124	42,804
Total Expenditures	16,702,430	15,781,262	921,168
Excess (Deficiency) of Revenues over Expenditures	2,320,400	5,200,182	2,879,782
Other Financing Sources (Uses):			
Operating Transfers In	0	70,000	70,000
Operating Transfers Out	(3,306,655)	(3,158,059)	148,596
Advances In	210,201	104,500	(105,701)
Advances Out	0	(428,998)	(428,998)
Total Other Financing Sources (Uses):	(3,096,454)	(3,412,557)	(316,103)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(776,054)	1,787,625	2,563,679
Fund Balance at Beginning of Year	2,465,239	2,465,239	0
Prior Year Encumbrances	221,582	221,582	0
Fund Balance at End of Year	\$1,910,767	\$4,474,446	\$2,563,679

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SPECIAL REVENUE FUNDS

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

Motor Vehicle and Gasoline 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

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 improvement 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.

Crime Victim Grant Fund

To account for State Victim Assistance Grant monies received from the Attorney General's office to provide assistance to victims and witnesses of crimes.

Youth Services Subsidy

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

Certificate of Title Administration Fund

To account for revenues and expenditures of the Clerk of Courts vehicle title registration operations.

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.

(Continued)

SPECIAL REVENUE FUNDS

Community Development

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

Children's Services Board

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

Court Computerization Fund

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

County Transit

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's 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 specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

**Dog and Kennel
Domestic Shelter
Children's Trust
Delinquent Real Estate Tax and Assessments
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**

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
Assets:					
Cash and Cash Equivalents	\$2,865,360	\$579,910	\$4,754,239	\$54,602	\$415,711
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	5,350,000	0	0
Accounts	10,266	279	0	18,750	0
Interest	13,500	0	0	0	0
Due from Other Funds	18	0	0	0	0
Due from Other Governments	182,688	0	98,604	0	0
Interfund Loans Receivable	0	0	0	0	0
Inventory of Supplies at Cost	508,368	0	0	0	0
Prepaid Items	13,924	0	7,794	271	0
Total Assets	\$3,594,124	\$580,189	\$10,210,637	\$73,623	\$415,711
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$63,781	\$87,504	\$124,089	\$1,972	\$0
Accrued Wages and Benefits	28,764	24,990	72,731	1,511	0
Due to Other Funds	1,060	33,164	3,971	404	0
Due to Other Governments	28,676	40,291	81,255	1,572	2,995
Deferred Revenue	12,599	0	5,350,000	0	0
Interfund Loans Payable	0	0	0	0	0
Total Liabilities	134,880	185,949	5,632,046	5,459	2,995
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	275,977	0	212,930	0	174,797
Reserved for Supplies Inventory	508,368	0	0	0	0
Reserved for Prepaid Items	13,924	0	7,794	271	0
Unreserved	2,660,975	394,240	4,357,867	67,893	237,919
Total Fund Equity	3,459,244	394,240	4,578,591	68,164	412,716
Total Liabilities and Fund Equity	\$3,594,124	\$580,189	\$10,210,637	\$73,623	\$415,711

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

SPECIAL REVENUE FUNDS

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund
\$0	\$1,265,762	\$2,540	\$5,513	\$148,164	\$165,490	\$72,503
0	0	0	0	0	0	0
1,360	79	391	0	4,160	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	866	0	0
0	0	5,000	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,360</u>	<u>\$1,265,841</u>	<u>\$7,931</u>	<u>\$5,513</u>	<u>\$153,190</u>	<u>\$165,490</u>	<u>\$72,503</u>
\$0	\$45,246	\$763	\$0	\$11,624	\$27	\$626
0	2,506	128	0	4,064	941	5,253
0	0	0	0	16,332	0	0
0	2,842	176	0	8,551	1,072	739
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>50,594</u>	<u>1,067</u>	<u>0</u>	<u>40,571</u>	<u>2,040</u>	<u>6,618</u>
0	176,346	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
1,360	1,038,901	6,864	5,513	112,619	163,450	65,885
<u>1,360</u>	<u>1,215,247</u>	<u>6,864</u>	<u>5,513</u>	<u>112,619</u>	<u>163,450</u>	<u>65,885</u>
<u>\$1,360</u>	<u>\$1,265,841</u>	<u>\$7,931</u>	<u>\$5,513</u>	<u>\$153,190</u>	<u>\$165,490</u>	<u>\$72,503</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

SPECIAL REVENUE FUNDS

	Job Training Partnership Act Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Litter Control Fund
Assets:					
Cash and Cash Equivalents	\$7,468	\$650,651	\$32,086	\$49,336	\$821
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Interest	122	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	25,000	0	2,715	0	0
Interfund Loans Receivable	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	0	774	0	0
Total Assets	<u>\$32,590</u>	<u>\$650,651</u>	<u>\$35,575</u>	<u>\$49,336</u>	<u>\$821</u>
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$0	\$9,379	\$162	\$892	\$0
Accrued Wages and Benefits	2,846	15,906	1,133	824	0
Due to Other Funds	0	10,421	388	331	0
Due to Other Governments	5,637	19,971	1,314	954	136
Deferred Revenue	114	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Total Liabilities	<u>8,597</u>	<u>55,677</u>	<u>2,997</u>	<u>3,001</u>	<u>136</u>
<i>Fund Equity:</i>					
<i>Fund Balance:</i>					
Reserved for Encumbrances	110,272	5,747	0	31,221	0
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	0	774	0	0
Unreserved	(86,279)	589,227	31,804	15,114	685
Total Fund Equity	<u>23,993</u>	<u>594,974</u>	<u>32,578</u>	<u>46,335</u>	<u>685</u>
Total Liabilities and Fund Equity	<u><u>\$32,590</u></u>	<u><u>\$650,651</u></u>	<u><u>\$35,575</u></u>	<u><u>\$49,336</u></u>	<u><u>\$821</u></u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

SPECIAL REVENUE FUNDS

Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund	Court Computerization Fund	Recycling Fund	Myrtle Village Ditch Improvement Fund
\$40,035	\$20,395	\$38,620	\$119,076	\$19,148	\$10,955	\$52
0	0	0	0	0	0	0
0	0	0	60	8,741	0	0
0	0	0	0	0	0	0
0	0	0	29,376	0	0	0
758	0	0	64,757	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$40,793</u>	<u>\$20,395</u>	<u>\$38,620</u>	<u>\$213,269</u>	<u>\$27,889</u>	<u>\$10,955</u>	<u>\$52</u>
\$0	\$0	\$0	\$40,602	\$0	\$0	\$0
0	0	0	5,158	0	0	0
0	0	0	0	0	0	0
0	0	0	5,767	0	0	0
0	0	0	0	0	0	0
0	0	0	18,500	0	10,955	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>70,027</u>	<u>0</u>	<u>10,955</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
40,793	20,395	38,620	143,242	27,889	0	52
<u>40,793</u>	<u>20,395</u>	<u>38,620</u>	<u>143,242</u>	<u>27,889</u>	<u>0</u>	<u>52</u>
<u>\$40,793</u>	<u>\$20,395</u>	<u>\$38,620</u>	<u>\$213,269</u>	<u>\$27,889</u>	<u>\$10,955</u>	<u>\$52</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

SPECIAL REVENUE FUNDS

	Hazardous Materials Emergency Plan Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
Assets:					
Cash and Cash Equivalents	\$5,915	\$5,533	\$34,100	\$72,267	\$11,436,252
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	5,350,000
Accounts	0	0	0	0	44,086
Interest	0	0	0	0	13,622
Due from Other Funds	0	0	0	0	29,394
Due from Other Governments	0	1,407	0	0	376,795
Interfund Loans Receivable	0	0	0	0	5,000
Inventory of Supplies at Cost	0	0	0	0	508,368
Prepaid Items	0	0	0	0	22,763
Total Assets	<u>\$5,915</u>	<u>\$6,940</u>	<u>\$34,100</u>	<u>\$72,267</u>	<u>\$17,786,280</u>
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$0	\$0	\$25	\$0	\$386,692
Accrued Wages and Benefits	498	0	0	0	167,253
Due to Other Funds	0	0	0	0	66,071
Due to Other Governments	594	0	0	0	202,542
Deferred Revenue	0	0	0	0	5,362,713
Interfund Loans Payable	0	0	0	0	29,455
Total Liabilities	<u>1,092</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>6,214,726</u>
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	0	0	1,500	75,016	1,063,806
Reserved for Supplies Inventory	0	0	0	0	508,368
Reserved for Prepaid Items	0	0	0	0	22,763
Unreserved	4,823	6,940	32,575	(2,749)	9,976,617
Total Fund Equity	<u>4,823</u>	<u>6,940</u>	<u>34,075</u>	<u>72,267</u>	<u>11,571,554</u>
Total Liabilities and Fund Equity	<u>\$5,915</u>	<u>\$6,940</u>	<u>\$34,100</u>	<u>\$72,267</u>	<u>\$17,786,280</u>

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WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
Revenues:					
Taxes	\$735,298	\$0	\$4,974,596	\$0	\$0
Intergovernmental Revenues	3,659,770	3,140,938	2,747,825	0	267,396
Charges for Services	0	0	0	178,247	0
Investment Earnings	60,869	0	0	0	0
Fines and Forfeitures	142,501	0	0	33,578	0
All Other Revenues	107,753	0	155,661	315	0
Total Revenues	4,706,191	3,140,938	7,878,082	212,140	267,396
Expenditures:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	4,522,729	0	0	0	319,452
Health	0	0	0	193,835	0
Human Services	0	3,541,029	6,346,551	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	4,522,729	3,541,029	6,346,551	193,835	319,452
Excess (Deficiency) of Revenues over Expenditures	183,462	(400,091)	1,531,531	18,305	(52,056)
Other Financing Sources (Uses):					
Operating Transfers In	0	568,793	0	20,000	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	568,793	0	20,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	183,462	168,702	1,531,531	38,305	(52,056)
Fund Balance at Beginning of Year	3,289,571	225,538	3,047,060	29,859	464,772
Decrease in Inventory Reserve	(13,789)	0	0	0	0
Fund Balance at End of Year	\$3,459,244	\$394,240	\$4,578,591	\$68,164	\$412,716

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	14,375	5,513	434,144	0	0
18,207	684,556	0	0	0	114,216	141,723
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	4,954	0	21,888	0	780
18,207	684,556	19,329	5,513	456,032	114,216	142,503
0	622,796	0	0	0	70,932	0
0	0	0	0	326,056	0	6,618
0	0	0	0	264,414	0	0
0	0	0	0	0	0	0
18,207	0	0	0	0	0	0
0	0	28,192	0	0	0	0
0	0	0	0	0	0	0
0	2,595	0	0	382	0	0
0	513	0	0	180	0	0
18,207	625,904	28,192	0	591,032	70,932	6,618
0	58,652	(8,863)	5,513	(135,000)	43,284	135,885
0	0	0	0	159,624	0	0
0	0	0	0	0	0	(70,000)
0	0	0	0	159,624	0	(70,000)
0	58,652	(8,863)	5,513	24,624	43,284	65,885
1,360	1,156,595	15,727	0	87,995	120,166	0
0	0	0	0	0	0	0
<u>\$1,360</u>	<u>\$1,215,247</u>	<u>\$6,864</u>	<u>\$5,513</u>	<u>\$112,619</u>	<u>\$163,450</u>	<u>\$65,885</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

	Job Training Partnership Act Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Litter Control Fund
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	619,040	1,276,740	39,560	329,533	2,292
Charges for Services	0	217,445	0	0	0
Investment Earnings	829	9,008	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenues	0	9,239	3,480	0	0
Total Revenues	619,869	1,512,432	43,040	329,533	2,292
Expenditures:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	88,600	0	0
Public Works	0	0	0	0	9,990
Health	0	0	0	0	0
Human Services	591,622	1,499,749	0	0	0
Community and Economic Development	0	0	0	317,426	0
Debt Service:					
Principal Retirement	0	2,073	89	0	0
Interest and Fiscal Charges	0	627	63	0	0
Total Expenditures	591,622	1,502,449	88,752	317,426	9,990
Excess (Deficiency) of Revenues over Expenditures	28,247	9,983	(45,712)	12,107	(7,698)
Other Financing Sources (Uses):					
Operating Transfers In	0	0	18,249	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	18,249	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	28,247	9,983	(27,463)	12,107	(7,698)
Fund Balance at Beginning of Year	(4,254)	584,991	60,041	34,228	8,383
Decrease in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$23,993	\$594,974	\$32,578	\$46,335	\$685

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund	Court Computerization Fund	Recycling Fund	Myrtle Village Ditch Improvement Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	760,286	0	9,452	0
0	0	0	0	41,570	0	0
0	0	0	0	0	0	0
20,387	7,075	36,441	0	0	0	0
0	0	0	4,845	0	1,503	0
<u>20,387</u>	<u>7,075</u>	<u>36,441</u>	<u>765,131</u>	<u>41,570</u>	<u>10,955</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	0	13,681	0	0
550	13,936	126	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	25,000	0
0	0	0	660,866	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>550</u>	<u>13,936</u>	<u>126</u>	<u>660,866</u>	<u>13,681</u>	<u>25,000</u>	<u>0</u>
19,837	(6,861)	36,315	104,265	27,889	(14,045)	0
0	0	0	0	0	25,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	25,000	0
19,837	(6,861)	36,315	104,265	27,889	10,955	0
20,956	27,256	2,305	38,977	0	(10,955)	52
0	0	0	0	0	0	0
<u>\$40,793</u>	<u>\$20,395</u>	<u>\$38,620</u>	<u>\$143,242</u>	<u>\$27,889</u>	<u>\$0</u>	<u>\$52</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

	Hazardous Materials Emergency Plan Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
<u>Revenues:</u>					
Taxes	\$0	\$0	\$0	\$0	\$5,709,894
Intergovernmental Revenues	14,928	0	0	411,777	13,733,569
Charges for Services	0	0	0	0	1,395,964
Investment Earnings	0	0	0	0	70,706
Fines and Forfeitures	0	6,220	0	0	246,202
All Other Revenues	123	0	8,540	0	319,081
Total Revenues	15,051	6,220	8,540	411,777	21,475,416
<u>Expenditures:</u>					
General Government:					
Legislative and Executive	0	0	0	0	693,728
Judicial	0	0	0	0	346,355
Public Safety	36,262	0	0	0	403,888
Public Works	0	0	0	0	4,852,171
Health	0	0	0	0	237,042
Human Services	0	0	50	453,801	13,121,860
Community and Economic Development	0	0	0	0	317,426
Debt Service:					
Principal Retirement	0	0	0	0	5,139
Interest and Fiscal Charges	0	0	0	0	1,383
Total Expenditures	36,262	0	50	453,801	19,978,992
Excess (Deficiency) of Revenues over Expenditures	(21,211)	6,220	8,490	(42,024)	1,496,424
<u>Other Financing Sources (Uses):</u>					
Operating Transfers In	17,178	0	0	57,731	866,575
Operating Transfers Out	0	0	0	0	(70,000)
Total Other Financing Sources (Uses)	17,178	0	0	57,731	796,575
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,033)	6,220	8,490	15,707	2,292,999
Fund Balance at Beginning of Year	8,856	720	25,585	56,560	9,292,344
Decrease in Inventory Reserve	0	0	0	0	(13,789)
Fund Balance at End of Year	\$4,823	\$6,940	\$34,075	\$72,267	\$11,571,554

