

WARREN COUNTY

AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1994

Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1994

WARREN COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 1994

Prepared by:
Nick Nelson
County Auditor

TABLE OF CONTENTS

WARREN COUNTY, OHIO

I.

INTRODUCTORY SECTION

| | | |
|---|----------------------------|-------|
| A | Letter of Transmittal | v |
| B | Elected Officials | xxi |
| C | Organizational Chart | xxii |
| D | Certificate of Achievement | xxiii |

II.

FINANCIAL SECTION

| | | |
|---|---|----|
| A | INDEPENDENT AUDITOR'S REPORT | 1 |
| B | COMBINED FINANCIAL STATEMENTS - OVERVIEW | |
| | Combined Balance Sheet All Fund Types and Account Groups | 6 |
| | Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Fund | 11 |
| | Combined Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) All Governmental Fund Types | 12 |
| | Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance All Proprietary Fund Types and Similar Trust Fund | 15 |
| | Combined Statement of Cash Flows All Proprietary Fund Types and Nonexpendable Trust Fund | 16 |
| | Notes to the General Purpose Financial Statements | 18 |

| | | |
|----------|---|-----|
| C | COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES | |
| | General Fund | |
| | <i>Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis)</i> | 54 |
| | Special Revenue Funds | |
| | Combining Balance Sheet | 64 |
| | Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 70 |
| | <i>Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):</i> | |
| | Motor Vehicle and Gasoline Tax Fund | 75 |
| | Human Services Fund | 76 |
| | Board of Mental Retardation Fund | 77 |
| | Dog and Kennel Fund | 78 |
| | Permissive Tax Fund | 79 |
| | Domestic Shelter Fund | 80 |
| | Real Estate Assessment Fund | 81 |
| | Children's Trust Fund | 82 |
| | Crime Victim Grant Fund | 83 |
| | Youth Services Subsidy Fund | 84 |
| | Delinquent Real Estate Tax and Assessment Fund | 85 |
| | Certificate of Title Administration Fund | 86 |
| | Warren County Solid Waste District Fund | 87 |
| | Job Training Partnership Act Fund | 88 |
| | Child Support Enforcement Fund | 89 |
| | Emergency Management Fund | 90 |
| | Community Development Fund | 91 |
| | Loeb Foundation Grant Fund | 92 |
| | Litter Control Fund | 93 |
| | Indigent Driver Fund | 94 |
| | Drug Law Enforcement Fund | 95 |
| | Law Enforcement Fund | 96 |
| | Children's Services Board Fund | 97 |
| | Court Computerization Fund | 98 |
| | Recycling Fund | 99 |
| | Myrtle Village Ditch Improvement Fund | 100 |
| | Hazardous Materials Emergency Planning Fund | 101 |
| | Enforcement and Education Fund | 102 |
| | Rehabilitation Grants Fund | 103 |
| | County Transit Fund | 104 |

| | |
|---|-----|
| Debt Service Funds | |
| Combining Balance Sheet | 106 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 107 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis): | |
| East Street Building Fund | 108 |
| Court Building Construction Fund | 109 |
| Special Assessment Fund | 110 |
| Capital Projects Funds | |
| Combining Balance Sheet | 114 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 116 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis): | |
| Kings Mill Sewer Construction Fund | 118 |
| Columbia Road Construction Fund | 119 |
| Water Extension Projects Fund | 120 |
| County Construction Projects Fund | 121 |
| Emergency 911 Communications Fund | 122 |
| Morrow- Roachester Sewer Fund | 123 |
| Airport Construction Fund | 124 |
| Project 21 Road Construction Fund | 125 |
| County Road Projects | 126 |
| Court Building Construction Fund | 127 |
| County Administration Building Fund | 128 |
| 1990 Water Construction Project Fund | 129 |
| Jail and Juvenile Detention Center Construction Fund | 130 |
| Enterprise Funds | |
| Combining Balance Sheet | 132 |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings | 133 |
| Combining Statement of Cash Flows | 134 |

| | |
|---|-----|
| Internal Service Funds | |
| Combining Balance Sheet | 138 |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings | 139 |
| Combining Statement of Cash Flows | 140 |
| Fiduciary Funds | |
| Combining Balance Sheet | 144 |
| Combining Statement of Changes in Assets and Liabilities - Agency Funds | 145 |
| General Fixed Assets Account Group | |
| Schedule of General Fixed Assets by Source | 159 |
| Schedule of General Fixed Assets by Category | 160 |
| Schedule of Changes in General Fixed Assets by Function and Activity | 162 |

| |
|------|
| III. |
|------|

STATISTICAL SECTION

| | |
|---|-----|
| General Governmental Expenditures by Function - Last Ten Years | 165 |
| General Governmental Revenues by Source - Last Ten Years | 166 |
| Property Tax Levies and Collections - Last Ten Years | 167 |
| Assessed Valuation and Estimated True Values of Taxable Property - Last Ten Years | 168 |
| Property Tax Rates of all Direct and Overlapping Governments - Last Ten Years | 169 |
| Special Assessment Levies and Collections - Last Ten Years | 171 |
| Computation of Legal Debt Margin | 172 |
| Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Years | 173 |
| Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures - Last Ten Years | 174 |
| Computation of All Direct and Overlapping Debt | 175 |
| Revenue Bond Coverage - Last Ten Years | 176 |
| Demographic Statistics | 178 |
| Property Value, Construction and Bank Deposits Activity - Last Ten Years | 179 |
| Principal Taxpayers (Property Tax) | 180 |
| Miscellaneous Statistics | 181 |

INTRODUCTORY SECTION



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

NICK NELSON
AUDITOR
513-933-1239

June 23, 1995

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, 1994. 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 includes 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 and 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 (the "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 and the Emergency Management Agency. These activities have always been part of the primary government as special revenue funds and continue to be included in the reporting entity. The Warren County Airport is included as an agency fund.

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 is not financially accountable for these entities. Because of their independent nature, none of the following organizations' financial statements are included in this report:

- 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. The County 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. 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 submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, 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.

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.

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.

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 *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.

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.

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 \$25,076,664 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 \$12,866,490, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,686,131 and amounts due on capitalized leases of \$30,830. 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 1994 all accounting policies were applied consistently with those of 1993. 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:

| Year | 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 |
| 1994 | 210 | 139.508 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 1,253 from January 1994 through December 1994. 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 4.0 % unemployment rate as compared to a 5.3% annual rate for 1994 and a state-wide annual rate of 5.5%. 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 | | | | |
|--|--------------|-------------|-------------|------------|
| Tax Year | Residential | Industrial | Commercial | Total |
| 1987 | \$22,168,000 | \$2,573,000 | \$7,206,000 | 31,947,000 |
| 1988 | 32,839,000 | 1,300,000 | 13,629,000 | 47,768,000 |
| 1989 | 31,183,450 | 715,100 | 9,345,260 | 41,243,810 |
| 1990 | 29,106,180 | 2,113,550 | 10,472,640 | 41,692,370 |
| 1991 | 32,632,220 | 6,508,050 | 6,411,420 | 45,551,690 |
| 1992 | 35,140,660 | 1,293,850 | 8,925,530 | 45,360,040 |
| 1993 | 50,105,940 | 2,672,550 | 7,175,630 | 59,954,120 |
| 1994 | 65,475,890 | 1,011,600 | 6,830,100 | 73,317,590 |

Source: Warren County Auditor's Office

Although Warren County is the eighth highest of the eighty-eight Ohio counties in the use of tax abatements (Community Reinvestment, Enterprize Zone, etc.), the total tax abatement value of \$71,303,710 is still less than the New Construction added value of \$73,317,590.

Based on current projections, this trend of new construction 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

The County completed its regularly scheduled sexennial general reappraisal of real property valuations in 1994, resulting in an average increase in real estate tax values of 16% countywide. The \$73 million new construction cited above is in addition to this base value increase.

A reclassification of Public Utility Companies to General Business Companies is expected to occur in Ohio. Initially this will involve the interexchange telephone service carriers, and later potentially all telephone, gas and electric utilities. This would considerably reduce the tax value of these companies; however, the impact on Warren County's total tax values is not expected to be significant.

In 1994 the additional 1/2% sales tax enacted in 1992 continued to provide adequate revenue to fund the construction of the County's new Juvenile Treatment Center as well as the beginning of construction on a 42,865 square foot, 156 bed jail expansion. The County has contributed \$8,900,000 to these projects and intends to complete them without the need to borrow.

During 1994 the bond market was still favorable to issuers. The County issued \$10,525,000 of Water Improvement Revenue Bonds and \$1,715,000 of Special Assessment Water and Sewer Revenue Bonds as scheduled improvements to the infrastructure continued. The County also received a \$5,060,000 Ohio Department of Development State 166 Loan for road improvements in the I-71 and Fields Ertel Road, Mason-Montgomery Road area. Repayment of this loan will be from proceeds of a Tax Increment Financing (T.I.F.) project, the New Research and Development (R&D) Facility of the Proctor & Gamble Company. During 1994 approximately 50% of the R&D Facility was completed. Additional planned water and sewer improvements of \$6,700,000 will be financed from the proceeds of a 1995 T.I.F. Bond Issue.

Warren County's Geographic Information System (G.I.S.) progressed with completion of digital orthophotography, and related data layers in the southern third of the County will continue into the middle and northern thirds in 1995 and 1996.

The County Engineer continued his maintenance and expansion program of road paving and bridge replacement resurfacing 27.87 miles of County roads and replacing 9 bridges in 1994 at a cost of \$1,741,868.

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 \$8,254,354 unreserved and undesignated General Fund balance at December 31, 1994 represents approximately 39.18% 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 stabilizing, the prospects for 1995 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

Warren County Children's Services is the County agency responsible by law for helping children who are abused, neglected or in danger of becoming separated from their own homes. Whenever possible, the goal of the agency is to help children while they remain with their families.

The 1994 annual budget for Children's Services was \$1,700,000. The department currently has a staff of thirty-two including administrative, clerical, intake workers, protective workers, and placement workers. In addition, they currently have a grant for a special sexual abuse investigator who works for Children's Services, the Sheriff's Department, and the Prosecutor's Office. A Deputy Sheriff is specially trained to investigate child sexual abuse cases.

The intake staff currently consists of one screener and six intake staff, who investigate all referrals made to the agency. In 1993 the staff investigated 920 child abuse and neglect cases and 1994 investigations totaled 1,020.

There are six ongoing/protective workers who work with the families on a continual basis. Along with these workers they have one case aide, one homemaker and one Mother's Group Director. There are six staff who are responsible for all specialized programs for children involved in placements, adoptions, and placements of children in foster care. In 1994, ninety-one placements were made in foster care homes and six adoptions were finalized. In addition to placements, this unit provides continued training and support to the parents of both foster care and adoptive children.

In an effort to help children and to prevent abuse and neglect, Children's Services has made numerous programs available. These programs include:

- Boy's Adolescent Sex Offenders Group - This group started in 1988. It provides therapy to adjudicated adolescent male sex offenders, ages 13 to 18.
- Girl's Adolescent Sex Offenders Group - This group was recently formed to provide therapy to adolescent girls ages 13 to 18 who are sex offenders.
- Independent Living Group - Provides support and teaches life skills to teens living both in and out of the home setting.

- Adolescent Treatment Group - The group is for children who are involved in placements, it teaches them behavioral skills.
- Adolescent Victim's Group - This is a weekly group therapy session for victims of sexual abuse.
- Mother's Group - This is a weekly parenting/support group for moms who are overwhelmed, isolated or in some way in danger of abusing or neglecting their children.

Jayne Schooler, the Adoption Coordinator for Children's Services, has published two books, *The Whole Life Adoption Book, Realistic Advice For Building A Healthy Adoptive Family* and *Searching For A Past, The Adopted Adult's Unique Process of Finding Identity*. In addition to her full time position with the agency, Jayne conducts regional workshops for the Ohio Department of Human Services, as well as, national workshops on adoption. Jayne has also been featured on several national cable television programs and national radio talk shows.

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 the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for fixed assets, 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:

- * Personnel Services
- * Contractual Services
- * Other Financing Uses
- * Transfers
- * Materials and Supplies
- * Capital Outlay
- * Debt Service:
 - Principal
 - Interest

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 1994 was \$22,516,924. The appropriation was supplemented numerous times resulting in final general fund appropriations of \$23,482,759, an increase of \$965,835 or 4.3% of the original appropriations. Special revenue funds appropriations increased by \$2,974,748 from initial appropriations of \$30,518,350 to year end appropriations of \$33,493,098, debt service funds appropriations increased \$200 from initial appropriations of \$1,392,834 to year end appropriations of \$1,393,034 and capital projects funds appropriations increased \$14,932,426 from initial appropriations of \$10,933,546 to year end appropriations of \$25,865,972. The increase in appropriations for the capital projects funds is due primarily to construction of the juvenile detention center, road construction and sewer special assessment projects.

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 (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

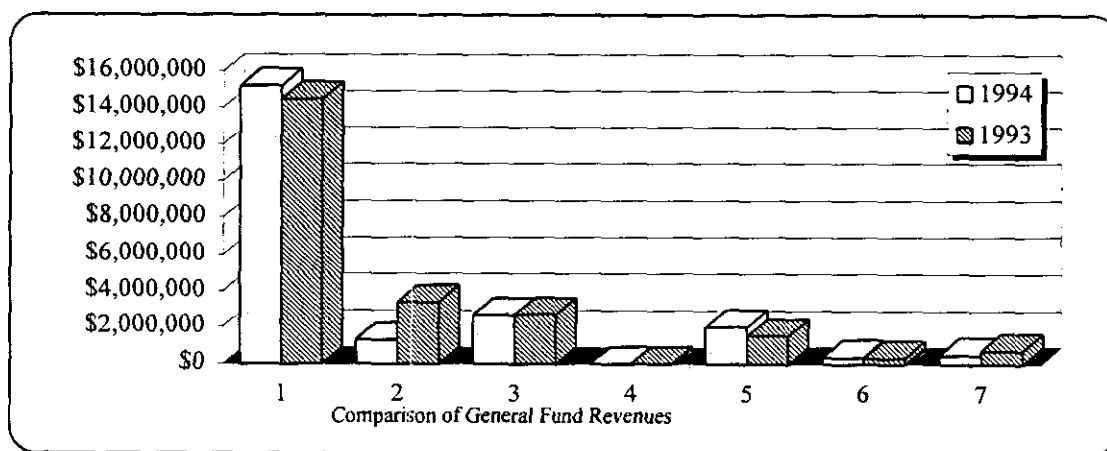
Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting 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, 1994, and the amount of increases and decreases in relation to 1993 revenues.

| Revenues | 1994 Amount | Percent of Total | Increase (Decrease) from 1993 |
|-------------------------------|---------------------|---------------------|-------------------------------------|
| 1. Taxes | \$15,219,619 | 68.50% | 718,019 |
| 2. Intergovernmental Revenues | 1,319,711 | 5.94 | (2,094,267) |
| 3. Charges for Services | 2,699,291 | 12.15 | (28,275) |
| 4. Licenses and Permits | 22,320 | 0.10 | 770 |
| 5. Investment Earnings | 2,052,600 | 9.24 | 506,963 |
| 6. Fines and Forfeitures | 389,750 | 1.75 | 41,174 |
| 7. Miscellaneous Revenue | <u>516,028</u> | <u>2.32</u> | <u>(219,751)</u> |
| Total Revenues | <u>\$22,219,319</u> | <u>100.00%</u> | <u>(\$1,075,367)</u> |



The increase in tax revenue is due to an increase in sales tax collected.

Intergovernmental revenue has decreased due to the dissolution of the Warren/Clinton County Joint Solid Waste District at year end 1993. In 1993 the first settlement for the dissolution of the Warren/Clinton County Joint Solid Waste District inflated intergovernmental revenue. During 1994 revenues stabilized.

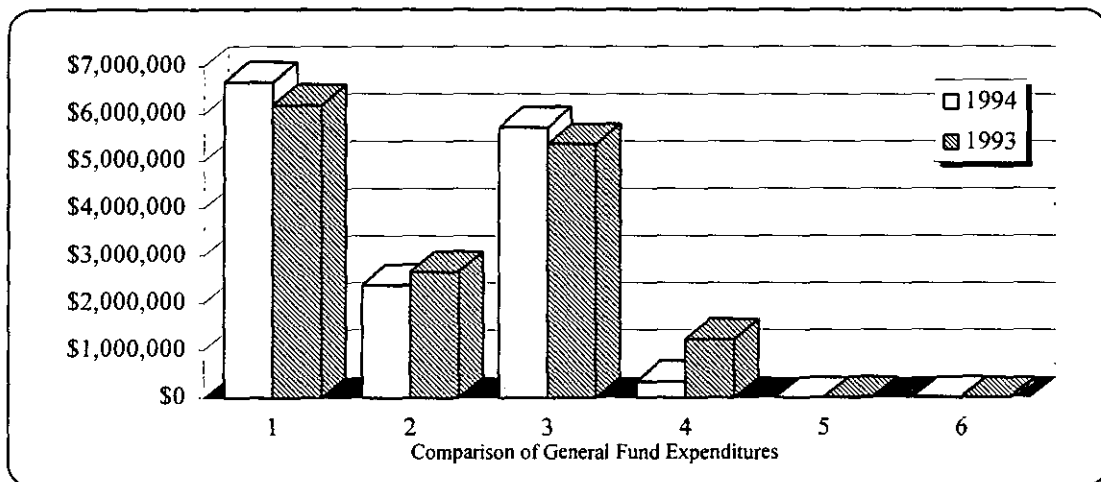
Charges for services, licenses and permits, and fines and forfeitures revenues remained relatively stable in 1994.

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 decreased in 1994 primarily due to fewer insurance loss claims resulting in reduced private sector insurance company reimbursements.

The following schedule presents a summary of general fund expenditures for the fiscal year ended December 31, 1994, the percentages of total expenditures for the current year and increases and decreases in relation to 1993 expenditures.

| Expenditures | 1994 Amount | Percent of Total | Increase (Decrease) from 1993 |
|--------------------------------|----------------------------|-----------------------|-------------------------------------|
| General Government: | | | |
| 1. Legislative & Executive | \$6,671,553 | 44.0% | \$472,218 |
| 2. Judicial | 2,383,897 | 15.7 | (273,527) |
| 3. Public Safety | 5,734,192 | 37.8 | 364,971 |
| 4. Human Services | 351,255 | 2.4 | (879,227) |
| Debt Service: | | | |
| 5. Principal | 3,029 | 0.0 | (12,546) |
| 6. Interest and Fiscal Charges | <u>10,522</u> | <u>0.1</u> | <u>7,769</u> |
| Total Expenditures | <u>\$15,154,448</u> | <u>100.00%</u> | <u>(\$320,342)</u> |



General Government legislative and executive expenses increased in part from staffing requirements in the new geographic information system (G.I.S.) and data processing departments. Judicial expenses were down as a result of the Clerk of Courts title division being reported in the special revenue funds for 1994 as determined by state law. Public safety expenses increased in 1994 due to additional staff, increased medical and food services for inmates and replacement of vehicles. The Children's Services Department operations were no longer reported under human service expenses of the general fund. All expenses during 1994 were reported in the special revenue fund; therefore, resulting in a large decrease in human service expenses for the general fund.

Highlights - Governmental Fund Operations:

General fund revenues and other financing sources totaled \$22,227,314 in 1994. The three largest individual sources to the General Fund, accounting for over 79% of this total, were as follows:

| | |
|---|---------------------|
| Taxes: | |
| Real Estate Taxes | \$3,484,291 |
| Sales and Use Taxes | 4,673,504 |
| Additional 1/2% Sales Tax | 4,668,432 |
| Charge for Services: | |
| General Fees | 2,699,291 |
| (Collected via tax settlements and general County operations) | |
| Investment Income Total | <u>2,052,600</u> |
| Total | <u>\$17,578,118</u> |

General Government functions accounted for 42.9% 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 Veterans' services), which accounted for 27.2% and 1.7% respectively of General Fund expenditures and other financing uses.

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$1,150,401 on a GAAP basis. This included transfers to other funds amounting to \$5,922,465. In spite of the transfers, most notably the \$4,000,000 to the Jail and Juvenile Detention Facility Construction Fund, the fund balance increased from \$7,583,697 at the beginning of the year to \$8,731,334 at December 31, 1994.

Revenues and other financing sources for the Special Revenue Funds totaled \$27,839,119. The intergovernmental revenues, which account for 58.5% of this total, consist primarily of shared license and gas tax revenues from the State of Ohio received into the Motor Vehicle Fund. Intergovernmental revenues for the Motor Vehicle and Gas Tax Fund in 1994 totaled \$3,654,073. Also State and Federal assistance for human services (welfare) programs totaling \$2,812,601 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 18.84% of the revenues and other financing sources of the Special Revenue Funds.

- Special Revenue Funds

The Special Revenue funds consist primarily of Human Services (human and social service programs), Children's 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 \$27,721,478 in revenues and other resources (net) and \$23,131,139 in expenditures in 1994.

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 \$605,878 at December 31, 1994 available to pay future principal and interest obligations. The fund balance increased by \$222,285 during 1994.

In terms of the Capital Projects Funds, the major highlights in 1994 were as follows:

- County Road Projects
- Water Extension Projects
- Project 21 Road Construction
- Juvenile Detention Center
- Morrow-Roachester Sewer Project

The fund balance in the Capital Projects funds increased by \$2,394,974 due primarily to proceeds of a State 166 loan and a transfer from the general fund of \$4,000,000.

Highlights - Proprietary Funds

- Enterprise Funds

The Enterprise funds operated by the County include the Water and Sewer Funds. Operating revenues and nonoperating resources for the County Enterprise funds for 1994 were \$7,987,809. Tap-in fees are not reported as revenue in the Enterprise funds but instead as contributed capital on the balance sheet. The Water and Sewer funds collected \$1,775,683 and \$1,197,056 respectively for tap-in fees during 1994. The Sewer fund had a non-operating loss in the amount of \$300,772, which was the result of two lift stations and one treatment facility that were replaced by other operations.

- 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, 1994, assets held in Fiduciary Funds totaled \$73,524,801. Liabilities related to Agency Funds amounted to \$72,767,259.

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 1994 totaled \$2,376,261.

Warren County, Ohio
Financial Position
December 31, 1994

| | |
|--|----------------------|
| Pooled Cash and Cash Equivalents | \$66,465,911 |
| Receivables | 96,212,087 |
| Property, Plant and Equipment (Less accumulated depreciation) | 96,299,689 |
| Other Assets | <u>25,398,935</u> |
| Total Assets | <u>\$284,376,622</u> |
| | |
| Payables | \$78,576,282 |
| Long Term Bonds, Notes, Leases and Loans | 55,155,085 |
| Other Liabilities | 32,694,368 |
| Total Fund Equity | <u>117,950,887</u> |
| Total Liabilities and Fund Equity | <u>\$284,376,622</u> |

Risk Management

Warren County is self insured for employee health care benefits utilizing a \$200 annual per person deductible (\$400 per family) and an additional 80/20% co-pay for non-network providers (\$400 per person with a \$800 per family maximum) or a 90/100% co-pay for network providers (\$200 per person with a \$400 per family maximum). Excess loss coverage, carried through Excess Health, 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.

The County is also self-insured through the County Risk Sharing Authority (CORSA) for general, public officials and automobile liabilities which provide liability limits of \$1,000,000 and a \$2,500 per occurrence deductible.

Debt Administration

At December 31, 1994, gross general obligation bonds outstanding excluding debt reported in the Enterprise funds totaled \$1,605,000. The Debt Service Fund balance is \$3,223 (does not include Special Assessment Fund). Ratios related to the County's debt position are presented below:

| | |
|------------------------------------|-------------|
| Net General Obligation Bonded Debt | \$1,601,777 |
| Net Debt Per Capita | \$14.06 |
| Net Debt to Assessed Value | .095% |
| Net Debt to Estimated Actual Value | .0341% |

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 to 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.

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, 1994. 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, 1993. 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 1994.

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, Auditor's Office, Project Coordinator
Patti Taulbee, Auditor's Office
Pat Hancock, Auditor's Office
Debbie Young, Auditor's Office
Gary Browning, Data Processing Director
Donald J. Schonhardt and Associates, Inc.

Sincerely,



Nick Nelson
Warren County Auditor

WARREN COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 1994

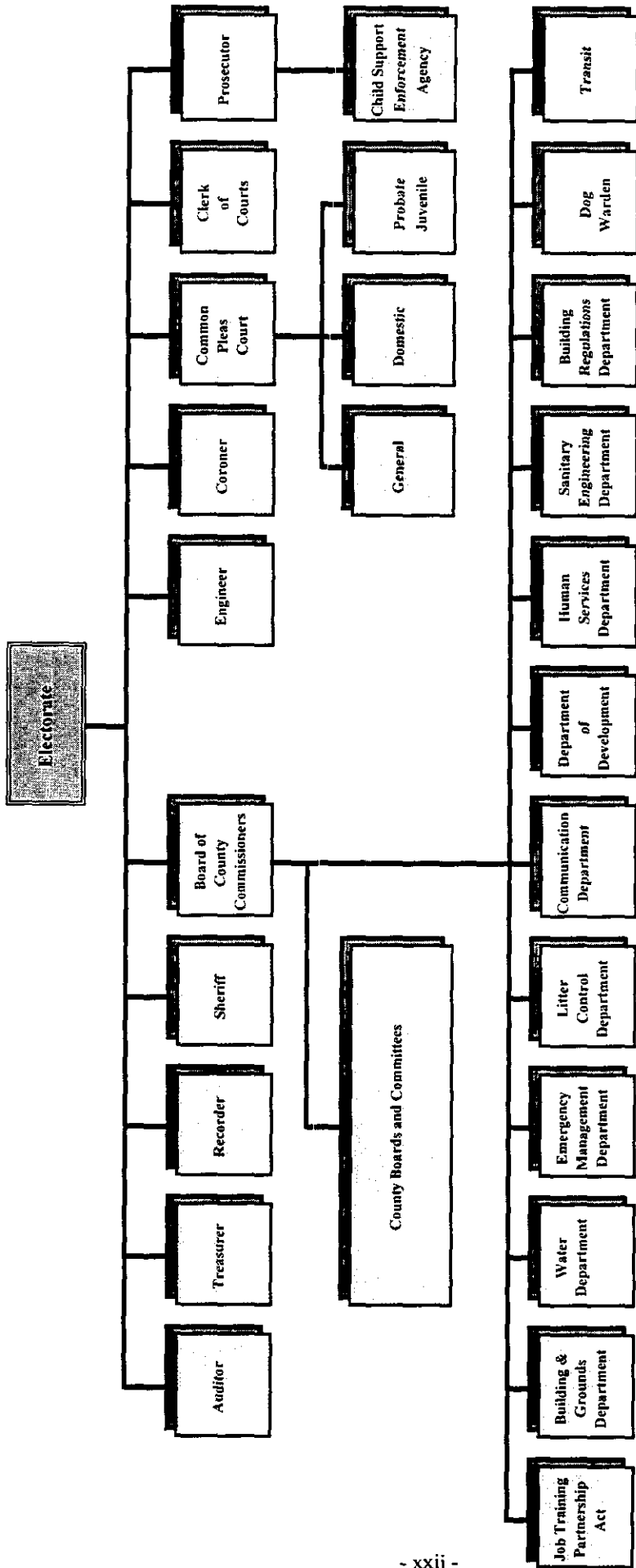
| <u>OFFICE HELD</u> | <u>NAME OF OFFICIAL</u> |
|--------------------|--|
| Auditor | Nick Nelson |
| Clerk of Courts | Paul E. Harrison |
| Commissioners | Pat Arnold South C. Michael Kilburn Larry Crisenbery |
| Coroner | Warren C. Young Jr. |
| Engineer | Craig R. Pendleton |
| Prosecutor | Timothy Oliver |
| Recorder | Beth Deckard |
| Sheriff | William Thomas Ariss |
| Treasurer | Cicero Feltner |

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, 1993

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.



President

Executive Director



FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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 and for the year ended December 31, 1994, as listed in the table of contents. These 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County, as of December 31, 1994, and the results of its operations and cash flows of its proprietary and nonexpendable trust fund types for the year then ended in conformity with generally 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 listed in the table of contents are presented for purposes of additional analysis and are 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 financial statements taken as a whole.

Warren County
Independent Auditor's Report
Page 2

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

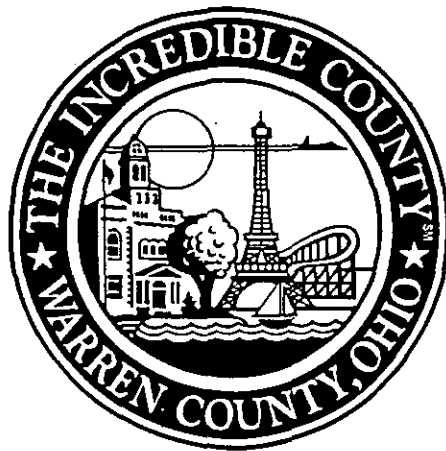
A handwritten signature in black ink, appearing to read "Jim Petro", written over a circular scribble.

JIM PETRO
Auditor of State

June 23, 1995

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, 1994 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.