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$653,308	\$686,500	\$33,192
Intergovernmental Revenues	3,230,768	3,530,130	299,362
Charges for Services	6,000	0	(6,000)
Fines and Forfeitures	46,200	135,206	89,006
Investment Earnings	142,400	67,711	(74,689)
All Other Revenues	166,200	146,418	(19,782)
Total Revenues	<u>4,244,876</u>	<u>4,565,965</u>	<u>321,089</u>
<u>Expenditures:</u>			
Public Works:			
Personal Services	1,669,166	1,639,577	29,589
Contractual Services	3,604,267	2,109,502	1,494,765
Materials and Supplies	1,230,613	784,700	445,913
Other Expenditures	15,590	5,195	10,395
Capital Outlay	569,735	337,392	232,343
Total Expenditures	<u>7,089,371</u>	<u>4,876,366</u>	<u>2,213,005</u>
Excess (Deficiency) of Revenues over Expenditures	(2,844,495)	(310,401)	2,534,094
Fund Balance at Beginning of Year	2,064,488	2,064,488	0
Prior Year Encumbrances	780,007	780,007	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$2,534,094</u>	<u>\$2,534,094</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$2,995,407	\$3,140,659	\$145,252
All Other Revenues	100	0	(100)
Total Revenues	<u>2,995,507</u>	<u>3,140,659</u>	<u>145,152</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,776,149	1,735,471	40,678
Contractual Services	1,887,273	1,588,089	299,184
Materials and Supplies	50,435	43,955	6,480
Other Expenditures	319,824	251,764	68,060
Capital Outlay	37,530	25,143	12,387
Total Expenditures	<u>4,071,211</u>	<u>3,644,422</u>	<u>426,789</u>
Excess (Deficiency) of Revenues over Expenditures	(1,075,704)	(503,763)	571,941
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	569,793	568,793	(1,000)
Total Other Financing Sources (Uses):	<u>569,793</u>	<u>568,793</u>	<u>(1,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(505,911)	65,030	570,941
Fund Balance at Beginning of Year	507,881	507,881	0
Prior Year Encumbrances	7,000	7,000	0
Fund Balance at End of Year	<u><u>\$8,970</u></u>	<u><u>\$579,911</u></u>	<u><u>\$570,941</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$4,562,460	\$4,974,596	\$412,136
Intergovernmental Revenues	1,980,151	2,790,077	809,926
All Other Revenues	36,500	187,837	151,337
Total Revenues	6,579,111	7,952,510	1,373,399
<u>Expenditures:</u>			
Human Services:			
Personal Services	5,255,124	4,608,979	646,145
Contractual Services	1,617,147	1,269,985	347,162
Materials and Supplies	309,653	234,302	75,351
Other Expenditures	922,403	143,800	778,603
Capital Outlay	747,061	345,008	402,053
Total Expenditures	8,851,388	6,602,074	2,249,314
Excess (Deficiency) of Revenues over Expenditures	(2,272,277)	1,350,436	3,622,713
Fund Balance at Beginning of Year	2,790,007	2,790,007	0
Prior Year Encumbrances	300,299	300,299	0
Fund Balance at End of Year	\$818,029	\$4,440,742	\$3,622,713

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$142,000	\$182,679	\$40,679
Fines and Forfeitures	13,000	33,360	20,360
All Other Revenues	500	315	(185)
Total Revenues	155,500	216,354	60,854
Expenditures:			
Health:			
Personal Services	98,583	97,051	1,532
Contractual Services	64,582	63,523	1,059
Materials and Supplies	17,478	14,253	3,225
Other Expenditures	6,198	5,069	1,129
Capital Outlay	14,525	12,722	1,803
Total Expenditures	201,366	192,618	8,748
Excess (Deficiency) of Revenues over Expenditures	(45,866)	23,736	69,602
Other Financing Sources (Uses):			
Operating Transfers In	35,000	20,000	(15,000)
Total Other Financing Sources (Uses):	35,000	20,000	(15,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(10,866)	43,736	54,602
Fund Balance at Beginning of Year	10,866	10,866	0
Fund Balance at End of Year	\$0	\$54,602	\$54,602

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$220,000	\$267,396	\$47,396
Total Revenues	220,000	267,396	47,396
<u>Expenditures:</u>			
Public Works:			
Other Expenditures	12,000	0	12,000
Capital Outlay	693,352	514,829	178,523
Total Expenditures	705,352	514,829	190,523
Excess (Deficiency) of Revenues over Expenditures	(485,352)	(247,433)	237,919
Fund Balance at Beginning of Year	120,760	120,760	0
Prior Year Encumbrances	364,592	364,592	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$237,919</u>	<u>\$237,919</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$20,000	\$18,207	(\$1,793)
Total Revenues	20,000	18,207	(1,793)
<u>Expenditures:</u>			
<u>Health:</u>			
Contractual Services	20,000	18,207	1,793
Total Expenditures	20,000	18,207	1,793
Excess (Deficiency) of Revenues over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$553,000	\$684,542	\$131,542
All Other Revenue	0	226	226
Total Revenues	553,000	684,768	131,768
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	187,115	171,061	16,054
Contractual Services	822,517	647,152	175,365
Materials and Supplies	11,900	8,034	3,866
Other Expenditures	26,033	5,809	20,224
Capital Outlay	25,189	4,056	21,133
Total Expenditures	1,072,754	836,112	236,642
Excess (Deficiency) of Revenues over Expenditures	(519,754)	(151,344)	368,410
Fund Balance at Beginning of Year	1,124,830	1,124,830	0
Prior Year Encumbrances	70,739	70,739	0
Fund Balance at End of Year	\$675,815	\$1,044,225	\$368,410

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

CHILDREN'S TRUST FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$20,000	\$14,375	(\$5,625)
All Other Revenues	4,000	5,579	1,579
Total Revenues	24,000	19,954	(4,046)
Expenditures:			
Human Services:			
Personal Services	11,355	9,230	2,125
Contractual Services	20,509	18,550	1,959
Materials and Supplies	3,221	1,583	1,638
Other Expenditures	4,665	1,696	2,969
Total Expenditures	39,750	31,059	8,691
Excess (Deficiency) of Revenues over Expenditures	(15,750)	(11,105)	4,645
Other Financing Sources (Uses):			
Advances In	5,000	0	(5,000)
Total Other Financing Sources (Uses):	5,000	0	(5,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(10,750)	(11,105)	(355)
Fund Balance at Beginning of Year	13,645	13,645	0
Fund Balance at End of Year	\$2,895	\$2,540	(\$355)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

CRIME VICTIM GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$5,513	\$5,513
Total Revenues	0	5,513	5,513
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	5,513	5,513
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$5,513	\$5,513

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$400,263	\$432,585	\$32,322
All Other Revenues	13,000	21,861	8,861
Total Revenues	413,263	454,446	41,183
<u>Expenditures:</u>			
Judicial:			
Personal Services	303,570	278,411	25,159
Contractual Services	27,500	25,427	2,073
Materials and Supplies	21,570	16,665	4,905
Other Expenditures	2,130	1,796	334
Capital Outlay	5,000	2,056	2,944
Total Judicial	359,770	324,355	35,415
Public Safety:			
Personal Services	32,131	32,091	40
Contractual Services	205,525	205,400	125
Materials and Supplies	77	77	0
Other Expenditures	300	276	24
Total Public Safety	238,033	237,844	189
Total Expenditures	597,803	562,199	35,604
Excess (Deficiency) of Revenues over Expenditures	(184,540)	(107,753)	76,787
<u>Other Financing Sources (Uses):</u>			
Advances In	201,606	159,624	(41,982)
Total Other Financing Sources (Uses):	201,606	159,624	(41,982)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	17,066	51,871	34,805
Fund Balance at Beginning of Year	96,293	96,293	0
Fund Balance at End of Year	\$113,359	\$148,164	\$34,805

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$80,000	\$114,216	\$34,216
All Other Revenues	0	720	720
Total Revenues	80,000	114,936	34,936
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	108,700	56,089	52,611
Contractual Services	18,000	11,484	6,516
Materials and Supplies	10,000	3,542	6,458
Capital Outlay	12,000	0	12,000
Total Expenditures	148,700	71,115	77,585
Excess (Deficiency) of Revenues over Expenditures	(68,700)	43,821	112,521
Fund Balance at Beginning of Year	121,669	121,669	0
Fund Balance at End of Year	\$52,969	\$165,490	\$112,521

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$140,000	\$141,723	\$1,723
All Other Revenues	0	780	780
Total Revenues	140,000	142,503	2,503
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	140,000	142,503	2,503
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(70,000)	(70,000)	0
Total Other Financing Sources (Uses):	(70,000)	(70,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	70,000	72,503	2,503
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$70,000	\$72,503	\$2,503

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$798,650	\$594,040	(\$204,610)
Investment Earnings	0	898	898
All Other Revenues	0	39	39
Total Revenues	798,650	594,977	(203,673)
<u>Expenditures:</u>			
Human Services:			
Personal Services	385,244	363,608	21,636
Contractual Services	391,104	336,153	54,951
Materials and Supplies	5,000	1,194	3,806
Other Expenditures	35,864	13,727	22,137
Capital Outlay	2,000	400	1,600
Total Expenditures	819,212	715,082	104,130
Excess (Deficiency) of Revenues over Expenditures	(20,562)	(120,105)	(99,543)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	15,000	15,000
Advances Out	0	(43,500)	(43,500)
Total Other Financing Sources (Uses):	0	(28,500)	(28,500)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(20,562)	(148,605)	(128,043)
Fund Balance at Beginning of Year	(3,303)	(3,303)	0
Prior Year Encumbrances	49,104	49,104	0
Fund Balance at End of Year	\$25,239	(\$102,804)	(\$128,043)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,259,392	\$1,276,740	\$17,348
Charges for Services	132,400	221,854	89,454
Investment Earnings	0	9,238	9,238
All Other Revenues	0	11,279	11,279
Total Revenues	<u>1,391,792</u>	<u>1,519,111</u>	<u>127,319</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,177,194	1,162,898	14,296
Contractual Services	225,181	173,769	51,412
Materials and Supplies	97,850	91,008	6,842
Other Expenditures	51,000	43,903	7,097
Capital Outlay	24,335	15,055	9,280
Total Expenditures	<u>1,575,560</u>	<u>1,486,633</u>	<u>88,927</u>
Excess (Deficiency) of Revenues over Expenditures	(183,768)	32,478	216,246
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	50,000	0	(50,000)
Total Other Financing Sources (Uses):	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(133,768)	32,478	166,246
Fund Balance at Beginning of Year	<u>608,321</u>	<u>608,321</u>	<u>0</u>
Fund Balance at End of Year	<u>\$474,553</u>	<u>\$640,799</u>	<u>\$166,246</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$58,205	\$51,719	(\$6,486)
All Other Revenues	0	3,480	3,480
Total Revenues	58,205	55,199	(3,006)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	81,395	79,439	1,956
Contractual Services	7,500	5,407	2,093
Materials and Supplies	9,645	2,707	6,938
Other Expenditures	3,500	489	3,011
Capital Outlay	13,030	542	12,488
Total Expenditures	115,070	88,584	26,486
Excess (Deficiency) of Revenues over Expenditures	(56,865)	(33,385)	23,480
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	28,745	18,249	(10,496)
Total Other Financing Sources (Uses):	28,745	18,249	(10,496)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(28,120)	(15,136)	12,984
Fund Balance at Beginning of Year	47,222	47,222	0
Fund Balance at End of Year	\$19,102	\$32,086	\$12,984

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$794,710	\$329,533	(\$465,177)
Charges for Services	5,000	0	(5,000)
Total Revenues	799,710	329,533	(470,177)
Expenditures:			
Community and Economic Development:			
Personal Services	63,343	60,002	3,341
Contractual Services	6,988	2,353	4,635
Materials and Supplies	1,500	432	1,068
Other Expenditures	4,426	4,028	398
Capital Outlay	490,897	352,375	138,522
Total Expenditures	567,154	419,190	147,964
Excess (Deficiency) of Revenues over Expenditures	232,556	(89,657)	(322,213)
Fund Balance at Beginning of Year	(7,175)	(7,175)	0
Prior Year Encumbrances	114,071	114,071	0
Fund Balance at End of Year	\$339,452	\$17,239	(\$322,213)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

LITTER CONTROL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$2,292	\$2,292
All Other Revenues	15,000	0	(15,000)
Total Revenues	<u>15,000</u>	<u>2,292</u>	<u>(12,708)</u>
<u>Expenditures:</u>			
Public Works:			
Personal Services	18,181	10,144	8,037
Materials and Supplies	300	0	300
Other Expenditures	1,077	510	567
Capital Outlay	100	0	100
Total Expenditures	<u>19,658</u>	<u>10,654</u>	<u>9,004</u>
Excess (Deficiency) of Revenues over Expenditures	(4,658)	(8,362)	(3,704)
Fund Balance at Beginning of Year	8,708	8,708	0
Prior Year Encumbrances	475	475	0
Fund Balance at End of Year	<u>\$4,525</u>	<u>\$821</u>	<u>(\$3,704)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$10,000	\$19,629	\$9,629
Total Revenues	10,000	19,629	9,629
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	550	550	0
Total Expenditures	550	550	0
Excess (Deficiency) of Revenues over Expenditures	9,450	19,079	9,629
Fund Balance at Beginning of Year	20,956	20,956	0
Fund Balance at End of Year	<u>\$30,406</u>	<u>\$40,035</u>	<u>\$9,629</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$25,000	\$7,075	(\$17,925)
Total Revenues	25,000	7,075	(17,925)
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	52,635	14,315	38,320
Total Expenditures	52,635	14,315	38,320
Excess (Deficiency) of Revenues over Expenditures	(27,635)	(7,240)	20,395
Fund Balance at Beginning of Year	27,635	27,635	0
Fund Balance at End of Year	\$0	\$20,395	\$20,395

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$20,000	\$36,441	\$16,441
Total Revenues	20,000	36,441	16,441
<u>Expenditures:</u>			
<u>Public Safety:</u>			
Other Expenditures	22,305	126	22,179
Total Expenditures	22,305	126	22,179
Excess (Deficiency) of Revenues over Expenditures	(2,305)	36,315	38,620
Fund Balance at Beginning of Year	2,305	2,305	0
Fund Balance at End of Year	\$0	\$38,620	\$38,620

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$598,000	\$691,731	\$93,731
All Other Revenues	20,000	19,401	(599)
Total Revenues	618,000	711,132	93,132
<u>Expenditures:</u>			
Human Services:			
Personal Services	351,519	350,238	1,281
Contractual Services	252,770	248,275	4,495
Materials and Supplies	9,014	8,392	622
Other Expenditures	62,370	61,828	542
Capital Outlay	2,000	1,495	505
Total Expenditures	677,673	670,228	7,445
Excess (Deficiency) of Revenues over Expenditures	(59,673)	40,904	100,577
<u>Other Financing Sources (Uses):</u>			
Advances In	0	13,500	13,500
Total Other Financing Sources (Uses):	0	13,500	13,500
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(59,673)	54,404	114,077
Fund Balance at Beginning of Year	64,672	64,672	0
Fund Balance at End of Year	\$4,999	\$119,076	\$114,077