**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1994**

ALL FUND TYPES AND ACCOUNT GROUPS

| | <i>Governmental 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 | \$7,021,303 | \$15,940,835 | \$605,878 | \$5,878,013 |
| Receivables (net of allowances for doubtful accounts): | | | | |
| Taxes | 5,065,502 | 5,999,134 | 0 | 0 |
| Accounts | 124,404 | 188,832 | 0 | 0 |
| Special Assessments | 0 | 0 | 18,368,396 | 0 |
| Interest | 305,883 | 43,121 | 0 | 11,113 |
| Due from Other Funds | 41,198 | 447 | 0 | 0 |
| Intergovernmental Receivables | 1,614,436 | 469,810 | 0 | 0 |
| Interfund Loans Receivable | 92,853 | 0 | 0 | 0 |
| Inventory of Supplies at Cost | 1,851 | 486,419 | 0 | 0 |
| Prepaid Items | 152,728 | 22,178 | 0 | 174 |
| 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 | 3,794 | 2,790,755 |
| Funds on Deposit with Deferred Compensation Board | 0 | 0 | 0 | 0 |
| Fixed Assets (Net of Accumulated Depreciation) | 0 | 0 | 0 | 0 |
| 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 General Long-Term Obligations | 0 | 0 | 0 | 0 |
| Total Assets and Other Debits | <u>\$14,420,158</u> | <u>\$23,150,776</u> | <u>\$18,978,068</u> | <u>\$8,680,055</u> |

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1994**

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 | |
| \$19,813,214 | \$2,017,743 | \$6,850,869 | \$0 | \$0 | \$58,127,855 |
| 0 | 0 | 62,466,765 | 0 | 0 | 73,531,401 |
| 887,525 | 7,055 | 0 | 0 | 0 | 1,207,816 |
| 0 | 0 | 0 | 0 | 0 | 18,368,396 |
| 89,560 | 0 | 705 | 0 | 0 | 450,382 |
| 0 | 14,571 | 0 | 0 | 0 | 56,216 |
| 0 | 0 | 0 | 0 | 0 | 2,084,246 |
| 420,777 | 0 | 0 | 0 | 0 | 513,630 |
| 138,856 | 3,922 | 0 | 0 | 0 | 631,048 |
| 5,225 | 0 | 0 | 0 | 0 | 180,305 |
| 806,255 | 0 | 0 | 0 | 0 | 806,255 |
| 3,888,375 | 0 | 0 | 0 | 0 | 3,888,375 |
| 586,546 | 0 | 1,068,586 | 0 | 0 | 4,449,681 |
| 0 | 0 | 3,137,876 | 0 | 0 | 3,137,876 |
| 51,703,671 | 3,366 | 0 | 18,953,868 | 0 | 70,660,905 |
| 19,515,988 | 0 | 0 | 6,122,796 | 0 | 25,638,784 |
| 0 | 0 | 0 | 0 | 605,878 | 605,878 |
| 0 | 0 | 0 | 0 | 20,037,573 | 20,037,573 |
| <u>\$97,855,992</u> | <u>\$2,046,657</u> | <u>\$73,524,801</u> | <u>\$25,076,664</u> | <u>\$20,643,451</u> | <u>\$284,376,622</u> |

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1994**

ALL FUND TYPES AND ACCOUNT GROUPS

| | <i>Governmental</i> | | | |
|--|---------------------|-----------------------------|--------------------------|------------------------------|
| | <i>Fund Types</i> | | | |
| | General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds |
| Liabilities, Equity and Other Credits: | | | | |
| <i>Liabilities:</i> | | | | |
| Accounts Payable | \$143,538 | \$545,737 | \$0 | \$1,339,716 |
| Accrued Wages and Benefits Payable | 145,707 | 182,813 | 0 | 0 |
| Due to Other Funds | 9,290 | 41,672 | 0 | 0 |
| Intergovernmental Payables | 219,920 | 205,586 | 0 | 0 |
| Matured Bonds and Interest Payable | 0 | 0 | 3,794 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 4,122 |
| Unapportioned Monies | 0 | 0 | 0 | 0 |
| Payroll Withholding | 0 | 0 | 0 | 0 |
| Deposits Held Due to Others | 0 | 0 | 0 | 0 |
| Deferred Revenue | 5,170,369 | 6,013,917 | 18,368,396 | 3,810 |
| Interfund Loans Payable | 0 | 21,107 | 0 | 492,523 |
| Compensated Absences Payable | 0 | 0 | 0 | 0 |
| Obligations Under Capital Leases | 0 | 0 | 0 | 0 |
| General Obligation Notes Payable | 0 | 0 | 0 | 340,000 |
| 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 |
| State Loan Payable | 0 | 0 | 0 | 0 |
| Deferred Compensation Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 5,688,824 | 7,010,832 | 18,372,190 | 2,180,171 |
| <i>Equity and Other Credits:</i> | | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 |
| <i>Retained Earnings:</i> | | | | |
| Reserved for Restricted Assets | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Total Retained Earnings | 0 | 0 | 0 | 0 |
| Fund Balances: | | | | |
| Reserved for Encumbrances | 322,401 | 1,667,027 | 0 | 7,926,793 |
| Reserved for Supplies Inventory | 1,851 | 486,419 | 0 | 0 |
| Reserved for Prepaid Items | 152,728 | 22,178 | 0 | 174 |
| Reserved for Debt Service | 0 | 0 | 605,878 | 0 |
| Reserved for Restricted Assets | 0 | 0 | 0 | 2,790,755 |
| Unreserved | 8,254,354 | 13,964,320 | 0 | (4,217,838) |
| Total Equity and Other Credits | 8,731,334 | 16,139,944 | 605,878 | 6,499,884 |
| Total Liabilities, Equity and Other Credits | \$14,420,158 | \$23,150,776 | \$18,978,068 | \$8,680,055 |

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

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1994**

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 | |
| \$1,553,956 | \$488,965 | \$0 | \$0 | \$0 | \$4,071,912 |
| 20,929 | 9,427 | 0 | 0 | 0 | 358,876 |
| 4,720 | 534 | 0 | 0 | 0 | 56,216 |
| 150,640 | 8,677 | 64,469,276 | 0 | 0 | 65,054,099 |
| 0 | 0 | 0 | 0 | 0 | 3,794 |
| 363,253 | 0 | 0 | 0 | 0 | 367,375 |
| 0 | 0 | 3,451,545 | 0 | 0 | 3,451,545 |
| 0 | 0 | 475,846 | 0 | 0 | 475,846 |
| 0 | 0 | 1,232,716 | 0 | 0 | 1,232,716 |
| 0 | 0 | 0 | 0 | 0 | 29,556,492 |
| 0 | 0 | 0 | 0 | 0 | 513,630 |
| 237,294 | 66,848 | 0 | 0 | 2,686,131 | 2,990,273 |
| 0 | 0 | 0 | 0 | 30,830 | 30,830 |
| 0 | 0 | 0 | 0 | 0 | 340,000 |
| 70,000 | 0 | 0 | 0 | 1,605,000 | 1,675,000 |
| 0 | 0 | 0 | 0 | 11,261,490 | 11,261,490 |
| 3,722,754 | 0 | 0 | 0 | 0 | 3,722,754 |
| 33,065,011 | 0 | 0 | 0 | 0 | 33,065,011 |
| 0 | 0 | 0 | 0 | 5,060,000 | 5,060,000 |
| 0 | 0 | 3,137,876 | 0 | 0 | 3,137,876 |
| <u>39,188,557</u> | <u>574,451</u> | <u>72,767,259</u> | <u>0</u> | <u>20,643,451</u> | <u>166,425,735</u> |
| 0 | 0 | 0 | 25,076,664 | 0 | 25,076,664 |
| 51,419,670 | 11,084 | 0 | 0 | 0 | 51,430,754 |
| | 0 | | | | |
| 4,474,921 | 0 | 0 | 0 | 0 | 4,474,921 |
| 2,772,844 | 1,461,122 | 0 | 0 | 0 | 4,233,966 |
| <u>7,247,765</u> | <u>1,461,122</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>8,708,887</u> |
| 0 | 0 | 0 | 0 | 0 | 9,916,221 |
| 0 | 0 | 0 | 0 | 0 | 488,270 |
| 0 | 0 | 0 | 0 | 0 | 175,080 |
| 0 | 0 | 0 | 0 | 0 | 605,878 |
| 0 | 0 | 0 | 0 | 0 | 2,790,755 |
| 0 | 0 | 757,542 | 0 | 0 | 18,758,378 |
| <u>58,667,435</u> | <u>1,472,206</u> | <u>757,542</u> | <u>25,076,664</u> | <u>0</u> | <u>117,950,887</u> |
| <u>\$97,855,992</u> | <u>\$2,046,657</u> | <u>\$73,524,801</u> | <u>\$25,076,664</u> | <u>\$20,643,451</u> | <u>\$284,376,622</u> |



WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

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 | \$15,219,619 | \$6,095,046 | \$0 | \$0 | \$0 | \$21,314,665 |
| Intergovernmental Revenues | 1,319,711 | 16,285,228 | 0 | 2,023,796 | 0 | 19,628,735 |
| Charges for Services | 2,699,291 | 3,000,535 | 142,175 | 160 | 0 | 5,842,161 |
| Licenses and Permits | 22,320 | 0 | 0 | 0 | 0 | 22,320 |
| Investment Earnings | 2,052,600 | 129,410 | 0 | 194,251 | 0 | 2,376,261 |
| Special Assessments | 0 | 0 | 1,209,585 | 81,500 | 0 | 1,291,085 |
| Fines and Forfeitures | 389,750 | 280,223 | 0 | 0 | 0 | 669,973 |
| All Other Revenues | 516,028 | 312,895 | 32,145 | 7,172 | 59,957 | 928,197 |
| Total Revenues | <u>22,219,319</u> | <u>26,103,337</u> | <u>1,383,905</u> | <u>2,306,879</u> | <u>59,957</u> | <u>52,073,397</u> |
| Expenditures: | | | | | | |
| <i>Current:</i> | | | | | | |
| <i>General Government:</i> | | | | | | |
| Legislative and Executive | 6,671,553 | 750,967 | 0 | 0 | 0 | 7,422,520 |
| Judicial | 2,383,897 | 823,061 | 0 | 0 | 0 | 3,206,958 |
| Public Safety | 5,734,192 | 434,435 | 0 | 0 | 0 | 6,168,627 |
| Public Works | 0 | 4,074,172 | 0 | 0 | 0 | 4,074,172 |
| Health | 0 | 626,128 | 0 | 0 | 0 | 626,128 |
| Human Services | 351,255 | 15,909,396 | 0 | 0 | 0 | 16,260,651 |
| Community and Economic Development | 0 | 505,955 | 0 | 0 | 0 | 505,955 |
| Other Expenditures | 0 | 0 | 0 | 0 | 30,298 | 30,298 |
| Capital Outlay | 0 | 0 | 0 | 10,639,965 | 0 | 10,639,965 |
| <i>Debt Service:</i> | | | | | | |
| Principal Retirement | 3,029 | 6,105 | 589,480 | 0 | 0 | 598,614 |
| Interest and Fiscal Charges | 10,522 | 920 | 793,315 | 49,655 | 0 | 854,412 |
| Total Expenditures | <u>15,154,448</u> | <u>23,131,139</u> | <u>1,382,795</u> | <u>10,689,620</u> | <u>30,298</u> | <u>50,388,300</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 7,064,871 | 2,972,198 | 1,110 | (8,382,741) | 29,659 | 1,685,097 |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds of Special Assessment Bonds | 0 | 0 | 0 | 1,744,722 | 0 | 1,744,722 |
| Operating Transfers In | 0 | 1,735,782 | 221,175 | 4,117,641 | 0 | 6,074,598 |
| Operating Transfers Out | (5,922,465) | (117,641) | 0 | (144,648) | 0 | (6,184,754) |
| Other Financing Sources - Capital Lease | 7,995 | 0 | 0 | 0 | 0 | 7,995 |
| Proceeds of State Loan | 0 | 0 | 0 | 5,060,000 | 0 | 5,060,000 |
| Total Other Financing Sources (Uses) | <u>(5,914,470)</u> | <u>1,618,141</u> | <u>221,175</u> | <u>10,777,715</u> | <u>0</u> | <u>6,702,561</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses | 1,150,401 | 4,590,339 | 222,285 | 2,394,974 | 29,659 | 8,387,658 |
| Fund Balance at Beginning of Year | 7,583,697 | 11,571,554 | 383,593 | 4,104,910 | 662,447 | 24,306,201 |
| Decrease in Inventory Reserve | (2,764) | (21,949) | 0 | 0 | 0 | (24,713) |
| Fund Balance at End of Year | <u>\$8,731,334</u> | <u>\$16,139,944</u> | <u>\$605,878</u> | <u>\$6,499,884</u> | <u>\$692,106</u> | <u>\$32,669,146</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, 1994

ALL GOVERNMENTAL FUND TYPES

| | <u>General Fund</u> | | | <u>Special Revenue Funds</u> | | |
|--|---------------------|--------------------|---|------------------------------|---------------------|---|
| | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Taxes | \$13,330,000 | \$15,032,215 | \$1,702,215 | \$5,507,568 | \$5,961,163 | \$453,595 |
| Intergovernmental Revenues | 2,085,000 | 2,409,977 | 324,977 | 14,008,852 | 15,106,635 | 1,097,783 |
| Charges for Services | 2,149,710 | 2,694,710 | 545,000 | 2,678,000 | 2,863,484 | 185,484 |
| Licenses and Permits | 16,510 | 22,320 | 5,810 | 0 | 0 | 0 |
| Investment Earnings | 1,515,000 | 2,103,347 | 588,347 | 82,750 | 101,981 | 19,231 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 247,000 | 375,187 | 128,187 | 229,149 | 280,070 | 50,921 |
| All Other Revenues | 96,700 | 681,038 | 584,338 | 433,500 | 418,312 | (15,188) |
| Total Revenues | 19,439,920 | 23,318,794 | 3,878,874 | 22,939,819 | 24,731,645 | 1,791,826 |
| Expenditures: | | | | | | |
| <i>Current:</i> | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 7,760,145 | 6,849,787 | 910,358 | 1,495,997 | 911,257 | 584,740 |
| Judicial | 2,602,898 | 2,494,261 | 108,637 | 901,452 | 822,721 | 78,731 |
| Public Safety | 6,104,729 | 5,946,398 | 158,331 | 612,416 | 454,494 | 157,922 |
| Public Works | 0 | 0 | 0 | 7,669,630 | 4,949,853 | 2,719,777 |
| Health | 0 | 0 | 0 | 2,319,078 | 953,889 | 1,365,189 |
| Human Services | 463,355 | 403,187 | 60,168 | 19,716,810 | 16,354,854 | 3,361,956 |
| Community and Economic Development | 0 | 0 | 0 | 622,884 | 568,080 | 54,804 |
| 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 | 16,931,127 | 15,693,633 | 1,237,494 | 33,338,267 | 25,015,148 | 8,323,119 |
| Excess (Deficiency) of Revenues over Expenditures | 2,508,793 | 7,625,161 | 5,116,368 | (10,398,448) | (283,503) | 10,114,945 |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds from Notes | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from Bonds | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from State Loan 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers In | 0 | 0 | 0 | 2,964,366 | 2,987,121 | 22,755 |
| Operating Transfers Out | (6,551,632) | (6,162,634) | 388,998 | (154,831) | (154,831) | 0 |
| Construction Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Construction Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances In | 534,699 | 478,293 | (56,406) | 5,000 | 31,107 | 26,107 |
| Advances Out | 0 | (36,448) | (36,448) | 0 | (34,455) | (34,455) |
| Total Other Financing Sources (Uses) | (6,016,933) | (5,720,789) | 296,144 | 2,814,535 | 2,828,942 | 14,407 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (3,508,140) | 1,904,372 | 5,412,512 | (7,583,913) | 2,545,439 | 10,129,352 |
| Fund Balance at Beginning of Year | 4,474,446 | 4,474,446 | 0 | 10,163,424 | 10,163,424 | 0 |
| Prior Year Encumbrances | 275,501 | 275,501 | 0 | 1,272,831 | 1,272,831 | 0 |
| Fund Balance at End of Year | \$1,241,807 | \$6,654,319 | \$5,412,512 | \$3,852,342 | \$13,981,694 | \$10,129,352 |

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, 1994

ALL GOVERNMENTAL FUND TYPES

| <i>Debt Service Funds</i> | | | <i>Capital Projects Funds</i> | | | <i>Totals (Memorandum Only)</i> | | |
|---------------------------|------------------|-----------------------------------|-------------------------------|----------------------|-----------------------------------|---------------------------------|---------------------|-----------------------------------|
| Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,837,568 | \$20,993,378 | \$2,155,810 |
| 0 | 0 | 0 | 2,347,979 | 1,967,105 | (380,874) | 18,441,831 | 19,483,717 | 1,041,886 |
| 0 | 142,175 | 142,175 | 0 | 160 | 160 | 4,827,710 | 5,700,529 | 872,819 |
| 0 | 0 | 0 | 0 | 0 | 0 | 16,510 | 22,320 | 5,810 |
| 0 | 0 | 0 | 8,311 | 44,176 | 35,865 | 1,606,061 | 2,249,504 | 643,443 |
| 1,100,000 | 1,209,585 | 109,585 | 2,258,200 | 81,500 | (2,176,700) | 3,358,200 | 1,291,085 | (2,067,115) |
| 0 | 0 | 0 | 0 | 0 | 0 | 476,149 | 655,257 | 179,108 |
| 56,000 | 32,145 | (23,855) | 0 | 7,172 | 7,172 | 586,200 | 1,138,667 | 552,467 |
| <u>1,156,000</u> | <u>1,383,905</u> | <u>227,905</u> | <u>4,614,490</u> | <u>2,100,113</u> | <u>(2,514,377)</u> | <u>48,150,229</u> | <u>51,534,457</u> | <u>3,384,228</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,256,142 | 7,761,044 | 1,495,098 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,504,350 | 3,316,982 | 187,368 |
| 0 | 0 | 0 | 0 | 0 | 0 | 6,717,145 | 6,400,892 | 316,253 |
| 0 | 0 | 0 | 0 | 0 | 0 | 7,669,630 | 4,949,853 | 2,719,777 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,319,078 | 953,889 | 1,365,189 |
| 0 | 0 | 0 | 0 | 0 | 0 | 20,180,165 | 16,758,041 | 3,422,124 |
| 0 | 0 | 0 | 0 | 0 | 0 | 622,884 | 568,080 | 54,804 |
| 0 | 0 | 0 | 22,225,662 | 18,217,412 | 4,008,250 | 22,225,662 | 18,217,412 | 4,008,250 |
| 589,480 | 589,480 | 0 | 3,157,631 | 2,797,000 | 360,631 | 3,747,111 | 3,386,480 | 360,631 |
| 803,554 | 798,386 | 5,168 | 76,699 | 51,362 | 25,337 | 880,253 | 849,748 | 30,505 |
| <u>1,393,034</u> | <u>1,387,866</u> | <u>5,168</u> | <u>25,459,992</u> | <u>21,065,774</u> | <u>4,394,218</u> | <u>77,122,420</u> | <u>63,162,421</u> | <u>13,959,999</u> |
| (237,034) | (3,961) | 233,073 | (20,845,502) | (18,965,661) | 1,879,841 | (28,972,191) | (11,627,964) | 17,344,227 |
| 0 | 0 | 0 | 11,986,700 | 2,406,000 | (9,580,700) | 11,986,700 | 2,406,000 | (9,580,700) |
| 0 | 0 | 0 | 2,065,000 | 1,744,722 | (320,278) | 2,065,000 | 1,744,722 | (320,278) |
| 0 | 0 | 0 | 0 | 2,412,418 | 2,412,418 | 0 | 2,412,418 | 2,412,418 |
| 162,380 | 221,175 | 58,795 | 420,641 | 4,117,641 | 3,697,000 | 3,547,387 | 7,325,937 | 3,778,550 |
| 0 | 0 | 0 | (30,506) | (30,506) | 0 | (6,736,969) | (6,347,971) | 388,998 |
| 0 | 0 | 0 | 5,105,130 | 82,032 | (5,023,098) | 5,105,130 | 82,032 | (5,023,098) |
| 0 | 0 | 0 | (375,474) | (375,474) | 0 | (375,474) | (375,474) | 0 |
| 0 | 0 | 0 | 0 | 510,527 | 510,527 | 539,699 | 1,019,927 | 480,228 |
| 0 | (50,448) | (50,448) | 0 | (710,888) | (710,888) | 0 | (832,239) | (832,239) |
| <u>162,380</u> | <u>170,727</u> | <u>8,347</u> | <u>19,171,491</u> | <u>10,156,472</u> | <u>(9,015,019)</u> | <u>16,131,473</u> | <u>7,435,352</u> | <u>(8,696,121)</u> |
| (74,654) | 166,766 | 241,420 | (1,674,011) | (8,809,189) | (7,135,178) | (12,840,718) | (4,192,612) | 8,648,106 |
| 439,112 | 439,112 | 0 | 959,794 | 959,794 | 0 | 16,036,776 | 16,036,776 | 0 |
| 0 | 0 | 0 | 4,693,146 | 4,693,146 | 0 | 6,241,478 | 6,241,478 | 0 |
| <u>\$364,458</u> | <u>\$605,878</u> | <u>\$241,420</u> | <u>\$3,978,929</u> | <u>(\$3,156,249)</u> | <u>(\$7,135,178)</u> | <u>\$9,437,536</u> | <u>\$18,085,642</u> | <u>\$8,648,106</u> |



WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1994

ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

| | <i>Proprietary</i> | | <i>Fiduciary</i> | Totals (Memorandum Only) |
|---|---------------------|------------------------------|--------------------------------|--------------------------------|
| | <i>Fund Types</i> | | <i>Fund Type</i> | |
| | Enterprise Funds | Internal Service Funds | Nonexpendable Trust Fund | |
| <u>Operating Revenues:</u> | | | | |
| Charges for Service | \$6,417,510 | \$4,775,261 | \$0 | \$11,192,771 |
| Tap in Fees | 102,307 | 0 | 0 | 102,307 |
| Investment Earnings | 0 | 0 | 2,424 | 2,424 |
| Other Operating Revenues | 385,270 | 0 | 0 | 385,270 |
| Total Operating Revenues | <u>6,905,087</u> | <u>4,775,261</u> | <u>2,424</u> | <u>11,682,772</u> |
| <u>Operating Expenses:</u> | | | | |
| Personal Services | 1,471,674 | 603,276 | 0 | 2,074,950 |
| Materials and Supplies | 579,191 | 117,974 | 0 | 697,165 |
| Contractual Services | 485,105 | 629,813 | 0 | 1,114,918 |
| Utilities | 1,403,057 | 0 | 0 | 1,403,057 |
| Depreciation | 1,544,849 | 771 | 0 | 1,545,620 |
| Health Insurance Claims | 0 | 3,025,027 | 0 | 3,025,027 |
| Other Operating Expenses | 41,709 | 2,961 | 4,450 | 49,120 |
| Total Operating Expenses | <u>5,525,585</u> | <u>4,379,822</u> | <u>4,450</u> | <u>9,909,857</u> |
| Operating Income | 1,379,502 | 395,439 | (2,026) | 1,772,915 |
| <u>Non-Operating Revenues (Expenses):</u> | | | | |
| Intergovernmental Grants | 255,598 | 0 | 0 | 255,598 |
| Investment Earnings | 712,982 | 0 | 0 | 712,982 |
| Interest and Fiscal Charges | (2,285,044) | 0 | 0 | (2,285,044) |
| Loss on Disposal of Fixed Assets | (300,772) | 0 | 0 | (300,772) |
| Total Non-Operating Revenues (Expenses) | <u>(1,617,236)</u> | <u>0</u> | <u>0</u> | <u>(1,617,236)</u> |
| Income Before Operating Transfers | (237,734) | 395,439 | (2,026) | 155,679 |
| <u>Operating Transfers:</u> | | | | |
| Operating Transfers In | 114,142 | 0 | 0 | 114,142 |
| Operating Transfers Out | (3,986) | 0 | 0 | (3,986) |
| Total Operating Transfers | <u>110,156</u> | <u>0</u> | <u>0</u> | <u>110,156</u> |
| Net Income (Loss) | (127,578) | 395,439 | (2,026) | 265,835 |
| Add: Depreciation on Contributed Capital | 508,088 | 0 | 0 | 508,088 |
| Retained Earnings/Fund Balance at Beginning of Year | 6,867,255 | 1,065,683 | 67,462 | 8,000,400 |
| Retained Earnings/Fund Balance at End of Year | <u>\$7,247,765</u> | <u>\$1,461,122</u> | <u>\$65,436</u> | <u>\$8,774,323</u> |

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, 1994

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 | \$6,362,377 | \$4,776,101 | \$0 | \$11,138,478 |
| Cash Payments for Goods and Services | (2,477,891) | (3,871,033) | (4,450) | (6,353,374) |
| Cash Payments to Employees | (1,458,771) | (622,495) | 0 | (2,081,266) |
| Other Operating Revenue | 401,730 | 185,470 | 0 | 587,200 |
| Net Cash Provided (Used) by Operating Activities | <u>2,827,445</u> | <u>468,043</u> | <u>(4,450)</u> | <u>3,291,038</u> |
| <u>Cash Flows from Noncapital Financing Activities:</u> | | | | |
| Advances In | 2,603,480 | 15,341 | 0 | 2,618,821 |
| Advances Out | (2,497,727) | (15,341) | 0 | (2,513,068) |
| Transfers In from Other Funds | 114,142 | 0 | 0 | 114,142 |
| Transfers Out to Other Funds | (3,986) | 0 | 0 | (3,986) |
| Net Cash Provided by Noncapital Financing Activities | <u>215,909</u> | <u>0</u> | <u>0</u> | <u>215,909</u> |
| <u>Cash Flows from Capital and Related Financing Activities:</u> | | | | |
| Cash Received from Tap-in Fees in Excess of Cost | 2,972,739 | 0 | 0 | 2,972,739 |
| Contributions from Other Governments | 255,598 | 0 | 0 | 255,598 |
| Proceeds from Sale of Revenue Bonds | 10,163,743 | 0 | 0 | 10,163,743 |
| Proceeds from Sale of Notes | 6,022,000 | 0 | 0 | 6,022,000 |
| Acquisition and Construction of Assets | (7,715,184) | 0 | 0 | (7,715,184) |
| Principal Paid on General Obligation Bonds | (35,000) | 0 | 0 | (35,000) |
| Principal Paid on Revenue Bonds | (600,000) | 0 | 0 | (600,000) |
| Principal Paid on Notes | (6,772,000) | 0 | 0 | (6,772,000) |
| Principal Paid on Ohio Water Development Authority Bonds | (204,578) | 0 | 0 | (204,578) |
| Interest Paid on All Debt | (2,013,009) | 0 | 0 | (2,013,009) |
| Net Cash Provided by Capital and Related Financing Activities | <u>2,074,309</u> | <u>0</u> | <u>0</u> | <u>2,074,309</u> |
| <u>Cash Flows from Investing Activities:</u> | | | | |
| Receipts of Interest | 624,241 | 0 | 1,741 | 625,982 |
| Net Cash Provided from Investing Activities | <u>624,241</u> | <u>0</u> | <u>1,741</u> | <u>625,982</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 5,741,904 | 468,043 | (2,709) | 6,207,238 |
| Cash and Cash Equivalents at Beginning of Year | 18,546,231 | 1,549,700 | 67,440 | 20,163,371 |
| Cash and Cash Equivalents at End of Year | <u>\$24,288,135</u> | <u>\$2,017,743</u> | <u>\$64,731</u> | <u>\$26,370,609</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1994

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>Reconciliation of Cash and</u> | | | | |
| <u>Cash Equivalents per the Balance Sheet:</u> | | | | |
| Cash and Cash Equivalents | \$19,813,214 | \$2,017,743 | \$6,850,869 | \$28,681,826 |
| Restricted Cash and Cash Equivalents | 3,888,375 | 0 | 0 | 3,888,375 |
| Restricted Cash with Fiscal Agent | 586,546 | 0 | 0 | 586,546 |
| Less: Cash and Cash Equivalents in Agency Funds | 0 | 0 | (6,094,032) | (6,094,032) |
| Less: Cash and Cash Equivalents in Expendable Trust Funds | 0 | 0 | (692,106) | (692,106) |
| Cash and Cash Equivalents at End of Year | <u>\$24,288,135</u> | <u>\$2,017,743</u> | <u>\$64,731</u> | <u>\$26,370,609</u> |
| | | | | |
| <u>Reconciliation of Operating Income to Net Cash</u> | | | | |
| <u>Provided by Operating Activities:</u> | | | | |
| Operating Income | \$1,379,502 | \$395,439 | (\$2,026) | \$1,772,915 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | | |
| Interest on Investments | 0 | 0 | (1,741) | (1,741) |
| Depreciation Expense | 1,544,849 | 771 | 0 | 1,545,620 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) Decrease in Accounts Receivable | (155,282) | 1,051 | (683) | (154,914) |
| Increase in Due from Other Funds | 0 | (852) | 0 | (852) |
| Decrease in Intergovernmental Receivables | 0 | 840 | 0 | 840 |
| (Increase) Decrease in Inventory | (33,351) | 1,105 | 0 | (32,246) |
| Increase (Decrease) in Accounts Payable | (22,125) | 88,908 | 0 | 66,783 |
| Increase (Decrease) in Accrued Wages and Benefits | 2,088 | (115) | 0 | 1,973 |
| Increase (Decrease) in Compensated Absences | 13,269 | (17,548) | 0 | (4,279) |
| Increase in Prepaid Items | (344) | 0 | 0 | (344) |
| Decrease in Due to Other Funds | (968) | 0 | 0 | (968) |
| Increase (Decrease) in Intergovernmental Payables | 99,807 | (1,556) | 0 | 98,251 |
| Total Adjustments | <u>1,447,943</u> | <u>72,604</u> | <u>(2,424)</u> | <u>1,518,123</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$2,827,445</u> | <u>\$468,043</u> | <u>(\$4,450)</u> | <u>\$3,291,038</u> |

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1994, the Water and Sewer Funds had outstanding liabilities of \$1,387,174 and \$55,395 respectively for certain capital assets. The Water Funds received \$544,009 and the Sewer Funds received \$1,918,116 of contributed capital assets from special assessments. In the Water Fund, bond issuance costs of \$272,987 were deducted from proceeds and 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, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

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.

The financial activities of all funds, account groups, agencies, boards and commissions for which the County elected officials are financially accountable and which are not legally separate from the County are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has no component units. 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.

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

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

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:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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, 1994, 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

Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

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 1994.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

3. Appropriations (Continued)

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.

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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (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) | \$1,150,401 | \$4,590,339 | \$222,285 | \$2,394,974 |
| Increase (Decrease): | | | | |
| Accrued Revenues at December 31, 1994, received during 1995 | (1,981,054) | (687,427) | 0 | (7,303) |
| Accrued Revenues at December 31, 1993, received during 1994 | 2,687,241 | 451,184 | 0 | 140,538 |
| Accrued Expenditures at December 31, 1994, paid during 1995 | 518,455 | 975,808 | 0 | 1,343,838 |
| Accrued Expenditures at December 31, 1993 paid during 1994 | (542,426) | (822,558) | (5,071) | (264,683) |
| Prepaid Items, 1993 | 149,617 | 22,763 | 0 | 0 |
| Prepaid Items, 1994 | (152,728) | (22,178) | 0 | (174) |
| Interfund Loans, 1993 | 534,699 | (24,455) | (50,448) | (692,884) |
| Interfund Loans, 1994 | (92,853) | 21,107 | 0 | 492,523 |
| Cash with Fiscal Agent 1994 | 0 | 0 | 0 | (2,790,755) |
| Note Proceeds | 0 | 0 | 0 | 2,406,000 |
| Note Retirements | 0 | 0 | 0 | (2,797,000) |
| Encumbrances outstanding at December 31, 1994 | <u>(366,980)</u> | <u>(1,959,144)</u> | <u>0</u> | <u>(9,034,263)</u> |
| Budget Basis | <u>\$1,904,372</u> | <u>\$2,545,439</u> | <u>\$166,766</u> | <u>(\$8,809,189)</u> |

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:

| <u>Description</u> | <u>Estimated Lives</u> (in 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 1994, interest capitalized for Governmental and Proprietary funds construction-in-progress was \$14,435.

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 | Morrow-Roachester Sewer Fund |
| Capital Leases | General Fund Youth Services Subsidy Real Estate Assessment Fund Certificate of Title Administration Fund Child Support Enforcement Fund Emergency Management Fund |
| Ohio Water Development Authority Loans | Sewer Fund |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations (Continued)

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

| <u>Obligation</u> | <u>Fund</u> |
|----------------------|---------------------------------------|
| Compensated Absences | General Fund |
| | Motor Vehicle and Gas Tax Fund |
| | Human Services Fund |
| | Board of Mental Retardation Fund |
| | Dog and Kennel Fund |
| | Children's Trust 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

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

For governmental funds, the 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.

Compensated absences are expensed in the water and sewer enterprise funds and the sheriff and health internal service funds when earned. The related liability is reported within the fund.

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.

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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 2 - PRIOR PERIOD ADJUSTMENTS

The fund balances of the Columbia Road Construction Fund and the Water Extension Projects Fund (Capital Projects Funds) at December 31, 1993 have been restated from amounts previously reported to correct accounting errors in the amounts reported for cash and cash equivalents and interfund loans payable, respectively. The balances of retained earnings of the Water and Sewer Funds (Enterprise Funds) at December 31, 1993 have been restated from amounts previously reported to correct accounting errors in the accounts receivable.