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

COURT COMPUTERIZATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$16,000	\$32,829	\$16,829
All Other Revenues	0	0	0
Total Revenues	16,000	32,829	16,829
<u>Expenditures:</u>			
Judicial:			
Contractual Services	8,000	6,376	1,624
Capital Outlay	8,000	7,305	695
Total Judicial	16,000	13,681	2,319
Excess (Deficiency) of Revenues over Expenditures	0	19,148	19,148
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$19,148	\$19,148

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

RECYCLING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,955	\$9,452	(\$1,503)
All Other Revenues	0	1,503	1,503
Total Revenues	10,955	10,955	0
<u>Expenditures:</u>			
Health:			
Contractual Services	25,000	25,000	0
Total Expenditures	25,000	25,000	0
Excess (Deficiency) of Revenues over Expenditures	(14,045)	(14,045)	0
<u>Other Financing Sources (Uses):</u>			
Transfers In	25,000	25,000	0
Total Other Financing Sources (Uses):	25,000	25,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	10,955	10,955	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$10,955	\$10,955	\$0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

MYRTLE VILLAGE DITCH IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	0	0
Fund Balance at Beginning of Year	52	52	0
Fund Balance at End of Year	<u>\$52</u>	<u>\$52</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY PLANNING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$15,000	\$14,928	(\$72)
All Other Revenues	0	123	123
Total Revenues	15,000	15,051	51
<u>Expenditures:</u>			
Public Safety:			
Personal Services	36,922	33,933	2,989
Materials and Supplies	1,100	727	373
Capital Outlay	1,000	708	292
Total Expenditures	39,022	35,368	3,654
Excess (Deficiency) of Revenues over Expenditures	(24,022)	(20,317)	3,705
<u>Other Financing Sources (Uses):</u>			
Transfers In	17,178	17,178	0
Total Other Financing Sources (Uses):	17,178	17,178	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(6,844)	(3,139)	3,705
Fund Balance at Beginning of Year	9,054	9,054	0
Fund Balance at End of Year	\$2,210	\$5,915	\$3,705

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$0	\$4,838	\$4,838
Total Revenues	0	4,838	4,838
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	4,838	4,838
Fund Balance at Beginning of Year	695	695	0
Fund Balance at End of Year	\$695	\$5,533	\$4,838

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$2,400	\$8,540	\$6,140
Total Revenues	2,400	8,540	6,140
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	16,500	1,525	14,975
Total Expenditures	16,500	1,525	14,975
Excess (Deficiency) of Revenues over Expenditures	(14,100)	7,015	21,115
Fund Balance at Beginning of Year	24,085	24,085	0
Prior Year Encumbrances	1,500	1,500	0
Fund Balance at End of Year	<u>\$11,485</u>	<u>\$32,600</u>	<u>\$21,115</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$547,070	\$411,777	(\$135,293)
Total Revenues	<u>547,070</u>	<u>411,777</u>	<u>(135,293)</u>
<u>Expenditures:</u>			
Human Services:			
Contractual Services	482,418	449,179	33,239
Other Expenditures	11,780	4,659	7,121
Capital Outlay	85,470	75,016	10,454
Total Expenditures	<u>579,668</u>	<u>528,854</u>	<u>50,814</u>
Excess (Deficiency) of Revenues over Expenditures	(32,598)	(117,077)	(84,479)
<u>Other Financing Sources (Uses):</u>			
Transfers In	231,282	57,731	(173,551)
Total Other Financing Sources (Uses):	<u>231,282</u>	<u>57,731</u>	<u>(173,551)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	198,684	(59,346)	(258,030)
Fund Balance at Beginning of Year	56,597	56,597	0
Fund Balance at End of Year	<u>\$255,281</u>	<u>(\$2,749)</u>	<u>(\$258,030)</u>

DEBT SERVICE FUNDS

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

East Street Building

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.

Court 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

To account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

DEBT SERVICE FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Totals
Assets:				
Cash and Cash Equivalents	\$3,214	\$9	\$435,889	\$439,112
Receivables (net of allowances for doubtful accounts):				
Special Assessments	0	0	16,580,356	16,580,356
Restricted Assets:				
Cash with Fiscal Agent	0	0	16,878	16,878
Total Assets	\$3,214	\$9	\$17,033,123	\$17,036,346
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$5,071	\$5,071
Matured Bonds and Interest Payable	0	0	16,878	16,878
Deferred Revenue	0	0	16,580,356	16,580,356
Interfund Loans Payable	50,448	0	0	50,448
Total Liabilities	50,448	0	16,602,305	16,652,753
<i>Fund Equity:</i>				
Fund Balance:				
Reserved for Debt Service	0	9	430,818	430,827
Unreserved	(47,234)	0	0	(47,234)
Total Fund Equity	(47,234)	9	430,818	383,593
Total Liabilities and Fund Equity	\$3,214	\$9	\$17,033,123	\$17,036,346

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

DEBT SERVICES FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Totals
Revenues:				
Charges for Services	\$0	\$0	\$215,983	\$215,983
Investment Earnings	0	0	23,259	23,259
Special Assessments	0	0	1,172,389	1,172,389
All Other Revenues	38,573	0	0	38,573
Total Revenues	38,573	0	1,411,631	1,450,204
Expenditures:				
Debt Service:				
Principal Retirement	15,000	35,000	516,880	566,880
Interest and Fiscal Charges	37,125	80,478	730,563	848,166
Total Expenditures	52,125	115,478	1,247,443	1,415,046
Excess (Deficiency) of Revenues over Expenditures	(13,552)	(115,478)	164,188	35,158
Other Financing Sources (Uses):				
Operating Transfers In	0	115,478	0	115,478
Total Other Financing Sources (Uses)	0	115,478	0	115,478
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(13,552)	0	164,188	150,636
Fund Balance at Beginning of Year	(33,682)	9	266,630	232,957
Fund Balance at End of Year	(\$47,234)	\$9	\$430,818	\$383,593

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$53,000	\$38,573	(\$14,427)
Total Revenues	53,000	38,573	(14,427)
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	15,000	15,000	0
Interest and Fiscal Charges	37,125	37,125	0
Total Expenditures	52,125	52,125	0
Excess (Deficiency) of Revenues over Expenditures	875	(13,552)	(14,427)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	38,000	0	(38,000)
Advances In	0	12,448	12,448
Advances Out	(38,000)	0	38,000
Total Other Financing Sources (Uses)	0	12,448	12,448
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	875	(1,104)	(1,979)
Fund Balance at Beginning of Year	4,318	4,318	0
Fund Balance at End of Year	\$5,193	\$3,214	(\$1,979)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

DEBT SERVICE FUNDS

COURT BUILDING CONSTRUCTION FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	35,000	35,000	0
Interest and Fiscal Charges	80,479	80,478	1
Total Expenditures	115,479	115,478	1
Excess (Deficiency) of Revenues over Expenditures	(115,479)	(115,478)	1
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	115,480	115,478	(2)
Total Other Financing Sources (Uses)	115,480	115,478	(2)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	1	0	(1)
Fund Balance at Beginning of Year	9	9	0
Fund Balance at End of Year	\$10	\$9	(\$1)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$215,983	\$215,983
Investment Earnings	0	23,259	23,259
Special Assessments	1,100,000	1,172,389	72,389
Total Revenues	1,100,000	1,411,631	311,631
Expenditures:			
Debt Service:			
Principal Retirement	516,880	516,880	0
Interest and Fiscal Charges	741,321	725,739	15,582
Total Expenditures	1,258,201	1,242,619	15,582
Excess (Deficiency) of Revenues over Expenditures	(158,201)	169,012	327,213
Fund Balance at Beginning of Year	266,877	266,877	0
Fund Balance at End of Year	\$108,676	\$435,889	\$327,213

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CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Kings Mill Sewer Construction

To account for the bond anticipation note which provided the source of financing for sewer lines in the Kings Mill area.

Columbia Road Construction

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

Water Extension Projects

To account for the bond anticipation note which provided 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 the Justice Drive Street Extension and various improvements to County buildings.

Emergency 911 Communications

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

Morrow - Roachester Sewer

To account for the bond anticipation note which provided the source of financing for sewer lines in the Morrow - Roachester area.

Airport Construction

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

Project 21 Road Construction

To account for the financing of engineering and construction of improvements to Mason Montgomery Road and Fields-Ertel Road.

Court 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.

(Continued)

CAPITAL PROJECTS FUNDS

1990 Water Construction Projects

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.

Jail and Juvenile Detention Center Construction

To account for engineering and construction of a new facility for juvenile treatment and an expansion to the county jail (anticipated to be financed by proceeds of 1/2% sales tax).

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

CAPITAL PROJECTS FUNDS

	Kings Mill Sewer Construction Fund	Columbia Road Construction Fund	Water Extension Projects Fund	County Construction Projects Fund	Emergency 911 Communications Fund
Assets:					
Cash and Cash Equivalents	\$159,749	\$109,562	\$437,033	\$43,377	\$3,595
Receivables (net of allowances for doubtful accounts):					
Accounts	0	0	0	0	0
Interest	0	510	0	0	0
Due from Other Governments	0	0	0	0	0
Total Assets	\$159,749	\$110,072	\$437,033	\$43,377	\$3,595
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$0	\$0	\$1,841	\$854	\$0
Accrued Interest Payable	0	0	1,842	0	0
Deferred Revenue	0	476	0	0	0
Interfund Loans Payable	21,240	3,900	152,200	0	0
General Obligation Notes Payable	0	0	231,000	0	0
Total Liabilities	21,240	4,376	386,883	854	0
<i>Fund Equity:</i>					
Fund Balance:					
Reserved for Encumbrances	34,428	3,900	2,793	0	1,559
Unreserved	104,081	101,796	47,357	42,523	2,036
Total Fund Equity	138,509	105,696	50,150	42,523	3,595
Total Liabilities and Fund Equity	\$159,749	\$110,072	\$437,033	\$43,377	\$3,595

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

CAPITAL PROJECTS FUNDS

<u>Morrow - Roachester Sewer Fund</u>	<u>Airport Construction Fund</u>	<u>Project 21 Road Construction Fund</u>	<u>Court Building Construction Fund</u>	<u>County Administration Building Fund</u>	<u>1990 Water Construction Projects Fund</u>	<u>Jail/Juvenile Detention Center Construction Fund</u>	<u>Totals</u>
\$549,359	\$1,542	\$43,877	\$64,205	\$38,867	\$581,834	\$3,619,939	\$5,652,939
0	0	0	0	0	7,828	0	7,828
2,682	0	0	0	0	2,818	0	6,010
0	0	132,309	0	0	0	0	132,309
<u>\$552,041</u>	<u>\$1,542</u>	<u>\$176,186</u>	<u>\$64,205</u>	<u>\$38,867</u>	<u>\$592,480</u>	<u>\$3,619,939</u>	<u>\$5,799,086</u>
\$19,899	\$1,533	\$15,369	\$0	\$0	\$7,828	\$211,530	\$258,854
3,987	0	0	0	0	0	0	5,829
2,503	0	0	0	0	2,630	0	5,609
55,748	71,746	388,050	0	0	0	0	692,884
500,000	0	0	0	0	0	0	731,000
<u>582,137</u>	<u>73,279</u>	<u>403,419</u>	<u>0</u>	<u>0</u>	<u>10,458</u>	<u>211,530</u>	<u>1,694,176</u>
2,110,700	9	2,011,039	0	0	12,354	274,078	4,450,860
(2,140,796)	(71,746)	(2,238,272)	64,205	38,867	569,668	3,134,331	(345,950)
(30,096)	(71,737)	(227,233)	64,205	38,867	582,022	3,408,409	4,104,910
<u>\$552,041</u>	<u>\$1,542</u>	<u>\$176,186</u>	<u>\$64,205</u>	<u>\$38,867</u>	<u>\$592,480</u>	<u>\$3,619,939</u>	<u>\$5,799,086</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

	Kings Mill Sewer Construction Fund	Columbia Road Construction Fund	Water Extension Projects Fund	County Construction Projects Fund	Emergency 911 Communications Fund
Revenues:					
Intergovernmental Revenues	\$14,346	\$0	\$0	\$0	\$51,268
Investment Earnings	0	2,136	0	0	0
Special Assessments	146,922	0	109,000	0	0
All Other Revenues	0	0	100	0	0
Total Revenues	<u>161,268</u>	<u>2,136</u>	<u>109,100</u>	<u>0</u>	<u>51,268</u>
Expenditures:					
Capital Outlay	62,518	0	210,630	125,860	4,174
Debt Service:					
Interest and Fiscal Charges	15,369	0	11,295	0	0
Total Expenditures	<u>77,887</u>	<u>0</u>	<u>221,925</u>	<u>125,860</u>	<u>4,174</u>
Excess (Deficiency) of Revenues over Expenditures	83,381	2,136	(112,825)	(125,860)	47,094
Other Financing Sources (Uses):					
Proceeds of Special Assessment Bonds	627,800	0	199,700	0	0
Operating Transfers In	0	0	0	0	9,732
Total Other Financing Sources (Uses)	<u>627,800</u>	<u>0</u>	<u>199,700</u>	<u>0</u>	<u>9,732</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	711,181	2,136	86,875	(125,860)	56,826
Fund Balance at Beginning of Year	<u>(572,672)</u>	<u>103,560</u>	<u>(36,725)</u>	<u>168,383</u>	<u>(53,231)</u>
Fund Balance at End of Year	<u>\$138,509</u>	<u>\$105,696</u>	<u>\$50,150</u>	<u>\$42,523</u>	<u>\$3,595</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

Morrow - Roachester Sewer Fund	Airport Construction Fund	Project 21 Road Construction Fund	Court Building Construction Fund	County Administration Building Fund	1990 Water Construction Projects Fund	Jail/Juvenile Detention Center Construction Fund	Totals
\$0	\$0	\$737,760	\$0	\$0	\$0	\$0	\$803,374
51,040	0	0	0	0	12,963	0	66,139
3,519	0	0	0	0	74,300	0	333,741
0	0	0	0	0	0	0	100
54,559	0	737,760	0	0	87,263	0	1,203,354
172,050	31,993	960,821	0	0	25,321	603,331	2,196,698
70,867	0	0	0	0	5,364	17,835	120,730
242,917	31,993	960,821	0	0	30,685	621,166	2,317,428
(188,358)	(31,993)	(223,061)	0	0	56,578	(621,166)	(1,114,074)
0	0	0	0	0	231,100	0	1,058,600
0	0	0	0	0	0	2,000,000	2,009,732
0	0	0	0	0	231,100	2,000,000	3,068,332
(188,358)	(31,993)	(223,061)	0	0	287,678	1,378,834	1,954,258
158,262	(39,744)	(4,172)	64,205	38,867	294,344	2,029,575	2,150,652
(\$30,096)	(\$71,737)	(\$227,233)	\$64,205	\$38,867	\$582,022	\$3,408,409	\$4,104,910