The restatement resulted in adjustments to December 31, 1993 account balances as follows:

| Description | Columbia Road Construction Fund | Water Extension Projects Fund | Water Fund | Sewer Fund |
|--------------------------------|--|--|--------------------|--------------------|
| Cash and Cash Equivalents | (\$3,900) | \$3,900 | \$0 | \$0 |
| Accounts Receivable | | | (448,807) | (371,826) |
| Interfund Loans Payable | (3,900) | 3,900 | 0 | 0 |
| Fund Balance/Retained Earnings | <u>\$0</u> | <u>\$0</u> | <u>(\$448,807)</u> | <u>(\$371,826)</u> |

NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 1994 the following funds had a deficit in fund balance/retained earnings:

| Fund | Deficit |
|--------------------------------|----------|
| Special Revenue: | |
| Community Development Fund | \$17,151 |
| Children's Services Board Fund | 1,097 |
| Capital Projects: | |
| Airport Construction Fund | 71,737 |
| Internal Service: | |
| Sheriff Fund | 47,166 |

NOTE 3 - DEFICIT FUND EQUITIES (Continued)

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;
- 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).

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

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 County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve (STAR Ohio), certificates of deposit, repurchase agreements and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be 3 years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 1994 the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

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. |

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

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 \$26,348,384 and the bank balance was \$25,660,561. Federal depository insurance covered \$160,175 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3.

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 | \$11,832,501 | \$0 | \$11,832,501 | \$11,731,200 |
| Local Government Securities | 4,490 | 0 | 0 | 4,490 | 4,490 |
| Government Securities | 0 | 0 | 11,380,151 | 11,380,151 | 11,380,151 |
| Total Categorized Investments | 4,490 | 11,832,501 | 11,830,151 | 23,217,142 | 23,115,841 |
| <u>Non Categorized Investments</u> | | | | | |
| Deferred Compensation | N/A | N/A | N/A | 3,137,876 | 3,137,876 |
| STAR Ohio | 0 | 0 | 0 | 12,450,704 | 12,450,704 |
| Total Non-Categorized Investments | 0 | 0 | 0 | 15,588,580 | 15,588,580 |
| Total Investments | <u>\$4,490</u> | <u>\$11,832,501</u> | <u>\$11,380,151</u> | <u>\$38,805,722</u> | <u>\$38,704,421</u> |

C. Cash with Fiscal Agents

The County had cash with fiscal agents in the amount of \$4,449,681 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

D. Reconciliation of Cash, Cash Equivalents and Investments (Continued)

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:

| | <u>Cash and Cash Equivalents *</u> | <u>Investments</u> |
|---|--|---------------------|
| Per Combined Balance Sheet | \$66,465,911 | \$0 |
| Investments: | | |
| STAR Ohio | (12,450,704) | 12,450,704 |
| U.S. Treasury Notes | (11,832,501) | 11,832,501 |
| Local Government Securities | (4,490) | 4,490 |
| Government Securities | (11,380,151) | 11,380,151 |
| Funds on Deposit with Deferred Compensation Administrators | <u>0</u> | <u>3,137,876</u> |
| Per GASB Statement No. 3 | <u>\$30,798,065</u> | <u>\$38,805,722</u> |

* 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 1994 were levied after October 1, 1993 on assessed values as of January 1, 1993, 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 5 - TAXES (Continued)

A. Property Taxes (Continued)

The full tax rate of all County operations for the year ended December 31, 1994 was \$7.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1994 property tax receipts were based totaled \$1,688,638,081 which was comprised of \$1,313,743,870 in real property, and \$374,894,211 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.

NOTE 6 - RECEIVABLES

Receivables at December 31, 1994, 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, 1994 represent interfund loans receivable and payable:

| Fund | Interfund Loans | |
|-------------------------------|------------------|------------------|
| | Receivable | Payable |
| General Fund | \$92,853 | \$0 |
| Special Revenue Funds: | | |
| Crime Victim Grant Fund | 0 | 4,000 |
| LOEB Grant Fund | <u>0</u> | <u>17,107</u> |
| Total Special Revenue Funds | 0 | 21,107 |
| Capital Projects Funds: | | |
| Water Extension Projects Fund | 0 | 378,740 |
| Airport Construction Fund | 0 | 71,746 |
| Morrow-Roachester Sewer Fund | <u>0</u> | <u>42,037</u> |
| Total Capital Projects Funds | 0 | 492,523 |
| Enterprise Funds: | | |
| Water Fund | 378,740 | 0 |
| Sewer Fund | <u>42,037</u> | <u>0</u> |
| Total Enterprise Funds | <u>420,777</u> | <u>0</u> |
| Totals | <u>\$513,630</u> | <u>\$513,630</u> |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 7- INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1994, represent interfund receivables and payables:

| | Interfund | |
|-----------------------------------|--------------------|-----------------|
| | <u>Receivables</u> | <u>Payables</u> |
| General Fund | \$41,198 | \$9,290 |
| Special Revenue Funds: | | |
| Motor Vehicle and Gas Tax Fund | 0 | 675 |
| Human Services Fund | 0 | 5,075 |
| Board of Mental Retardation Fund | 0 | 2,534 |
| Dog and Kennel Fund | 0 | 267 |
| Youth Services Subsidy Fund | 0 | 11,614 |
| Warren County Solid Waste Fund | 0 | 3,001 |
| Job Training Partnership Act Fund | 0 | 5,365 |
| Child Support Enforcement Fund | 0 | 4,308 |
| Emergency Management Fund | 0 | 167 |
| Community Development Fund | 0 | 749 |
| Children Services Board Fund | 447 | 2,252 |
| Court Computerization Fund | <u>0</u> | <u>5,665</u> |
| Total Special Revenue Funds | 447 | 41,672 |
| Enterprise Funds: | | |
| Water Fund | 0 | 3,063 |
| Sewer Fund | <u>0</u> | <u>1,657</u> |
| Total Enterprise Funds | 0 | 4,720 |
| Internal Service Funds: | | |
| Health Insurance Fund | 0 | 534 |
| Vehicle Maintenance Fund | 6,435 | 0 |
| Gasoline Fund | <u>8,136</u> | <u>0</u> |
| Total Internal Service Funds | <u>14,571</u> | <u>534</u> |
| Total | <u>\$56,216</u> | <u>\$56,216</u> |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 8 - OPERATING TRANSFERS

Operating transfers into the Water Fund represent interest earnings from the General Fund. The following balances at December 31, 1994 represent operating transfers-in and transfers-out:

| Fund | Transfer In | Transfer Out |
|---|--------------------|--------------------|
| General Fund | \$0 | \$5,922,465 |
| Special Revenue Funds: | | |
| Motor Vehicle and Gasoline Tax Fund | 0 | 117,641 |
| Human Services Fund | 473,887 | 0 |
| Children's Trust Fund | 7,410 | 0 |
| Youth Services Subsidy Fund | 63,359 | 0 |
| Child Support Enforcement Fund | 50,000 | |
| Emergency Management Fund | 18,650 | 0 |
| Children's Services Board Fund | 900,115 | 0 |
| Hazardous Materials Emergency Plan Fund | 17,178 | 0 |
| County Transit Fund | <u>205,183</u> | <u>0</u> |
| Total Special Revenue Funds | 1,735,782 | 117,641 |
| Debt Service Funds: | | |
| East Street Building Improvement Fund | 74,303 | 0 |
| Court Building Construction Fund | 112,380 | 0 |
| Special Assessment Fund | <u>34,492</u> | <u>0</u> |
| Total Debt Service Funds | 221,175 | 0 |
| Capital Projects Funds: | | |
| County Road Project Fund | 117,641 | 0 |
| 1990 Water Construction Projects Fund | 0 | 144,648 |
| Jail and Juvenile Detention Center Construction Fund | <u>4,000,000</u> | <u>0</u> |
| Total Capital Projects Funds | 4,117,641 | 144,648 |
| Enterprise Funds: | | |
| Water Fund | <u>114,142</u> | <u>3,986</u> |
| Total All Funds | <u>\$6,188,740</u> | <u>\$6,188,740</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, 1994, in the General Fixed Assets Account Group follows:

| General Fixed Asset | Balance January 1, 1994 | Additions | Disposals | Balance December 31, 1994 |
|--------------------------------------|-------------------------------|--------------------|--------------------|---------------------------------|
| Land and Land Improvements | \$762,553 | \$24,870 | \$0 | \$787,423 |
| Buildings and Structures | 8,149,208 | 237,247 | 0 | 8,386,455 |
| Furniture, Fixtures and Equipment | 8,815,459 | 1,328,509 | (363,978) | 9,779,990 |
| Construction-in-Progress | <u>1,185,215</u> | <u>5,245,475</u> | <u>(307,894)</u> | <u>6,122,796</u> |
| Total | <u>\$18,912,435</u> | <u>\$6,836,101</u> | <u>(\$671,872)</u> | <u>\$25,076,664</u> |

Construction-in-Progress:

County governmental construction projects in progress as of December 31, 1994 total \$6,122,796.

This amount is comprised of the following projects:

| | |
|---|--------------------|
| County Administration Building Construction | \$197,880 |
| Communication's Hatfield Tower | 349,712 |
| New Jail Construction | 1,481,393 |
| New Juvenile Center | 4,079,894 |
| Communications Mobile Operating Center | <u>13,917</u> |
| Total Construction in Progress | <u>\$6,122,796</u> |

B. Proprietary Fund Type Fixed Assets:

A summary of proprietary fund type property, plant, and equipment at December 31, 1994 follows:

| | Enterprise | Internal Service | Total |
|--|---------------------|---------------------|---------------------|
| Land | \$410,394 | \$0 | \$410,394 |
| Land Improvements | 48,458,525 | 0 | 48,458,525 |
| Buildings, Structures, and Improvements | 16,371,911 | 0 | 16,371,911 |
| Furniture, Fixtures and Equipment | 4,493,341 | 7,709 | 4,501,050 |
| Accumulated Depreciation | <u>(18,030,500)</u> | <u>(4,343)</u> | <u>(18,034,843)</u> |
| Property, Plant and Equipment (net of accumulated depreciation) | 51,703,671 | 3,366 | 51,707,037 |
| Construction-in-Progress | <u>19,515,988</u> | <u>0</u> | <u>19,515,988</u> |
| Total | <u>\$71,219,659</u> | <u>\$3,366</u> | <u>\$71,223,025</u> |

NOTE 9 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets: (Continued)Construction-in-Progress:

Construction in progress in the Enterprise Funds for costs incurred at December 31, 1994 total \$19,515,988. This amount is comprised of the following projects:

| | |
|---------------------------------|---------------------|
| Morrow-Roachester Sewer Project | \$6,713,682 |
| Simpson Creek Sewer Project | 1,926,018 |
| North Water Improvements | 7,721,154 |
| South Water Improvements | 1,603,830 |
| Various Other Water Projects | 889,726 |
| Various Other Sewer Projects | <u>661,578</u> |
| Total Construction in Progress | <u>\$19,515,988</u> |

Morrow-Roachester Sewer Projects is a special assessment project which will be completed in 1995. The Simpson Creek Sewer Project consists of a pump station, gravity sewer and a forcemain which will be providing sewer service for Proctor & Gamble. The estimated date of completion is July 1995. 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 \$12,777,000. 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 \$13,545,000.

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, 1994, was \$19,382,811 and the County's total payroll was \$20,237,059.

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 1994 employer contribution rate was 13.55% of the covered payroll; 8.44% was the portion used to fund pension obligations for 1994, respectively. The law enforcement employer rate was 16.7% of covered payroll and 10.81% was the portion used to fund pension obligations for the year 1994. The difference between the employer rate and the portion used to fund pension obligations is the amount used to fund health care programs for retirees.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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, effective February 9, 1994, 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, 1994, was \$2,988,620 which consisted of \$1,496,560 from employees and \$1,492,060 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, 1994, was \$337,638 which consisted of \$153,395 from employees and \$184,243 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, 1993 for PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$23,239,400,000. The PERS of Ohio's net assets available for benefits as of that date were \$22,888,800,000 leaving an unfunded pension benefit obligation of \$350,600,000. 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 1994 employer contribution represented .24 percent (.0024) of the total contribution required of all participating entities.

Historical trend information for eight 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, 1994 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 1994 employer contribution rate (identified above) that were used to fund health care for the year 1994 were \$903,368 (5.11% of covered payroll) for employees other than law enforcement and \$100,388 (5.89% of covered payroll) for law enforcement employees.

The health inflation and significant actuarial assumptions and calculations related to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1993. There were 358,149 active contributing participants in the PERS of Ohio as of December 31, 1993. 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 1993 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, 1993 for the PERS of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$7,673,600,000, with 358,149 active contributing participants. The PERS of Ohio's net assets available for postemployment health care benefits as of that date were \$6,187,500,000 leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,486,100,000.

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, 1994 was \$653,230 and the County's total payroll was \$20,237,059.

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 1994, 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 \$653,230. 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, 1994 were \$60,556 which is 9.27% of covered payroll for employees, and \$91,452 which is 14% of covered payroll for employers.

The actuarial assumptions, benefit provisions and actuarial funding methods are the same as the previous year. The investment rate of return is 7.50%. Effective July 1, 1994, the member contribution rate was 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, 1994 (the latest information available) for STRS System of Ohio as a whole, determined through an actuarial valuation performed as of that date, was \$34,481,000,000. The STRS System of Ohio's net assets available for benefits on that date were \$26,438,000,000, excluding reserves of \$830,000,000 allocated to fund future health care benefits.

The County's 1994 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, 1994. 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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 1994, the portion of employer contributions used to fund health care amounted to \$13,065. The balance in the health care reserve fund was \$830,000,000 at June 30, 1994.

The net health care costs paid by the plan were \$157,276,000 for the year ended June 30, 1994, and the eligible benefit recipients totaled 77,405 at June 30, 1994. As of June 30, 1994, \$60,000,000 of 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:

| Plan | Market Value Of Amount on Deposit December 31, 1994 |
|--|---|
| Ohio Public Employees Deferred Compensation Program | \$1,621,492 |
| County Commissioner Association of Ohio | <u>1,516,384</u> |
| Total | <u>\$3,137,876</u> |

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

WARREN COUNTY, OHIO

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 and accumulated sick leave for employees who are expected to become eligible in the future. The current portion of unpaid 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, 1994, the County's accumulated, unpaid compensated absences amounted to \$2,990,273 of which \$2,686,131 is recorded in the General Long-Term Obligations Account Group and \$304,142 is recorded in the Proprietary Funds.

At December 31, 1994 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 | 62,246 | \$938,357 |
| Sick Time | <u>113,138</u> | <u>1,747,774</u> |
| Total | <u>175,384</u> | <u>\$2,686,131</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.

| Note Issue | % Rate | Balance January 1, 1994 | Additions | Retirements | Balance December 31, 1994 |
|----------------------------------|-----------|-------------------------------|--------------------|----------------------|---------------------------------|
| General Obligation Notes: | | | | | |
| Enterprise: | | | | | |
| South Water System Improvement | 2.80 | \$400,000 | \$0 | (\$400,000) | \$0 |
| Sewer System Improvements | 2.80 | <u>350,000</u> | <u>0</u> | <u>(350,000)</u> | <u>0</u> |
| Total General Obligation Notes | | 750,000 | 0 | (750,000) | 0 |
| Special Assessment Notes: | | | | | |
| Capital Projects: | | | | | |
| Water Extension Improvement | 2.94 | 231,000 | 0 | (231,000) | 0 |
| Sewer Projects | 2.94 | 500,000 | 2,066,000 | (2,566,000) | 0 |
| Sewer Projects | 4.47 | <u>0</u> | <u>340,000</u> | <u>0</u> | <u>340,000</u> |
| Total Special Assessment Notes | | <u>731,000</u> | <u>2,406,000</u> | <u>(2,797,000)</u> | <u>340,000</u> |
| Total Notes Payable | | <u>\$1,481,000</u> | <u>\$2,406,000</u> | <u>(\$3,547,000)</u> | <u>\$340,000</u> |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 13 - CAPITAL LEASES

The County has entered into agreements to lease office equipment. Current year lease acquisitions were obtained for the legislative and executive function 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, 1994, are as follows:

| <u>Year</u> | <u>Payment</u> |
|---|-----------------|
| 1995 | \$16,868 |
| 1996 | 8,197 |
| 1997 | 6,306 |
| 1998 * | <u>4,466</u> |
| Total minimum lease payments | 35,837 |
| Less - amount representing interest | <u>(5,007)</u> |
| Present value of net minimum lease payments | <u>\$30,830</u> |

* No payment required past 1998

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM 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.

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 \$15.28 million of additional unvoted general obligation debt.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Long-Term Debt: Long-term debt and other obligations of the County at December 31, 1994 were as follows:

| Year Issued | Maturity Date | % Rate | Balance January 1, 1994 | Issued (Retired) | Balance December 31, 1994 | |
|---|-------------------------------------|--------|-------------------------|---------------------|---------------------------|---------------------|
| Enterprise Funds Long-Term Debt: | | | | | | |
| (General Obligation Bonds) | | | | | | |
| 1976 | Waterline | 1996 | 6.250 | \$105,000 | (\$35,000) | \$70,000 |
| (Mortgage Revenue Bonds) | | | | | | |
| 1987 | Sewer | 2012 | 8.351 | 1,560,000 | (35,000) | 1,525,000 |
| 1987 | Sewer | 2007 | 7.987 | 1,335,000 | (55,000) | 1,280,000 |
| 1992 | Sewer | 2016 | 3.600- 6.700 | 1,429,352 | (29,535) | 1,399,817 |
| 1992 | Water | 2016 | 3.400- 6.600 | 7,159,074 | (152,996) | 7,006,078 |
| 1993 | Sewer | 2015 | 2.580- 5.450 | 5,216,155 | (143,228) | 5,072,927 |
| 1993 | Water | 2015 | 2.550- 5.450 | 6,521,363 | (177,781) | 6,343,582 |
| 1994 | Water | 2019 | 3.900- 5.750 | <u>0</u> | <u>10,437,607</u> | <u>10,437,607</u> |
| Total Mortgage Revenue Bonds | | | | 23,220,944 | 9,844,067 | 33,065,011 |
| | O.W.D.A. Loans | 2006 | 7.110- 11.350 | <u>3,927,332</u> | <u>(204,578)</u> | <u>3,722,754</u> |
| Total Enterprise Funds Long-Term Debt | | | | <u>\$27,253,276</u> | <u>\$9,604,489</u> | <u>\$36,857,765</u> |
| General Long-Term Debt: | | | | | | |
| (Unvoted General Obligation Bonds) | | | | | | |
| 1988 | East Street Building Improvement | 2008 | 7.500 | \$480,000 | (\$20,000) | \$460,000 |
| 1991 | General Obligation Building Project | 2011 | 8.850- 5.950 | <u>1,180,000</u> | <u>(35,000)</u> | <u>1,145,000</u> |
| Total Unvoted General Obligation Bonds | | | | 1,660,000 | (55,000) | 1,605,000 |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

| Year Issued | Maturity Date | % Rate | Balance January 1, 1994 | Issued (Retired) | Balance December 31, 1994 | |
|--|---------------------------|--------|-------------------------|---------------------|---------------------------|---------------------|
| (Special Assessment Bonds) | | | | | | |
| 1991 | Columbia Road Improvement | 2001 | 8.850-5.950 | 1,675,000 | (170,000) | 1,505,000 |
| 1978 | Waterline | 1997 | 6.000 | 2,650 | (650) | 2,000 |
| 1982 | Waterline | 2002 | 11.750 | 9,000 | (1,000) | 8,000 |
| 1988 | Waterline | 2008 | 7.750 | 126,000 | (9,000) | 117,000 |
| 1988 | Waterline Plan | 1997 | 7.500 | 2,520 | (630) | 1,890 |
| 1988 | Waterline Plan | 1995 | 7.500 | 1,200 | (600) | 600 |
| 1980 | Water and Sewer | 2000 | 7.250 | 60,000 | (5,000) | 55,000 |
| 1983 | Water and Sewer | 2003 | 9.750 | 130,000 | (15,000) | 115,000 |
| 1981 | Sewer | 2001 | 12.375 | 545,000 | (65,000) | 480,000 |
| 1982 | Sewer Plan | 2002 | 11.750 | 36,000 | (4,000) | 32,000 |
| 1986 | Sewer | 2006 | 6.340 | 990,000 | (75,000) | 915,000 |
| 1989 | Water and Sewer | 2010 | 7.350-7.450 | 505,000 | (15,000) | 490,000 |
| 1990 | Waterline | 2001 | 8.850 | | | |
| | | | 5.950 | 125,000 | (5,000) | 120,000 |
| 1991 | Water System | 2011 | 8.850 | | | |
| | | | 5.950 | 710,000 | (20,000) | 690,000 |
| 1992 | Morrow-Roachester Sewer | 2012 | 6.100 | 3,613,100 | (95,600) | 3,517,500 |
| 1992 | Vivian Drive Sewer | 2012 | 6.100 | 22,900 | (700) | 22,200 |
| 1992 | Shaker Road Water | 2012 | 6.100 | 124,000 | (3,600) | 120,400 |
| 1992 | Rouff Lane Water | 2012 | 6.100 | 54,300 | (1,600) | 52,700 |
| 1992 | Sherman Terrace Water | 2012 | 6.100 | 256,200 | (7,500) | 248,700 |
| 1992 | Hathaway Road Water | 2012 | 6.100 | 34,500 | (1,000) | 33,500 |
| 1993 | Water and Sewer | 2013 | 2.800-5.850 | 1,058,600 | (38,600) | 1,020,000 |
| 1994 | Water | 2014 | 6.55 | <u>0</u> | <u>1,715,000</u> | <u>1,715,000</u> |
| Total Special Assessment Bonds | | | | 10,080,970 | 1,180,520 | 11,261,490 |
| 1994 | State 166 Loan | 2018 | 4.00 | <u>0</u> | <u>5,060,000</u> | <u>5,060,000</u> |
| Total General Long-Term Debt | | | | 11,740,970 | 6,185,520 | 17,926,490 |
| Other General Long-Term Obligations: | | | | | | |
| Compensated Absences | | | | 2,217,964 | 468,167 | 2,686,131 |
| Capital Leases | | | | 40,661 | 7,995 | |
| | | | | <u> </u> | <u>(17,826)</u> | <u>30,830</u> |
| Total Other General Long-Term Obligations: | | | | <u>2,258,625</u> | <u>458,336</u> | <u>2,716,961</u> |
| Total General Long-Term Debt and Other General Long-Term Obligations | | | | <u>\$13,999,595</u> | <u>\$6,643,856</u> | <u>\$20,643,451</u> |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

A summary of the County's future debt service requirements including principal and interest at December 31, 1994 follows:

A. Bonded Debt

| Year(s) | General Obligation Bonds | Water Revenue Bonds | Sewer Revenue Bonds | Special Assessment Bonds | Subtotals |
|-----------------|--------------------------------|---------------------------|---------------------------|--------------------------------|---------------------|
| 1995 | \$168,783 | \$2,077,169 | \$869,183 | \$1,355,940 | \$4,471,075 |
| 1996 | 163,783 | 1,926,905 | 860,315 | 1,317,655 | 4,268,658 |
| 1997 | 165,103 | 1,931,770 | 870,243 | 1,311,446 | 4,278,562 |
| 1998 | 166,105 | 1,928,824 | 867,943 | 1,293,983 | 4,256,855 |
| 1999 | 166,688 | 1,928,433 | 863,080 | 1,267,781 | 4,225,982 |
| 2000-2004 | 851,069 | 9,642,261 | 4,313,982 | 5,089,842 | 19,897,154 |
| 2005-2009 | 785,153 | 9,656,517 | 3,989,824 | 3,944,798 | 18,376,292 |
| 2010-2014 | 225,616 | 9,662,082 | 3,159,803 | 2,425,343 | 15,472,844 |
| 2015-Thereafter | 0 | 5,768,728 | 659,035 | 0 | 6,427,763 |
| Totals | <u>\$2,692,300</u> | <u>\$44,522,689</u> | <u>\$16,453,408</u> | <u>\$18,006,788</u> | <u>\$81,675,185</u> |

B. Long-Term Loans and Capital Leases

| Year(s) | OWDA Loans | State 166 Loan | Capital Leases | Subtotals | Totals A & B |
|-----------------|--------------------|--------------------|-------------------|---------------------|---------------------|
| 1995 | \$487,072 | \$0 | \$16,868 | \$503,940 | \$4,975,015 |
| 1996 | 487,072 | 0 | 8,197 | 495,269 | 4,763,927 |
| 1997 | 487,072 | 0 | 6,306 | 493,378 | 4,771,940 |
| 1998 | 487,072 | 0 | 4,466 | 491,538 | 4,748,393 |
| 1999 | 487,072 | 0 | 0 | 487,072 | 4,713,054 |
| 2000-2004 | 2,435,360 | 0 | 0 | 2,435,360 | 22,332,514 |
| 2005-2009 | 974,144 | 1,758,090 | 0 | 2,732,234 | 21,108,526 |
| 2010-2014 | 0 | 4,794,790 | 0 | 4,794,790 | 20,267,634 |
| 2015-Thereafter | 0 | 3,036,700 | 0 | 3,036,700 | 9,464,463 |
| Totals | <u>\$5,844,864</u> | <u>\$9,589,580</u> | <u>\$35,837</u> | <u>\$15,470,281</u> | <u>\$97,145,466</u> |

Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 1994 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was 210% for the Water Fund and 149% for the Sewer Fund. These ratios increase to 368% for the Water Fund and 288% for the Sewer Fund when the calculation includes the tap-in fees collected from customers connecting to the existing water and sewer systems.

Defeased Debt

In prior years, the County defeased certain Water Revenue Bonds (see Table). 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, 1994, the principal balance of these issues was \$618,000 and there was \$607,161 of principal and interest on deposit with the trustee. The maturity value of U.S. Treasury investments for these defeased issues is \$845,000.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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

Defeased Debt (Continued)

| Water Revenue Issues | Date Defeased | Balance (at time of defeasance) | Balance Outstanding at December 31, 1994 |
|-------------------------------------|------------------|---------------------------------------|---|
| Lebanon Area | October 1981 | \$465,000 | \$164,000 |
| Franklin Area | October 1981 | 295,000 | 104,000 |
| Pennyroyal Area | December 1988 | 108,000 | 74,000 |
| Deerfield-Hamilton Area | June 1980 | 675,000 | 235,000 |
| Deerfield-Hamilton Kings Mills Area | June 1980 | 106,000 | 41,000 |

NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 1994, 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:

| Projects | Remaining Construction Commitment | Expected Date of Completion |
|---|---|-----------------------------------|
| Mason Montgomery Road Improvement | \$2,900,000 | 1995 |
| Lower Little Miami Wastewater Treatment Plant - Phase II | 8,369,396 | 1997 |
| North Wells and Water Treatment Plant | 1,730,220 | 1996 |
| South Water Treatment Plant and Storage Tank | 8,530,918 | 1997 |
| South Wells and Raw Water Mains | 1,658,497 | 1995 |
| Juvenile Detention Center | 2,222,125 | 1995 |
| Jail | <u>6,100,000</u> | 1996 |
| Total | <u>\$31,511,156</u> | |

NOTE 16- CONTINGENCIES

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

The County participates in a number of Federal and State assisted grant programs. The 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, 1994, 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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

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.

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

The claims liability of \$409,491 reported (at face value) in the fund at December 31, 1994 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 1994 were:

| | Balance at January 1 | Current Year Claims | Claim Payments | Balance at December 31 |
|------|-------------------------|------------------------|-------------------|---------------------------|
| 1992 | \$450,886 | \$2,013,818 | (\$2,225,556) | \$239,148 |
| 1993 | 239,148 | 2,429,971 | (2,353,649) | 315,470 |
| 1994 | 315,470 | 2,554,496 | (2,460,475) | 409,491 |

NOTE 18- JOINT VENTURE

A. Clinton/Warren Joint Solid Waste District

The County was a member of the Clinton/Warren Joint Solid Waste District, which was a joint venture between Clinton and Warren Counties. The purpose of the district was to make disposal of waste in the two-county area more comprehensive in terms of recycling, incineration, and landfill. By mutual agreement and approval from Ohio EPA, this joint venture was dissolved on December 27, 1993.

During 1994, the District received revenue in the amount of \$213,105 for periods before the dissolution derived from waste disposal fees for in-district waste. Expenses paid in 1994 incurred before the dissolution were \$20,804.

All assets of the district were disbursed to each county as a participation percentage based upon population. The distribution of all assets was complete on August 31, 1994 and the fund at December 31, 1994 has a zero balance. Clinton County received \$626,300 in 1993 and \$47,498 in 1994 or 35% and Warren County received \$1,096,090 in 1993 and \$155,249 in 1994 or 65%. This represents the vested interest of each county. In 1994, the Warren County Commissioners established a special revenue fund for the Warren County Solid Waste District.