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

KINGS MILL SEWER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$175,000	\$14,346	(\$160,654)
Special Assessments	0	146,922	146,922
Total Revenues	175,000	161,268	(13,732)
Expenditures:			
Capital Outlay	237,281	124,439	112,842
Debt Service:			
Principal Retirement	689,400	689,400	0
Interest and Fiscal Charges	35,000	20,958	14,042
Total Expenditures	961,681	834,797	126,884
Excess (Deficiency) of Revenues over Expenditures	(786,681)	(673,529)	113,152
Other Financing Sources (Uses):			
Proceeds of Bonds	689,400	627,800	(61,600)
Construction Advance-In	0	21,451	21,451
Advances Out	(21,240)	0	21,240
Total Other Financing Sources (Uses)	668,160	649,251	(18,909)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(118,521)	(24,278)	94,243
Fund Balance at Beginning of Year	(21,395)	(21,395)	0
Prior Year Encumbrances	170,994	170,994	0
Fund Balance at End of Year	\$31,078	\$125,321	\$94,243

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

COLUMBIA ROAD CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$2,386	\$2,386
Total Revenues	0	2,386	2,386
<u>Expenditures:</u>			
Other Expenditures	103,276	0	103,276
Capital Outlay	3,900	3,900	0
Total Expenditures	107,176	3,900	103,276
Excess (Deficiency) of Revenues over Expenditures	(107,176)	(1,514)	105,662
<u>Other Financing Sources (Uses):</u>			
Advances In	3,900	3,900	0
Total Other Financing Sources (Uses)	3,900	3,900	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(103,276)	2,386	105,662
Fund Balance at Beginning of Year	103,276	103,276	0
Fund Balance at End of Year	\$0	\$105,662	\$105,662

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

WATER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessments	\$135,000	\$109,000	(\$26,000)
All Other Revenues	0	100	100
Total Revenues	135,000	109,100	(25,900)
Expenditures:			
Capital Outlay	399,884	334,349	65,535
Debt Service:			
Principal Retirement	434,050	424,050	10,000
Interest and Fiscal Charges	16,166	12,891	3,275
Total Expenditures	850,100	771,290	78,810
Excess (Deficiency) of Revenues over Expenditures	(715,100)	(662,190)	52,910
Other Financing Sources (Uses):			
Proceeds of Notes	0	231,000	231,000
Proceeds of Bonds	410,900	199,700	(211,200)
Construction Advances In	0	106,968	106,968
Advances In	0	110,500	110,500
Advances Out	(136,987)	(95,287)	41,700
Total Other Financing Sources (Uses)	273,913	552,881	278,968
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(441,187)	(109,309)	331,878
Fund Balance at Beginning of Year	354,247	354,247	0
Prior Year Encumbrances	187,622	187,622	0
Fund Balance at End of Year	\$100,682	\$432,560	\$331,878

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay	174,469	131,092	43,377
Total Expenditures	174,469	131,092	43,377
Excess (Deficiency) of Revenues over Expenditures	(174,469)	(131,092)	43,377
Fund Balance at Beginning of Year	154,907	154,907	0
Prior Year Encumbrances	19,562	19,562	0
Fund Balance at End of Year	\$0	\$43,377	\$43,377

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

EMERGENCY 911 COMMUNICATIONS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$61,000	\$51,268	(\$9,732)
Total Revenues	<u>61,000</u>	<u>51,268</u>	<u>(9,732)</u>
<u>Expenditures:</u>			
Capital Outlay	6,803	5,733	1,070
Total Expenditures	<u>6,803</u>	<u>5,733</u>	<u>1,070</u>
Excess (Deficiency) of Revenues over Expenditures	54,197	45,535	(8,662)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	9,732	9,732
Advances Out	0	(61,000)	(61,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(51,268)</u>	<u>(51,268)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	54,197	(5,733)	(59,930)
Fund Balance at Beginning of Year	4,917	4,917	0
Prior Year Encumbrances	2,851	2,851	0
Fund Balance at End of Year	<u>\$61,965</u>	<u>\$2,035</u>	<u>(\$59,930)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

MORROW - ROACHESTER SEWER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$0	\$3,519	\$3,519
Investment Earnings	0	59,739	59,739
Total Revenues	0	63,258	63,258
<u>Expenditures:</u>			
Capital Outlay	8,271,552	2,286,866	5,984,686
<u>Debt Service:</u>			
Principal Retirement	3,000,000	3,000,000	0
Interest and Fiscal Charges	210,000	91,200	118,800
Total Expenditures	11,481,552	5,378,066	6,103,486
Excess (Deficiency) of Revenues over Expenditures	(11,481,552)	(5,314,808)	6,166,744
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	8,305,000	500,000	(7,805,000)
Total Other Financing Sources (Uses)	8,305,000	500,000	(7,805,000)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(3,176,552)	(4,814,808)	(1,638,256)
Fund Balance at Beginning of Year	3,149,904	3,149,904	0
Prior Year Encumbrances	83,664	83,664	0
Fund Balance at End of Year	\$57,016	(\$1,581,240)	(\$1,638,256)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

AIRPORT CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	77,248	77,248	0
Total Expenditures	77,248	77,248	0
Excess (Deficiency) of Revenues over Expenditures	(77,248)	(77,248)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances	77,248	77,248	0
Fund Balance at End of Year	\$0	\$0	\$0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

PROJECT 21 ROAD CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,652,687	\$687,474	(\$965,213)
Total Revenues	1,652,687	687,474	(965,213)
<u>Expenditures:</u>			
Capital Outlay	3,482,296	3,055,941	426,355
Total Expenditures	3,482,296	3,055,941	426,355
Excess (Deficiency) of Revenues over Expenditures	(1,829,609)	(2,368,467)	(538,858)
<u>Other Financing Sources (Uses):</u>			
Construction Advances In	2,008,890	8,890	(2,000,000)
Advances In	0	388,050	388,050
Total Other Financing Sources (Uses)	2,008,890	396,940	(1,611,950)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	179,281	(1,971,527)	(2,150,808)
Fund Balance at Beginning of Year	(108,120)	(108,120)	0
Prior Year Encumbrances	112,485	112,485	0
Fund Balance at End of Year	<u>\$183,646</u>	<u>(\$1,967,162)</u>	<u>(\$2,150,808)</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

COURT BUILDING CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	0	0	0
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	0	0
Fund Balance at Beginning of Year	64,205	64,205	0
Fund Balance at End of Year	\$64,205	\$64,205	\$0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

COUNTY ADMINISTRATION BUILDING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	38,867	0	38,867
Total Expenditures	38,867	0	38,867
Excess (Deficiency) of Revenues over Expenditures	(38,867)	0	38,867
Fund Balance at Beginning of Year	38,868	38,868	0
Fund Balance at End of Year	\$1	\$38,868	\$38,867

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

1990 WATER CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special Assessments	\$48,600	\$74,300	\$25,700
Investment Earnings	0	13,162	13,162
All Other Revenues	0	200	200
Total Revenues	48,600	87,662	39,062
Expenditures:			
Capital Outlay	254,930	49,196	205,734
Debt Service:			
Principal Retirement	240,600	240,600	0
Interest and Fiscal Charges	7,314	7,314	0
Total Expenditures	502,844	297,110	205,734
Excess (Deficiency) of Revenues over Expenditures	(454,244)	(209,448)	244,796
Other Financing Sources (Uses):			
Proceeds of Bonds	200,000	231,100	31,100
Construction Advances In	0	1,956	1,956
Advances Out	0	(99,780)	(99,780)
Total Other Financing Sources (Uses)	200,000	133,276	(66,724)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(254,244)	(76,172)	178,072
Fund Balance at Beginning of Year	575,192	575,192	0
Prior Year Encumbrances	62,632	62,632	0
Fund Balance at End of Year	\$383,580	\$561,652	\$178,072

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1993

CAPITAL PROJECTS FUNDS

JAIL AND JUVENILE DETENTION CENTER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Capital Outlay	1,113,787	941,164	172,623
Debt Service:			
Principal Retirement	800,000	800,000	0
Interest and Fiscal Charges	24,320	24,320	0
Total Expenditures	1,938,107	1,765,484	172,623
Excess (Deficiency) of Revenues over Expenditures	(1,938,107)	(1,765,484)	172,623
Other Financing Sources (Uses):			
Proceeds of Notes	2,000,000	0	(2,000,000)
Operating Transfers In	0	2,000,000	2,000,000
Total Other Financing Sources (Uses)	2,000,000	2,000,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	61,893	234,516	172,623
Fund Balance at Beginning of Year	2,722,400	2,722,400	0
Prior Year Encumbrances	177,600	177,600	0
Fund Balance at End of Year	<u>\$2,961,893</u>	<u>\$3,134,516</u>	<u>\$172,623</u>

ENTERPRISE FUNDS

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Water Fund

To account for distribution of treated water to individuals and commercial and industrial users within Warren County.

Sewer Fund

To account for sanitary sewer services, which are provided to individuals and commercial and industrial users within Warren County.

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
Assets:			
Cash and Cash Equivalents	\$8,110,449	\$5,176,960	\$13,287,409
Receivables (net of allowances for doubtful accounts):			
Accounts	820,467	732,409	1,552,876
Interest	6,930	5,331	12,261
Interfund Loans Receivable	156,100	76,988	233,088
Inventory of Supplies at Cost	101,582	3,923	105,505
Prepaid Items	3,026	1,855	4,881
Bond Issuance Costs	341,256	219,910	561,166
Restricted Assets:			
Cash and Cash Equivalents	4,644,680	190,914	4,835,594
Cash with Fiscal Agent	45,025	378,203	423,228
Property, Plant and Equipment	21,889,183	45,969,528	67,858,711
Less: Accumulated Depreciation	(7,894,466)	(8,811,885)	(16,706,351)
Net Fixed Assets	13,994,717	37,157,643	51,152,360
Construction in Progress	2,506,806	8,209,974	10,716,780
Total Assets	<u>\$30,731,038</u>	<u>\$52,154,110</u>	<u>\$82,885,148</u>
Liabilities and Fund Equity:			
<i>Liabilities:</i>			
Accounts Payable	\$173,538	\$85,308	\$258,846
Accrued Wages and Benefits Payable	12,475	6,366	18,841
Due to Other Funds	3,315	2,373	5,688
Due to Other Governments	31,447	19,386	50,833
Accrued Interest Payable	74,188	57,227	131,415
Deferred Revenue	6,467	4,975	11,442
Compensated Absences Payable	186,712	37,313	224,025
General Obligation Notes Payable	400,000	350,000	750,000
General Obligation Bonds Payable	105,000	0	105,000
Ohio Water Development Authority Loans Payable	0	3,927,332	3,927,332
Revenue Bonds Payable	13,680,437	9,540,507	23,220,944
Total Liabilities	<u>14,673,579</u>	<u>14,030,787</u>	<u>28,704,366</u>
<i>Fund Equity:</i>			
Contributed Capital	12,838,275	33,654,619	46,492,894
Retained Earnings:			
Reserved for Restricted Assets	4,689,705	569,117	5,258,822
Unreserved	(1,470,521)	3,899,587	2,429,066
Total Retained Earnings	<u>3,219,184</u>	<u>4,468,704</u>	<u>7,687,888</u>
Total Fund Equity	<u>16,057,459</u>	<u>38,123,323</u>	<u>54,180,782</u>
Total Liabilities and Fund Equity	<u>\$30,731,038</u>	<u>\$52,154,110</u>	<u>\$82,885,148</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1993

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$3,549,940	\$3,083,106	\$6,633,046
Tap in Fees	1,134	0	1,134
Other Operating Revenues	8,642	6,802	15,444
Total Operating Revenues	<u>3,559,716</u>	<u>3,089,908</u>	<u>6,649,624</u>
<u>Operating Expenses:</u>			
Personal Services	896,525	463,443	1,359,968
Materials and Supplies	319,131	194,372	513,503
Contractual Services	135,152	196,722	331,874
Utilities	482,771	765,549	1,248,320
Depreciation	499,089	991,778	1,490,867
Other Operating Expenses	134,100	116,022	250,122
Total Operating Expenses	<u>2,466,768</u>	<u>2,727,886</u>	<u>5,194,654</u>
Operating Income	1,092,948	362,022	1,454,970
<u>Non-operating Revenues (Expenses):</u>			
Interest Income	1,257,938	62,698	1,320,636
Interest and Fiscal Charges	(1,002,883)	(966,132)	(1,969,015)
Total Non-operating Revenues (Expenses)	<u>255,055</u>	<u>(903,434)</u>	<u>(648,379)</u>
Income (Loss) Before Operating Transfers and Extraordinary Item	1,348,003	(541,412)	806,591
<u>Operating Transfers:</u>			
Operating Transfers In	102,237	64,037	166,274
Total Operating Transfers	<u>102,237</u>	<u>64,037</u>	<u>166,274</u>
Income (Loss) Before Extraordinary Item	1,450,240	(477,375)	972,865
<u>Extraordinary Item:</u>			
Loss on Refunding of Revenue Bonds	(640,223)	(509,167)	(1,149,390)
Total Extraordinary Item	<u>(640,223)</u>	<u>(509,167)</u>	<u>(1,149,390)</u>
Net Income (Loss)	810,017	(986,542)	(176,525)
Add: Depreciation on Contributed Capital	81,392	394,825	476,217
Retained Earnings at Beginning of Year	2,327,775	5,060,421	7,388,196
Retained Earnings at End of Year	<u>\$3,219,184</u>	<u>\$4,468,704</u>	<u>\$7,687,888</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1993

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$3,044,450	\$2,698,848	\$5,743,298
Cash Payments for Goods and Services	(1,068,681)	(1,249,217)	(2,317,898)
Cash Payments to Employees	(900,118)	(464,600)	(1,364,718)
Other Operating Revenue	4,746	3,705	8,451
Net Cash Provided by Operating Activities	<u>1,080,397</u>	<u>988,736</u>	<u>2,069,133</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	195,067	0	195,067
Advances Out	(232,214)	(21,451)	(253,665)
Transfers In from Other Funds	102,237	64,037	166,274
Net Cash Provided by Noncapital Financing Activities	<u>65,090</u>	<u>42,586</u>	<u>107,676</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	1,398,082	670,667	2,068,749
Contributions from Other Governments	0	70,563	70,563
Proceeds from Sale of Revenue Bonds	6,443,287	5,140,461	11,583,748
Proceeds from Sale of Notes	400,000	350,000	750,000
Acquisition and Construction of Assets	(730,535)	(293,276)	(1,023,811)
Principal Paid on General Obligation Bonds	(30,000)	0	(30,000)
Principal Paid on Revenue Bonds	(275,000)	(220,000)	(495,000)
Principal Paid on Notes	(400,000)	(250,000)	(650,000)
Principal Paid on Ohio Water Development Authority Bonds	0	(190,878)	(190,878)
Refunding of Revenue Bonds	(6,950,223)	(5,544,167)	(12,494,390)
Interest Paid on All Debt	(957,852)	(961,412)	(1,919,264)
Net Cash Used by Capital and Related Financing Activities	<u>(1,102,241)</u>	<u>(1,228,042)</u>	<u>(2,330,283)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	1,235,202	70,752	1,305,954
Net Cash Provided from Investing Activities	<u>1,235,202</u>	<u>70,752</u>	<u>1,305,954</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,278,448	(125,968)	1,152,480
Cash and Cash Equivalents at Beginning of Year	11,521,706	5,872,045	17,393,751
Cash and Cash Equivalents at End of Year	<u>\$12,800,154</u>	<u>\$5,746,077</u>	<u>\$18,546,231</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1993**

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Total
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$1,092,948	\$362,022	\$1,454,970
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	499,089	991,778	1,490,867
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(511,309)	(390,958)	(902,267)
Increase in Inventory	(9,159)	(1,227)	(10,386)
Increase (Decrease) in Accounts Payable	(3,975)	23,746	19,771
Increase in Accrued Wages and Benefits	2,773	1,109	3,882
Decrease in Compensated Absences	(10,222)	(4,092)	(14,314)
Decrease in Prepaid Items	388	150	538
Increase (Decrease) in Due to Other Funds	(193)	1,510	1,317
Increase in Due to Other Governments	20,057	4,698	24,755
Total Adjustments	(12,551)	626,714	614,163
Net Cash Provided by Operating Activities	\$1,080,397	\$988,736	\$2,069,133

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1993, the Water and Sewer Funds had outstanding liabilities of \$122,259 and \$9,673 respectively for certain capital assets. The Water and Sewer Funds received \$1,715,453 and \$747,465 of contributed capital assets from tap in fees and special assessments. In the Water and Sewer Funds, bond issuance costs of \$201,781 and \$174,660 that were deducted from proceeds were capitalized and will be amortized over the debt repayment period.

INTERNAL SERVICE FUNDS

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

Vehicle Maintenance

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 and Caesar Creek Litter Control.

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 and Developmental Disabilities employees and eligible dependents.

Gasoline

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
Assets:						
Cash and Cash Equivalents	\$11,102	\$32,118	\$1,342,425	\$127,371	\$36,684	\$1,549,700
Receivables (net of allowances for doubtful accounts):						
Accounts	0	0	8,106	0	0	8,106
Due from Other Funds	4,717	0	0	0	8,995	13,712
Due from Other Governments	0	0	0	0	840	840
Inventory of Supplies at Cost	0	0	0	0	5,027	5,027
Property, Plant and Equipment	0	0	7,709	0	0	7,709
Less: Accumulated Depreciation	0	0	(3,572)	0	0	(3,572)
Net Fixed Assets	0	0	4,137	0	0	4,137
Total Assets	<u>\$15,819</u>	<u>\$32,118</u>	<u>\$1,354,668</u>	<u>\$127,371</u>	<u>\$51,546</u>	<u>\$1,581,522</u>
Liabilities and Fund Equity:						
<i>Liabilities:</i>						
Accounts Payable	\$5,554	\$0	\$315,470	\$73,515	\$5,518	\$400,057
Accrued Wages and Benefits	0	8,616	926	0	0	9,542
Due to Other Funds	0	0	527	0	0	527
Due to Other Governments	0	9,210	1,023	0	0	10,233
Compensated Absences	0	82,863	1,533	0	0	84,396
Total Liabilities	<u>5,554</u>	<u>100,689</u>	<u>319,479</u>	<u>73,515</u>	<u>5,518</u>	<u>504,755</u>
<i>Fund Equity</i>						
Contributed Capital	11,084	0	0	0	0	11,084
Retained Earnings	(819)	(68,571)	1,035,189	53,856	46,028	1,065,683
Total Fund Equity	<u>10,265</u>	<u>(68,571)</u>	<u>1,035,189</u>	<u>53,856</u>	<u>46,028</u>	<u>1,076,767</u>
Total Liabilities and Fund Equity	<u>\$15,819</u>	<u>\$32,118</u>	<u>\$1,354,668</u>	<u>\$127,371</u>	<u>\$51,546</u>	<u>\$1,581,522</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1993

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
Operating Revenues:						
Charges for Services	\$76,974	\$542,383	\$3,129,754	\$655,632	\$133,363	\$4,538,106
Other Operating Revenues	0	0	5,108	0	0	5,108
Total Operating Revenues	76,974	542,383	3,134,862	655,632	133,363	4,543,214
Operating Expenses:						
Personal Services	0	517,348	64,637	0	0	581,985
Materials and Supplies	0	0	770	0	124,876	125,646
Contractual Services	70,845	0	342,876	119,566	0	533,287
Depreciation	0	0	771	0	0	771
Health Insurance Claims	0	0	2,429,971	381,779	0	2,811,750
Other Operating Expenses	0	0	1,893	0	0	1,893
Total Operating Expenses	70,845	517,348	2,840,918	501,345	124,876	4,055,332
Net Income	6,129	25,035	293,944	154,287	8,487	487,882
Retained Earnings (Accumulated Deficit) at Beginning of Year	(6,948)	(93,606)	741,245	(100,431)	37,541	577,801
Retained Earnings (Accumulated Deficit) at End of Year	<u>(\$819)</u>	<u>(\$68,571)</u>	<u>\$1,035,189</u>	<u>\$53,856</u>	<u>\$46,028</u>	<u>\$1,065,683</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1993

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Health Insurance Fund
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$78,919	\$542,383	\$3,140,448
Cash Payments for Goods and Services	(70,658)	0	(2,769,659)
Cash Payments to Employees	0	(518,439)	(63,329)
Other Operating Revenue	0	0	71,383
Net Cash Provided by Operating Activities	<u>8,261</u>	<u>23,944</u>	<u>378,843</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	0	0	(1,199)
Net Cash Used by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>(1,199)</u>
Net Increase in Cash and Cash Equivalents	8,261	23,944	377,644
Cash and Cash Equivalents at Beginning of Year	2,841	8,174	964,781
Cash and Cash Equivalents at End of Year	<u>\$11,102</u>	<u>\$32,118</u>	<u>\$1,342,425</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$6,129	\$25,035	\$293,944
Adjustments to Reconcile Operating Income to			
Net Cash Provided by Operating Activities:			
Depreciation Expense	0	0	771
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	0	0	(1,982)
Decrease in Due from Other Funds	1,361	0	0
Decrease in Due from Other Governments	584	0	7,982
Increase in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	187	0	76,322
Increase (Decrease) in Accrued Wages and Benefits	0	2,148	332
Increase (Decrease) in Compensated Absences	0	(7,258)	449
Increase in Due to Other Funds	0	0	498
Increase in Due to Other Governments	0	4,019	527
Total Adjustments	<u>2,132</u>	<u>(1,091)</u>	<u>84,899</u>
Net Cash Provided by Operating Activities	<u>\$8,261</u>	<u>\$23,944</u>	<u>\$378,843</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1993

INTERNAL SERVICE FUNDS

	MRDD Health Insurance Fund	Gasoline Fund	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$655,632	\$135,497	\$4,552,879
Cash Payments for Goods and Services	(601,351)	(127,424)	(3,569,092)
Cash Payments to Employees	0	0	(581,768)
Other Operating Revenue	69,618	0	141,001
Net Cash Provided by Operating Activities	<u>123,899</u>	<u>8,073</u>	<u>543,020</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	0	0	(1,199)
Net Cash Used by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>(1,199)</u>
Net Increase in Cash and Cash Equivalents	123,899	8,073	541,821
Cash and Cash Equivalents at Beginning of Year	3,472	28,611	1,007,879
Cash and Cash Equivalents at End of Year	<u>\$127,371</u>	<u>\$36,684</u>	<u>\$1,549,700</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$154,287	\$8,487	\$487,882
Adjustments to Reconcile Operating Income to			
Net Cash Provided by Operating Activities:			
Depreciation Expense	0	0	771
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	0	0	(1,982)
Decrease in Due from Other Funds	0	1,905	3,266
Decrease in Due from Other Governments	0	229	8,795
Increase in Inventory	0	(1,363)	(1,363)
Increase (Decrease) in Accounts Payable	(30,388)	0	46,121
Increase (Decrease) in Accrued Wages and Benefits	0	(1,185)	1,295
Increase (Decrease) in Compensated Absences	0	0	(6,809)
Increase in Due to Other Funds	0	0	498
Increase in Due to Other Governments	0	0	4,546
Total Adjustments	<u>(30,388)</u>	<u>(414)</u>	<u>55,138</u>
Net Cash Provided by Operating Activities	<u>\$123,899</u>	<u>\$8,073</u>	<u>\$543,020</u>

FIDUCIARY FUND TYPES

Fiduciary fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other 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.

Unclaimed Money

To account for funds which rightfully belong to the payor and are refunded when the payor provides proof of claim for the funds within the period specified by law.

NON-EXPENDABLE TRUST FUNDS

Non-expendable Trust funds maintain a corpus of principal which may not be expended. The interest earnings from this corpus may be expended as provided in the trust agreement.

Scheurer - Smith Trust

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

AGENCY FUNDS

Employees Retirement

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

Undivided Water and Sewer Revenue

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

Payroll

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

Undivided General Tax, Tangible Personal Tax, Advance Estate Tax, County Lodging Tax

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, Corporations, Schools, Special Districts, Libraries

To maintain and account for distributions of various revenue sources to subdivisions within the County.

Local Government

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

(Continued)

AGENCY FUNDS

Local Government Revenue Assistance

To maintain and 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 collection.

Gasoline Tax

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Trailer Tax

To maintain and account for the accumulation and disbursement of mobile home tax collections.

Undivided Interest

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

Deferred Compensation

To maintain and account for the assets held by the State on behalf of employees of the 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 Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff, Children's 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 County treasury.

Other Agency Funds

To maintain and account for resources and uses for: taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds, when compared to combined Agency Fund totals, comprise less than 10% in each of the categories of assets and liabilities.

Cigarette Tax
Real Estate Advance
Federal Youth Payroll
Law Library
Life Insurance
Board of Elections
Building Inspection

Escrow Rotary
Forfeited Land
Zoning Board
Tax Maps
Microfilm
Mary Haven

State (Escheated Estates)
Miami Conservancy District
Undivided Income Tax - Real Property
Ohio Public Works - Township Projects
Drug Task Force
Refundable Deposits