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. Financial Statements and the Single Audit Report of Examination are on file at the Warren County Auditor's Office. 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, 1994 is presented below:

| | Warren/Clinton Counties ADAMHS Board |
|-------------|---|
| Assets | \$1,199,951 |
| Fund Equity | 1,199,951 |
| Revenues | 4,953,760 |
| Expenses | 4,958,445 |
| Net Loss | (4,685) |

NOTE 19- FOOD STAMP PROGRAM

During 1994 the County's Department of Human Services distributed Federal food stamps to entitled recipients within Warren County. The County does not consider this intermediary involvement in the Food Stamp Program to constitute the receipt and disbursement of Federal grants. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements since the economic interest related to these stamps rests with the ultimate recipients. The food stamp activity for 1994 in the Department of Human Services was as follows:

| | |
|---|--------------------|
| Balance at Beginning of Year | \$1,651,088 |
| Amount Received for Distribution | 4,003,993 |
| Amount Distributed to Entitled Recipients | (4,299,955) |
| Balance at End of Year | <u>\$1,355,126</u> |

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 20- 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, 1994, is summarized as follows:

| | Water Fund | Sewer Fund | Total |
|--------------------------------|---------------|---------------|-------------|
| Operating Revenues | \$3,728,316 | \$3,176,771 | \$6,905,087 |
| Depreciation | 534,241 | 1,010,608 | 1,544,849 |
| Operating Income | 1,251,860 | 127,642 | 1,379,502 |
| Operating Transfers In | 114,142 | 0 | 114,142 |
| Operating Transfers Out | 3,986 | 0 | 3,986 |
| Net Income (Loss) | 778,335 | (905,913) | (127,578) |
| Current Capital Contributions | 2,229,849 | 2,696,927 | 4,926,776 |
| Property, Plant and Equipment: | | | |
| Additions | 1,082,878 | 1,316,554 | 2,399,432 |
| Disposals | 0 | (506,672) | (506,672) |
| Net Working Capital | 13,437,681 | 5,823,978 | 19,261,659 |
| Total Assets | 44,570,350 | 53,285,642 | 97,855,992 |
| Bonds, Notes, Loans Payable | 23,857,267 | 13,000,498 | 36,857,765 |
| Total Equity | 18,706,679 | 39,960,756 | 58,667,435 |

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1994:

Contributed Capital Reconciliation:

| Source | Water | Sewer | Total |
|-------------------------------------|---------------------|---------------------|---------------------|
| Contributed Capital January 1 | \$12,838,275 | \$33,654,619 | \$46,492,894 |
| Customer-tap fees | 1,775,683 | 1,197,056 | 2,972,739 |
| Contributed from Government Funds | 544,009 | 1,918,116 | 2,462,125 |
| Depreciation on Contributed Capital | (89,843) | (418,245) | (508,088) |
| Contributed Capital December 31 | <u>\$15,068,124</u> | <u>\$36,351,546</u> | <u>\$51,419,670</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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---|-------------------|--------------|---|
| <u>Revenues:</u> | | | |
| Taxes | \$13,330,000 | \$15,032,215 | \$1,702,215 |
| Intergovernmental Revenues | 2,085,000 | 2,409,977 | 324,977 |
| Charges for Services | 2,149,710 | 2,694,710 | 545,000 |
| Licenses and Permits | 16,510 | 22,320 | 5,810 |
| Investment Earnings | 1,515,000 | 2,103,347 | 588,347 |
| Fines and Forfeitures | 247,000 | 375,187 | 128,187 |
| All Other Revenues | 96,700 | 681,038 | 584,338 |
| Total Revenue | 19,439,920 | 23,318,794 | 3,878,874 |
| <u>Expenditures:</u> | | | |
| General Government - | | | |
| Legislative and Executive: | | | |
| Commissioners: | | | |
| Personal Services | 719,400 | 379,213 | 340,187 |
| Contractual Services | 699,454 | 633,784 | 65,670 |
| Materials and Supplies | 71,300 | 65,537 | 5,763 |
| Other Expenditures | 1,296,436 | 1,156,588 | 139,848 |
| Capital Outlay | 192,537 | 63,865 | 128,672 |
| Total Commissioners | 2,979,127 | 2,298,987 | 680,140 |
| Auditor: | | | |
| Personal Services | 378,284 | 314,791 | 63,493 |
| Contractual Services | 85,700 | 83,662 | 2,038 |
| Materials and Supplies | 17,717 | 17,480 | 237 |
| Other Expenditures | 8,757 | 7,070 | 1,687 |
| Capital Outlay | 6,698 | 5,903 | 795 |
| Total Auditor | 497,156 | 428,906 | 68,250 |
| Auditor - Personal Property: | | | |
| Personal Services | 44,705 | 44,437 | 268 |
| Materials and Supplies | 1,300 | 1,295 | 5 |
| Other Expenditures | 54 | 41 | 13 |
| Total Auditor - Personal Property | 46,059 | 45,773 | 286 |
| Auditor - Real Property Valuation: | | | |
| Personal Services | 59,813 | 59,330 | 483 |
| Materials and Supplies | 500 | 26 | 474 |
| Other Expenditures | 111 | 0 | 111 |
| Total Auditor - Real Property Valuation | 60,424 | 59,356 | 1,068 |

(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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------|-------------------|----------------|---|
| Treasurer: | | | |
| Personal Services | 217,179 | 208,811 | 8,368 |
| Contractual Services | 3,400 | 2,940 | 460 |
| Materials and Supplies | 11,000 | 9,975 | 1,025 |
| Other Expenditures | 2,203 | 2,105 | 98 |
| Capital Outlay | 6,810 | 6,346 | 464 |
| Total Treasurer | 240,592 | 230,177 | 10,415 |
| Prosecutor: | | | |
| Personal Services | 704,921 | 693,667 | 11,254 |
| Contractual Services | 12,738 | 11,631 | 1,107 |
| Materials and Supplies | 14,210 | 14,015 | 195 |
| Other Expenditures | 42,565 | 42,565 | 0 |
| Capital Outlay | 14,765 | 14,171 | 594 |
| Total Prosecutor | 789,199 | 776,049 | 13,150 |
| Recorder: | | | |
| Personal Services | 323,389 | 313,061 | 10,328 |
| Contractual Services | 26,653 | 24,609 | 2,044 |
| Materials and Supplies | 9,078 | 7,628 | 1,450 |
| Other Expenditures | 2,178 | 2,133 | 45 |
| Capital Outlay | 41,505 | 40,692 | 813 |
| Total Recorder | 402,803 | 388,123 | 14,680 |
| Board of Elections: | | | |
| Personal Services | 290,024 | 271,667 | 18,357 |
| Contractual Services | 33,639 | 29,592 | 4,047 |
| Materials and Supplies | 47,060 | 38,407 | 8,653 |
| Other Expenditures | 14,440 | 11,705 | 2,735 |
| Capital Outlay | 43,632 | 43,332 | 300 |
| Total Board of Elections | 428,795 | 394,703 | 34,092 |
| Data Processing: | | | |
| Personal Services | 515,702 | 511,793 | 3,909 |
| Contractual Services | 90,000 | 88,252 | 1,748 |
| Materials and Supplies | 21,115 | 17,721 | 3,394 |
| Other Expenditures | 9,437 | 8,972 | 465 |
| Capital Outlay | 251,928 | 250,129 | 1,799 |
| Total Data Processing | 888,182 | 876,867 | 11,315 |

(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, 1994

GENERAL FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|---------------------------------|---------------------------|------------------|---|
| Microfilming Process: | | | |
| Personal Services | 37,816 | 37,112 | 704 |
| Contractual Services | 4,150 | 3,487 | 663 |
| Materials and Supplies | 2,704 | 1,836 | 868 |
| Total Microfilming Process | <u>44,670</u> | <u>42,435</u> | <u>2,235</u> |
| Building and Grounds: | | | |
| Personal Services | 655,074 | 629,419 | 25,655 |
| Contractual Services | 361,458 | 334,989 | 26,469 |
| Materials and Supplies | 81,606 | 72,820 | 8,786 |
| Other Expenditures | 6,661 | 5,832 | 829 |
| Capital Outlay | 29,075 | 27,046 | 2,029 |
| Total Building and Grounds | <u>1,133,874</u> | <u>1,070,106</u> | <u>63,768</u> |
| Rural Zoning: | | | |
| Personal Services | 78,538 | 74,103 | 4,435 |
| Contractual Services | 4,000 | 1,682 | 2,318 |
| Materials and Supplies | 5,300 | 3,839 | 1,461 |
| Other Expenditures | 647 | 245 | 402 |
| Capital Outlay | 10,845 | 10,706 | 139 |
| Total Rural Zoning | <u>99,330</u> | <u>90,575</u> | <u>8,755</u> |
| Tax Maps: | | | |
| Personal Services | 142,399 | 141,704 | 695 |
| Materials and Supplies | 6,660 | 5,674 | 986 |
| Other Expenditures | 375 | 352 | 23 |
| Capital Outlay | 500 | 0 | 500 |
| Total Tax Maps | <u>149,934</u> | <u>147,730</u> | <u>2,204</u> |
| Total Legislative and Executive | <u>7,760,145</u> | <u>6,849,787</u> | <u>910,358</u> |
| Governmental - Judicial | | | |
| Common Pleas Court: | | | |
| Personal Services | 375,021 | 358,284 | 16,737 |
| Contractual Services | 125,942 | 106,855 | 19,087 |
| Materials and Supplies | 13,150 | 12,239 | 911 |
| Other Expenditures | 3,450 | 2,366 | 1,084 |
| Capital Outlay | 1,881 | 1,877 | 4 |
| Total Common Pleas Court | <u>519,444</u> | <u>481,621</u> | <u>37,823</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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------------------|-------------------|----------------|---|
| Domestic Relations Court: | | | |
| Personal Services | 192,183 | 185,777 | 6,406 |
| Contractual Services | 12,940 | 11,701 | 1,239 |
| Materials and Supplies | 5,000 | 4,457 | 543 |
| Other Expenditures | 3,960 | 3,595 | 365 |
| Capital Outlay | 2,458 | 2,260 | 198 |
| Total Domestic Relations Court | 216,541 | 207,790 | 8,751 |
| Juvenile Court: | | | |
| Personal Services | 420,093 | 418,576 | 1,517 |
| Contractual Services | 59,001 | 57,447 | 1,554 |
| Materials and Supplies | 6,130 | 6,130 | 0 |
| Other Expenditures | 2,000 | 1,656 | 344 |
| Capital Outlay | 1,799 | 1,799 | 0 |
| Total Juvenile Court | 489,023 | 485,608 | 3,415 |
| Probate Court: | | | |
| Personal Services | 230,518 | 230,210 | 308 |
| Contractual Services | 10,552 | 9,769 | 783 |
| Materials and Supplies | 20,700 | 20,448 | 252 |
| Other Expenditures | 24,680 | 9,706 | 14,974 |
| Capital Outlay | 1,000 | 699 | 301 |
| Total Probate Court | 287,450 | 270,832 | 16,618 |
| Clerk of Courts: | | | |
| Personal Services | 418,536 | 414,884 | 3,652 |
| Contractual Services | 22,329 | 18,594 | 3,735 |
| Materials and Supplies | 54,368 | 49,163 | 5,205 |
| Other Expenditures | 4,681 | 3,852 | 829 |
| Capital Outlay | 3,000 | 2,801 | 199 |
| Total Clerk of Courts | 502,914 | 489,294 | 13,620 |
| Municipal Court: | | | |
| Personal Services | 151,473 | 145,263 | 6,210 |
| Contractual Services | 21,423 | 14,809 | 6,614 |
| Total Municipal Court | 172,896 | 160,072 | 12,824 |
| Criminal Prosecutors: | | | |
| Personal Services | 26,456 | 26,387 | 69 |
| Total Criminal Prosecutors | 26,456 | 26,387 | 69 |

(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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|---------------------------|-------------------|------------------|---|
| County Court: | | | |
| Personal Services | 305,121 | 301,347 | 3,774 |
| Contractual Services | 27,819 | 23,392 | 4,427 |
| Materials and Supplies | 9,500 | 7,047 | 2,453 |
| Other Expenditures | 4,945 | 1,867 | 3,078 |
| Capital Outlay | 4,181 | 4,090 | 91 |
| Total County Court | <u>351,566</u> | <u>337,743</u> | <u>13,823</u> |
| Law Library: | | | |
| Personal Services | 36,608 | 34,914 | 1,694 |
| Total Law Library | <u>36,608</u> | <u>34,914</u> | <u>1,694</u> |
| Total Judicial | <u>2,602,898</u> | <u>2,494,261</u> | <u>108,637</u> |
| Public Safety: | | | |
| Coroner: | | | |
| Personal Services | 57,331 | 57,307 | 24 |
| Contractual Services | 47,623 | 42,436 | 5,187 |
| Materials and Supplies | 385 | 206 | 179 |
| Other Expenditures | 1,731 | 1,402 | 329 |
| Capital Outlay | 1,742 | 1,742 | 0 |
| Total Coroner | <u>108,812</u> | <u>103,093</u> | <u>5,719</u> |
| Sheriff: | | | |
| Personal Services | 2,573,963 | 2,532,314 | 41,649 |
| Contractual Services | 411,057 | 368,216 | 42,841 |
| Materials and Supplies | 149,468 | 146,624 | 2,844 |
| Other Expenditures | 43,870 | 42,018 | 1,852 |
| Capital Outlay | 301,369 | 301,075 | 294 |
| Total Sheriff | <u>3,479,727</u> | <u>3,390,247</u> | <u>89,480</u> |
| Building Regulation: | | | |
| Personal Services | 275,422 | 272,310 | 3,112 |
| Contractual Services | 7,700 | 5,944 | 1,756 |
| Materials and Supplies | 9,500 | 7,439 | 2,061 |
| Other Expenditures | 4,463 | 3,386 | 1,077 |
| Capital Outlay | 500 | 484 | 16 |
| Total Building Regulation | <u>297,585</u> | <u>289,563</u> | <u>8,022</u> |
| Juvenile Probation: | | | |
| Personal Services | 263,497 | 261,986 | 1,511 |
| Materials and Supplies | 1,100 | 1,089 | 11 |
| Other Expenditures | 4,476 | 3,706 | 770 |
| Total Juvenile Probation | <u>269,073</u> | <u>266,781</u> | <u>2,292</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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|------------------------------|-------------------|------------------|---|
| Juvenile Detention: | | | |
| Personal Services | 283,824 | 281,968 | 1,856 |
| Contractual Services | 5,426 | 4,111 | 1,315 |
| Materials and Supplies | 21,155 | 19,573 | 1,582 |
| Other Expenditures | 1,670 | 1,587 | 83 |
| Capital Outlay | 500 | 228 | 272 |
| Total Juvenile Detention | <u>312,575</u> | <u>307,467</u> | <u>5,108</u> |
| Communication Dispatch: | | | |
| Personal Services | 648,069 | 632,008 | 16,061 |
| Contractual Services | 15,685 | 12,544 | 3,141 |
| Materials and Supplies | 9,925 | 9,177 | 748 |
| Other Expenditures | 2,250 | 2,180 | 70 |
| Capital Outlay | 55,435 | 54,851 | 584 |
| Total Communication Dispatch | <u>731,364</u> | <u>710,760</u> | <u>20,604</u> |
| Telecommunications: | | | |
| Personal Services | 222,178 | 222,009 | 169 |
| Contractual Services | 319,013 | 303,187 | 15,826 |
| Materials and Supplies | 57,023 | 47,646 | 9,377 |
| Other Expenditures | 1,427 | 1,415 | 12 |
| Capital Outlay | 305,952 | 304,230 | 1,722 |
| Total Telecommunications | <u>905,593</u> | <u>878,487</u> | <u>27,106</u> |
| Total Public Safety | <u>6,104,729</u> | <u>5,946,398</u> | <u>158,331</u> |
| Human Services: | | | |
| Health: | | | |
| Other Expenditures | 500 | 369 | 131 |
| Total Health | <u>500</u> | <u>369</u> | <u>131</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, 1994

GENERAL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|--------------------|--------------------|---|
| Veterans' Services: | | | |
| Personal Services | 149,855 | 149,765 | 90 |
| Contractual Services | 5,350 | 4,437 | 913 |
| Materials and Supplies | 9,625 | 5,219 | 4,406 |
| Other Expenditures | 298,025 | 243,397 | 54,628 |
| Total Veterans' Services | <u>462,855</u> | <u>402,818</u> | <u>60,037</u> |
| Total Human Services | 463,355 | 403,187 | 60,168 |
| Total Expenditures | <u>16,931,127</u> | <u>15,693,633</u> | <u>1,237,494</u> |
| Excess (Deficiency) of Revenues over Expenditures | 2,508,793 | 7,625,161 | 5,116,368 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers Out | (6,551,632) | (6,162,634) | 388,998 |
| Advances In | 534,699 | 478,293 | (56,406) |
| Advances Out | 0 | (36,448) | (36,448) |
| Total Other Financing Sources (Uses): | <u>(6,016,933)</u> | <u>(5,720,789)</u> | <u>296,144</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses | (3,508,140) | 1,904,372 | 5,412,512 |
| Fund Balance at Beginning of Year | 4,474,446 | 4,474,446 | 0 |
| Prior Year Encumbrances | 275,501 | 275,501 | 0 |
| Fund Balance at End of Year | <u>\$1,241,807</u> | <u>\$6,654,319</u> | <u>\$5,412,512</u> |



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 Fund

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

Human Services Fund

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

Board of Mental Retardation Fund

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 Fund

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

Real Estate Assessment Fund

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

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 Fund

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.

Warren County Solid Waste District Fund

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

Job Training Partnership Act Fund

To account for grants from the Federal Government for employment training programs.

(Continued)

SPECIAL REVENUE FUNDS

Child Support Enforcement Fund

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

Community Development Fund

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

Children's Services Board Fund

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 Fund

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 Fund
Domestic Shelter Fund
Children's Trust Fund
Delinquent Real Estate Tax
and Assessments Fund
Emergency Management Fund
LOEB Foundation Grant Fund
Litter Control Fund

Indigent Driver Fund
Drug Law Enforcement Fund
Law Enforcement Fund
Recycling Fund
Myrtle Village Ditch Improvement Fund
Hazardous Materials Emergency Fund
Enforcement and Education Fund
Rehabilitation Grants Fund

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994**

SPECIAL REVENUE FUNDS

| | Motor Vehicle and Gasoline Tax Fund | Human Services Fund | Board of Mental Retardation Fund | Dog and Kennel Fund | Permissive Tax Fund | Domestic Shelter Fund |
|---|--|---------------------------|---|---------------------------|---------------------------|-----------------------------|
| Assets: | | | | | | |
| Cash and Cash Equivalents | \$3,844,364 | \$392,839 | \$6,238,438 | \$100,694 | \$398,103 | \$7,701 |
| Receivables (net of allowances for doubtful accounts): | | | | | | |
| Taxes | 0 | 0 | 5,999,134 | 0 | 0 | 0 |
| Accounts | 10,065 | 0 | 3,781 | 8,774 | 0 | 1,326 |
| Interest | 42,487 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Receivables | 184,285 | 0 | 250,139 | 0 | 20,959 | 0 |
| Inventory of Supplies at Cost | 486,419 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 12,825 | 196 | 8,699 | 364 | 0 | 0 |
| Total Assets | \$4,580,445 | \$393,035 | \$12,500,191 | \$109,832 | \$419,062 | \$9,027 |
| Liabilities and Fund Equity: | | | | | | |
| <i>Liabilities:</i> | | | | | | |
| Accounts Payable | \$137,539 | \$130,139 | \$73,829 | \$2,815 | \$0 | \$9,027 |
| Accrued Wages and Benefits | 25,572 | 26,280 | 75,011 | 1,548 | 0 | 0 |
| Due to Other Funds | 675 | 5,075 | 2,534 | 267 | 0 | 0 |
| Intergovernmental Payables | 22,834 | 40,908 | 74,763 | 1,354 | 0 | 0 |
| Deferred Revenue | 14,566 | 0 | 5,999,134 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | 201,186 | 202,402 | 6,225,271 | 5,984 | 0 | 9,027 |
| <i>Fund Equity:</i> | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 641,517 | 8,607 | 216,323 | 0 | 149,209 | 0 |
| Reserved for Supplies Inventory | 486,419 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Prepaid Items | 12,825 | 196 | 8,699 | 364 | 0 | 0 |
| Unreserved | 3,238,498 | 181,830 | 6,049,898 | 103,484 | 269,853 | 0 |
| Total Fund Equity | 4,379,259 | 190,633 | 6,274,920 | 103,848 | 419,062 | 0 |
| Total Liabilities and Fund Equity | \$4,580,445 | \$393,035 | \$12,500,191 | \$109,832 | \$419,062 | \$9,027 |

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994**

SPECIAL REVENUE FUNDS

| 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 | Warren County Solid Waste District Fund |
|-----------------------------------|-----------------------------|----------------------------------|--------------------------------------|---|---|--|
| \$1,418,753 | \$17,309 | \$9,713 | \$99,078 | \$59,505 | \$125,629 | \$1,835,368 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | 3,072 | 0 | 0 | 150 | 32,630 | 110,294 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$1,418,775</u> | <u>\$20,381</u> | <u>\$9,713</u> | <u>\$99,078</u> | <u>\$59,655</u> | <u>\$158,259</u> | <u>\$1,945,662</u> |
| \$379 | \$189 | \$34 | \$4,054 | \$0 | \$1,673 | \$1,201 |
| 2,102 | 644 | 294 | 4,572 | 1,244 | 5,535 | 784 |
| 0 | 0 | 0 | 11,614 | 0 | 0 | 3,001 |
| 2,376 | 660 | 353 | 4,659 | 956 | 5,279 | 6,194 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 4,000 | 0 | 0 | 0 | 0 |
| <u>4,857</u> | <u>1,493</u> | <u>4,681</u> | <u>24,899</u> | <u>2,200</u> | <u>12,487</u> | <u>11,180</u> |
| 107,243 | 0 | 0 | 973 | 0 | 2,638 | 341,835 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>1,306,675</u> | <u>18,888</u> | <u>5,032</u> | <u>73,206</u> | <u>57,455</u> | <u>143,134</u> | <u>1,592,647</u> |
| <u>1,413,918</u> | <u>18,888</u> | <u>5,032</u> | <u>74,179</u> | <u>57,455</u> | <u>145,772</u> | <u>1,934,482</u> |
| <u>\$1,418,775</u> | <u>\$20,381</u> | <u>\$9,713</u> | <u>\$99,078</u> | <u>\$59,655</u> | <u>\$158,259</u> | <u>\$1,945,662</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

| | Job Training Partnership Act Fund | Child Support Enforcement Fund | Emergency Management Fund | Community Development Fund | Loeb Foundation Grant Fund | Litter Control Fund |
|---|--|---|---------------------------------|----------------------------------|-------------------------------------|---------------------------|
| Assets: | | | | | | |
| Cash and Cash Equivalents | \$96,994 | \$627,136 | \$11,911 | \$54,992 | \$14,055 | \$716 |
| Receivables (net of allowances for doubtful accounts): | | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts | 197 | 0 | 0 | 0 | 3,594 | 0 |
| Interest | 634 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental Receivables | 0 | 0 | 7,058 | 0 | 0 | 0 |
| Inventory of Supplies at Cost | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 94 | 0 | 0 | 0 |
| Total Assets | <u>\$97,825</u> | <u>\$627,136</u> | <u>\$19,063</u> | <u>\$54,992</u> | <u>\$17,649</u> | <u>\$716</u> |
| Liabilities and Fund Equity: | | | | | | |
| <i>Liabilities:</i> | | | | | | |
| Accounts Payable | \$5,320 | \$7,576 | \$136 | \$69,762 | \$0 | \$0 |
| Accrued Wages and Benefits | 2,326 | 19,102 | 1,167 | 856 | 0 | 0 |
| Due to Other Funds | 5,365 | 4,308 | 167 | 749 | 0 | 0 |
| Intergovernmental Payables | 5,181 | 21,656 | 1,199 | 776 | 13 | 0 |
| Deferred Revenue | 217 | 0 | 0 | 0 | 0 | 0 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 | 17,107 | 0 |
| Total Liabilities | <u>18,409</u> | <u>52,642</u> | <u>2,669</u> | <u>72,143</u> | <u>17,120</u> | <u>0</u> |
| <i>Fund Equity:</i> | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 118,190 | 14,548 | 0 | 63,535 | 0 | 0 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Prepaid Items | 0 | 0 | 94 | 0 | 0 | 0 |
| Unreserved | (38,774) | 559,946 | 16,300 | (80,686) | 529 | 716 |
| Total Fund Equity | <u>79,416</u> | <u>574,494</u> | <u>16,394</u> | <u>(17,151)</u> | <u>529</u> | <u>716</u> |
| Total Liabilities and Fund Equity | <u>\$97,825</u> | <u>\$627,136</u> | <u>\$19,063</u> | <u>\$54,992</u> | <u>\$17,649</u> | <u>\$716</u> |

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994**

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 |
|----------------------------|---------------------------------|----------------------------|---|----------------------------------|-------------------|--|
| \$58,311 | \$22,254 | \$75,329 | \$124,613 | \$172,914 | \$0 | \$52 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 125 | 0 | 1,725 | 13,077 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 447 | 0 | 0 | 0 |
| 588 | 100 | 711 | 3,806 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$58,899</u> | <u>\$22,479</u> | <u>\$76,040</u> | <u>\$130,591</u> | <u>\$185,991</u> | <u>\$0</u> | <u>\$52</u> |
| \$0 | \$0 | \$0 | \$98,243 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 15,263 | 0 | 0 | 0 |
| 0 | 0 | 0 | 2,252 | 5,665 | 0 | 0 |
| 0 | 0 | 0 | 15,930 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>131,688</u> | <u>5,665</u> | <u>0</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 |
| 58,899 | 22,479 | 76,040 | (1,097) | 180,326 | 0 | 52 |
| <u>58,899</u> | <u>22,479</u> | <u>76,040</u> | <u>(1,097)</u> | <u>180,326</u> | <u>0</u> | <u>52</u> |
| <u>\$58,899</u> | <u>\$22,479</u> | <u>\$76,040</u> | <u>\$130,591</u> | <u>\$185,991</u> | <u>\$0</u> | <u>\$52</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

| | Hazardous Materials Emergency Fund | Enforcement and Education Fund | Rehabilitation Grants Fund | County Transit Fund | Totals |
|---|---|---|----------------------------------|---------------------------|---------------------|
| Assets: | | | | | |
| Cash and Cash Equivalents | \$3,753 | \$12,340 | \$53,631 | \$64,340 | \$15,940,835 |
| Receivables (net of allowances for doubtful accounts): | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 5,999,134 |
| Accounts | 0 | 0 | 0 | 0 | 188,832 |
| Interest | 0 | 0 | 0 | 0 | 43,121 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 447 |
| Intergovernmental Receivables | 1,198 | 966 | 0 | 0 | 469,810 |
| Inventory of Supplies at Cost | 0 | 0 | 0 | 0 | 486,419 |
| Prepaid Items | 0 | 0 | 0 | 0 | 22,178 |
| Total Assets | \$4,951 | \$13,306 | \$53,631 | \$64,340 | \$23,150,776 |
| Liabilities and Fund Equity: | | | | | |
| <i>Liabilities:</i> | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$3,821 | \$545,737 |
| Accrued Wages and Benefits | 513 | 0 | 0 | 0 | 182,813 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 41,672 |
| Intergovernmental Payables | 495 | 0 | 0 | 0 | 205,586 |
| Deferred Revenue | 0 | 0 | 0 | 0 | 6,013,917 |
| Interfund Loans Payable | 0 | 0 | 0 | 0 | 21,107 |
| Total Liabilities | 1,008 | 0 | 0 | 3,821 | 7,010,832 |
| <i>Fund Equity:</i> | | | | | |
| <i>Fund Balance:</i> | | | | | |
| Reserved for Encumbrances | 0 | 0 | 1,500 | 909 | 1,667,027 |
| Reserved for Supplies Inventory | 0 | 0 | 0 | 0 | 486,419 |
| Reserved for Prepaid Items | 0 | 0 | 0 | 0 | 22,178 |
| Unreserved | 3,943 | 13,306 | 52,131 | 59,610 | 13,964,320 |
| Total Fund Equity | 3,943 | 13,306 | 53,631 | 60,519 | 16,139,944 |
| Total Liabilities and Fund Equity | \$4,951 | \$13,306 | \$53,631 | \$64,340 | \$23,150,776 |



WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

| | Motor Vehicle and Gasoline Tax Fund | Human Services Fund | Board of Mental Retardation Fund | Dog and Kennel Fund | Permissive Tax Fund | Domestic Shelter Fund |
|--|--|---------------------------|---|---------------------------|---------------------------|-----------------------------|
| Revenues: | | | | | | |
| Taxes | \$849,722 | \$0 | \$5,245,324 | \$0 | \$0 | \$0 |
| Intergovernmental Revenues | 3,654,073 | 2,812,601 | 3,550,187 | 0 | 310,364 | 0 |
| Charges for Services | 13,147 | 0 | 0 | 186,096 | 0 | 17,731 |
| Investment Earnings | 116,637 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 155,396 | 0 | 0 | 37,468 | 0 | 0 |
| All Other Revenues | 40,784 | 79 | 157,958 | 957 | 0 | 0 |
| Total Revenues | <u>4,829,759</u> | <u>2,812,680</u> | <u>8,953,469</u> | <u>224,521</u> | <u>310,364</u> | <u>17,731</u> |
| Expenditures: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 3,770,154 | 0 | 0 | 0 | 304,018 | 0 |
| Health | 0 | 0 | 0 | 188,837 | 0 | 19,091 |
| Human Services | 0 | 3,490,174 | 7,257,140 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | <u>3,770,154</u> | <u>3,490,174</u> | <u>7,257,140</u> | <u>188,837</u> | <u>304,018</u> | <u>19,091</u> |
| Excess (Deficiency) of Revenues over Expenditures | 1,059,605 | (677,494) | 1,696,329 | 35,684 | 6,346 | (1,360) |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In | 0 | 473,887 | 0 | 0 | 0 | 0 |
| Operating Transfers Out | (117,641) | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>(117,641)</u> | <u>473,887</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 941,964 | (203,607) | 1,696,329 | 35,684 | 6,346 | (1,360) |
| Fund Balance at Beginning of Year | 3,459,244 | 394,240 | 4,578,591 | 68,164 | 412,716 | 1,360 |
| Decrease in Inventory Reserve | (21,949) | 0 | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u><u>\$4,379,259</u></u> | <u><u>\$190,633</u></u> | <u><u>\$6,274,920</u></u> | <u><u>\$103,848</u></u> | <u><u>\$419,062</u></u> | <u><u>\$0</u></u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

| 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 | Warren County Solid Waste District Fund |
|-----------------------------------|-----------------------------|----------------------------------|--------------------------------------|---|---|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 43,810 | 21,790 | 489,533 | 0 | 0 | 1,337,090 |
| 732,633 | 0 | 0 | 0 | 112,673 | 485,955 | 1,012,396 |
| 0 | 0 | 0 | 0 | 0 | 1,468 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 16,253 | 5,000 | 25,214 | 150 | 0 | 3,196 |
| <u>732,633</u> | <u>60,063</u> | <u>26,790</u> | <u>514,747</u> | <u>112,823</u> | <u>487,423</u> | <u>2,352,682</u> |
| 532,149 | 0 | 0 | 0 | 218,818 | 0 | 0 |
| 0 | 0 | 0 | 368,618 | 0 | 405,738 | 0 |
| 0 | 0 | 27,271 | 247,366 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 418,200 |
| 0 | 55,449 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1,719 | 0 | 0 | 455 | 0 | 1,539 | 0 |
| 94 | 0 | 0 | 107 | 0 | 259 | 0 |
| <u>533,962</u> | <u>55,449</u> | <u>27,271</u> | <u>616,546</u> | <u>218,818</u> | <u>407,536</u> | <u>418,200</u> |
| 198,671 | 4,614 | (481) | (101,799) | (105,995) | 79,887 | 1,934,482 |
| 0 | 7,410 | 0 | 63,359 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 7,410 | 0 | 63,359 | 0 | 0 | 0 |
| 198,671 | 12,024 | (481) | (38,440) | (105,995) | 79,887 | 1,934,482 |
| 1,215,247 | 6,864 | 5,513 | 112,619 | 163,450 | 65,885 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$1,413,918</u> | <u>\$18,888</u> | <u>\$5,032</u> | <u>\$74,179</u> | <u>\$57,455</u> | <u>\$145,772</u> | <u>\$1,934,482</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

SPECIAL REVENUE FUNDS

| | Job Training Partnership Act Fund | Child Support Enforcement Fund | Emergency Management Fund | Community Development Fund | Loeb Foundation Grant Fund | Litter Control Fund |
|--|--|---|---------------------------------|----------------------------------|-------------------------------------|---------------------------|
| Revenues: | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Intergovernmental Revenues | 834,604 | 1,341,229 | 53,718 | 442,469 | 0 | 0 |
| Charges for Services | 0 | 238,762 | 0 | 0 | 0 | 0 |
| Investment Earnings | 1,019 | 10,286 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other Revenues | 0 | 15,568 | 0 | 0 | 11,487 | 31 |
| Total Revenues | 835,623 | 1,605,845 | 53,718 | 442,469 | 11,487 | 31 |
| Expenditures: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 88,400 | 0 | 10,958 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 780,200 | 1,673,625 | 0 | 0 | 0 | 0 |
| Community and Economic Development | 0 | 0 | 0 | 505,955 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 2,273 | 119 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 427 | 33 | 0 | 0 | 0 |
| Total Expenditures | 780,200 | 1,676,325 | 88,552 | 505,955 | 10,958 | 0 |
| Excess (Deficiency) of Revenues over Expenditures | 55,423 | (70,480) | (34,834) | (63,486) | 529 | 31 |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In | 0 | 50,000 | 18,650 | 0 | 0 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 50,000 | 18,650 | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 55,423 | (20,480) | (16,184) | (63,486) | 529 | 31 |
| Fund Balance at Beginning of Year | 23,993 | 594,974 | 32,578 | 46,335 | 0 | 685 |
| Decrease in Inventory Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$79,416 | \$574,494 | \$16,394 | (\$17,151) | \$529 | \$716 |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