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1993**

FIDUCIARY FUNDS

	<u>Expendable Trust Fund</u>	<u>Non-expendable Trust Fund</u>	<u>Agency Funds</u>	
	Unclaimed Money's Fund	Scheurer- Smith Trust Fund	Total All	Totals
Assets:				
Cash and Cash Equivalents	\$662,447	\$67,440	\$5,615,191	\$6,345,078
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	56,385,967	56,385,967
Interest	0	326	0	326
Restricted Assets:				
Cash with Fiscal Agent	0	0	782,991	782,991
Funds on Deposit with Deferred Compensation Board	0	0	2,672,234	2,672,234
Total Assets	<u>\$662,447</u>	<u>\$67,766</u>	<u>\$65,456,383</u>	<u>\$66,186,596</u>
Liabilities and Fund Equity:				
Liabilities:				
Payroll Withholding	\$0	\$0	\$99,823	\$99,823
Due to Other Governments	0	0	58,335,369	58,335,369
Unapportioned Monies	0	0	3,450,186	3,450,186
Deposits Held Due to Others	0	0	898,771	898,771
Deferred Revenue	0	304	0	304
Deferred Compensation Payable	0	0	2,672,234	2,672,234
Total Liabilities	<u>0</u>	<u>304</u>	<u>65,456,383</u>	<u>65,456,687</u>
Fund Equity:				
Fund Balance:				
Unreserved	662,447	67,462	0	729,909
Total Fund Equity	<u>662,447</u>	<u>67,462</u>	<u>0</u>	<u>729,909</u>
Total Liabilities and Fund Equity	<u>\$662,447</u>	<u>\$67,766</u>	<u>\$65,456,383</u>	<u>\$66,186,596</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Employees Retirement</u>				
Assets				
Cash and Cash Equivalents	\$195,648	\$2,512,214	(\$2,701,029)	\$6,833
Total Assets	<u>\$195,648</u>	<u>\$2,512,214</u>	<u>(\$2,701,029)</u>	<u>\$6,833</u>
Liabilities				
Payroll Withholding	\$195,648	\$2,512,214	(\$2,701,029)	\$6,833
Total Liabilities	<u>\$195,648</u>	<u>\$2,512,214</u>	<u>(\$2,701,029)</u>	<u>\$6,833</u>
<u>Townships</u>				
Assets				
Cash and Cash Equivalents	\$0	\$8,442,066	(\$8,440,853)	\$1,213
Total Assets	<u>\$0</u>	<u>\$8,442,066</u>	<u>(\$8,440,853)</u>	<u>\$1,213</u>
Liabilities				
Unapportioned Monies	\$0	\$8,442,066	(\$8,440,853)	\$1,213
Total Liabilities	<u>\$0</u>	<u>\$8,442,066</u>	<u>(\$8,440,853)</u>	<u>\$1,213</u>
<u>Corporations</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,364,904	(\$5,364,904)	\$0
Total Assets	<u>\$0</u>	<u>\$5,364,904</u>	<u>(\$5,364,904)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$5,364,904	(\$5,364,904)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,364,904</u>	<u>(\$5,364,904)</u>	<u>\$0</u>
<u>Undivided Water and Sewer Revenue</u>				
Assets				
Cash and Cash Equivalents	\$30,760	\$8,078,720	(\$8,074,024)	\$35,456
Total Assets	<u>\$30,760</u>	<u>\$8,078,720</u>	<u>(\$8,074,024)</u>	<u>\$35,456</u>
Liabilities				
Unapportioned Monies	\$30,760	\$8,078,720	(\$8,074,024)	\$35,456
Total Liabilities	<u>\$30,760</u>	<u>\$8,078,720</u>	<u>(\$8,074,024)</u>	<u>\$35,456</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Payroll</u>				
Assets				
Cash and Cash Equivalents	\$178,504	\$19,094,791	(\$19,193,102)	\$80,193
Total Assets	<u>\$178,504</u>	<u>\$19,094,791</u>	<u>(\$19,193,102)</u>	<u>\$80,193</u>
Liabilities				
Payroll Withholding	\$178,504	\$19,094,791	(\$19,193,102)	\$80,193
Total Liabilities	<u>\$178,504</u>	<u>\$19,094,791</u>	<u>(\$19,193,102)</u>	<u>\$80,193</u>
<u>Schools</u>				
Assets				
Cash and Cash Equivalents	\$0	\$50,155,943	(\$50,155,943)	\$0
Total Assets	<u>\$0</u>	<u>\$50,155,943</u>	<u>(\$50,155,943)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$50,155,943	(\$50,155,943)	\$0
Total Liabilities	<u>\$0</u>	<u>\$50,155,943</u>	<u>(\$50,155,943)</u>	<u>\$0</u>
<u>Undivided General Tax</u>				
Assets				
Cash and Cash Equivalents	\$1,635,373	\$62,962,148	(\$63,191,803)	\$1,405,718
Taxes Receivable	52,584,290	56,385,967	(52,584,290)	56,385,967
Total Assets	<u>\$54,219,663</u>	<u>\$119,348,115</u>	<u>(\$115,776,093)</u>	<u>\$57,791,685</u>
Liabilities				
Due to Other Governments	\$52,584,290	\$56,385,967	(\$52,584,290)	\$56,385,967
Unapportioned Monies	1,635,373	62,962,148	(63,191,803)	1,405,718
Total Liabilities	<u>\$54,219,663</u>	<u>\$119,348,115</u>	<u>(\$115,776,093)</u>	<u>\$57,791,685</u>
<u>Tangible Personal Tax</u>				
Assets				
Cash and Cash Equivalents	\$102,768	\$12,533,783	(\$12,061,075)	\$575,476
Total Assets	<u>\$102,768</u>	<u>\$12,533,783</u>	<u>(\$12,061,075)</u>	<u>\$575,476</u>
Liabilities				
Unapportioned Monies	\$102,768	\$12,533,783	(\$12,061,075)	\$575,476
Total Liabilities	<u>\$102,768</u>	<u>\$12,533,783</u>	<u>(\$12,061,075)</u>	<u>\$575,476</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Local Government</u>				
Assets				
Cash and Cash Equivalents	\$0	\$3,158,490	(\$3,158,490)	\$0
Total Assets	<u>\$0</u>	<u>\$3,158,490</u>	<u>(\$3,158,490)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,158,490	(\$3,158,490)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,158,490</u>	<u>(\$3,158,490)</u>	<u>\$0</u>
<u>Special Districts</u>				
Assets				
Cash and Cash Equivalents	\$0	\$494,808	(\$494,808)	\$0
Total Assets	<u>\$0</u>	<u>\$494,808</u>	<u>(\$494,808)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$494,808	(\$494,808)	\$0
Total Liabilities	<u>\$0</u>	<u>\$494,808</u>	<u>(\$494,808)</u>	<u>\$0</u>
<u>Cigarette Tax</u>				
Assets				
Cash and Cash Equivalents	\$371	\$6,250	(\$6,333)	\$288
Total Assets	<u>\$371</u>	<u>\$6,250</u>	<u>(\$6,333)</u>	<u>\$288</u>
Liabilities				
Unapportioned Monies	\$371	\$6,250	(\$6,333)	\$288
Total Liabilities	<u>\$371</u>	<u>\$6,250</u>	<u>(\$6,333)</u>	<u>\$288</u>
<u>Gasoline Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,616,081	(\$1,616,081)	\$0
Total Assets	<u>\$0</u>	<u>\$1,616,081</u>	<u>(\$1,616,081)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,616,081	(\$1,616,081)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,616,081</u>	<u>(\$1,616,081)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Local Government Revenue Assistance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$626,827	(\$626,827)	\$0
Total Assets	<u>\$0</u>	<u>\$626,827</u>	<u>(\$626,827)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$626,827	(\$626,827)	\$0
Total Liabilities	<u>\$0</u>	<u>\$626,827</u>	<u>(\$626,827)</u>	<u>\$0</u>
<u>Motor Vehicle License</u>				
Assets				
Cash and Cash Equivalents	\$0	\$4,184,254	(\$4,184,254)	\$0
Total Assets	<u>\$0</u>	<u>\$4,184,254</u>	<u>(\$4,184,254)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,184,254	(\$4,184,254)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,184,254</u>	<u>(\$4,184,254)</u>	<u>\$0</u>
<u>County Lodging Tax</u>				
Assets				
Cash and Cash Equivalents	\$5,928	\$296,565	(\$298,198)	\$4,295
Total Assets	<u>\$5,928</u>	<u>\$296,565</u>	<u>(\$298,198)</u>	<u>\$4,295</u>
Liabilities				
Unapportioned Monies	\$5,928	\$296,565	(\$298,198)	\$4,295
Total Liabilities	<u>\$5,928</u>	<u>\$296,565</u>	<u>(\$298,198)</u>	<u>\$4,295</u>
<u>Real Estate Advance</u>				
Assets				
Cash and Cash Equivalents	\$229,174	\$41,953	(\$242,220)	\$28,907
Total Assets	<u>\$229,174</u>	<u>\$41,953</u>	<u>(\$242,220)</u>	<u>\$28,907</u>
Liabilities				
Unapportioned Monies	\$229,174	\$41,953	(\$242,220)	\$28,907
Total Liabilities	<u>\$229,174</u>	<u>\$41,953</u>	<u>(\$242,220)</u>	<u>\$28,907</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Law Library</u>				
Assets				
Cash and Cash Equivalents	\$0	\$209,473	(\$209,473)	\$0
Total Assets	\$0	\$209,473	(\$209,473)	\$0
Liabilities				
Unapportioned Monies	\$0	\$209,473	(\$209,473)	\$0
Total Liabilities	\$0	\$209,473	(\$209,473)	\$0
<u>Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$26,623	\$148,439	(\$136,641)	\$38,421
Total Assets	\$26,623	\$148,439	(\$136,641)	\$38,421
Liabilities				
Unapportioned Monies	\$26,623	\$148,439	(\$136,641)	\$38,421
Total Liabilities	\$26,623	\$148,439	(\$136,641)	\$38,421
<u>Life Insurance</u>				
Assets				
Cash and Cash Equivalents	\$6,343	\$27,070	(\$20,616)	\$12,797
Total Assets	\$6,343	\$27,070	(\$20,616)	\$12,797
Liabilities				
Payroll Withholding	\$6,343	\$27,070	(\$20,616)	\$12,797
Total Liabilities	\$6,343	\$27,070	(\$20,616)	\$12,797
<u>Libraries</u>				
Assets				
Cash and Cash Equivalents	\$0	\$2,217,892	(\$2,217,892)	\$0
Total Assets	\$0	\$2,217,892	(\$2,217,892)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,217,892	(\$2,217,892)	\$0
Total Liabilities	\$0	\$2,217,892	(\$2,217,892)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>State</u>				
Assets				
Cash and Cash Equivalents	\$0	\$439,927	(\$438,807)	\$1,120
Total Assets	<u>\$0</u>	<u>\$439,927</u>	<u>(\$438,807)</u>	<u>\$1,120</u>
Liabilities				
Unapportioned Monies	\$0	\$439,927	(\$438,807)	\$1,120
Total Liabilities	<u>\$0</u>	<u>\$439,927</u>	<u>(\$438,807)</u>	<u>\$1,120</u>
<u>Miami Conservancy District</u>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
<u>Advance Estate Tax</u>				
Assets				
Cash and Cash Equivalents	\$346,695	\$2,145,386	(\$1,320,737)	\$1,171,344
Total Assets	<u>\$346,695</u>	<u>\$2,145,386</u>	<u>(\$1,320,737)</u>	<u>\$1,171,344</u>
Liabilities				
Unapportioned Monies	\$346,695	\$2,145,386	(\$1,320,737)	\$1,171,344
Total Liabilities	<u>\$346,695</u>	<u>\$2,145,386</u>	<u>(\$1,320,737)</u>	<u>\$1,171,344</u>
<u>Undivided Interest</u>				
Assets				
Cash and Cash Equivalents	\$123,967	\$1,851,523	(\$1,887,546)	\$87,944
Total Assets	<u>\$123,967</u>	<u>\$1,851,523</u>	<u>(\$1,887,546)</u>	<u>\$87,944</u>
Liabilities				
Unapportioned Monies	\$123,967	\$1,851,523	(\$1,887,546)	\$87,944
Total Liabilities	<u>\$123,967</u>	<u>\$1,851,523</u>	<u>(\$1,887,546)</u>	<u>\$87,944</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Escrow Rotary</u>				
Assets				
Cash and Cash Equivalents	\$60,425	\$73,678	(\$52,150)	\$81,953
Total Assets	<u>\$60,425</u>	<u>\$73,678</u>	<u>(\$52,150)</u>	<u>\$81,953</u>
Liabilities				
Unapportioned Monies	\$60,425	\$73,678	(\$52,150)	\$81,953
Total Liabilities	<u>\$60,425</u>	<u>\$73,678</u>	<u>(\$52,150)</u>	<u>\$81,953</u>
<u>Undivided Income Tax - Real Property</u>				
Assets				
Cash and Cash Equivalents	\$0	\$959,242	(\$959,242)	\$0
Total Assets	<u>\$0</u>	<u>\$959,242</u>	<u>(\$959,242)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$959,242	(\$959,242)	\$0
Total Liabilities	<u>\$0</u>	<u>\$959,242</u>	<u>(\$959,242)</u>	<u>\$0</u>
<u>Ohio Public Works - Township Projects</u>				
Assets				
Cash and Cash Equivalents	\$11,341	\$0	\$0	\$11,341
Total Assets	<u>\$11,341</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,341</u>
Liabilities				
Deposits Held Due to Others	\$11,341	\$0	\$0	\$11,341
Total Liabilities	<u>\$11,341</u>	<u>\$0</u>	<u>\$0</u>	<u>\$11,341</u>
<u>Zoning Bond</u>				
Assets				
Cash and Cash Equivalents	\$72,620	\$68,000	(\$65,280)	\$75,340
Total Assets	<u>\$72,620</u>	<u>\$68,000</u>	<u>(\$65,280)</u>	<u>\$75,340</u>
Liabilities				
Deposits Held Due to Others	\$72,620	\$68,000	(\$65,280)	\$75,340
Total Liabilities	<u>\$72,620</u>	<u>\$68,000</u>	<u>(\$65,280)</u>	<u>\$75,340</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Deferred Compensation</u>				
Assets				
Funds on Deposit with Deferred Compensation Board	\$2,230,071	\$639,727	(\$197,564)	\$2,672,234
Total Assets	<u>\$2,230,071</u>	<u>\$639,727</u>	<u>(\$197,564)</u>	<u>\$2,672,234</u>
Liabilities				
Deferred Compensation Payable	\$2,230,071	\$639,727	(\$197,564)	\$2,672,234
Total Liabilities	<u>\$2,230,071</u>	<u>\$639,727</u>	<u>(\$197,564)</u>	<u>\$2,672,234</u>
<u>Clerk of Courts</u>				
Assets				
Cash with Fiscal Agent	\$627,293	\$10,828,461	(\$10,979,101)	\$476,653
Total Assets	<u>\$627,293</u>	<u>\$10,828,461</u>	<u>(\$10,979,101)</u>	<u>\$476,653</u>
Liabilities				
Deposits Held Due to Others	\$627,293	\$10,828,461	(\$10,979,101)	\$476,653
Total Liabilities	<u>\$627,293</u>	<u>\$10,828,461</u>	<u>(\$10,979,101)</u>	<u>\$476,653</u>
<u>Common Pleas Court - Probate Court</u>				
Assets				
Cash with Fiscal Agent	\$0	\$145,860	(\$134,965)	\$10,895
Total Assets	<u>\$0</u>	<u>\$145,860</u>	<u>(\$134,965)</u>	<u>\$10,895</u>
Liabilities				
Deposits Held Due to Others	\$0	\$145,860	(\$134,965)	\$10,895
Total Liabilities	<u>\$0</u>	<u>\$145,860</u>	<u>(\$134,965)</u>	<u>\$10,895</u>
<u>Child Support Enforcement Agency</u>				
Assets				
Cash with Fiscal Agent	\$73,473	\$13,933,901	(\$13,938,246)	\$69,128
Total Assets	<u>\$73,473</u>	<u>\$13,933,901</u>	<u>(\$13,938,246)</u>	<u>\$69,128</u>
Liabilities				
Deposits Held Due to Others	\$73,473	\$13,933,901	(\$13,938,246)	\$69,128
Total Liabilities	<u>\$73,473</u>	<u>\$13,933,901</u>	<u>(\$13,938,246)</u>	<u>\$69,128</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>County Court</u>				
Assets				
Cash with Fiscal Agent	\$295,849	\$737,628	(\$837,410)	\$196,067
Total Assets	<u>\$295,849</u>	<u>\$737,628</u>	<u>(\$837,410)</u>	<u>\$196,067</u>
Liabilities				
Deposits Held Due to Others	\$295,849	\$737,628	(\$837,410)	\$196,067
Total Liabilities	<u>\$295,849</u>	<u>\$737,628</u>	<u>(\$837,410)</u>	<u>\$196,067</u>
<u>Juvenile Court</u>				
Assets				
Cash with Fiscal Agent	\$500	\$161,227	(\$160,767)	\$960
Total Assets	<u>\$500</u>	<u>\$161,227</u>	<u>(\$160,767)</u>	<u>\$960</u>
Liabilities				
Deposits Held Due to Others	\$500	\$161,227	(\$160,767)	\$960
Total Liabilities	<u>\$500</u>	<u>\$161,227</u>	<u>(\$160,767)</u>	<u>\$960</u>
<u>Prosecuting Attorney</u>				
Assets				
Cash with Fiscal Agent	\$0	\$43,344	(\$41,701)	\$1,643
Total Assets	<u>\$0</u>	<u>\$43,344</u>	<u>(\$41,701)</u>	<u>\$1,643</u>
Liabilities				
Deposits Held Due to Others	\$0	\$43,344	(\$41,701)	\$1,643
Total Liabilities	<u>\$0</u>	<u>\$43,344</u>	<u>(\$41,701)</u>	<u>\$1,643</u>
<u>Sheriff</u>				
Assets				
Cash with Fiscal Agent	\$52,702	\$2,659,604	(\$2,701,151)	\$11,155
Total Assets	<u>\$52,702</u>	<u>\$2,659,604</u>	<u>(\$2,701,151)</u>	<u>\$11,155</u>
Liabilities				
Deposits Held Due to Others	\$52,702	\$2,659,604	(\$2,701,151)	\$11,155
Total Liabilities	<u>\$52,702</u>	<u>\$2,659,604</u>	<u>(\$2,701,151)</u>	<u>\$11,155</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Children's Services</u>				
Assets				
Cash with Fiscal Agent	\$2,979	\$999	(\$2,518)	\$1,460
Total Assets	<u>\$2,979</u>	<u>\$999</u>	<u>(\$2,518)</u>	<u>\$1,460</u>
Liabilities				
Deposits Held Due to Others	\$2,979	\$999	(\$2,518)	\$1,460
Total Liabilities	<u>\$2,979</u>	<u>\$999</u>	<u>(\$2,518)</u>	<u>\$1,460</u>
<u>Engineer</u>				
Assets				
Cash with Fiscal Agent	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
<u>Mary Haven</u>				
Assets				
Cash with Fiscal Agent	\$1,208	\$2,150	(\$3,237)	\$121
Total Assets	<u>\$1,208</u>	<u>\$2,150</u>	<u>(\$3,237)</u>	<u>\$121</u>
Liabilities				
Deposits Held Due to Others	\$1,208	\$2,150	(\$3,237)	\$121
Total Liabilities	<u>\$1,208</u>	<u>\$2,150</u>	<u>(\$3,237)</u>	<u>\$121</u>
<u>Building Inspection</u>				
Assets				
Cash with Fiscal Agent	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Tax Maps</u>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
<u>Microfilm</u>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
<u>Board of Elections</u>				
Assets				
Cash with Fiscal Agent	\$20	\$0	\$0	\$20
Total Assets	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
<u>Drug Task Force</u>				
Assets				
Cash and Cash Equivalents	\$14,424	\$85,576	(\$54,535)	\$45,465
Total Assets	<u>\$14,424</u>	<u>\$85,576</u>	<u>(\$54,535)</u>	<u>\$45,465</u>
Liabilities				
Due to Other Governments	\$14,424	\$85,576	(\$54,535)	\$45,465
Total Liabilities	<u>\$14,424</u>	<u>\$85,576</u>	<u>(\$54,535)</u>	<u>\$45,465</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1993