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 | 697,659 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 201,142 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21,706 | 17,354 | 41,933 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 15,612 | 0 | 0 | 0 |
| 21,706 | 17,354 | 41,933 | 713,271 | 201,142 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 48,705 | 0 | 0 |
| 3,600 | 15,270 | 4,513 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 1,757,725 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3,600 | 15,270 | 4,513 | 1,757,725 | 48,705 | 0 | 0 |
| 18,106 | 2,084 | 37,420 | (1,044,454) | 152,437 | 0 | 0 |
| 0 | 0 | 0 | 900,115 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 900,115 | 0 | 0 | 0 |
| 18,106 | 2,084 | 37,420 | (144,339) | 152,437 | 0 | 0 |
| 40,793 | 20,395 | 38,620 | 143,242 | 27,889 | 0 | 52 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$58,899</u> | <u>\$22,479</u> | <u>\$76,040</u> | <u>(\$1,097)</u> | <u>\$180,326</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, 1994

SPECIAL REVENUE FUNDS

| | Hazardous Materials Emergency Fund | Enforcement and Education Fund | Rehabilitation Grants Fund | County Transit Fund | Totals |
|---|---|---|----------------------------------|---------------------------|---------------------|
| Revenues: | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$6,095,046 |
| Intergovernmental Revenues | 18,999 | 0 | 0 | 677,102 | 16,285,228 |
| Charges for Services | 0 | 0 | 0 | 0 | 3,000,535 |
| Investment Earnings | 0 | 0 | 0 | 0 | 129,410 |
| Fines and Forfeitures | 0 | 6,366 | 0 | 0 | 280,223 |
| All Other Revenues | 0 | 0 | 20,606 | 0 | 312,895 |
| Total Revenues | 18,999 | 6,366 | 20,606 | 677,102 | 26,103,337 |
| Expenditures: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 750,967 |
| Judicial | 0 | 0 | 0 | 0 | 823,061 |
| Public Safety | 37,057 | 0 | 0 | 0 | 434,435 |
| Public Works | 0 | 0 | 0 | 0 | 4,074,172 |
| Health | 0 | 0 | 0 | 0 | 626,128 |
| Human Services | 0 | 0 | 1,050 | 894,033 | 15,909,396 |
| Community and Economic Development | 0 | 0 | 0 | 0 | 505,955 |
| Debt Service: | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 6,105 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 920 |
| Total Expenditures | 37,057 | 0 | 1,050 | 894,033 | 23,131,139 |
| Excess (Deficiency) of Revenues over Expenditures | (18,058) | 6,366 | 19,556 | (216,931) | 2,972,198 |
| Other Financing Sources (Uses): | | | | | |
| Operating Transfers In | 17,178 | 0 | 0 | 205,183 | 1,735,782 |
| Operating Transfers Out | 0 | 0 | 0 | 0 | (117,641) |
| Total Other Financing Sources (Uses) | 17,178 | 0 | 0 | 205,183 | 1,618,141 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (880) | 6,366 | 19,556 | (11,748) | 4,590,339 |
| Fund Balance at Beginning of Year | 4,823 | 6,940 | 34,075 | 72,267 | 11,571,554 |
| Decrease in Inventory Reserve | 0 | 0 | 0 | 0 | (21,949) |
| Fund Balance at End of Year | \$3,943 | \$13,306 | \$53,631 | \$60,519 | \$16,139,944 |

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, 1994

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------|---|
| <u>Revenues:</u> | | | |
| Taxes | \$685,000 | \$715,839 | \$30,839 |
| Intergovernmental Revenues | 3,525,000 | 3,783,713 | 258,713 |
| Charges for Services | 6,000 | 13,147 | 7,147 |
| Investment Earnings | 70,000 | 89,617 | 19,617 |
| Fines and Forfeitures | 125,000 | 155,710 | 30,710 |
| All Other Revenues | 90,000 | 102,286 | 12,286 |
| Total Revenues | 4,501,000 | 4,860,312 | 359,312 |
| <u>Expenditures:</u> | | | |
| Public Works: | | | |
| Personal Services | 1,758,404 | 1,664,617 | 93,787 |
| Contractual Services | 2,829,488 | 1,006,960 | 1,822,528 |
| Materials and Supplies | 1,532,558 | 1,223,601 | 308,957 |
| Other Expenditures | 82,400 | 75,558 | 6,842 |
| Capital Outlay | 919,686 | 522,790 | 396,896 |
| Total Expenditures | 7,122,536 | 4,493,526 | 2,629,010 |
| Excess (Deficiency) of Revenues over Expenditures | (2,621,536) | 366,786 | 2,988,322 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers Out | (154,831) | (154,831) | 0 |
| Total Other Financing Sources (Uses): | (154,831) | (154,831) | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (2,776,367) | 211,955 | 2,988,322 |
| Fund Balance at Beginning of Year | 2,534,094 | 2,534,094 | 0 |
| Prior Year Encumbrances | 331,266 | 331,266 | 0 |
| Fund Balance at End of Year | \$88,993 | \$3,077,315 | \$2,988,322 |

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, 1994

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|-------------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$2,999,450 | \$2,812,880 | (\$186,570) |
| All Other Revenues | 0 | 79 | 79 |
| Total Revenues | <u>2,999,450</u> | <u>2,812,959</u> | <u>(186,491)</u> |
| <u>Expenditures:</u> | | | |
| Human Services: | | | |
| Personal Services | 1,938,214 | 1,832,323 | 105,891 |
| Contractual Services | 1,784,325 | 1,349,531 | 434,794 |
| Materials and Supplies | 52,307 | 41,340 | 10,967 |
| Other Expenditures | 268,051 | 223,059 | 44,992 |
| Capital Outlay | 37,424 | 36,271 | 1,153 |
| Total Expenditures | <u>4,080,321</u> | <u>3,482,524</u> | <u>597,797</u> |
| Excess (Deficiency) of Revenues over Expenditures | (1,080,871) | (669,565) | 411,306 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 624,092 | 473,887 | (150,205) |
| Total Other Financing Sources (Uses): | <u>624,092</u> | <u>473,887</u> | <u>(150,205)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (456,779) | (195,678) | 261,101 |
| Fund Balance at Beginning of Year | <u>579,911</u> | <u>579,911</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$123,132</u></u> | <u><u>\$384,233</u></u> | <u><u>\$261,101</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, 1994

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|---------------------------|---------------------------|---|
| Revenues: | | | |
| Taxes | \$4,822,568 | \$5,245,324 | \$422,756 |
| Intergovernmental Revenues | 2,361,942 | 3,398,652 | 1,036,710 |
| All Other Revenues | 223,000 | 177,054 | (45,946) |
| Total Revenues | <u>7,407,510</u> | <u>8,821,030</u> | <u>1,413,520</u> |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 5,735,817 | 5,301,689 | 434,128 |
| Contractual Services | 1,974,353 | 1,716,000 | 258,353 |
| Materials and Supplies | 381,800 | 220,645 | 161,155 |
| Other Expenditures | 1,328,024 | 76,810 | 1,251,214 |
| Capital Outlay | <u>721,985</u> | <u>316,487</u> | <u>405,498</u> |
| Total Expenditures | <u>10,141,979</u> | <u>7,631,631</u> | <u>2,510,348</u> |
| Excess (Deficiency) of Revenues over Expenditures | (2,734,469) | 1,189,399 | 3,923,868 |
| Fund Balance at Beginning of Year | 4,440,742 | 4,440,742 | 0 |
| Prior Year Encumbrances | <u>313,497</u> | <u>313,497</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$2,019,770</u></u> | <u><u>\$5,943,638</u></u> | <u><u>\$3,923,868</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, 1994

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Charges for Services | \$152,000 | \$196,214 | \$44,214 |
| Fines and Forfeitures | 13,000 | 37,326 | 24,326 |
| All Other Revenues | 500 | 957 | 457 |
| Total Revenues | 165,500 | 234,497 | 68,997 |
| Expenditures: | | | |
| Health: | | | |
| Personal Services | 107,578 | 102,528 | 5,050 |
| Contractual Services | 66,450 | 63,867 | 2,583 |
| Materials and Supplies | 22,850 | 18,436 | 4,414 |
| Other Expenditures | 6,200 | 3,574 | 2,626 |
| Total Expenditures | 203,078 | 188,405 | 14,673 |
| Excess (Deficiency) of Revenues over Expenditures | (37,578) | 46,092 | 83,670 |
| Fund Balance at Beginning of Year | 54,602 | 54,602 | 0 |
| Fund Balance at End of Year | \$17,024 | \$100,694 | \$83,670 |

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, 1994

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$250,000 | \$289,405 | \$39,405 |
| Total Revenues | <u>250,000</u> | <u>289,405</u> | <u>39,405</u> |
| Expenditures: | | | |
| Public Works: | | | |
| Other Expenditures | 24,000 | 24,000 | 0 |
| Capital Outlay | <u>522,989</u> | <u>432,222</u> | <u>90,767</u> |
| Total Expenditures | <u>546,989</u> | <u>456,222</u> | <u>90,767</u> |
| Excess (Deficiency) of Revenues over Expenditures | (296,989) | (166,817) | 130,172 |
| Fund Balance at Beginning of Year | 237,919 | 237,919 | 0 |
| Prior Year Encumbrances | <u>177,792</u> | <u>177,792</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$118,722</u> | <u>\$248,894</u> | <u>\$130,172</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, 1994

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Revenues: | | | |
| Charges for Services | \$20,000 | \$17,765 | (\$2,235) |
| Total Revenues | 20,000 | 17,765 | (2,235) |
| Expenditures: | | | |
| Health: | | | |
| Contractual Services | 20,000 | 10,064 | 9,936 |
| Total Expenditures | 20,000 | 10,064 | 9,936 |
| Excess (Deficiency) of Revenues over Expenditures | 0 | 7,701 | 7,701 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$7,701 | \$7,701 |

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, 1994

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|--------------------|---|
| Revenues: | | | |
| Charges for Services | \$603,000 | \$732,690 | \$129,690 |
| All Other Revenue | <u>0</u> | <u>9</u> | <u>9</u> |
| Total Revenues | <u>603,000</u> | <u>732,699</u> | <u>129,699</u> |
| Expenditures: | | | |
| Legislative and Executive: | | | |
| Personal Services | 191,600 | 178,991 | 12,609 |
| Contractual Services | 937,238 | 490,951 | 446,287 |
| Materials and Supplies | 11,500 | 6,274 | 5,226 |
| Other Expenditures | 29,600 | 3,884 | 25,716 |
| Capital Outlay | <u>27,579</u> | <u>6,851</u> | <u>20,728</u> |
| Total Expenditures | <u>1,197,517</u> | <u>686,951</u> | <u>510,566</u> |
| Excess (Deficiency) of Revenues over Expenditures | (594,517) | 45,748 | 640,265 |
| Fund Balance at Beginning of Year | 1,044,225 | 1,044,225 | 0 |
| Prior Year Encumbrances | <u>221,538</u> | <u>221,538</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$671,246</u> | <u>\$1,311,511</u> | <u>\$640,265</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, 1994

SPECIAL REVENUE FUNDS

CHILDREN'S TRUST FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$50,430 | \$43,810 | (\$6,620) |
| All Other Revenues | 3,000 | 13,572 | 10,572 |
| Total Revenues | 53,430 | 57,382 | 3,952 |
| <u>Expenditures:</u> | | | |
| Human Services: | | | |
| Personal Services | 50,533 | 45,044 | 5,489 |
| Contractual Services | 3,355 | 3,291 | 64 |
| Other Expenditures | 6,327 | 5,838 | 489 |
| Capital Outlay | 850 | 850 | 0 |
| Total Expenditures | 61,065 | 55,023 | 6,042 |
| Excess (Deficiency) of Revenues over Expenditures | (7,635) | 2,359 | 9,994 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 7,410 | 7,410 | 0 |
| Advances In | 5,000 | 5,000 | 0 |
| Total Other Financing Sources (Uses): | 12,410 | 12,410 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 4,775 | 14,769 | 9,994 |
| Fund Balance at Beginning of Year | 2,540 | 2,540 | 0 |
| Fund Balance at End of Year | \$7,315 | \$17,309 | \$9,994 |

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, 1994

SPECIAL REVENUE FUNDS

CRIME VICTIM GRANT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$22,050 | \$21,790 | (\$260) |
| All Other Revenue | 5,000 | 5,000 | 0 |
| Total Revenues | 27,050 | 26,790 | (260) |
| <u>Expenditures:</u> | | | |
| Public Safety: | | | |
| Personal Services | 25,326 | 23,645 | 1,681 |
| Contractual Services | 233 | 232 | 1 |
| Materials and Supplies | 758 | 119 | 639 |
| Other Expenditures | 2,214 | 244 | 1,970 |
| Capital Outlay | 2,350 | 2,350 | 0 |
| Total Expenditures | 30,881 | 26,590 | 4,291 |
| Excess (Deficiency) of Revenues over Expenditures | (3,831) | 200 | 4,031 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Advances In | 0 | 4,000 | 4,000 |
| Total Other Financing Sources (Uses): | 0 | 4,000 | 4,000 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (3,831) | 4,200 | 8,031 |
| Fund Balance at Beginning of Year | 5,513 | 5,513 | 0 |
| Fund Balance at End of Year | \$1,682 | \$9,713 | \$8,031 |

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, 1994

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$462,472 | \$493,815 | \$31,343 |
| All Other Revenues | 27,500 | 25,968 | (1,532) |
| Total Revenues | 489,972 | 519,783 | 29,811 |
| Expenditures: | | | |
| Judicial: | | | |
| Personal Services | 325,828 | 323,589 | 2,239 |
| Contractual Services | 29,400 | 26,631 | 2,769 |
| Materials and Supplies | 19,407 | 16,814 | 2,593 |
| Other Expenditures | 1,990 | 1,217 | 773 |
| Total Judicial | 376,625 | 368,251 | 8,374 |
| Public Safety: | | | |
| Personal Services | 59,693 | 47,579 | 12,114 |
| Contractual Services | 226,104 | 215,975 | 10,129 |
| Materials and Supplies | 700 | 0 | 700 |
| Other Expenditures | 1,865 | 1,844 | 21 |
| Capital Outlay | 4,000 | 2,790 | 1,210 |
| Total Public Safety | 292,362 | 268,188 | 24,174 |
| Total Expenditures | 668,987 | 636,439 | 32,548 |
| Excess (Deficiency) of Revenues over Expenditures | (179,015) | (116,656) | 62,359 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 63,359 | 63,359 | 0 |
| Total Other Financing Sources (Uses): | 63,359 | 63,359 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (115,656) | (53,297) | 62,359 |
| Fund Balance at Beginning of Year | 148,164 | 148,164 | 0 |
| Fund Balance at End of Year | \$32,508 | \$94,867 | \$62,359 |

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, 1994

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|------------------------|---|
| Revenues: | | | |
| Charges for Services | \$134,500 | \$112,673 | (\$21,827) |
| All Other Revenues | 0 | 5,648 | 5,648 |
| Total Revenues | <u>134,500</u> | <u>118,321</u> | <u>(16,179)</u> |
| Expenditures: | | | |
| Legislative and Executive: | | | |
| Personal Services | 108,700 | 57,108 | 51,592 |
| Contractual Services | 25,117 | 16,379 | 8,738 |
| Materials and Supplies | 10,000 | 819 | 9,181 |
| Other Expenditures | 150,000 | 150,000 | 0 |
| Capital Outlay | 4,663 | 0 | 4,663 |
| Total Expenditures | <u>298,480</u> | <u>224,306</u> | <u>74,174</u> |
| Excess (Deficiency) of Revenues over Expenditures | (163,980) | (105,985) | 57,995 |
| Fund Balance at Beginning of Year | <u>165,490</u> | <u>165,490</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,510</u></u> | <u><u>\$59,505</u></u> | <u><u>\$57,995</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, 1994

SPECIAL REVENUE FUNDS

CERTIFICATE OF TITLE ADMINISTRATION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Charges for Services | \$425,500 | \$453,325 | \$27,825 |
| Investment Earnings | 0 | 1,468 | 1,468 |
| Total Revenues | 425,500 | 454,793 | 29,293 |
| Expenditures: | | | |
| Judicial: | | | |
| Personal Services | 399,625 | 381,988 | 17,637 |
| Contractual Services | 9,500 | 7,557 | 1,943 |
| Materials and Supplies | 20,300 | 13,328 | 6,972 |
| Other Expenditures | 2,510 | 1,892 | 618 |
| Capital Outlay | 1,000 | 1,000 | 0 |
| Total Expenditures | 432,935 | 405,765 | 27,170 |
| Excess (Deficiency) of Revenues over Expenditures | (7,435) | 49,028 | 56,463 |
| Fund Balance at Beginning of Year | 72,503 | 72,503 | 0 |
| Fund Balance at End of Year | \$65,068 | \$121,531 | \$56,463 |

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, 1994

SPECIAL REVENUE FUNDS

WARREN COUNTY SOLID WASTE DISTRICT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|--------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$0 | \$85,751 | \$85,751 |
| Charges for Services | 1,000,000 | 902,102 | (97,898) |
| All Other Revenues | 0 | 3,386 | 3,386 |
| Total Revenues | <u>1,000,000</u> | <u>991,239</u> | <u>(8,761)</u> |
| Expenditures: | | | |
| Health: | | | |
| Personal Services | 83,878 | 74,405 | 9,473 |
| Contractual Services | 806,880 | 671,461 | 135,419 |
| Materials and Supplies | 11,500 | 4,838 | 6,662 |
| Other Expenditures | 1,193,242 | 4,445 | 1,188,797 |
| Capital Outlay | 500 | 271 | 229 |
| Total Expenditures | <u>2,096,000</u> | <u>755,420</u> | <u>1,340,580</u> |
| Excess (Deficiency) of Revenues over Expenditures | (1,096,000) | 235,819 | 1,331,819 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 1,096,000 | 1,251,339 | 155,339 |
| Total Other Financing Sources (Uses): | <u>1,096,000</u> | <u>1,251,339</u> | <u>155,339</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 0 | 1,487,158 | 1,487,158 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$1,487,158</u> | <u>\$1,487,158</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, 1994

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$1,027,418 | \$859,407 | (\$168,011) |
| Investment Earnings | 0 | 610 | 610 |
| Total Revenues | <u>1,027,418</u> | <u>860,017</u> | <u>(167,401)</u> |
| <u>Expenditures:</u> | | | |
| Human Services: | | | |
| Personal Services | 409,598 | 392,401 | 17,197 |
| Contractual Services | 494,675 | 468,018 | 26,657 |
| Materials and Supplies | 6,700 | 3,814 | 2,886 |
| Other Expenditures | 11,831 | 9,607 | 2,224 |
| Capital Outlay | 14,891 | 14,841 | 50 |
| Total Expenditures | <u>937,695</u> | <u>888,681</u> | <u>49,014</u> |
| Excess (Deficiency) of Revenues over Expenditures | 89,723 | (28,664) | (118,387) |
| Fund Balance at Beginning of Year | (102,804) | (102,804) | 0 |
| Prior Year Encumbrances | 110,272 | 110,272 | 0 |
| Fund Balance at End of Year | <u>\$97,191</u> | <u>(\$21,196)</u> | <u>(\$118,387)</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, 1994

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$1,289,852 | \$1,341,229 | \$51,377 |
| Charges for Services | 242,000 | 238,762 | (3,238) |
| Investment Earnings | 12,750 | 10,286 | (2,464) |
| All Other Revenues | 4,500 | 15,616 | 11,116 |
| Total Revenues | <u>1,549,102</u> | <u>1,605,893</u> | <u>56,791</u> |
| <u>Expenditures:</u> | | | |
| Human Services: | | | |
| Personal Services | 1,411,451 | 1,318,866 | 92,585 |
| Contractual Services | 230,170 | 160,225 | 69,945 |
| Materials and Supplies | 121,479 | 114,447 | 7,032 |
| Other Expenditures | 61,317 | 54,363 | 6,954 |
| Capital Outlay | 46,101 | 46,055 | 46 |
| Total Expenditures | <u>1,870,518</u> | <u>1,693,956</u> | <u>176,562</u> |
| Excess (Deficiency) of Revenues over Expenditures | (321,416) | (88,063) | 233,353 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 51,000 | 50,000 | (1,000) |
| Total Other Financing Sources (Uses): | <u>51,000</u> | <u>50,000</u> | <u>(1,000)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (270,416) | (38,063) | 232,353 |
| Fund Balance at Beginning of Year | 640,799 | 640,799 | 0 |
| Prior Year Encumbrances | 9,852 | 9,852 | 0 |
| Fund Balance at End of Year | <u>\$380,235</u> | <u>\$612,588</u> | <u>\$232,353</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, 1994

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$52,249 | \$49,375 | (\$2,874) |
| All Other Revenues | 0 | 47 | 47 |
| Total Revenues | 52,249 | 49,422 | (2,827) |
| <u>Expenditures:</u> | | | |
| Public Safety: | | | |
| Personal Services | 84,091 | 81,591 | 2,500 |
| Contractual Services | 5,285 | 3,370 | 1,915 |
| Materials and Supplies | 5,580 | 1,879 | 3,701 |
| Other Expenditures | 2,500 | 414 | 2,086 |
| Capital Outlay | 2,000 | 993 | 1,007 |
| Total Expenditures | 99,456 | 88,247 | 11,209 |
| Excess (Deficiency) of Revenues over Expenditures | (47,207) | (38,825) | 8,382 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 22,249 | 18,650 | (3,599) |
| Advances In | 0 | 2,500 | 2,500 |
| Advances Out | 0 | (2,500) | (2,500) |
| Total Other Financing Sources (Uses): | 22,249 | 18,650 | (3,599) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (24,958) | (20,175) | 4,783 |
| Fund Balance at Beginning of Year | 32,086 | 32,086 | 0 |
| Fund Balance at End of Year | \$7,128 | \$11,911 | \$4,783 |

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, 1994

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|--------------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$575,136 | \$442,469 | (\$132,667) |
| Total Revenues | <u>575,136</u> | <u>442,469</u> | <u>(132,667)</u> |
| <u>Expenditures:</u> | | | |
| Community and Economic Development: | | | |
| Personal Services | 65,580 | 60,110 | 5,470 |
| Contractual Services | 24,120 | 22,089 | 2,031 |
| Materials and Supplies | 1,231 | 508 | 723 |
| Other Expenditures | 4,220 | 3,530 | 690 |
| Capital Outlay | <u>527,733</u> | <u>481,843</u> | <u>45,890</u> |
| Total Expenditures | <u>622,884</u> | <u>568,080</u> | <u>54,804</u> |
| Excess (Deficiency) of Revenues over Expenditures | (47,748) | (125,611) | (77,863) |
| Fund Balance at Beginning of Year | 17,239 | 17,239 | 0 |
| Prior Year Encumbrances | <u>32,098</u> | <u>32,098</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1,589</u></u> | <u><u>(\$76,274)</u></u> | <u><u>(\$77,863)</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, 1994

SPECIAL REVENUE FUNDS

LOEB FOUNDATION GRANT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|-----------------|---|
| <u>Revenues:</u> | | | |
| All Other Revenues | <u>\$25,000</u> | <u>\$7,893</u> | <u>(\$17,107)</u> |
| Total Revenues | <u>25,000</u> | <u>7,893</u> | <u>(17,107)</u> |
| <u>Expenditures:</u> | | | |
| Public Safety: | | | |
| Personal Services | 11,000 | 1,296 | 9,704 |
| Capital Outlay | <u>14,000</u> | <u>9,649</u> | <u>4,351</u> |
| Total Expenditures | <u>25,000</u> | <u>10,945</u> | <u>14,055</u> |
| Excess (Deficiency) of Revenues over Expenditures | 0 | (3,052) | (3,052) |
| <u>Other Financing Sources (Uses):</u> | | | |
| Advances In | <u>0</u> | <u>17,107</u> | <u>17,107</u> |
| Total Other Financing Sources (Uses): | <u>0</u> | <u>17,107</u> | <u>17,107</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 0 | 14,055 | 14,055 |
| Fund Balance at Beginning of Year | <u>0</u> | <u>0</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$14,055</u> | <u>\$14,055</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, 1994

SPECIAL REVENUE FUNDS

LITTER CONTROL FUND

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------|--|
| Revenues: | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| Expenditures: | | | |
| Public Works: | | | |
| Personal Services | 105 | 105 | 0 |
| Total Expenditures | 105 | 105 | 0 |
| Excess (Deficiency) of Revenues over Expenditures | (105) | (105) | 0 |
| Fund Balance at Beginning of Year | 821 | 821 | 0 |
| Fund Balance at End of Year | \$716 | \$716 | \$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, 1994

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|-----------------|---|
| Revenues: | | | |
| Fines and Forfeitures | \$10,000 | \$21,876 | \$11,876 |
| Total Revenues | 10,000 | 21,876 | 11,876 |
| Expenditures: | | | |
| Public Safety: | | | |
| Contractual Services | 23,432 | 3,600 | 19,832 |
| Total Expenditures | 23,432 | 3,600 | 19,832 |
| Excess (Deficiency) of Revenues over Expenditures | (13,432) | 18,276 | 31,708 |
| Fund Balance at Beginning of Year | 40,035 | 40,035 | 0 |
| Fund Balance at End of Year | <u>\$26,603</u> | <u>\$58,311</u> | <u>\$31,708</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, 1994

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|------------------------|---|
| <u>Revenues:</u> | | | |
| Fines and Forfeitures | <u>\$31,771</u> | <u>\$17,129</u> | <u>(\$14,642)</u> |
| Total Revenues | <u>31,771</u> | <u>17,129</u> | <u>(14,642)</u> |
| <u>Expenditures:</u> | | | |
| Public Safety: | | | |
| Other Expenditures | <u>41,665</u> | <u>15,270</u> | <u>26,395</u> |
| Total Expenditures | <u>41,665</u> | <u>15,270</u> | <u>26,395</u> |
| Excess (Deficiency) of Revenues over Expenditures | (9,894) | 1,859 | 11,753 |
| Fund Balance at Beginning of Year | <u>20,395</u> | <u>20,395</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$10,501</u></u> | <u><u>\$22,254</u></u> | <u><u>\$11,753</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, 1994

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|------------------------|---|
| Revenues: | | | |
| Fines and Forfeitures | <u>\$47,378</u> | <u>\$41,222</u> | <u>(\$6,156)</u> |
| Total Revenues | <u>47,378</u> | <u>41,222</u> | <u>(6,156)</u> |
| Expenditures: | | | |
| Public Safety: | | | |
| Other Expenditures | <u>58,619</u> | <u>4,513</u> | <u>54,106</u> |
| Total Expenditures | <u>58,619</u> | <u>4,513</u> | <u>54,106</u> |
| Excess (Deficiency) of Revenues over Expenditures | (11,241) | 36,709 | 47,950 |
| Fund Balance at Beginning of Year | <u>38,620</u> | <u>38,620</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$27,379</u></u> | <u><u>\$75,329</u></u> | <u><u>\$47,950</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, 1994

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$713,000 | \$789,436 | \$76,436 |
| All Other Revenues | 17,000 | 40,191 | 23,191 |
| Total Revenues | 730,000 | 829,627 | 99,627 |
| Expenditures: | | | |
| Human Services: | | | |
| Personal Services | 1,041,577 | 1,040,119 | 1,458 |
| Contractual Services | 543,380 | 543,066 | 314 |
| Materials and Supplies | 33,765 | 33,760 | 5 |
| Other Expenditures | 89,315 | 86,967 | 2,348 |
| Capital Outlay | 1,793 | 1,793 | 0 |
| Total Expenditures | 1,709,830 | 1,705,705 | 4,125 |
| Excess (Deficiency) of Revenues over Expenditures | (979,830) | (876,078) | 103,752 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 900,115 | 900,115 | 0 |
| Advances Out | 0 | (18,500) | (18,500) |
| Total Other Financing Sources (Uses): | 900,115 | 881,615 | (18,500) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (79,715) | 5,537 | 85,252 |
| Fund Balance at Beginning of Year | 119,076 | 119,076 | 0 |
| Fund Balance at End of Year | \$39,361 | \$124,613 | \$85,252 |

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, 1994

SPECIAL REVENUE FUNDS

COURT COMPUTERIZATION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| Revenues: | | | |
| Charges for Services | \$95,000 | \$196,806 | \$101,806 |
| Total Revenues | 95,000 | 196,806 | 101,806 |
| Expenditures: | | | |
| Judicial: | | | |
| Contractual Services | 29,002 | 17,326 | 11,676 |
| Capital Outlay | 62,890 | 31,379 | 31,511 |
| Total Judicial | 91,892 | 48,705 | 43,187 |
| Excess (Deficiency) of Revenues over Expenditures | 3,108 | 148,101 | 144,993 |
| Fund Balance at Beginning of Year | 19,148 | 19,148 | 0 |
| Fund Balance at End of Year | \$22,256 | \$167,249 | \$144,993 |

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, 1994

SPECIAL REVENUE FUNDS

RECYCLING 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 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Advances Out | 0 | (10,955) | (10,955) |
| Total Other Financing Sources (Uses): | 0 | (10,955) | (10,955) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 0 | (10,955) | (10,955) |
| Fund Balance at Beginning of Year | 10,955 | 10,955 | 0 |
| Fund Balance at End of Year | <u>\$10,955</u> | <u>\$0</u> | <u>(\$10,955)</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, 1994

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, 1994

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY PLANNING FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|---------------------|-----------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$18,478 | \$17,801 | (\$677) |
| Total Revenues | <u>18,478</u> | <u>17,801</u> | <u>(677)</u> |
| <u>Expenditures:</u> | | | |
| Public Safety: | | | |
| Personal Services | 37,579 | 35,751 | 1,828 |
| Materials and Supplies | 2,022 | 735 | 1,287 |
| Other Expenditures | 400 | 339 | 61 |
| Capital Outlay | <u>1,000</u> | <u>316</u> | <u>684</u> |
| Total Expenditures | <u>41,001</u> | <u>37,141</u> | <u>3,860</u> |
| Excess (Deficiency) of Revenues over Expenditures | (22,523) | (19,340) | 3,183 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 17,178 | 17,178 | 0 |
| Advances In | 0 | 2,500 | 2,500 |
| Advances Out | <u>0</u> | <u>(2,500)</u> | <u>(2,500)</u> |
| Total Other Financing Sources (Uses): | <u>17,178</u> | <u>17,178</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (5,345) | (2,162) | 3,183 |
| Fund Balance at Beginning of Year | <u>5,915</u> | <u>5,915</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$570</u></u> | <u><u>\$3,753</u></u> | <u><u>\$3,183</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, 1994