	Balance December 31, 1992	Additions	Deductions	Balance December 31, 1993
<u>Refundable Deposits</u>				
Assets				
Cash and Cash Equivalents	\$39,869	\$28,057	(\$24,133)	\$43,793
Total Assets	<u>\$39,869</u>	<u>\$28,057</u>	<u>(\$24,133)</u>	<u>\$43,793</u>
Liabilities				
Deposits Held Due to Others	\$39,869	\$28,057	(\$24,133)	\$43,793
Total Liabilities	<u>\$39,869</u>	<u>\$28,057</u>	<u>(\$24,133)</u>	<u>\$43,793</u>
<u>Non-Entity Holdings</u>				
Assets				
Cash and Cash Equivalents	\$3,150,104	\$8,504,565	(\$9,765,426)	\$1,889,243
Cash with Fiscal Agent	10,254	7,000	(2,560)	14,694
Total Assets	<u>\$3,160,358</u>	<u>\$8,511,565</u>	<u>(\$9,767,986)</u>	<u>\$1,903,937</u>
Liabilities				
Due to Other Governments	\$3,160,358	\$8,511,565	(\$9,767,986)	\$1,903,937
Total Liabilities	<u>\$3,160,358</u>	<u>\$8,511,565</u>	<u>(\$9,767,986)</u>	<u>\$1,903,937</u>
<u>Real Estate</u>				
Assets				
Cash with Fiscal Agent	\$0	\$20	\$0	\$20
Total Assets	<u>\$0</u>	<u>\$20</u>	<u>\$0</u>	<u>\$20</u>
Liabilities				
Deposits Held Due to Others	\$0	\$20	\$0	\$20
Total Liabilities	<u>\$0</u>	<u>\$20</u>	<u>\$0</u>	<u>\$20</u>
<u>Total - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$6,248,988	\$196,328,625	(\$196,962,422)	\$5,615,191
Cash with Fiscal Agent	1,064,453	28,520,194	(28,801,656)	782,991
Taxes Receivable	52,584,290	56,385,967	(52,584,290)	56,385,967
Funds on Deposit with Deferred Compensation Board	2,230,071	639,727	(197,564)	2,672,234
Total Assets	<u>\$62,127,802</u>	<u>\$281,874,513</u>	<u>(\$278,545,932)</u>	<u>\$65,456,383</u>
Liabilities				
Payroll Withholding	\$380,495	\$21,634,075	(\$21,914,747)	\$99,823
Due To Other Governments	55,759,072	64,983,108	(62,406,811)	58,335,369
Unapportioned Monies	2,580,135	166,008,352	(165,138,301)	3,450,186
Deposits Held Due to Others	1,178,029	28,609,251	(28,888,509)	898,771
Deferred Compensation Payable	2,230,071	639,727	(197,564)	2,672,234
Total Liabilities	<u>\$62,127,802</u>	<u>\$281,874,513</u>	<u>(\$278,545,932)</u>	<u>\$65,456,383</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the Proprietary Fund.

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1993

General Fixed Assets:

Land and Land Improvements	\$762,553
Buildings, Structures and Improvements	8,149,208
Furniture, Fixtures and Equipment	8,815,459
Construction in Progress	1,185,215
Total	<u>\$18,912,435</u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$7,223,331
General Fund	3,734,884
Special Revenue Funds	2,265,029
Capital Project Funds	5,689,191
Total	<u>\$18,912,435</u>

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1993

Function and Activity	Land and Land Improvements	Buildings Structures and Improvements	Furniture Fixtures and Equipment	Total
General Government:				
<i>Legislative and Executive</i>				
Commissioners	\$634,783	\$7,826,133	\$134,389	\$8,595,305
Auditor	0	0	32,805	32,805
Treasurer	0	0	11,043	11,043
Prosecutor	0	0	61,004	61,004
Recorder	0	0	172,322	172,322
Board of Elections	0	0	21,303	21,303
Data Processing	0	0	976,890	976,890
Building and Grounds	0	855	90,264	91,119
Tax Maps	0	0	9,940	9,940
Real Estate	0	0	19,286	19,286
Total Legislative and Executive	634,783	7,826,988	1,529,246	9,991,017
<i>Judicial</i>				
Common Pleas Court	0	0	36,585	36,585
Probate Court	0	0	17,910	17,910
County Court	0	0	19,633	19,633
Clerk of Court	0	0	40,110	40,110
Total Judicial	0	0	114,238	114,238
Public Safety				
Sheriff	0	0	486,930	486,930
Building Regulations	0	0	69,238	69,238
Juvenile Detention	0	0	31,096	31,096
Communications	127,770	322,220	2,858,315	3,308,305
Emergency Management	0	0	48,539	48,539
Communications Center	0	0	13,432	13,432
Total Public Safety	127,770	322,220	3,507,550	3,957,540
Public Works				
Engineer	0	0	2,114,276	2,114,276
Litter	0	0	0	0
Total Public Works	0	0	2,114,276	2,114,276

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1993

<u>Function and Activity</u>	<u>Land and Land Improvements</u>	<u>Buildings Structures and Improvements</u>	<u>Furniture Fixtures and Equipment</u>	<u>Total</u>
Community Development	0	0	2,099	2,099
Health				
Dog and Kennel	0	0	49,058	49,058
Total Health	0	0	49,058	49,058
Human Services				
Veterans Services	0	0	7,111	7,111
Human Services	0	0	171,741	171,741
MRDD Board	0	0	1,013,232	1,013,232
Youth Services Subsidy	0	0	12,556	12,556
Job Training Partnership	0	0	13,908	13,908
Children's Services	0	0	49,505	49,505
Child Support Enforcement Agency	0	0	120,251	120,251
Transit	0	0	110,688	110,688
Total Human Services	0	0	1,498,992	1,498,992
Subtotal General Fixed Assets	<u>\$762,553</u>	<u>\$8,149,208</u>	<u>\$8,815,459</u>	<u>\$17,727,220</u>
Construction in Progress				1,185,215
Total General Fixed Assets				<u>\$18,912,435</u>

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1993

Function and Activity	Restated December 31, 1992	Transfers	Additions	Deletions	December 31, 1993
General Government:					
<i>Legislative and Executive</i>					
Commissioners	\$8,537,643	\$41,784	\$15,878	\$0	\$8,595,305
Auditor	31,600	0	1,205	0	32,805
Treasurer	11,043	0	0	0	11,043
Prosecutor	61,004	0	0	0	61,004
Recorder	330,106	0	45,888	(203,672)	172,322
Board of Elections	21,303	0	0	0	21,303
Data Processing	827,412	37,796	274,171	(162,489)	976,890
Building and Grounds	81,657	2,800	6,662	0	91,119
Tax Maps	9,940	0	0	0	9,940
Real Estate	17,820	1,466	0	0	19,286
Total Legislative and Executive	9,929,528	83,846	343,804	(366,161)	9,991,017
<i>Judicial</i>					
Common Pleas Court	31,812	995	5,277	(1,499)	36,585
Probate Court	17,747	0	10,448	(10,285)	17,910
County Court	15,455	0	4,178	0	19,633
Clerk of Court	44,170	(995)	1,300	(4,365)	40,110
Total Judicial	109,184	0	21,203	(16,149)	114,238
<i>Public Safety</i>					
Sheriff	542,854	(9,737)	26,709	(70,896)	488,930
Building Regulations	65,163	(7,938)	19,686	(7,673)	69,238
Juvenile Detention	28,109	0	2,987	0	31,096
Communications	2,985,319	0	322,986	0	3,308,305
Emergency Management	53,239	0	0	(6,700)	46,539
Communications Center	9,916	0	3,516	0	13,432
Total Public Safety	3,684,600	(17,675)	375,884	(85,269)	3,957,540
<i>Public Works</i>					
Engineer	1,877,289	0	271,336	(34,349)	2,114,276
Litter	1,338	(1,338)	0	0	0
Total Public Works	1,878,627	(1,338)	271,336	(34,349)	2,114,276

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1993

Function and Activity	Restated December 31, 1992	Transfers	Additions	Deletions	December 31, 1993
Community Development	2,099	0	0	0	2,099
Health					
Dog and Kennel	49,003	(12,553)	12,608	0	49,058
Total Health	49,003	(12,553)	12,608	0	49,058
Human Services					
Veterans Services	7,111	0	0	0	7,111
Human Services	156,011	0	16,525	(795)	171,741
MRDD Board	959,720	0	53,512	0	1,013,232
Youth Services Subsidy	12,556	0	0	0	12,556
Job Training Partnership	26,926	(13,018)	0	0	13,908
Children's Services	43,172	0	6,333	0	49,505
Child Support Enforcement Agency	156,926	(39,262)	9,578	(6,991)	120,251
Transit	110,688	0	0	0	110,688
Total Human Services	1,473,110	(52,280)	85,948	(7,786)	1,498,992
Subtotal General Fixed Assets	17,126,151	0	1,110,783	(509,714)	17,727,220
Construction in Progress	564,370	0	620,845	0	1,185,215
Total General Fixed Assets	\$17,690,521	\$0	\$1,731,628	(\$509,714)	\$18,912,435



STATISTICAL SECTION

*THE FOLLOWING UNAUDITED STATISTICAL TABLES
REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL
TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	General Governmental	Public Safety	Public Works	Health	Human Services	Community Development	Miscellaneous Expenditures	Capital Outlay	Debt Service	Total
1984 a	\$5,697,958	\$1,776,160	\$3,320,870	\$114,519	\$6,488,527	\$335,224	\$0	\$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	0	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	0	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	0	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
1992 b	8,902,169	5,049,811	4,191,941	313,379	14,301,131	299,571	65,250	3,624,955	1,495,313	38,243,520
1993 b	9,916,161	5,773,109	4,852,171	237,042	14,352,342	317,426	0	2,196,698	1,560,626	39,205,575

a - Cash Basis Financial Data

b - GAAP Basis Financial Data

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

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Licenses and Permits		Fines and Forfeitures		Inter-Governmental Revenue		Special Assessments	Earnings on Investments	Other Revenue	Total
	Charges for Services	Taxes	Charges for Services	Taxes	Governmental Revenue	Revenue				
1984 a	\$1,922,174	\$5,565,028	\$14,787	\$177,407	\$9,967,681	\$0	\$953,964	\$636,675	\$19,237,716	
1985 a	2,188,090	5,894,236	16,439	211,930	9,052,109	0	939,090	641,827	18,943,721	
1986 a	2,528,559	7,375,575	15,409	229,117	10,072,435	0	1,031,779	641,888	21,894,762	
1987 a	3,106,470	7,812,054	16,896	261,715	9,630,237	0	1,091,935	738,815	22,658,122	
1988 b	2,652,965	7,933,340	17,065	304,869	12,806,757	0	1,482,850	637,569	25,835,415	
1989 b	2,672,724	10,827,199	18,153	331,361	12,686,037	629,948	2,361,222	945,321	30,471,965	
1990 b	2,774,430	10,456,887	19,656	293,627	14,348,549	505,275	2,227,246	802,980	31,428,650	
1991 b	3,007,197	12,511,790	22,359	238,405	15,382,337	925,841	2,068,296	1,629,438	35,785,663	
1992 b	3,538,558	15,985,344	23,959	315,077	17,268,432	1,955,414	1,956,497	917,154	41,960,435	
1993 b	4,339,513	20,211,494	21,550	594,778	17,950,921	1,506,130	1,705,741	1,093,533	47,423,660	

a - Cash Basis Financial Data

b - GAAP Basis Financial Data

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

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

Collection Year	Total Tax Levy	Current Taxes Collected as a		Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Taxes Levied
		Current Tax Collections	Percent of Current Taxes Levied			
1984	\$3,074,285	\$2,951,293	96.00%	\$181,999	\$3,133,292	101.92%
1985	3,122,811	2,999,515	96.05%	176,973	\$3,176,488	101.72%
1986	4,293,821	4,147,072	96.58%	215,603	\$4,362,675	101.60%
1987	4,448,355	4,292,300	96.49%	205,047	\$4,497,347	101.10%
1988	4,677,514	4,515,459	96.54%	243,788	\$4,759,247	101.75%
1989	4,928,105	4,791,675	97.23%	197,492	\$4,989,167	101.24%
1990	5,272,192	5,115,081	97.02%	239,507	\$5,354,588	101.56%
1991 (2)	8,366,670	8,156,445	97.49%	217,559	\$8,374,004	100.09%
1992 (2)	9,234,804	9,015,932	97.63%	227,242	\$9,243,174	100.09%
1993 (2)	10,344,525	10,151,083	98.13%	323,825	\$10,474,908	101.26%

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

(2) Includes additional 2 mill levy for Board of Mental Retardation.

Source: Warren County Auditor's Office.

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

Collection Year	Real Property		Public Utility Personal Property		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1984	\$642,484,300	\$1,835,669,428	\$78,228,240	\$156,456,480	\$80,708,870	\$226,265,405	\$801,421,410	\$2,218,391,313	36.13%
1985	653,486,890	1,867,105,400	78,453,840	156,907,680	82,424,210	242,424,147	814,364,940	2,266,437,227	35.93%
1986	719,747,020	2,056,420,057	86,544,020	173,088,040	101,123,950	306,436,212	907,414,990	2,535,944,309	35.78%
1987	744,189,000	2,126,254,285	91,238,290	182,476,580	109,092,180	351,910,258	944,519,470	2,660,641,123	35.50%
1988	784,966,650	2,242,761,857	101,685,910	203,371,820	106,777,041	355,923,470	993,429,601	2,802,057,147	35.45%
1989	927,891,560	2,651,118,742	111,948,000	223,896,000	116,346,418	401,194,545	1,156,185,978	3,276,209,287	35.29%
1990	979,495,120	2,798,557,485	124,476,730	141,450,830	137,296,567	508,505,804	1,241,268,417	3,448,514,119	35.99%
1991	1,029,541,230	2,941,546,371	136,421,450	155,024,375	147,399,056	566,919,446	1,313,361,736	3,663,490,192	35.85%
1992	1,195,315,160	3,415,186,171	161,350,280	183,352,590	167,427,508	669,710,032	1,524,092,948	4,268,248,793	35.71%
1993	1,243,701,100	3,553,431,714	173,547,198	197,212,725	175,360,672	701,442,688	1,592,608,970	4,452,087,127	35.77%

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

Levy Year Collection Year	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
COUNTY ENTITY:										
General Fund	2.90	2.90	2.90	2.90	2.90	2.90	2.60	2.60	2.60	2.60
Board of Mental Retardation	1.00	1.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00
Total County Entity	3.90	3.90	4.90	4.90	4.90	4.90	4.60	6.60	6.60	6.60
OTHER ENTITIES:										
Warren County Combined	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	4.40	4.40	5.40	5.40	5.40	5.40	5.10	7.10	7.10	7.10
Total County Levy										
SPECIAL DISTRICTS:										
Warren/Clinton Community	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health										
Franklin Carlisle Joint	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.80	1.80	1.80
Emergency Medical Service										
SCHOOL DISTRICTS:										
Springboro	34.90	34.80	42.20	42.00	41.60	44.60	45.20	46.55	46.20	45.70
Lebanon	41.50	41.50	41.50	41.50	40.50	40.30	40.60	40.90	40.90	45.12
Wayne	42.60	38.70	43.60	44.30	43.60	46.70	43.65	43.35	44.70	44.26
Miamisburg	37.79	39.04	38.88	38.88	38.88	38.88	38.95	38.95	38.95	0.00
Mason	38.10	37.60	42.20	42.20	42.20	48.20	48.50	48.20	48.40	51.07
Kings	34.40	34.40	34.40	40.25	40.25	41.00	40.80	41.30	45.45	45.20
Princeton	29.43	29.43	34.41	34.41	34.41	34.41	34.74	34.74	34.74	42.24
Franklin	37.80	37.80	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55
Middletown	28.42	28.42	29.67	28.60	29.47	29.37	35.33	33.43	33.43	33.23
Carlisle	37.10	36.90	36.00	36.00	41.80	41.80	42.70	42.70	42.70	42.70
Little Miami	33.90	32.61	34.26	34.26	38.58	38.06	38.49	38.54	38.54	45.44
Loveland	39.78	46.48	46.48	45.98	45.80	52.00	52.06	51.46	57.54	57.46
Goshen	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.40	30.40
Blanchester	30.10	30.10	30.10	34.60	34.10	34.10	35.20	35.20	35.00	34.40
Clinton Massie	30.00	29.50	29.50	29.50	29.50	35.50	35.80	35.50	34.60	34.50
Sugarcreek	39.30	39.10	38.40	43.00	43.10	51.40	51.20	50.80	50.60	58.50
Xenia	31.10	30.80	30.60	37.90	37.80	37.70	37.7	36.30	36.40	41.10