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| <u>Revenues:</u> | | | |
| Fines and Forfeitures | \$2,000 | \$6,807 | \$4,807 |
| Total Revenues | 2,000 | 6,807 | 4,807 |
| <u>Expenditures:</u> | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess (Deficiency) of Revenues over Expenditures | 2,000 | 6,807 | 4,807 |
| Fund Balance at Beginning of Year | 5,533 | 5,533 | 0 |
| Fund Balance at End of Year | <u>\$7,533</u> | <u>\$12,340</u> | <u>\$4,807</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, 1994

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|------------------------|---|
| <u>Revenues:</u> | | | |
| All Other Revenues | \$38,000 | \$20,606 | (\$17,394) |
| Total Revenues | <u>38,000</u> | <u>20,606</u> | <u>(17,394)</u> |
| <u>Expenditures:</u> | | | |
| Human Services: | | | |
| Other Expenditures | 16,500 | 2,575 | 13,925 |
| Total Expenditures | <u>16,500</u> | <u>2,575</u> | <u>13,925</u> |
| Excess (Deficiency) of Revenues over Expenditures | 21,500 | 18,031 | (3,469) |
| Fund Balance at Beginning of Year | 32,600 | 32,600 | 0 |
| Prior Year Encumbrances | <u>1,500</u> | <u>1,500</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$55,600</u></u> | <u><u>\$52,131</u></u> | <u><u>(\$3,469)</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, 1994

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$661,375 | \$677,102 | \$15,727 |
| Total Revenues | 661,375 | 677,102 | 15,727 |
| Expenditures: | | | |
| Human Services: | | | |
| Contractual Services | 667,491 | 667,040 | 451 |
| Other Expenditures | 10,000 | 8,833 | 1,167 |
| Capital Outlay | 221,411 | 218,886 | 2,525 |
| Total Expenditures | 898,902 | 894,759 | 4,143 |
| Excess (Deficiency) of Revenues over Expenditures | (237,527) | (217,657) | 19,870 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 182,963 | 205,183 | 22,220 |
| Total Other Financing Sources (Uses): | 182,963 | 205,183 | 22,220 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (54,564) | (12,474) | 42,090 |
| Fund Balance at Beginning of Year | (2,749) | (2,749) | 0 |
| Prior Year Encumbrances | 75,016 | 75,016 | 0 |
| Fund Balance at End of Year | \$17,703 | \$59,793 | \$42,090 |

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 Fund

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 Fund

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 Fund

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, 1994**

DEBT SERVICE FUNDS

| | East Street Building Fund | Court Building Construction Fund | Special Assessment Fund | Totals |
|---|---------------------------------|---|-------------------------------|---------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$3,214 | \$9 | \$602,655 | \$605,878 |
| Receivables (net of allowances for doubtful accounts): | | | | |
| Special Assessments | 0 | 0 | 18,368,396 | 18,368,396 |
| Restricted Assets: | | | | |
| Cash with Fiscal Agent | 0 | 0 | 3,794 | 3,794 |
| Total Assets | <u>\$3,214</u> | <u>\$9</u> | <u>\$18,974,845</u> | <u>\$18,978,068</u> |
| Liabilities and Fund Equity: | | | | |
| <i>Liabilities:</i> | | | | |
| Matured Bonds and Interest Payable | \$0 | \$0 | \$3,794 | \$3,794 |
| Deferred Revenue | 0 | 0 | 18,368,396 | 18,368,396 |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>18,372,190</u> | <u>18,372,190</u> |
| <i>Fund Equity:</i> | | | | |
| <i>Fund Balance:</i> | | | | |
| Reserved for Debt Service | 3,214 | 9 | 602,655 | 605,878 |
| Total Fund Equity | <u>3,214</u> | <u>9</u> | <u>602,655</u> | <u>605,878</u> |
| Total Liabilities and Fund Equity | <u>\$3,214</u> | <u>\$9</u> | <u>\$18,974,845</u> | <u>\$18,978,068</u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

DEBT SERVICES FUNDS

| | East Street Building Fund | Court Building Construction Fund | Special Assessment Fund | Totals |
|--|---------------------------------|---|-------------------------------|-----------|
| Revenues: | | | | |
| Charges for Services | \$0 | \$0 | \$142,175 | \$142,175 |
| Special Assessments | 0 | 0 | 1,209,585 | 1,209,585 |
| All Other Revenues | 32,145 | 0 | 0 | 32,145 |
| Total Revenues | 32,145 | 0 | 1,351,760 | 1,383,905 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal Retirement | 20,000 | 35,000 | 534,480 | 589,480 |
| Interest and Fiscal Charges | 36,000 | 77,380 | 679,935 | 793,315 |
| Total Expenditures | 56,000 | 112,380 | 1,214,415 | 1,382,795 |
| Excess (Deficiency) of Revenues over Expenditures | (23,855) | (112,380) | 137,345 | 1,110 |
| Other Financing Sources (Uses): | | | | |
| Operating Transfers In | 74,303 | 112,380 | 34,492 | 221,175 |
| Total Other Financing Sources (Uses) | 74,303 | 112,380 | 34,492 | 221,175 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 50,448 | 0 | 171,837 | 222,285 |
| Fund Balance at Beginning of Year | (47,234) | 9 | 430,818 | 383,593 |
| Fund Balance at End of Year | \$3,214 | \$9 | \$602,655 | \$605,878 |

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, 1994

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

| | <u>Budget Revised</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|-----------------------|---|
| <u>Revenues:</u> | | | |
| All Other Revenues | \$56,000 | \$32,145 | (\$23,855) |
| Total Revenues | <u>56,000</u> | <u>32,145</u> | <u>(23,855)</u> |
| <u>Expenditures:</u> | | | |
| Debt Service: | | | |
| Principal Retirement | 20,000 | 20,000 | 0 |
| Interest and Fiscal Charges | <u>36,000</u> | <u>36,000</u> | <u>0</u> |
| Total Expenditures | <u>56,000</u> | <u>56,000</u> | <u>0</u> |
| Excess (Deficiency) of Revenues over Expenditures | 0 | (23,855) | (23,855) |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 50,000 | 74,303 | 24,303 |
| Advances Out | <u>0</u> | <u>(50,448)</u> | <u>(50,448)</u> |
| Total Other Financing Sources (Uses) | <u>50,000</u> | <u>23,855</u> | <u>(26,145)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 50,000 | 0 | (50,000) |
| Fund Balance at Beginning of Year | <u>3,214</u> | <u>3,214</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$53,214</u></u> | <u><u>\$3,214</u></u> | <u><u>(\$50,000)</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, 1994

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 | 77,380 | 77,380 | 0 |
| Total Expenditures | 112,380 | 112,380 | 0 |
| Excess (Deficiency) of Revenues over Expenditures | (112,380) | (112,380) | 0 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 112,380 | 112,380 | 0 |
| Total Other Financing Sources (Uses) | 112,380 | 112,380 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 9 | 9 | 0 |
| Fund Balance at End of Year | \$9 | \$9 | \$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, 1994

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-------------------------|--|
| Revenues: | | | |
| Charges for Services | \$0 | \$142,175 | \$142,175 |
| Special Assessments | 1,100,000 | 1,209,585 | 109,585 |
| Total Revenues | <u>1,100,000</u> | <u>1,351,760</u> | <u>251,760</u> |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 534,480 | 534,480 | 0 |
| Interest and Fiscal Charges | 690,174 | 685,006 | 5,168 |
| Total Expenditures | <u>1,224,654</u> | <u>1,219,486</u> | <u>5,168</u> |
| Excess (Deficiency) of Revenues over Expenditures | (124,654) | 132,274 | 256,928 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | <u>0</u> | <u>34,492</u> | <u>34,492</u> |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>34,492</u> | <u>34,492</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (124,654) | 166,766 | 291,420 |
| Fund Balance at Beginning of Year | <u>435,889</u> | <u>435,889</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$311,235</u></u> | <u><u>\$602,655</u></u> | <u><u>\$291,420</u></u> |



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 Fund

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

Columbia Road Construction Fund

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

Water Extension Projects Fund

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 Fund

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 Fund

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

Morrow - Roachester Sewer Fund

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

Airport Construction Fund

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

Project 21 Road Construction Fund

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

County Road Projects Fund

To account for Ohio Public Works Commission Grants and the related County share of financing to repair and construct various County roads.

Court Building Construction Fund

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.

(Continued)

CAPITAL PROJECTS FUNDS

County Administration Building Fund

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

1990 Water Construction Projects Fund

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 Fund

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, 1994

CAPITAL PROJECTS FUNDS

| | Kings Mill Sewer Construction Fund | Columbia Road Construction Fund | Water Extension Projects Fund | County Construction Projects Fund | Emergency 911 Communications Fund | Morrow - Roachester Sewer Fund |
|---|---|--|--|--|--|---|
| Assets: | | | | | | |
| Cash and Cash Equivalents | \$130,782 | \$108,433 | \$510,347 | \$3,220 | \$3 | \$911,541 |
| Receivables (net of allowances for doubtful accounts): | | | | | | |
| Interest | 0 | 1,175 | 0 | 0 | 0 | 9,938 |
| Prepaid Items | 0 | 0 | 0 | 0 | 174 | 0 |
| Restricted Assets: | | | | | | |
| Cash with Fiscal Agent | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | <u>\$130,782</u> | <u>\$109,608</u> | <u>\$510,347</u> | <u>\$3,220</u> | <u>\$177</u> | <u>\$921,479</u> |
| Liabilities and Fund Equity: | | | | | | |
| <i>Liabilities:</i> | | | | | | |
| Accounts Payable | \$0 | \$0 | \$98,607 | \$0 | \$0 | \$50,728 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 0 | 4,122 |
| Deferred Revenue | 0 | 403 | 0 | 0 | 0 | 3,407 |
| Interfund Loans Payable | 0 | 0 | 378,740 | 0 | 0 | 42,037 |
| General Obligation Notes Payable | 0 | 0 | 0 | 0 | 0 | 340,000 |
| Total Liabilities | <u>0</u> | <u>403</u> | <u>477,347</u> | <u>0</u> | <u>0</u> | <u>440,294</u> |
| <i>Fund Equity:</i> | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 26,701 | 0 | 129,235 | 0 | 0 | 229,719 |
| Reserved for Prepays | 0 | 0 | 0 | 0 | 174 | 0 |
| Reserved for Restricted Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved | 104,081 | 109,205 | (96,235) | 3,220 | 3 | 251,466 |
| Total Fund Equity | <u>130,782</u> | <u>109,205</u> | <u>33,000</u> | <u>3,220</u> | <u>177</u> | <u>481,185</u> |
| Total Liabilities and Fund Equity | <u>\$130,782</u> | <u>\$109,608</u> | <u>\$510,347</u> | <u>\$3,220</u> | <u>\$177</u> | <u>\$921,479</u> |

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994**

CAPITAL PROJECTS FUNDS

| Airport Construction Fund | Project 21 Road Construction Fund | County Road Projects Fund | Court Building Construction Fund | County Administration Building Fund | 1990 Water Construction Projects Fund | Jail/Juvenile Detention Center Construction Fund | Totals |
|---------------------------------|--|---------------------------------|---|--|--|---|--------------------|
| \$9 | \$250,817 | \$6,588 | \$63,174 | \$38,867 | \$1,095 | \$3,853,137 | \$5,878,013 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,113 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 174 |
| 0 | 2,790,755 | 0 | 0 | 0 | 0 | 0 | 2,790,755 |
| <u>\$9</u> | <u>\$3,041,572</u> | <u>\$6,588</u> | <u>\$63,174</u> | <u>\$38,867</u> | <u>\$1,095</u> | <u>\$3,853,137</u> | <u>\$8,680,055</u> |
| \$0 | \$250,817 | \$0 | \$0 | \$0 | \$0 | \$939,564 | \$1,339,716 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,122 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,810 |
| 71,746 | 0 | 0 | 0 | 0 | 0 | 0 | 492,523 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 340,000 |
| <u>71,746</u> | <u>250,817</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>939,564</u> | <u>2,180,171</u> |
| 8 | 143,559 | 751 | 0 | 0 | 0 | 7,396,820 | 7,926,793 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 174 |
| 0 | 2,790,755 | 0 | 0 | 0 | 0 | 0 | 2,790,755 |
| (71,745) | (143,559) | 5,837 | 63,174 | 38,867 | 1,095 | (4,483,247) | (4,217,838) |
| (71,737) | 2,790,755 | 6,588 | 63,174 | 38,867 | 1,095 | 2,913,573 | 6,499,884 |
| <u>\$9</u> | <u>\$3,041,572</u> | <u>\$6,588</u> | <u>\$63,174</u> | <u>\$38,867</u> | <u>\$1,095</u> | <u>\$3,853,137</u> | <u>\$8,680,055</u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

CAPITAL PROJECTS FUNDS

| | Kings Mill Sewer Construction Fund | Columbia Road Construction Fund | Water Extension Projects Fund | County Construction Projects Fund | Emergency 911 Communications Fund | Morrow - Roachester Sewer Fund |
|--|---|--|--|--|--|---|
| Revenues: | | | | | | |
| Intergovernmental Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | \$858,743 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment Earnings | 0 | 3,509 | 0 | 0 | 0 | 38,352 |
| Special Assessments | 0 | 0 | 81,500 | 0 | 0 | 0 |
| All Other Revenues | 0 | 0 | 0 | 7,172 | 0 | 0 |
| Total Revenues | <u>0</u> | <u>3,509</u> | <u>81,500</u> | <u>7,172</u> | <u>0</u> | <u>897,095</u> |
| Expenditures: | | | | | | |
| Capital Outlay | 7,727 | 0 | 249,766 | 46,475 | 3,418 | 1,929,765 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | 0 | 0 | 6,559 | 0 | 0 | 43,096 |
| Total Expenditures | <u>7,727</u> | <u>0</u> | <u>256,325</u> | <u>46,475</u> | <u>3,418</u> | <u>1,972,861</u> |
| Excess (Deficiency) of Revenues over Expenditures | (7,727) | 3,509 | (174,825) | (39,303) | (3,418) | (1,075,766) |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds of Special Assessment Bonds | 0 | 0 | 157,675 | 0 | 0 | 1,587,047 |
| Operating Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds of State Loan | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>157,675</u> | <u>0</u> | <u>0</u> | <u>1,587,047</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (7,727) | 3,509 | (17,150) | (39,303) | (3,418) | 511,281 |
| Fund Balance at Beginning of Year | <u>138,509</u> | <u>105,696</u> | <u>50,150</u> | <u>42,523</u> | <u>3,595</u> | <u>(30,096)</u> |
| Fund Balance at End of Year | <u><u>\$130,782</u></u> | <u><u>\$109,205</u></u> | <u><u>\$33,000</u></u> | <u><u>\$3,220</u></u> | <u><u>\$177</u></u> | <u><u>\$481,185</u></u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1994

CAPITAL PROJECTS FUNDS

| Airport Construction Fund | Project 21 Road Construction Fund | County Road Projects Fund | Court Building Construction Fund | County Administration Building Fund | 1990 Water Construction Projects Fund | Jail/Juvenile Detention Center Construction Fund | Totals |
|---------------------------------|--|---------------------------------|---|--|--|---|-------------|
| \$0 | \$822,670 | \$342,383 | \$0 | \$0 | \$0 | \$0 | \$2,023,796 |
| 0 | 0 | 0 | 0 | 0 | 0 | 160 | 160 |
| 0 | 143,173 | 0 | 0 | 0 | 9,217 | 0 | 194,251 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 81,500 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,172 |
| 0 | 965,843 | 342,383 | 0 | 0 | 9,217 | 160 | 2,306,879 |
| 0 | 3,007,855 | 453,436 | 1,031 | 0 | 445,496 | 4,494,996 | 10,639,965 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,655 |
| 0 | 3,007,855 | 453,436 | 1,031 | 0 | 445,496 | 4,494,996 | 10,689,620 |
| 0 | (2,042,012) | (111,053) | (1,031) | 0 | (436,279) | (4,494,836) | (8,382,741) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,744,722 |
| 0 | 0 | 117,641 | 0 | 0 | 0 | 4,000,000 | 4,117,641 |
| 0 | 0 | 0 | 0 | 0 | (144,648) | 0 | (144,648) |
| 0 | 5,060,000 | 0 | 0 | 0 | 0 | 0 | 5,060,000 |
| 0 | 5,060,000 | 117,641 | 0 | 0 | (144,648) | 4,000,000 | 10,777,715 |
| 0 | 3,017,988 | 6,588 | (1,031) | 0 | (580,927) | (494,836) | 2,394,974 |
| (71,737) | (227,233) | 0 | 64,205 | 38,867 | 582,022 | 3,408,409 | 4,104,910 |
| (\$71,737) | \$2,790,755 | \$6,588 | \$63,174 | \$38,867 | \$1,095 | \$2,913,573 | \$6,499,884 |

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, 1994

CAPITAL PROJECTS FUNDS

KINGS MILL SEWER CONSTRUCTION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$10,000 | \$0 | (\$10,000) |
| Total Revenues | 10,000 | 0 | (10,000) |
| Expenditures: | | | |
| Capital Outlay | 79,013 | 34,428 | 44,585 |
| Total Expenditures | 79,013 | 34,428 | 44,585 |
| Excess (Deficiency) of Revenues over Expenditures | (69,013) | (34,428) | 34,585 |
| Other Financing Sources (Uses): | | | |
| Advances Out | 0 | (21,239) | (21,239) |
| Total Other Financing Sources (Uses) | 0 | (21,239) | (21,239) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (69,013) | (55,667) | 13,346 |
| Fund Balance at Beginning of Year | 125,321 | 125,321 | 0 |
| Prior Year Encumbrances | 34,428 | 34,428 | 0 |
| Fund Balance at End of Year | <u>\$90,736</u> | <u>\$104,082</u> | <u>\$13,346</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, 1994

CAPITAL PROJECTS FUNDS

COLUMBIA ROAD CONSTRUCTION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| Revenues: | | | |
| Investment Earnings | \$0 | \$2,771 | \$2,771 |
| Total Revenues | 0 | 2,771 | 2,771 |
| Expenditures: | | | |
| Capital Outlay | 104,691 | 0 | 104,691 |
| Total Expenditures | 104,691 | 0 | 104,691 |
| Excess (Deficiency) of Revenues over Expenditures | (104,691) | 2,771 | 107,462 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 175,000 | 0 | (175,000) |
| Total Other Financing Sources (Uses) | 175,000 | 0 | (175,000) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 70,309 | 2,771 | (67,538) |
| Fund Balance at Beginning of Year | 105,662 | 105,662 | 0 |
| Fund Balance at End of Year | <u>\$175,971</u> | <u>\$108,433</u> | <u>(\$67,538)</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, 1994

CAPITAL PROJECTS FUNDS

WATER EXTENSION PROJECTS FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Special Assessments | \$168,200 | \$81,500 | (\$86,700) |
| Total Revenues | 168,200 | 81,500 | (86,700) |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 413,129 | 359,851 | 53,278 |
| Debt Service: | | | |
| Principal Retirement | 591,631 | 231,000 | 360,631 |
| Interest and Fiscal Charges | 32,932 | 8,401 | 24,531 |
| Total Expenditures | 1,037,692 | 599,252 | 438,440 |
| Excess (Deficiency) of Revenues over Expenditures | (869,492) | (517,752) | 351,740 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Proceeds of Bonds | 505,000 | 157,675 | (347,325) |
| Proceeds of Notes | 436,700 | 0 | (436,700) |
| Construction Advances In | 0 | 4,402 | 4,402 |
| Advances In | 0 | 378,740 | 378,740 |
| Advances Out | 0 | (156,100) | (156,100) |
| Total Other Financing Sources (Uses) | 941,700 | 384,717 | (556,983) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 72,208 | (133,035) | (205,243) |
| Fund Balance at Beginning of Year | 432,560 | 432,560 | 0 |
| Prior Year Encumbrances | 8,374 | 8,374 | 0 |
| Fund Balance at End of Year | <u>\$513,142</u> | <u>\$307,899</u> | <u>(\$205,243)</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, 1994

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------|---|
| Revenues: | | | |
| All Other Revenues | \$0 | \$7,172 | \$7,172 |
| Total Revenues | 0 | 7,172 | 7,172 |
| Expenditures: | | | |
| Capital Outlay | 165,605 | 47,329 | 118,276 |
| Total Expenditures | 165,605 | 47,329 | 118,276 |
| Excess (Deficiency) of Revenues over Expenditures | (165,605) | (40,157) | 125,448 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 128,000 | 0 | (128,000) |
| Total Other Financing Sources (Uses) | 128,000 | 0 | (128,000) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (37,605) | (40,157) | (2,552) |
| Fund Balance at Beginning of Year | 43,377 | 43,377 | 0 |
| Fund Balance at End of Year | \$5,772 | \$3,220 | (\$2,552) |

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, 1994

CAPITAL PROJECTS FUNDS

EMERGENCY 911 COMMUNICATIONS FUND

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|---------------|--|
| <u>Revenues:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>Expenditures:</u> | | | |
| Capital Outlay: | | | |
| Contractual Services | 697 | 697 | 0 |
| Materials and Supplies | 1,220 | 1,219 | 1 |
| Capital Outlay | <u>1,677</u> | <u>1,676</u> | <u>1</u> |
| Total Expenditures | <u>3,594</u> | <u>3,592</u> | <u>2</u> |
| Excess (Deficiency) of Revenues over Expenditures | (3,594) | (3,592) | 2 |
| Fund Balance at Beginning of Year | 2,035 | 2,035 | 0 |
| Prior Year Encumbrances | <u>1,559</u> | <u>1,559</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$2</u> | <u>\$2</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, 1994

CAPITAL PROJECTS FUNDS

MORROW - ROACHESTER SEWER FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|------------------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$750,000 | \$858,743 | \$108,743 |
| Investment Earnings | 0 | 32,000 | 32,000 |
| Special Assessments | 2,090,000 | 0 | (2,090,000) |
| Total Revenues | <u>2,840,000</u> | <u>890,743</u> | <u>(1,949,257)</u> |
| <u>Expenditures:</u> | | | |
| Other Expenditures | 62,610 | 16,271 | 46,339 |
| Capital Outlay | 4,534,309 | 2,195,611 | 2,338,698 |
| <u>Debt Service:</u> | | | |
| Principal Retirement | 2,566,000 | 2,566,000 | 0 |
| Interest and Fiscal Charges | 43,767 | 42,961 | 806 |
| Total Expenditures | <u>7,206,686</u> | <u>4,820,843</u> | <u>2,385,843</u> |
| Excess (Deficiency) of Revenues over Expenditures | (4,366,686) | (3,930,100) | 436,586 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Proceeds of Notes | 3,000,000 | 2,406,000 | (594,000) |
| Proceeds of Bonds | 1,560,000 | 1,587,047 | 27,047 |
| Construction Advance In | 0 | 32,500 | 32,500 |
| Advances In | 0 | 131,787 | 131,787 |
| Advances Out | 0 | (145,499) | (145,499) |
| Total Other Financing Sources (Uses) | <u>4,560,000</u> | <u>4,011,835</u> | <u>(548,165)</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 193,314 | 81,735 | (111,579) |
| Fund Balance at Beginning of Year | (1,581,240) | (1,581,240) | 0 |
| Prior Year Encumbrances | 2,130,599 | 2,130,599 | 0 |
| Fund Balance at End of Year | <u>\$742,673</u> | <u>\$631,094</u> | <u>(\$111,579)</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, 1994

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 | 1,542 | 1,541 | 1 |
| Total Expenditures | 1,542 | 1,541 | 1 |
| Excess (Deficiency) of Revenues over Expenditures | (1,542) | (1,541) | 1 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Prior Year Encumbrances | 1,542 | 1,542 | 0 |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$1</u> | <u>\$1</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, 1994

CAPITAL PROJECTS FUNDS

PROJECT 21 ROAD CONSTRUCTION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-------------|---|
| Revenues: | | | |
| Intergovernmental Revenues | \$954,979 | \$765,979 | (\$189,000) |
| Total Revenues | 954,979 | 765,979 | (189,000) |
| Expenditures: | | | |
| Capital Outlay | 3,712,548 | 2,977,783 | 734,765 |
| Total Expenditures | 3,712,548 | 2,977,783 | 734,765 |
| Excess (Deficiency) of Revenues over Expenditures | (2,757,569) | (2,211,804) | 545,765 |
| Other Financing Sources (Uses): | | | |
| Proceeds of State Loan | 0 | 2,412,418 | 2,412,418 |
| Construction Advances In Advances Out | 5,060,000 | 0 | (5,060,000) |
| | 0 | (388,050) | (388,050) |
| Total Other Financing Sources (Uses) | 5,060,000 | 2,024,368 | (3,035,632) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 2,302,431 | (187,436) | (2,489,867) |
| Fund Balance at Beginning of Year | (1,967,162) | (1,967,162) | 0 |
| Prior Year Encumbrances | 2,011,039 | 2,011,039 | 0 |
| Fund Balance at End of Year | \$2,346,308 | (\$143,559) | (\$2,489,867) |

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, 1994

CAPITAL PROJECTS FUNDS

COUNTY ROAD PROJECTS FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|-----------|---|
| <u>Revenues:</u> | | | |
| Intergovernmental Revenues | \$633,000 | \$342,383 | (\$290,617) |
| Total Revenues | 633,000 | 342,383 | (290,617) |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 750,641 | 454,187 | 296,454 |
| Total Expenditures | 750,641 | 454,187 | 296,454 |
| Excess (Deficiency) of Revenues over Expenditures | (117,641) | (111,804) | 5,837 |
| <u>Other Financing Sources (Uses):</u> | | | |
| Operating Transfers In | 117,641 | 117,641 | 0 |
| Total Other Financing Sources (Uses) | 117,641 | 117,641 | 0 |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | 0 | 5,837 | 5,837 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$5,837 | \$5,837 |

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, 1994

CAPITAL PROJECTS FUNDS

COURT BUILDING CONSTRUCTION FUND

| | <u>Revised Budget</u> | <u>Actual</u> | <u>Variance: Favorable (Unfavorable)</u> |
|--|---------------------------|-----------------|--|
| <u>Revenues:</u> | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <u>Expenditures:</u> | | | |
| Capital Outlay | 5,000 | 1,031 | 3,969 |
| Total Expenditures | 5,000 | 1,031 | 3,969 |
| Excess (Deficiency) of Revenues over Expenditures | (5,000) | (1,031) | 3,969 |
| Fund Balance at Beginning of Year | 64,205 | 64,205 | 0 |
| Fund Balance at End of Year | <u>\$59,205</u> | <u>\$63,174</u> | <u>\$3,969</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, 1994

CAPITAL PROJECTS FUNDS

COUNTY ADMINISTRATION BUILDING 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 | 38,868 | 38,868 | 0 |
| Fund Balance at End of Year | <u>\$38,868</u> | <u>\$38,868</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, 1994

CAPITAL PROJECTS FUNDS

1990 WATER CONSTRUCTION PROJECTS FUND

| | <u>Revised Budget</u> | <u>Actual</u> | Variance: Favorable (Unfavorable) |
|--|---------------------------|-----------------------|---|
| Revenues: | | | |
| Investment Earnings | \$8,311 | \$9,405 | \$1,094 |
| Total Revenues | <u>8,311</u> | <u>9,405</u> | <u>1,094</u> |
| Expenditures: | | | |
| Capital Outlay | <u>229,294</u> | <u>229,294</u> | <u>0</u> |
| Total Expenditures | <u>229,294</u> | <u>229,294</u> | <u>0</u> |
| Excess (Deficiency) of Revenues over Expenditures | (220,983) | (219,889) | 1,094 |
| Other Financing Sources (Uses): | | | |
| Construction Advances In | 45,130 | 45,130 | 0 |
| Construction Advances Out | (375,474) | (375,474) | 0 |
| Operating Transfers Out | <u>(30,506)</u> | <u>(30,506)</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>(360,850)</u> | <u>(360,850)</u> | <u>0</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (581,833) | (580,739) | 1,094 |
| Fund Balance at Beginning of Year | 561,652 | 561,652 | 0 |
| Prior Year Encumbrances | <u>20,182</u> | <u>20,182</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$1</u></u> | <u><u>\$1,095</u></u> | <u><u>\$1,094</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, 1994

CAPITAL PROJECTS FUNDS

JAIL AND JUVENILE DETENTION CENTER CONSTRUCTION FUND

| | Revised Budget | Actual | Variance: Favorable (Unfavorable) |
|--|-------------------|----------------------|---|
| Revenues: | | | |
| Charges for Services | \$0 | \$160 | \$160 |
| Total Revenues | 0 | 160 | 160 |
| Expenditures: | | | |
| Capital Outlay | 12,163,686 | 11,896,494 | 267,192 |
| Total Expenditures | 12,163,686 | 11,896,494 | 267,192 |
| Excess (Deficiency) of Revenues over Expenditures | (12,163,686) | (11,896,334) | 267,352 |
| Other Financing Sources (Uses): | | | |
| Proceeds of Notes | 8,550,000 | 0 | (8,550,000) |
| Operating Transfers In | 0 | 4,000,000 | 4,000,000 |
| Total Other Financing Sources (Uses) | 8,550,000 | 4,000,000 | (4,550,000) |
| Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses | (3,613,686) | (7,896,334) | (4,282,648) |
| Fund Balance at Beginning of Year | 3,134,516 | 3,134,516 | 0 |
| Prior Year Encumbrances | 485,423 | 485,423 | 0 |
| Fund Balance at End of Year | \$6,253 | (\$4,276,395) | (\$4,282,648) |

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, 1994

ENTERPRISE FUNDS

| | Water Fund | Sewer Fund | Totals |
|---|---------------|---------------|--------------|
| <u>Assets:</u> | | | |
| Cash and Cash Equivalents | \$14,162,844 | \$5,650,370 | \$19,813,214 |
| Receivables (net of allowances for doubtful accounts): | | | |
| Accounts | 496,042 | 391,483 | 887,525 |
| Interest | 86,624 | 2,936 | 89,560 |
| Interfund Loans Receivable | 378,740 | 42,037 | 420,777 |
| Inventory of Supplies at Cost | 130,704 | 8,152 | 138,856 |
| Prepaid Items | 2,603 | 2,622 | 5,225 |
| Bond Issuance Costs | 596,249 | 210,006 | 806,255 |
| <u>Restricted Assets:</u> | | | |
| Cash and Cash Equivalents | 3,722,314 | 166,061 | 3,888,375 |
| Cash with Fiscal Agent | 236,166 | 350,380 | 586,546 |
| Property, Plant and Equipment | 22,957,261 | 46,776,910 | 69,734,171 |
| Less: Accumulated Depreciation | (8,413,907) | (9,616,593) | (18,030,500) |
| Net Fixed Assets | 14,543,354 | 37,160,317 | 51,703,671 |
| Construction in Progress | 10,214,710 | 9,301,278 | 19,515,988 |
| Total Assets | \$44,570,350 | \$53,285,642 | \$97,855,992 |
| <u>Liabilities and Fund Equity:</u> | | | |
| <u>Liabilities:</u> | | | |
| Accounts Payable | \$1,458,555 | \$95,401 | \$1,553,956 |
| Accrued Wages and Benefits Payable | 12,390 | 8,539 | 20,929 |
| Due to Other Funds | 3,063 | 1,657 | 4,720 |
| Intergovernmental Payables | 31,297 | 119,343 | 150,640 |
| Accrued Interest Payable | 314,571 | 48,682 | 363,253 |
| Compensated Absences Payable | 186,528 | 50,766 | 237,294 |
| General Obligation Bonds Payable | 70,000 | 0 | 70,000 |
| Ohio Water Development | | | |
| Authority Loans Payable | 0 | 3,722,754 | 3,722,754 |
| Revenue Bonds Payable | 23,787,267 | 9,277,744 | 33,065,011 |
| Total Liabilities | 25,863,671 | 13,324,886 | 39,188,557 |
| <u>Fund Equity:</u> | | | |
| Contributed Capital | 15,068,124 | 36,351,546 | 51,419,670 |
| Retained Earnings: | | | |
| Reserved for Restricted Assets | 3,958,480 | 516,441 | 4,474,921 |
| Unreserved | (319,925) | 3,092,769 | 2,772,844 |
| Total Retained Earnings | 3,638,555 | 3,609,210 | 7,247,765 |
| Total Fund Equity | 18,706,679 | 39,960,756 | 58,667,435 |
| Total Liabilities and Fund Equity | \$44,570,350 | \$53,285,642 | \$97,855,992 |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1994

ENTERPRISE FUNDS

| | Water Fund | Sewer Fund | Totals |
|---|--------------------|--------------------|--------------------|
| <u>Operating Revenues:</u> | | | |
| Charges for Services | \$3,531,669 | \$2,885,841 | \$6,417,510 |
| Tap in Fees | 102,307 | 0 | 102,307 |
| Other Operating Revenues | 94,340 | 290,930 | 385,270 |
| Total Operating Revenues | <u>3,728,316</u> | <u>3,176,771</u> | <u>6,905,087</u> |
| <u>Operating Expenses:</u> | | | |
| Personal Services | 975,814 | 495,860 | 1,471,674 |
| Materials and Supplies | 324,724 | 254,467 | 579,191 |
| Contractual Services | 126,306 | 358,799 | 485,105 |
| Utilities | 500,555 | 902,502 | 1,403,057 |
| Depreciation | 534,241 | 1,010,608 | 1,544,849 |
| Other Operating Expenses | 14,816 | 26,893 | 41,709 |
| Total Operating Expenses | <u>2,476,456</u> | <u>3,049,129</u> | <u>5,525,585</u> |
| Operating Income | 1,251,860 | 127,642 | 1,379,502 |
| <u>Non-operating Revenues (Expenses):</u> | | | |
| Intergovernmental Grants | 0 | 255,598 | 255,598 |
| Investment Earnings | 566,039 | 146,943 | 712,982 |
| Interest and Fiscal Charges | (1,149,720) | (1,135,324) | (2,285,044) |
| Loss on Disposal of Fixed Assets | 0 | (300,772) | (300,772) |
| Total Non-operating Revenues (Expenses) | <u>(583,681)</u> | <u>(1,033,555)</u> | <u>(1,617,236)</u> |
| Income (Loss) Before Operating Transfers | 668,179 | (905,913) | (237,734) |
| <u>Operating Transfers:</u> | | | |
| Operating Transfers In | 114,142 | 0 | 114,142 |
| Operating Transfers Out | (3,986) | 0 | (3,986) |
| Total Operating Transfers | <u>110,156</u> | <u>0</u> | <u>110,156</u> |
| Net Income (Loss) | 778,335 | (905,913) | (127,578) |
| Add: Depreciation on Contributed Capital | 89,843 | 418,245 | 508,088 |
| Retained Earnings at Beginning of Year | <u>2,770,377</u> | <u>4,096,878</u> | <u>6,867,255</u> |
| Retained Earnings at End of Year | <u>\$3,638,555</u> | <u>\$3,609,210</u> | <u>\$7,247,765</u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1994

ENTERPRISE FUNDS

| | Water Fund | Sewer Fund | Total |
|--|---------------------|--------------------|---------------------|
| <u>Cash Flows from Operating Activities:</u> | | | |
| Cash Received from Customers | \$3,514,136 | \$2,848,241 | \$6,362,377 |
| Cash Payments for Goods and Services | (987,525) | (1,490,366) | (2,477,891) |
| Cash Payments to Employees | (977,741) | (481,030) | (1,458,771) |
| Other Operating Revenue | 96,983 | 304,747 | 401,730 |
| Net Cash Provided by Operating Activities | <u>1,645,853</u> | <u>1,181,592</u> | <u>2,827,445</u> |
| <u>Cash Flows from Noncapital Financing Activities:</u> | | | |
| Advances In | 2,436,742 | 166,738 | 2,603,480 |
| Advances Out | (2,333,440) | (164,287) | (2,497,727) |
| Transfers In from Other Funds | 114,142 | 0 | 114,142 |
| Transfers Out from Other Funds | (3,986) | 0 | (3,986) |
| Net Cash Provided by Noncapital Financing Activities | <u>213,458</u> | <u>2,451</u> | <u>215,909</u> |
| <u>Cash Flows from Capital and Related Financing Activities:</u> | | | |
| Cash Received from Tap-in Fees in Excess of Cost | 1,775,683 | 1,197,056 | 2,972,739 |
| Contributions from Other Governments | 0 | 255,598 | 255,598 |
| Proceeds from Sale of Revenue Bonds | 10,163,743 | 0 | 10,163,743 |
| Proceeds from Sale of Notes | 6,022,000 | 0 | 6,022,000 |
| Acquisition and Construction of Assets | (7,308,702) | (406,482) | (7,715,184) |
| Principal Paid on General Obligation Bonds | (35,000) | 0 | (35,000) |
| Principal Paid on Revenue Bonds | (335,000) | (265,000) | (600,000) |
| Principal Paid on Notes | (6,422,000) | (350,000) | (6,772,000) |
| Principal Paid on Ohio Water Development Authority Bonds | 0 | (204,578) | (204,578) |
| Interest Paid on All Debt | (878,743) | (1,134,266) | (2,013,009) |
| Net Cash Provided by Capital and Related Financing Activities | <u>2,981,981</u> | <u>(907,672)</u> | <u>2,074,309</u> |
| <u>Cash Flows from Investing Activities:</u> | | | |
| Receipts of Interest | 479,878 | 144,363 | 624,241 |
| Net Cash Provided from Investing Activities | <u>479,878</u> | <u>144,363</u> | <u>624,241</u> |
| Net Increase in Cash and Cash Equivalents | 5,321,170 | 420,734 | 5,741,904 |
| Cash and Cash Equivalents at Beginning of Year | <u>12,800,154</u> | <u>5,746,077</u> | <u>18,546,231</u> |
| Cash and Cash Equivalents at End of Year | <u>\$18,121,324</u> | <u>\$6,166,811</u> | <u>\$24,288,135</u> |

(Continued)

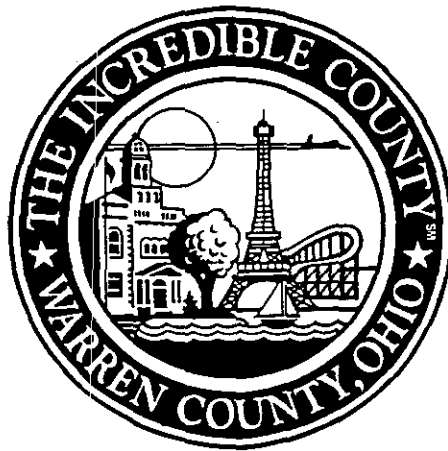
WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1994

ENTERPRISE FUNDS

| | Water Fund | Sewer Fund | Total |
|--|--------------------|--------------------|--------------------|
| <u>Reconciliation of Operating Income to Net Cash</u> | | | |
| <u>Provided by Operating Activities:</u> | | | |
| Operating Income | \$1,251,860 | \$127,642 | \$1,379,502 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | |
| Depreciation Expense | 534,241 | 1,010,608 | 1,544,849 |
| Changes in Assets and Liabilities: | | | |
| Increase in Accounts Receivable | (124,382) | (30,900) | (155,282) |
| Increase in Inventory | (29,122) | (4,229) | (33,351) |
| Increase (Decrease) in Accounts Payable | 13,504 | (35,629) | (22,125) |
| Increase (Decrease) in Accrued Wages and Benefits | (85) | 2,173 | 2,088 |
| Increase (Decrease) in Compensated Absences | (184) | 13,453 | 13,269 |
| (Increase) Decrease in Prepaid Items | 423 | (767) | (344) |
| Decrease in Due to Other Funds | (252) | (716) | (968) |
| Increase (Decrease) in Intergovernmental Payables | (150) | 99,957 | 99,807 |
| Total Adjustments | 393,993 | 1,053,950 | 1,447,943 |
| Net Cash Provided by Operating Activities | <u>\$1,645,853</u> | <u>\$1,181,592</u> | <u>\$2,827,445</u> |

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1994, the Water and Sewer Funds had outstanding liabilities of \$1,387,174 and \$55,395 respectively for certain capital assets. The Water Funds received \$544,009 and the Sewer Funds received \$1,918,116 of contributed capital assets from special assessments. In the Water Fund, bond issuance costs of \$272,987 were deducted from proceeds and 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 Fund

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

Sheriff Fund

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

Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

MRDD Health Insurance Fund

To account for claims and administration of the health insurance program for covered Mental Retardation and Developmental Disabilities employees and eligible dependents.

Gasoline Fund

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

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994

INTERNAL SERVICE FUNDS

| | Vehicle Maintenance Fund | Sheriff Fund | Health Insurance Fund | MRDD Health Insurance Fund | Gasoline Fund | Total |
|---|--------------------------------|-----------------|-----------------------------|-------------------------------------|------------------|--------------------|
| Assets: | | | | | | |
| Cash and Cash Equivalents | \$18,981 | \$33,331 | \$1,645,993 | \$269,296 | \$50,142 | \$2,017,743 |
| Receivables (net of allowances for doubtful accounts): | | | | | | |
| Accounts | 2,218 | 0 | 660 | 0 | 4,177 | 7,055 |
| Due from Other Funds | 6,435 | 0 | 0 | 0 | 8,136 | 14,571 |
| Inventory of Supplies at Cost | 0 | 0 | 0 | 0 | 3,922 | 3,922 |
| Property, Plant and Equipment | 0 | 0 | 7,709 | 0 | 0 | 7,709 |
| Less: Accumulated Depreciation | 0 | 0 | (4,343) | 0 | 0 | (4,343) |
| Net Fixed Assets | 0 | 0 | 3,366 | 0 | 0 | 3,366 |
| Total Assets | <u>\$27,634</u> | <u>\$33,331</u> | <u>\$1,650,019</u> | <u>\$269,296</u> | <u>\$66,377</u> | <u>\$2,046,657</u> |
| Liabilities and Fund Equity: | | | | | | |
| <i>Liabilities:</i> | | | | | | |
| Accounts Payable | \$4,778 | \$0 | \$409,491 | \$68,746 | \$5,950 | \$488,965 |
| Accrued Wages and Benefits | 0 | 8,498 | 929 | 0 | 0 | 9,427 |
| Due to Other Funds | 0 | 0 | 534 | 0 | 0 | 534 |
| Intergovernmental Payables | 0 | 7,797 | 880 | 0 | 0 | 8,677 |
| Compensated Absences | 0 | 64,202 | 2,646 | 0 | 0 | 66,848 |
| Total Liabilities | <u>4,778</u> | <u>80,497</u> | <u>414,480</u> | <u>68,746</u> | <u>5,950</u> | <u>574,451</u> |
| <i>Fund Equity</i> | | | | | | |
| Contributed Capital | 11,084 | 0 | 0 | 0 | 0 | 11,084 |
| Retained Earnings | 11,772 | (47,166) | 1,235,539 | 200,550 | 60,427 | 1,461,122 |
| Total Fund Equity | <u>22,856</u> | <u>(47,166)</u> | <u>1,235,539</u> | <u>200,550</u> | <u>60,427</u> | <u>1,472,206</u> |
| Total Liabilities and Fund Equity | <u>\$27,634</u> | <u>\$33,331</u> | <u>\$1,650,019</u> | <u>\$269,296</u> | <u>\$66,377</u> | <u>\$2,046,657</u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1994

INTERNAL SERVICE FUNDS

| | Vehicle Maintenance Fund | Sheriff Fund | Health Insurance Fund | MRDD Health Insurance Fund | Gasoline Fund | Total |
|---|--------------------------------|-----------------|-----------------------------|-------------------------------------|------------------|-------------|
| Operating Revenues: | | | | | | |
| Charges for Services | \$91,540 | \$556,750 | \$3,209,242 | \$787,588 | \$130,141 | \$4,775,261 |
| Total Operating Revenues | 91,540 | 556,750 | 3,209,242 | 787,588 | 130,141 | 4,775,261 |
| Operating Expenses: | | | | | | |
| Personal Services | 0 | 535,345 | 67,931 | 0 | 0 | 603,276 |
| Materials and Supplies | 0 | 0 | 2,232 | 0 | 115,742 | 117,974 |
| Contractual Services | 78,949 | 0 | 380,501 | 170,363 | 0 | 629,813 |
| Depreciation | 0 | 0 | 771 | 0 | 0 | 771 |
| Health Insurance Claims | 0 | 0 | 2,554,496 | 470,531 | 0 | 3,025,027 |
| Other Operating Expenses | 0 | 0 | 2,961 | 0 | 0 | 2,961 |
| Total Operating Expenses | 78,949 | 535,345 | 3,008,892 | 640,894 | 115,742 | 4,379,822 |
| Net Income | 12,591 | 21,405 | 200,350 | 146,694 | 14,399 | 395,439 |
| Retained Earnings (Accumulated Deficit) at Beginning of Year | (819) | (68,571) | 1,035,189 | 53,856 | 46,028 | 1,065,683 |
| Retained Earnings (Accumulated Deficit) at End of Year | \$11,772 | (\$47,166) | \$1,235,539 | \$200,550 | \$60,427 | \$1,461,122 |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1994

INTERNAL SERVICE FUNDS

| | Vehicle Maintenance Fund | Sheriff Fund | Health Insurance Fund |
|--|--------------------------------|-----------------|-----------------------------|
| <u>Cash Flows from Operating Activities:</u> | | | |
| Cash Received from Customers | \$87,604 | \$556,750 | \$3,216,496 |
| Cash Payments for Goods and Services | (79,725) | 0 | (2,909,698) |
| Cash Payments to Employees | 0 | (555,537) | (66,958) |
| Other Operating Revenue | 0 | 0 | 63,728 |
| Net Cash Provided by Operating Activities | <u>7,879</u> | <u>1,213</u> | <u>303,568</u> |
| <u>Cash Flows from Noncapital Financing Activities:</u> | | | |
| Advances In | 0 | 15,341 | 0 |
| Advances Out | 0 | (15,341) | 0 |
| Net Cash Used by Noncapital Financing Activities | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Increase in Cash and Cash Equivalents | 7,879 | 1,213 | 303,568 |
| Cash and Cash Equivalents at Beginning of Year | <u>11,102</u> | <u>32,118</u> | <u>1,342,425</u> |
| Cash and Cash Equivalents at End of Year | <u>\$18,981</u> | <u>\$33,331</u> | <u>\$1,645,993</u> |
| <u>Reconciliation of Operating Income to Net Cash</u> | | | |
| <u>Provided by Operating Activities:</u> | | | |
| Operating Income | \$12,591 | \$21,405 | \$200,350 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | |
| Depreciation Expense | 0 | 0 | 771 |
| Changes in Assets and Liabilities: | | | |
| (Increase) Decrease in Accounts Receivable | (2,218) | 0 | 7,446 |
| (Increase) Decrease in Due from Other Funds | (1,718) | 0 | 7 |
| Decrease in Intergovernmental Receivables | 0 | 0 | 0 |
| Decrease in Inventory | 0 | 0 | 0 |
| Increase (Decrease) in Accounts Payable | (776) | 0 | 94,021 |
| Increase (Decrease) in Accrued Wages and Benefits | 0 | (118) | 3 |
| Increase (Decrease) in Compensated Absences | 0 | (18,661) | 1,113 |
| Decrease in Intergovernmental Payables | 0 | (1,413) | (143) |
| Total Adjustments | <u>(4,712)</u> | <u>(20,192)</u> | <u>103,218</u> |
| Net Cash Provided by Operating Activities | <u>\$7,879</u> | <u>\$1,213</u> | <u>\$303,568</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1994

INTERNAL SERVICE FUNDS

| | MRDD Health Insurance Fund | Gasoline Fund | Total |
|--|-------------------------------------|------------------|--------------------|
| <u>Cash Flows from Operating Activities:</u> | | | |
| Cash Received from Customers | \$787,588 | \$127,663 | \$4,776,101 |
| Cash Payments for Goods and Services | (767,405) | (114,205) | (3,871,033) |
| Cash Payments to Employees | 0 | 0 | (622,495) |
| Other Operating Revenue | 121,742 | 0 | 185,470 |
| Net Cash Provided by Operating Activities | <u>141,925</u> | <u>13,458</u> | <u>468,043</u> |
| <u>Cash Flows from Noncapital Financing Activities:</u> | | | |
| Advances In | 0 | 0 | 15,341 |
| Advances Out | 0 | 0 | (15,341) |
| Net Cash Used by Noncapital Financing Activities | <u>0</u> | <u>0</u> | <u>0</u> |
| Net Increase in Cash and Cash Equivalents | 141,925 | 13,458 | 468,043 |
| Cash and Cash Equivalents at Beginning of Year | 127,371 | 36,684 | 1,549,700 |
| Cash and Cash Equivalents at End of Year | <u>\$269,296</u> | <u>\$50,142</u> | <u>\$2,017,743</u> |
| <u>Reconciliation of Operating Income to Net Cash</u> | | | |
| <u>Provided by Operating Activities:</u> | | | |
| Operating Income | \$146,694 | \$14,399 | \$395,439 |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities: | | | |
| Depreciation Expense | 0 | 0 | 771 |
| Changes in Assets and Liabilities: | | | |
| (Increase) Decrease in Accounts Receivable | 0 | (4,177) | 1,051 |
| (Increase) Decrease in Due from Other Funds | 0 | 859 | (852) |
| Decrease in Intergovernmental Receivables | 0 | 840 | 840 |
| Decrease in Inventory | 0 | 1,105 | 1,105 |
| Increase (Decrease) in Accounts Payable | (4,769) | 432 | 88,908 |
| Increase (Decrease) in Accrued Wages and Benefits | 0 | 0 | (115) |
| Increase (Decrease) in Compensated Absences | 0 | 0 | (17,548) |
| Decrease in Intergovernmental Payables | 0 | 0 | (1,556) |
| Total Adjustments | <u>(4,769)</u> | <u>(941)</u> | <u>72,604</u> |
| Net Cash Provided by Operating Activities | <u>\$141,925</u> | <u>\$13,458</u> | <u>\$468,043</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 FUND

The Expendable Trust fund maintains assets held by Warren County in a trustee capacity for individuals, private organizations, other governmental units and other funds.

Unclaimed Money Fund

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 FUND

The Non-expendable Trust fund maintains 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 Fund

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.

Non-Entity Holdings Fund

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

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
Real Estate**

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

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1994**

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 | \$692,106 | \$64,731 | \$6,094,032 | \$6,850,869 |
| Receivables (Net of allowances for doubtful accounts) | | | | |
| Taxes | 0 | 0 | 62,466,765 | 62,466,765 |
| Interest | 0 | 705 | 0 | 705 |
| Restricted Assets: | | | | |
| Cash with Fiscal Agent | 0 | 0 | 1,068,586 | 1,068,586 |
| Funds on Deposit with Deferred Compensation Board | 0 | 0 | 3,137,876 | 3,137,876 |
| Total Assets | <u>\$692,106</u> | <u>\$65,436</u> | <u>\$72,767,259</u> | <u>\$73,524,801</u> |
| Liabilities and Fund Equity: | | | | |
| Liabilities: | | | | |
| Intergovernmental Payables | \$0 | \$0 | \$64,469,276 | \$64,469,276 |
| Unapportioned Monies | 0 | 0 | 3,451,545 | 3,451,545 |
| Payroll Withholding | 0 | 0 | 475,846 | 475,846 |
| Deposits Held Due to Others | 0 | 0 | 1,232,716 | 1,232,716 |
| Deferred Compensation Payable | 0 | 0 | 3,137,876 | 3,137,876 |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>72,767,259</u> | <u>72,767,259</u> |
| Fund Equity: | | | | |
| Fund Balance: | | | | |
| Unreserved | 692,106 | 65,436 | 0 | 757,542 |
| Total Fund Equity | <u>692,106</u> | <u>65,436</u> | <u>0</u> | <u>757,542</u> |
| Total Liabilities and Fund Equity | <u>\$692,106</u> | <u>\$65,436</u> | <u>\$72,767,259</u> | <u>\$73,524,801</u> |

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|---|---------------------------------|--------------------|----------------------|---------------------------------|
| <u>Employees Retirement</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$6,833 | \$2,778,670 | (\$2,564,924) | \$220,579 |
| Total Assets | <u>\$6,833</u> | <u>\$2,778,670</u> | <u>(\$2,564,924)</u> | <u>\$220,579</u> |
| Liabilities | | | | |
| Payroll Withholding | \$6,833 | \$2,778,670 | (\$2,564,924) | \$220,579 |
| Total Liabilities | <u>\$6,833</u> | <u>\$2,778,670</u> | <u>(\$2,564,924)</u> | <u>\$220,579</u> |
| <u>Townships</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$1,213 | \$9,656,573 | (\$9,657,786) | \$0 |
| Total Assets | <u>\$1,213</u> | <u>\$9,656,573</u> | <u>(\$9,657,786)</u> | <u>\$0</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$1,213 | \$9,656,573 | (\$9,657,786) | \$0 |
| Total Liabilities | <u>\$1,213</u> | <u>\$9,656,573</u> | <u>(\$9,657,786)</u> | <u>\$0</u> |
| <u>Corporations</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$5,372,811 | (\$5,372,811) | \$0 |
| Total Assets | <u>\$0</u> | <u>\$5,372,811</u> | <u>(\$5,372,811)</u> | <u>\$0</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$5,372,811 | (\$5,372,811) | \$0 |
| Total Liabilities | <u>\$0</u> | <u>\$5,372,811</u> | <u>(\$5,372,811)</u> | <u>\$0</u> |
| <u>Undivided Water and Sewer Revenue</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$35,456 | \$9,839,558 | (\$9,829,162) | \$45,852 |
| Total Assets | <u>\$35,456</u> | <u>\$9,839,558</u> | <u>(\$9,829,162)</u> | <u>\$45,852</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$35,456 | \$9,839,558 | (\$9,829,162) | \$45,852 |
| Total Liabilities | <u>\$35,456</u> | <u>\$9,839,558</u> | <u>(\$9,829,162)</u> | <u>\$45,852</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|-------------------------------------|---------------------------------|----------------------|------------------------|---------------------------------|
| <u>Payroll</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$80,193 | \$21,051,643 | (\$20,919,012) | \$212,824 |
| Total Assets | <u>\$80,193</u> | <u>\$21,051,643</u> | <u>(\$20,919,012)</u> | <u>\$212,824</u> |
| Liabilities | | | | |
| Payroll Withholding | \$80,193 | \$21,051,643 | (\$20,919,012) | \$212,824 |
| Total Liabilities | <u>\$80,193</u> | <u>\$21,051,643</u> | <u>(\$20,919,012)</u> | <u>\$212,824</u> |
| <u>Schools</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$54,493,511 | (\$54,493,511) | \$0 |
| Total Assets | <u>\$0</u> | <u>\$54,493,511</u> | <u>(\$54,493,511)</u> | <u>\$0</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$54,493,511 | (\$54,493,511) | \$0 |
| Total Liabilities | <u>\$0</u> | <u>\$54,493,511</u> | <u>(\$54,493,511)</u> | <u>\$0</u> |
| <u>Undivided General Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$1,405,718 | \$66,295,766 | (\$66,027,655) | \$1,673,829 |
| Taxes Receivable | 56,385,967 | 62,466,765 | (56,385,967) | 62,466,765 |
| Total Assets | <u>\$57,791,685</u> | <u>\$128,762,531</u> | <u>(\$122,413,622)</u> | <u>\$64,140,594</u> |
| Liabilities | | | | |
| Intergovernmental Payables | \$56,385,967 | \$62,466,765 | (\$56,385,967) | \$62,466,765 |
| Unapportioned Monies | 1,405,718 | 66,295,766 | (66,027,655) | 1,673,829 |
| Total Liabilities | <u>\$57,791,685</u> | <u>\$128,762,531</u> | <u>(\$122,413,622)</u> | <u>\$64,140,594</u> |
| <u>Tangible Personal Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$575,476 | \$12,544,736 | (\$12,925,898) | \$194,314 |
| Total Assets | <u>\$575,476</u> | <u>\$12,544,736</u> | <u>(\$12,925,898)</u> | <u>\$194,314</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$575,476 | \$12,544,736 | (\$12,925,898) | \$194,314 |
| Total Liabilities | <u>\$575,476</u> | <u>\$12,544,736</u> | <u>(\$12,925,898)</u> | <u>\$194,314</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|---------------------------------|---------------------------------|-------------|---------------|---------------------------------|
| <u>Local Government</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$3,635,314 | (\$3,635,314) | \$0 |
| Total Assets | \$0 | \$3,635,314 | (\$3,635,314) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$3,635,314 | (\$3,635,314) | \$0 |
| Total Liabilities | \$0 | \$3,635,314 | (\$3,635,314) | \$0 |
| <u>Special Districts</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$497,028 | (\$497,028) | \$0 |
| Total Assets | \$0 | \$497,028 | (\$497,028) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$497,028 | (\$497,028) | \$0 |
| Total Liabilities | \$0 | \$497,028 | (\$497,028) | \$0 |
| <u>Cigarette Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$288 | \$6,267 | (\$6,437) | \$118 |
| Total Assets | \$288 | \$6,267 | (\$6,437) | \$118 |
| Liabilities | | | | |
| Unapportioned Monies | \$288 | \$6,267 | (\$6,437) | \$118 |
| Total Liabilities | \$288 | \$6,267 | (\$6,437) | \$118 |
| <u>Gasoline Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$1,731,058 | (\$1,731,058) | \$0 |
| Total Assets | \$0 | \$1,731,058 | (\$1,731,058) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$1,731,058 | (\$1,731,058) | \$0 |
| Total Liabilities | \$0 | \$1,731,058 | (\$1,731,058) | \$0 |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|---|---------------------------------|-------------|---------------|---------------------------------|
| <u>Local Government Revenue Assistance</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$743,293 | (\$743,293) | \$0 |
| Total Assets | \$0 | \$743,293 | (\$743,293) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$743,293 | (\$743,293) | \$0 |
| Total Liabilities | \$0 | \$743,293 | (\$743,293) | \$0 |
| <u>Motor Vehicle License</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$4,455,418 | (\$4,455,418) | \$0 |
| Total Assets | \$0 | \$4,455,418 | (\$4,455,418) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$4,455,418 | (\$4,455,418) | \$0 |
| Total Liabilities | \$0 | \$4,455,418 | (\$4,455,418) | \$0 |
| <u>County Lodging Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$4,295 | \$330,979 | (\$323,271) | \$12,003 |
| Total Assets | \$4,295 | \$330,979 | (\$323,271) | \$12,003 |
| Liabilities | | | | |
| Unapportioned Monies | \$4,295 | \$330,979 | (\$323,271) | \$12,003 |
| Total Liabilities | \$4,295 | \$330,979 | (\$323,271) | \$12,003 |
| <u>Real Estate Advance</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$28,907 | \$60 | (\$27,914) | \$1,053 |
| Total Assets | \$28,907 | \$60 | (\$27,914) | \$1,053 |
| Liabilities | | | | |
| Unapportioned Monies | \$28,907 | \$60 | (\$27,914) | \$1,053 |
| Total Liabilities | \$28,907 | \$60 | (\$27,914) | \$1,053 |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|------------------------------|---------------------------------|-------------|---------------|---------------------------------|
| <u>Law Library</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$265,338 | (\$265,338) | \$0 |
| Total Assets | \$0 | \$265,338 | (\$265,338) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$265,338 | (\$265,338) | \$0 |
| Total Liabilities | \$0 | \$265,338 | (\$265,338) | \$0 |
| <u>Trailer Tax</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$38,421 | \$146,793 | (\$151,828) | \$33,386 |
| Total Assets | \$38,421 | \$146,793 | (\$151,828) | \$33,386 |
| Liabilities | | | | |
| Unapportioned Monies | \$38,421 | \$146,793 | (\$151,828) | \$33,386 |
| Total Liabilities | \$38,421 | \$146,793 | (\$151,828) | \$33,386 |
| <u>Life Insurance</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$12,797 | \$72,643 | (\$42,997) | \$42,443 |
| Total Assets | \$12,797 | \$72,643 | (\$42,997) | \$42,443 |
| Liabilities | | | | |
| Payroll Withholding | \$12,797 | \$72,643 | (\$42,997) | \$42,443 |
| Total Liabilities | \$12,797 | \$72,643 | (\$42,997) | \$42,443 |
| <u>Libraries</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$2,364,133 | (\$2,364,133) | \$0 |
| Total Assets | \$0 | \$2,364,133 | (\$2,364,133) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$2,364,133 | (\$2,364,133) | \$0 |
| Total Liabilities | \$0 | \$2,364,133 | (\$2,364,133) | \$0 |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|--|---------------------------------|--------------------|----------------------|---------------------------------|
| <u>State</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$1,120 | \$608,125 | (\$173,298) | \$435,947 |
| Total Assets | <u>\$1,120</u> | <u>\$608,125</u> | <u>(\$173,298)</u> | <u>\$435,947</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$1,120 | \$608,125 | (\$173,298) | \$435,947 |
| Total Liabilities | <u>\$1,120</u> | <u>\$608,125</u> | <u>(\$173,298)</u> | <u>\$435,947</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 | \$1,171,344 | \$1,433,152 | (\$1,789,285) | \$815,211 |
| Total Assets | <u>\$1,171,344</u> | <u>\$1,433,152</u> | <u>(\$1,789,285)</u> | <u>\$815,211</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$1,171,344 | \$1,433,152 | (\$1,789,285) | \$815,211 |
| Total Liabilities | <u>\$1,171,344</u> | <u>\$1,433,152</u> | <u>(\$1,789,285)</u> | <u>\$815,211</u> |
| <u>Undivided Interest</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$87,944 | \$2,451,107 | (\$2,411,685) | \$127,366 |
| Total Assets | <u>\$87,944</u> | <u>\$2,451,107</u> | <u>(\$2,411,685)</u> | <u>\$127,366</u> |
| Liabilities | | | | |
| Unapportioned Monies | \$87,944 | \$2,451,107 | (\$2,411,685) | \$127,366 |
| Total Liabilities | <u>\$87,944</u> | <u>\$2,451,107</u> | <u>(\$2,411,685)</u> | <u>\$127,366</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|---|---------------------------------|-------------|---------------|---------------------------------|
| <u>Outside Entity Grants</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$9,779 | (\$9,779) | \$0 |
| Total Assets | \$0 | \$9,779 | (\$9,779) | \$0 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$0 | \$9,779 | (\$9,779) | \$0 |
| Total Liabilities | \$0 | \$9,779 | (\$9,779) | \$0 |
| <u>Escrow Rotary</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$81,953 | \$72,237 | (\$59,775) | \$94,415 |
| Total Assets | \$81,953 | \$72,237 | (\$59,775) | \$94,415 |
| Liabilities | | | | |
| Unapportioned Monies | \$81,953 | \$72,237 | (\$59,775) | \$94,415 |
| Total Liabilities | \$81,953 | \$72,237 | (\$59,775) | \$94,415 |
| <u>Undivided Income Tax - Real Property</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$0 | \$1,006,861 | (\$1,006,861) | \$0 |
| Total Assets | \$0 | \$1,006,861 | (\$1,006,861) | \$0 |
| Liabilities | | | | |
| Unapportioned Monies | \$0 | \$1,006,861 | (\$1,006,861) | \$0 |
| Total Liabilities | \$0 | \$1,006,861 | (\$1,006,861) | \$0 |
| <u>Ohio Public Works - Township Projects</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$11,341 | \$390,343 | (\$364,664) | \$37,020 |
| Total Assets | \$11,341 | \$390,343 | (\$364,664) | \$37,020 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$11,341 | \$390,343 | (\$364,664) | \$37,020 |
| Total Liabilities | \$11,341 | \$390,343 | (\$364,664) | \$37,020 |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|--|---------------------------------|---------------------|-----------------------|---------------------------------|
| <u>Zoning Board</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$75,340 | \$77,500 | (\$55,200) | \$97,640 |
| Total Assets | <u>\$75,340</u> | <u>\$77,500</u> | <u>(\$55,200)</u> | <u>\$97,640</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$75,340 | \$77,500 | (\$55,200) | \$97,640 |
| Total Liabilities | <u>\$75,340</u> | <u>\$77,500</u> | <u>(\$55,200)</u> | <u>\$97,640</u> |
| <u>Deferred Compensation</u> | | | | |
| Assets | | | | |
| Funds on Deposit with Deferred Compensation Board | \$2,672,234 | \$622,158 | (\$156,516) | \$3,137,876 |
| Total Assets | <u>\$2,672,234</u> | <u>\$622,158</u> | <u>(\$156,516)</u> | <u>\$3,137,876</u> |
| Liabilities | | | | |
| Deferred Compensation Payable | \$2,672,234 | \$622,158 | (\$156,516) | \$3,137,876 |
| Total Liabilities | <u>\$2,672,234</u> | <u>\$622,158</u> | <u>(\$156,516)</u> | <u>\$3,137,876</u> |
| <u>Clerk of Courts</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$476,653 | \$12,455,755 | (\$12,172,729) | \$759,679 |
| Total Assets | <u>\$476,653</u> | <u>\$12,455,755</u> | <u>(\$12,172,729)</u> | <u>\$759,679</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$476,653 | \$12,455,755 | (\$12,172,729) | \$759,679 |
| Total Liabilities | <u>\$476,653</u> | <u>\$12,455,755</u> | <u>(\$12,172,729)</u> | <u>\$759,679</u> |
| <u>Common Pleas Court - Probate Court</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$10,895 | \$139,072 | (\$139,998) | \$9,969 |
| Total Assets | <u>\$10,895</u> | <u>\$139,072</u> | <u>(\$139,998)</u> | <u>\$9,969</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$10,895 | \$139,072 | (\$139,998) | \$9,969 |
| Total Liabilities | <u>\$10,895</u> | <u>\$139,072</u> | <u>(\$139,998)</u> | <u>\$9,969</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|--|---------------------------------|---------------------|-----------------------|---------------------------------|
| <u>Child Support Enforcement Agency</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$69,128 | \$15,490,011 | (\$15,513,667) | \$45,472 |
| Total Assets | <u>\$69,128</u> | <u>\$15,490,011</u> | <u>(\$15,513,667)</u> | <u>\$45,472</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$69,128 | \$15,490,011 | (\$15,513,667) | \$45,472 |
| Total Liabilities | <u>\$69,128</u> | <u>\$15,490,011</u> | <u>(\$15,513,667)</u> | <u>\$45,472</u> |
| <u>County Court</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$196,067 | \$1,154,166 | (\$1,192,414) | \$157,819 |
| Total Assets | <u>\$196,067</u> | <u>\$1,154,166</u> | <u>(\$1,192,414)</u> | <u>\$157,819</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$196,067 | \$1,154,166 | (\$1,192,414) | \$157,819 |
| Total Liabilities | <u>\$196,067</u> | <u>\$1,154,166</u> | <u>(\$1,192,414)</u> | <u>\$157,819</u> |
| <u>Juvenile Court</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$960 | \$188,158 | (\$153,573) | \$35,545 |
| Total Assets | <u>\$960</u> | <u>\$188,158</u> | <u>(\$153,573)</u> | <u>\$35,545</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$960 | \$188,158 | (\$153,573) | \$35,545 |
| Total Liabilities | <u>\$960</u> | <u>\$188,158</u> | <u>(\$153,573)</u> | <u>\$35,545</u> |
| <u>Prosecuting Attorney</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$1,643 | \$42,704 | (\$35,818) | \$8,529 |
| Total Assets | <u>\$1,643</u> | <u>\$42,704</u> | <u>(\$35,818)</u> | <u>\$8,529</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$1,643 | \$42,704 | (\$35,818) | \$8,529 |
| Total Liabilities | <u>\$1,643</u> | <u>\$42,704</u> | <u>(\$35,818)</u> | <u>\$8,529</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|-----------------------------------|---------------------------------|--------------------|----------------------|---------------------------------|
| <u>Sheriff</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$11,155 | \$1,918,571 | (\$1,899,893) | \$29,833 |
| Total Assets | <u>\$11,155</u> | <u>\$1,918,571</u> | <u>(\$1,899,893)</u> | <u>\$29,833</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$11,155 | \$1,918,571 | (\$1,899,893) | \$29,833 |
| Total Liabilities | <u>\$11,155</u> | <u>\$1,918,571</u> | <u>(\$1,899,893)</u> | <u>\$29,833</u> |
| <u>Children's Services</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$1,460 | \$0 | (\$245) | \$1,215 |
| Total Assets | <u>\$1,460</u> | <u>\$0</u> | <u>(\$245)</u> | <u>\$1,215</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$1,460 | \$0 | (\$245) | \$1,215 |
| Total Liabilities | <u>\$1,460</u> | <u>\$0</u> | <u>(\$245)</u> | <u>\$1,215</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 | \$121 | \$3,746 | (\$3,122) | \$745 |
| Total Assets | <u>\$121</u> | <u>\$3,746</u> | <u>(\$3,122)</u> | <u>\$745</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$121 | \$3,746 | (\$3,122) | \$745 |
| Total Liabilities | <u>\$121</u> | <u>\$3,746</u> | <u>(\$3,122)</u> | <u>\$745</u> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|-----------------------------------|---------------------------------|-----------|------------|---------------------------------|
| <u>Building Inspection</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$75 | \$0 | \$0 | \$75 |
| Total Assets | \$75 | \$0 | \$0 | \$75 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$75 | \$0 | \$0 | \$75 |
| Total Liabilities | \$75 | \$0 | \$0 | \$75 |
| <u>Tax Maps</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$25 | \$0 | \$0 | \$25 |
| Total Assets | \$25 | \$0 | \$0 | \$25 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$25 | \$0 | \$0 | \$25 |
| Total Liabilities | \$25 | \$0 | \$0 | \$25 |
| <u>Microfilm</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$25 | \$0 | \$0 | \$25 |
| Total Assets | \$25 | \$0 | \$0 | \$25 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$25 | \$0 | \$0 | \$25 |
| Total Liabilities | \$25 | \$0 | \$0 | \$25 |
| <u>Board of Elections</u> | | | | |
| Assets | | | | |
| Cash with Fiscal Agent | \$20 | \$0 | \$0 | \$20 |
| Total Assets | \$20 | \$0 | \$0 | \$20 |
| Liabilities | | | | |
| Deposits Held Due to Others | \$20 | \$0 | \$0 | \$20 |
| Total Liabilities | \$20 | \$0 | \$0 | \$20 |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|-----------------------------------|---------------------------------|--------------------|----------------------|---------------------------------|
| <u>Drug Task Force</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$45,465 | \$107,239 | (\$96,028) | \$56,676 |
| Total Assets | <u>\$45,465</u> | <u>\$107,239</u> | <u>(\$96,028)</u> | <u>\$56,676</u> |
| Liabilities | | | | |
| Intergovernmental Payables | \$45,465 | \$107,239 | (\$96,028) | \$56,676 |
| Total Liabilities | <u>\$45,465</u> | <u>\$107,239</u> | <u>(\$96,028)</u> | <u>\$56,676</u> |
| <u>Refundable Deposits</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$43,793 | \$35,480 | (\$30,238) | \$49,035 |
| Total Assets | <u>\$43,793</u> | <u>\$35,480</u> | <u>(\$30,238)</u> | <u>\$49,035</u> |
| Liabilities | | | | |
| Deposits Held Due to Others | \$43,793 | \$35,480 | (\$30,238) | \$49,035 |
| Total Liabilities | <u>\$43,793</u> | <u>\$35,480</u> | <u>(\$30,238)</u> | <u>\$49,035</u> |
| <u>Non-Entity Holdings</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$1,889,243 | \$8,379,222 | (\$8,342,195) | \$1,926,270 |
| Cash with Fiscal Agent | 14,694 | 8,000 | (3,129) | 19,565 |
| Total Assets | <u>\$1,903,937</u> | <u>\$8,387,222</u> | <u>(\$8,345,324)</u> | <u>\$1,945,835</u> |
| Liabilities | | | | |
| Intergovernmental Payables | \$1,903,937 | \$8,387,222 | (\$8,345,324) | \$1,945,835 |
| Total Liabilities | <u>\$1,903,937</u> | <u>\$8,387,222</u> | <u>(\$8,345,324)</u> | <u>\$1,945,835</u> |
| <u>Real Estate</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> |