(Continued)

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

	1983		1984		1985		1986		1987		1988		1989		1990		1991		1992		1993	
	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year
JOINT VOCATIONAL SCHOOL DISTRICTS:																						
Warren County	3.50	1983	3.50	1984	3.50	1985	3.50	1986	3.50	1987	3.50	1988	3.50	1989	3.50	1990	4.50	1991	4.50	1992	4.50	1993
Great Oaks	1.70		1.70		1.70		1.70		1.70		1.70		1.70		1.70		2.70		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	2.80		2.80		2.70		2.70		2.70		3.70		3.70		3.70		3.70		3.70		3.70	
TOWNSHIPS:																						
Clearcreek	8.00		8.00		8.00		8.00		8.00		10.50		10.30		11.60		11.60		11.60		11.60	
Deerfield	7.05		7.05		7.05		7.05		7.05		7.05		8.30		8.30		8.05		8.05		8.05	
Franklin	4.20		4.20		4.20		4.20		4.20		4.20		4.00		3.60		3.60		3.60		3.60	
Hamilton	8.40		8.40		8.40		8.40		8.40		9.40		8.30		7.80		8.30		8.30		8.30	
Harlan	6.50		7.50		7.50		7.70		7.70		7.70		7.70		7.60		7.60		7.60		7.60	
Massie	6.90		6.90		6.90		6.90		6.90		6.90		6.90		7.00		9.00		9.00		8.00	
Salem	4.80		5.00		5.00		6.20		6.20		5.00		5.00		5.80		5.70		5.70		5.70	
Turtlecreek	5.50		5.50		5.50		6.00		6.00		7.00		6.50		5.60		5.60		5.60		5.60	
Union	5.80		5.80		5.80		5.80		5.80		5.80		5.80		5.70		5.20		5.20		6.20	
Washington	2.80		2.80		2.80		2.80		2.80		2.80		3.86		3.86		3.76		3.76		3.76	
Wayne	3.95		3.95		3.95		6.80		6.80		4.85		4.60		5.45		5.25		7.95		5.25	
MUNICIPALITIES:																						
Springboro	5.40		5.40		5.40		5.40		5.40		5.40		2.60		1.10		1.10		1.10		1.10	
Mason	2.10		2.10		2.10		2.10		2.10		2.10		2.10		2.10		1.90		1.90		1.90	
Cavite	6.80		3.80		3.80		3.80		3.80		3.80		3.80		3.80		3.80		3.80		3.80	
Franklin	2.74		2.74		2.74		2.73		2.73		2.73		2.86		2.86		2.86		2.85		2.85	
Middletown	6.98		6.88		6.88		6.73		6.73		6.41		6.41		5.40		5.28		5.28		5.18	
Loveland	5.77		5.75		5.75		7.93		7.93		7.91		9.55		7.61		8.61		9.41		9.41	
Maineville	5.30		5.30		5.30		5.30		5.30		5.30		5.30		4.80		4.70		6.70		6.70	
Buylerville	2.00		2.00		2.00		2.00		2.00		2.00		2.00		1.80		1.70		1.70		1.70	
Pleasant Plain	1.90		1.90		1.90		1.90		1.90		1.90		1.90		1.90		1.90		1.80		1.80	
Blanchester	0.00		0.00		0.00		0.00		0.00		5.10		5.10		5.10		5.40		5.40		5.40	
Harveysburg	8.30		7.50		7.50		7.50		7.50		7.50		7.50		7.30		7.30		9.30		9.30	
Morrow	6.80		5.80		5.80		7.80		7.80		7.80		9.80		9.60		9.50		9.50		9.50	
Monroe	7.42		7.37		7.37		7.12		7.12		7.12		5.92		10.24		9.05		9.05		9.05	
Lebanon	5.10		6.10		6.10		7.46		7.46		7.46		7.35		7.35		7.05		6.95		6.80	
South Lebanon	4.90		4.90		4.90		4.90		4.90		4.90		4.90		1.40		1.20		1.20		1.20	
Corwin	2.30		2.30		2.30		2.30		2.30		2.30		2.30		2.30		2.30		2.30		2.30	
Waynesville	17.30		17.30		17.30		17.30		17.30		12.30		12.30		12.30		12.30		12.30		12.30	

Source: Warren County Auditor's Office

WARREN COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS

Levy Year/ Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessment		Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total		Total Collections as a Percent of Current Assessment Levied	Accumulated Delinquencies
			Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected			Assessments Collected	Assessment Levied		
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		
1991/1992	823,056	777,230	94.43%	92,013	869,243	10.59%	105.61%	71,672		
1992/1993	1,187,778	1,122,127	94.47%	53,170	1,175,297	4.52%	98.95%	92,149		

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1993

Direct Legal Debt Limitation:		\$3,000,000
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		<u>32,315,224</u>
2.5% on the amount in excess of \$300,000,000		<u>38,315,224</u>
Total Direct Legal Debt Limitation		
Total of all County Debt Outstanding	40,475,246	
Less:		
Special Assessment Bonds	10,080,970	
Special Assessment Notes	731,000	
General Obligation Revenue Bonds	105,000	
Enterprise Fund Revenue Bonds	23,220,944	
OWDA Loans	<u>3,927,332</u>	
Total Exempt Debt	<u>(38,065,246)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 1993	<u>(3,224)</u>	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		<u>2,406,776</u>
Direct Legal Debt Margin		<u>\$35,908,448</u>
Unvoted Debt Limitation	15,926,090	
Total Net Indebtedness	<u>(2,406,776)</u>	
Total Unvoted Legal Debt Margin		<u>\$13,519,314</u>

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS

Year	Population (1)	Assessed Values (2)	Gross Bonded Debt (3)	Debt Service Fund Balance (3)	Net General Bonded Debt	Ratio of	
						Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1984	104,953	\$801,421,410	\$0	\$0	\$0	0.000%	\$0
1985	106,422	814,364,940	0	0	0	0.000%	0.00
1986	107,912	907,414,990	0	0	0	0.000%	0.00
1987	109,423	944,519,470	0	0	0	0.000%	0.00
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
1992	113,909	1,524,092,948	1,710,000	232,957	1,477,043	0.097%	12.97
1993	113,909	1,688,638,081	1,660,000	3,224	1,656,776	0.098%	14.54

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

(2) See Table 4.

(3) 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
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

<u>Year</u>	<u>General Obligation Principal</u>	<u>General Obligation Interest</u>	<u>Total General Bonded Debt Service</u>	<u>Total General Governmental Expenditures (2)</u>	<u>Percent of Total General Bonded Debt Service to Total General Governmental Expenditures</u>
1984	\$0	\$0	\$0	\$21,075,562	0.00%
1985	0	0	0	21,038,278	0.00%
1986	0	0	0	23,440,533	0.00%
1987	0	0	0	24,618,640	0.00%
1988	0	0	0	24,089,249	0.00%
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%
1992	50,000	139,469	189,469	39,257,310	0.48%
1993	50,000	117,603	167,603	39,286,256	0.43%

(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.

WARREN COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 1993

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$2,515,000	100.00%	\$2,515,000
Overlapping Debt: School Districts			
Springboro	\$330,000	100.00%	\$330,000
Middletown LSD	520,000	6.35%	33,020
Wayne LSD	139,726	97.85%	136,722
Kings LSD	250,000	100.00%	250,000
Townships:			
Union	65,000	100.00%	65,000
Harlan	255,667	100.00%	255,667
Salem	48,700	100.00%	48,700
Municipalities:			
Mason	5,129,000	100.00%	5,129,000
Springboro	5,450,000	99.72%	5,434,740
Franklin	2,940,342	100.00%	2,940,342
Lebanon	1,025,294	100.00%	1,025,294
Waynesville	85,000	100.00%	85,000
Carlisle	395,000	93.37%	368,812
Middletown	6,899,816	12.00%	827,978
Loveland	1,456,000	64.00%	931,840
Monroe	451,500	5.90%	26,639
Maineville	90,000	100.00%	90,000
Harveysburg	20,000	100.00%	20,000
Overlapping Debt	25,551,045	70.44%	17,998,753
Total Direct and Overlapping General Obligation Debt	\$28,066,045	73.09%	\$20,513,753

(1) Includes general obligation bonds and notes.

Source: Warren County Auditor's Office.

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

Year	Operating Revenues (3)	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)			Coverage
				Principal	Interest	Total	
1984	\$2,517,135	\$1,277,764	\$1,239,371	\$39,000	\$33,665	\$72,665	17.06
1985	3,018,653	1,855,607	1,163,046	35,000	31,297	66,297	17.54
1986	3,477,752	2,009,954	1,467,798	40,000	29,198	69,198	21.21
1987	4,904,201	1,710,461	3,193,740	40,000	133,254	173,254	18.43
1988	5,474,846	2,425,634	3,049,212	65,000	262,725	327,725	9.30
1989	4,838,814	3,112,126	1,726,688	70,000	259,475	329,475	5.24

Water and Sewer funds combined, individual fund data unavailable prior to 1990.

(1) Operating expenses exclude depreciation.

(2) Includes only revenue bonds.

(3) Operating revenues exclude interest income.

Source: Warren County Auditor's Office.

(Continued)

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

Year	Operating Revenues (3)	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirements (2)		
				Principal	Interest	Total
Water:						
1990	\$2,509,990	\$1,639,655	\$870,335	\$0	\$342,339	\$342,339
1991	3,153,102	1,883,846	1,269,256	110,000	456,453	566,453
1992	4,249,916	1,905,578	2,344,338	260,000	798,172	1,058,172
1993	3,559,716	1,967,679	1,592,037	275,000	627,069	902,069
Sewer:						
1990	\$2,452,779	\$1,339,983	\$1,112,796	\$75,000	\$528,718	\$603,718
1991	3,091,218	1,276,470	1,814,748	165,000	615,565	780,565
1992	4,288,622	1,572,014	2,716,608	200,000	677,631	877,631
1993	3,089,908	1,736,108	1,353,800	220,000	470,879	690,879
						Coverage
						2.54
						2.24
						2.22
						1.76
						1.84
						2.32
						3.10
						1.96

(1) Operating expense excluding depreciation.

(2) Includes only revenue bonds.

(3) Operating revenues exclude interest income.

Source: Warren County Auditor's Office.

**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%
1992	113,909	1992	6.50%	7.20%	7.40%
1993	113,909	1993	5.70%	6.10%	6.00%

Income and Purchasing Power (3)	
Population 12/31/93 (thousands)	Warren County 1155
Median Age of Population	31.2
Households (thousands)	39.7
Total Effective Buying Income (thousands)	\$1,589,820
Median Household EBI*	29,424
Percent of Households by EBI Groups 1991	
\$10,000 - \$19,999	15.9%
\$20,000 - \$34,999	26.6%
\$35,000 - \$49,999	23.9%
\$50,000 and Over	23.3%
Total Retail Sales (thousands) 1991	\$646,797
Food Stores	163,821
Eating and Drinking Places	61,939
General Merchandise	110,287
Furniture, Home Furnishings, Appliance	29,534
Automotive Dealers	65,676
Drug Stores	15,562

*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.

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

(2) Source: Ohio Bureau of Employment Services.

(3) Source: 1992 Sales and Marketing Management, Survey of Buying Power.

WARREN COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Building Permits (3)		Assessed Value (1)	Bank Deposits (2) (in Thousands)
	Number of Permits Issued	Estimated Value		
1984	803	\$52,355,492	\$801,421,410	\$178,184,000
1985	863	54,397,655	814,364,940	189,934,000
1986	1,254	105,844,052	907,414,990	228,393,000
1987	1,494	109,249,502	944,519,470	256,163,000
1988	1,275	94,819,197	993,429,601	276,455,000
1989	1,039	72,527,285	1,156,185,978	279,287,000
1990	1,037	71,816,751	1,241,268,417	309,303,000
1991	1,205	103,696,208	1,313,361,736	342,162,000
1992	1,394	121,265,578	1,524,092,948	367,097,000
1993	1,332	153,780,880	1,592,608,970	411,164,000

(1) See Table 4

(2) Source: Federal Reserve Bank

(3) Source: Warren County Building Department. Includes County and Contracting Municipalities.

WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 1993

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1993 Assessed Valuation (Tax Duplicate)</u>	<u>Percentage of Total Assessed Valuation</u>
1. Cincinnati Gas & Electric Company	Utility	\$80,858,290	5.08%
2. United Telephone Company	Utility	21,282,650	1.34%
3. Kings Entertainment	Commercial	19,934,834	1.25%
4. MCI	Utility	17,304,750	1.09%
5. Ohio Bell	Utility	12,208,670	0.77%
6. Brothers Trading Company	Commercial	10,331,080	0.65%
7. Mitsubishi Electric Mfg.	Manufacturing	9,113,401	0.57%
8. Uniroyal Goodrich	Manufacturing	7,763,526	0.49%
9. Dayton Power & Light	Utility	7,700,280	0.48%
10. Texas Eastern Transmission	Utility	7,662,840	0.48%
	Subtotal	194,160,321	12.20%
	All Other	1,398,448,649	87.80%
	Total	<u>\$1,592,608,970</u>	<u>100.00%</u>

Source: Warren County Auditor

**WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1993**

Date Established	1803
County Seat	Lebanon, Ohio
Area	408 Square Miles
Number of Political Subdivisions Within the County	
Municipalities	17
Townships	11
School Districts	21
Special Districts	2
Number of County Employees	850

Source: Warren County Auditor's Office.

<u>Ten Largest Private Employers</u>	<u>Number of Employees</u>
Financial & Credit Services Group	1500
Cincinnati Electronics	600
Cintas Corporation	600
Macy's Credit Services	510
Worthington Custom Plastics	510
Cincinnati Milacron, Inc.	500
Sumitomo Sitix Silicon, Inc.	430
Cincinnati Microwave, Inc.	360
Gayston Corporation	350
LeBland Making Machine Tool Company	300
<u>Five Largest Public & Health Employers</u>	
Warren County	850
Ohio Department of Transportation	672
Lebanon Correctional Facility	509
Otterbein Home	494
Lebanon City Schools	332

Source: Warren County Office of Economic Development

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