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1994

| | Balance December 31, 1993 | Additions | Deductions | Balance December 31, 1994 |
|--|---------------------------------|----------------------|------------------------|---------------------------------|
| <u>Total - All Agency Funds</u> | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$5,615,191 | \$210,852,637 | (\$210,373,796) | \$6,094,032 |
| Cash with Fiscal Agent | 782,991 | 31,400,183 | (31,114,588) | 1,068,586 |
| Taxes Receivable | 56,385,967 | 62,466,765 | (56,385,967) | 62,466,765 |
| Funds on Deposit with Deferred Compensation Board | 2,672,234 | 622,158 | (156,516) | 3,137,876 |
| Total Assets | <u>\$65,456,383</u> | <u>\$305,341,743</u> | <u>(\$298,030,867)</u> | <u>\$72,767,259</u> |
| Liabilities | | | | |
| Intergovernmental Payables | \$58,335,369 | \$70,961,226 | (\$64,827,319) | \$64,469,276 |
| Unapportioned Monies | 3,450,186 | 177,950,118 | (177,948,759) | 3,451,545 |
| Payroll Withholding | 99,823 | 23,902,956 | (23,526,933) | 475,846 |
| Deposits Held Due to Others | 898,771 | 31,905,285 | (31,571,340) | 1,232,716 |
| Deferred Compensation Payable | 2,672,234 | 622,158 | (156,516) | 3,137,876 |
| Total Liabilities | <u>\$65,456,383</u> | <u>\$305,341,743</u> | <u>(\$298,030,867)</u> | <u>\$72,767,259</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, 1994

General Fixed Assets:

| | |
|--|----------------------------|
| Land and Land Improvements | \$787,423 |
| Buildings, Structures and Improvements | 8,386,455 |
| Furniture, Fixtures and Equipment | 9,779,990 |
| Construction in Progress | <u>6,122,796</u> |
| Total General Fixed Assets | <u><u>\$25,076,664</u></u> |

Investment in General Fixed Assets from:

| | |
|-----------------------------------|----------------------------|
| Acquired prior to January 1, 1988 | \$7,223,331 |
| General Fund | 4,542,533 |
| Special Revenue Funds | 2,684,028 |
| Capital Project Funds | <u>10,626,772</u> |
| Total Investment | <u><u>\$25,076,664</u></u> |

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1994

| Function and Activity | Land and Land Improvements | Buildings Structures and Improvements | Furniture Fixtures and Equipment | Total |
|--|----------------------------------|---|--|-------------------|
| General Government: | | | | |
| <i>Legislative and Executive</i> | | | | |
| Commissioners | \$659,653 | \$8,063,380 | \$140,939 | \$8,863,972 |
| Auditor | 0 | 0 | 38,718 | 38,718 |
| Treasurer | 0 | 0 | 11,043 | 11,043 |
| Prosecutor | 0 | 0 | 74,184 | 74,184 |
| Recorder | 0 | 0 | 160,715 | 160,715 |
| Board of Elections | 0 | 0 | 30,039 | 30,039 |
| Data Processing | 0 | 0 | 1,112,011 | 1,112,011 |
| Building and Grounds | 0 | 855 | 94,023 | 94,878 |
| Tax Maps | 0 | 0 | 20,286 | 20,286 |
| Real Estate | 0 | 0 | 24,460 | 24,460 |
| Total Legislative and Executive | 659,653 | 8,064,235 | 1,706,418 | 10,430,306 |
| <i>Judicial</i> | | | | |
| Common Pleas Court | 0 | 0 | 39,249 | 39,249 |
| Probate Court | 0 | 0 | 21,787 | 21,787 |
| County Court | 0 | 0 | 24,651 | 24,651 |
| Clerk of Court | 0 | 0 | 40,935 | 40,935 |
| Total Judicial | 0 | 0 | 126,622 | 126,622 |
| Public Safety | | | | |
| Sheriff | 0 | 0 | 667,595 | 667,595 |
| Building Regulations | 0 | 0 | 69,980 | 69,980 |
| Juvenile Detention | 0 | 0 | 31,096 | 31,096 |
| Communications | 127,770 | 322,220 | 3,009,550 | 3,459,540 |
| Emergency Management | 0 | 0 | 46,539 | 46,539 |
| Communications Center | 0 | 0 | 43,940 | 43,940 |
| Total Public Safety | 127,770 | 322,220 | 3,868,700 | 4,318,690 |
| Public Works | | | | |
| Engineer | 0 | 0 | 2,120,549 | 2,120,549 |
| Total Public Works | 0 | 0 | 2,120,549 | 2,120,549 |

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1994

| Function and Activity | Land and Land Improvements | Buildings Structures and Improvements | Furniture Fixtures and Equipment | Total |
|--------------------------------|----------------------------------|---|--|----------------------------|
| Community Development | 0 | 0 | 2,099 | 2,099 |
| Health | | | | |
| Dog and Kennel | 0 | 0 | 49,058 | 49,058 |
| Solid Waste | 0 | 0 | 596 | 596 |
| Total Health | 0 | 0 | 49,654 | 49,654 |
| Human Services | | | | |
| Veterans Services | 0 | 0 | 7,111 | 7,111 |
| Human Services | 0 | 0 | 185,697 | 185,697 |
| MRDD Board | 0 | 0 | 1,165,555 | 1,165,555 |
| Youth Services Subsidy | 0 | 0 | 11,778 | 11,778 |
| Job Training Partnership | 0 | 0 | 16,567 | 16,567 |
| Children's Services | 0 | 0 | 53,806 | 53,806 |
| Child Support Enforcement Agen | 0 | 0 | 158,337 | 158,337 |
| Transit | 0 | 0 | 307,097 | 307,097 |
| Total Human Services | 0 | 0 | 1,905,948 | 1,905,948 |
| Subtotal General Fixed Assets | <u>\$787,423</u> | <u>\$8,386,455</u> | <u>\$9,779,990</u> | <u>\$18,953,868</u> |
| Construction in Progress | | | | <u>6,122,796</u> |
| Total General Fixed Assets | | | | <u><u>\$25,076,664</u></u> |

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1994

| Function and Activity | December 31, 1993 | Transfers | Additions | Deletions | December 31, 1994 |
|----------------------------------|----------------------|----------------|----------------|------------------|----------------------|
| General Government: | | | | | |
| <i>Legislative and Executive</i> | | | | | |
| Commissioners | \$8,595,305 | (\$596) | \$297,599 | (\$28,336) | \$8,863,972 |
| Auditor | 32,805 | 1,628 | 4,830 | (545) | 38,718 |
| Treasurer | 11,043 | 0 | 0 | 0 | 11,043 |
| Prosecutor | 61,004 | 0 | 13,180 | 0 | 74,184 |
| Recorder | 172,322 | (11,974) | 14,213 | (13,846) | 160,715 |
| Board of Elections | 21,303 | 0 | 8,736 | 0 | 30,039 |
| Data Processing | 976,890 | 0 | 135,121 | 0 | 1,112,011 |
| Building and Grounds | 91,119 | 9,964 | 15,060 | (21,265) | 94,878 |
| Tax Maps | 9,940 | 10,346 | 0 | 0 | 20,286 |
| Real Estate | 19,286 | 0 | 6,119 | (945) | 24,460 |
| Total Legislative and Executive | <u>9,991,017</u> | <u>9,368</u> | <u>494,858</u> | <u>(64,937)</u> | <u>10,430,306</u> |
| <i>Judicial</i> | | | | | |
| Common Pleas Court | 36,585 | 0 | 2,664 | 0 | 39,249 |
| Probate Court | 17,910 | 0 | 6,741 | 0 | 24,651 |
| County Court | 19,633 | 0 | 2,154 | 0 | 21,787 |
| Clerk of Court | 40,110 | 0 | 825 | 0 | 40,935 |
| Total Judicial | <u>114,238</u> | <u>0</u> | <u>12,384</u> | <u>0</u> | <u>126,622</u> |
| Public Safety | | | | | |
| Sheriff | 488,930 | 0 | 294,714 | (116,049) | 667,595 |
| Building Regulations | 69,238 | (9,964) | 10,706 | 0 | 69,980 |
| Juvenile Detention | 31,096 | 0 | 0 | 0 | 31,096 |
| Communications | 3,308,305 | (2,017) | 166,160 | (12,908) | 3,459,540 |
| Emergency Management | 46,539 | 0 | 0 | 0 | 46,539 |
| Communications Center | 13,432 | 2,017 | 29,241 | (750) | 43,940 |
| Total Public Safety | <u>3,957,540</u> | <u>(9,964)</u> | <u>500,821</u> | <u>(129,707)</u> | <u>4,318,690</u> |
| Public Works | | | | | |
| Engineer | 2,114,276 | 0 | 161,604 | (155,331) | 2,120,549 |
| Total Public Works | <u>2,114,276</u> | <u>0</u> | <u>161,604</u> | <u>(155,331)</u> | <u>2,120,549</u> |

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1994

| Function and Activity | December 31, 1993 | Transfers | Additions | Deletions | December 31, 1994 |
|-----------------------------------|----------------------|------------|--------------------|--------------------|----------------------|
| Community Development | 2,099 | 0 | 0 | 0 | 2,099 |
| Health | | | | | |
| Dog and Kennel | 49,058 | 0 | 0 | 0 | 49,058 |
| Solid Waste | 0 | 596 | 0 | 0 | 596 |
| Total Health | 49,058 | 596 | 0 | 0 | 49,654 |
| Human Services | | | | | |
| Veterans Services | 7,111 | 0 | 0 | 0 | 7,111 |
| Human Services | 171,741 | 11,350 | 12,831 | (10,225) | 185,697 |
| MRDD Board | 1,013,232 | 0 | 152,323 | 0 | 1,165,555 |
| Youth Services Subsidy | 12,556 | 0 | 0 | (778) | 11,778 |
| Job Training Partnership | 13,908 | (11,350) | 14,009 | 0 | 16,567 |
| Children's Services | 49,505 | 0 | 4,301 | 0 | 53,806 |
| Child Support Enforcement Agency | 120,251 | 0 | 41,086 | (3,000) | 158,337 |
| Transit | 110,688 | 0 | 196,409 | 0 | 307,097 |
| Total Human Services | 1,498,992 | 0 | 420,959 | (14,003) | 1,905,948 |
| Subtotal General Fixed Assets | 17,727,220 | 0 | 1,590,626 | (363,978) | 18,953,868 |
| Construction in Progress | 1,185,215 | 0 | 5,245,475 | (307,894) | 6,122,796 |
| Total General Fixed Assets | \$18,912,435 | \$0 | \$6,836,101 | (\$671,872) | \$25,076,664 |





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 |
|--------|----------------------|---------------|--------------|-----------|----------------|-----------------------|----------------------------|----------------|--------------|--------------|
| 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 |
| 1994 b | 10,629,478 | 6,168,627 | 4,074,172 | 626,128 | 16,260,651 | 505,955 | 0 | 10,639,965 | 1,453,026 | 50,358,002 |

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 | Taxes | Charges for Services | Licenses and Permits | Fines and Forfeitures | Inter-Governmental | | Special Assessments | Earnings on Investments | Other Revenue | Total |
|--------|-------------|----------------------|----------------------|-----------------------|--------------------|-----------|---------------------|-------------------------|---------------|-------|
| | | | | | Revenue | Revenue | | | | |
| 1985 a | \$5,894,236 | \$2,188,090 | \$16,439 | \$211,930 | \$9,052,109 | \$0 | \$939,090 | \$641,827 | \$18,943,721 | |
| 1986 a | 7,375,575 | 2,528,559 | 15,409 | 229,117 | 10,072,435 | 0 | 1,031,779 | 641,888 | 21,894,762 | |
| 1987 a | 7,812,054 | 3,106,470 | 16,896 | 261,715 | 9,630,237 | 0 | 1,091,935 | 738,815 | 22,658,122 | |
| 1988 b | 7,933,340 | 2,652,965 | 17,065 | 304,869 | 12,806,757 | 0 | 1,482,850 | 637,569 | 25,835,415 | |
| 1989 b | 10,827,199 | 2,672,724 | 18,153 | 331,361 | 12,686,037 | 629,948 | 2,361,222 | 945,321 | 30,471,965 | |
| 1990 b | 10,456,887 | 2,774,430 | 19,656 | 293,627 | 14,348,549 | 505,275 | 2,227,246 | 802,980 | 31,428,650 | |
| 1991 b | 12,511,790 | 3,007,197 | 22,359 | 238,405 | 15,382,337 | 925,841 | 2,068,296 | 1,629,438 | 35,785,663 | |
| 1992 b | 15,985,344 | 3,538,558 | 23,959 | 315,077 | 17,268,432 | 1,955,414 | 1,956,497 | 917,154 | 41,960,435 | |
| 1993 b | 20,211,494 | 4,339,513 | 21,550 | 594,778 | 17,950,921 | 1,506,130 | 1,705,741 | 1,093,533 | 47,423,660 | |
| 1994 b | 21,314,665 | 5,842,161 | 22,320 | 669,973 | 19,628,735 | 1,291,085 | 2,376,261 | 868,240 | 52,013,440 | |

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 | Delinquent Tax Collections | Total Tax Collections | | |
| 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) | 9,653,065 | 9,379,015 | 97.16% | 366,507 | \$9,745,522 | 100.96% | |
| 1994 (2) | 10,176,649 | 9,934,445 | 97.62% | 434,620 | \$10,369,065 | 101.89% | |

(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 | | Tangible Personal Property | | Total | | Assessed Value as a Percent of Actual Value |
|-----------------|---------------|-----------------|----------------|---------------|----------------------------|---------------|---------------|-----------------|---|
| | Assessed | Estimated | Assessed | Estimated | Assessed | Estimated | Assessed | Estimated | |
| | | | | | | | | | |
| 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% |
| 1994 | 1,313,743,870 | 3,753,553,914 | 192,134,340 | 218,334,477 | 182,759,871 | 731,039,484 | 1,688,638,081 | 4,702,927,875 | 35.91% |

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 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
|------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | |
| COUNTY ENTITY: | | | | | | | | | | | |
| General Fund | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| Board of Mental Retardation | 1.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Total County Entity | 3.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.60 | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 |
| OTHER ENTITIES: | | | | | | | | | | | |
| Warren County Combined | | | | | | | | | | | |
| Health District | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Total County Levy | 4.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.10 | 7.10 | 7.10 | 7.10 | 7.10 | 7.10 |
| SPECIAL DISTRICTS: | | | | | | | | | | | |
| Warren/Clinton Community | | | | | | | | | | | |
| Mental Health | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Franklin Carlisle Joint | | | | | | | | | | | |
| Emergency Medical Service | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| SCHOOL DISTRICTS: | | | | | | | | | | | |
| Springboro | 34.80 | 42.20 | 42.00 | 41.60 | 44.60 | 45.20 | 46.55 | 46.20 | 45.70 | 45.20 | 45.20 |
| Lebanon | 41.50 | 41.50 | 41.50 | 40.50 | 40.30 | 40.60 | 40.90 | 40.90 | 45.12 | 44.62 | 44.62 |
| Wayne | 38.70 | 43.60 | 44.30 | 43.60 | 46.70 | 43.65 | 43.35 | 44.70 | 44.26 | 44.15 | 44.15 |
| Miamisburg | 39.04 | 38.88 | 38.88 | 38.88 | 38.88 | 38.95 | 38.95 | 38.95 | 0.00 | 0.00 | 0.00 |
| Mason | 37.60 | 42.20 | 42.20 | 42.20 | 48.20 | 48.50 | 48.20 | 48.40 | 51.07 | 51.00 | 51.00 |
| Kings | 34.40 | 34.40 | 40.25 | 40.25 | 41.00 | 40.80 | 41.30 | 45.45 | 45.20 | 50.30 | 50.30 |
| Princeton | 29.43 | 34.41 | 34.41 | 34.41 | 34.41 | 34.74 | 34.74 | 34.74 | 42.24 | 42.24 | 42.24 |
| Franklin | 37.80 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 | 44.55 |
| Middletown | 28.42 | 29.67 | 28.60 | 29.47 | 29.37 | 35.33 | 33.43 | 33.43 | 33.23 | 32.88 | 32.88 |
| Carlisle | 36.90 | 36.00 | 36.00 | 41.80 | 41.80 | 42.70 | 42.70 | 42.70 | 42.70 | 42.70 | 42.70 |
| Little Miami | 32.61 | 34.26 | 34.26 | 38.58 | 38.06 | 38.49 | 38.54 | 38.54 | 45.44 | 44.99 | 44.99 |
| Loveland | 46.48 | 46.48 | 45.98 | 45.80 | 52.00 | 52.06 | 51.46 | 57.54 | 57.46 | 56.69 | 56.69 |
| Goshen | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.40 | 30.40 | 30.40 | 30.40 |
| Blanchester | 30.10 | 30.10 | 34.60 | 34.10 | 34.10 | 35.20 | 35.20 | 35.00 | 34.40 | 34.15 | 34.15 |
| Clinton Massie | 29.50 | 29.50 | 29.50 | 29.50 | 35.50 | 35.80 | 35.50 | 34.60 | 34.50 | 32.70 | 32.70 |
| Sugarcreek | 39.10 | 38.40 | 43.00 | 43.10 | 51.40 | 51.20 | 50.80 | 50.60 | 58.50 | 63.20 | 63.20 |
| Xenia | 30.80 | 30.60 | 37.90 | 37.80 | 37.70 | 37.7 | 36.30 | 36.40 | 41.10 | 41.10 | 41.10 |

(Continued)

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

| | 1984 | | 1985 | | 1986 | | 1987 | | 1988 | | 1989 | | 1990 | | 1991 | | 1992 | | 1993 | | 1994 | |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
| JOINT VOCATIONAL SCHOOL DISTRICTS: | | | | | | | | | | | | | | | | | | | | | | |
| Warren County | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 |
| Great Oaks | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 | 1.70 |
| Montgomery County | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 | 1.98 |
| Greene County | 2.70 | 2.74 | 2.70 | 3.70 | 2.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| TOWNSHIPS: | | | | | | | | | | | | | | | | | | | | | | |
| Clearcreek | 8.00 | 8.00 | 8.00 | 10.50 | 8.00 | 10.30 | 10.50 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 | 11.60 |
| Deerfield | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 |
| Franklin | 4.20 | 4.20 | 4.20 | 4.20 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Hamilton | 8.40 | 8.40 | 8.40 | 9.40 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 |
| Harlan | 7.50 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 | 7.70 |
| Massie | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 | 6.90 |
| Salem | 5.00 | 6.20 | 6.20 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Turtlecreek | 5.50 | 5.50 | 5.50 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Union | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| Washington | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Wayne | 3.95 | 4.35 | 6.80 | 4.85 | 4.85 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 |
| MUNICIPALITIES: | | | | | | | | | | | | | | | | | | | | | | |
| Springboro | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| Mason | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Carlisle | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 | 3.80 |
| Franklin | 2.74 | 2.73 | 2.73 | 2.73 | 2.73 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 | 2.86 |
| Middletown | 6.88 | 6.73 | 6.73 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 | 6.41 |
| Loveland | 5.75 | 6.99 | 7.93 | 7.91 | 7.91 | 9.55 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 | 7.61 |
| Maineville | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 | 5.30 |
| Butler | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Pleasant Plain | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 |
| Blanchester | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Harveysburg | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |
| Morrow | 5.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 | 7.80 |
| Monroe | 7.37 | 7.32 | 7.12 | 7.12 | 7.12 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 | 5.92 |
| Lebanon | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| South Lebanon | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 | 4.90 |
| Corwin | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 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 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 | 17.30 |

Source: Warren County Auditor's Office

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

| Levy Year/ Collection Year | Current Assessments | | Current Assessment | | Delinquent Assessments | | Total Collections | | Accumulated Delinquencies |
|----------------------------------|---------------------|-----------|--|--------------------------|--------------------------|---|---|-------------------|------------------------------|
| | Levied | Collected | Percent of Current Assessments Levied | Assessments Collected | Assessments Collected | Percent of Total Assessments Collected | as a Percent of Current Assessment Levied | Assessment Levied | |
| 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 | |
| 1993/1994 | 1,203,695 | 1,152,913 | 95.78% | 48,464 | 1,201,377 | 4.03% | 99.81% | 107,824 | |

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1994

| | | |
|---|---------------------|---------------------|
| 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>34,715,952</u> |
| 2.5% on the amount in excess of \$300,000,000 | | <u>40,715,952</u> |
| Total Direct Legal Debt Limitation | | |
| Total of all County Debt Outstanding | 55,124,255 | |
| Less: | | |
| Special Assessment Bonds | 11,261,490 | |
| Special Assessment Notes | 340,000 | |
| State Loan Payable | 5,060,000 | |
| Enterprise Fund General Obligation Revenue Bonds | 70,000 | |
| Enterprise Fund Revenue Bonds | 33,065,011 | |
| OWDA Loans | <u>3,722,754</u> | |
| Total Exempt Debt | <u>(53,519,255)</u> | |
| Less: | | |
| Funds Available in Debt Service Funds at December 31, 1994 | <u>(3,223)</u> | |
| (This does not include monies held by Special Assessments) | | |
| Total Net Indebtedness Subject to Direct Debt Limitation | | <u>1,601,777</u> |
| Direct Legal Debt Margin | | <u>\$39,114,175</u> |
| Unvoted Debt Limitation | 16,886,380 | |
| Total Net Indebtedness | <u>(1,601,777)</u> | |
| Total Unvoted Legal Debt Margin | | <u>\$15,284,603</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 |
| 1985 | 106,422 | \$814,364,940 | \$0 | \$0 | \$0 | 0.000% | \$0 |
| 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 | 1,592,608,970 | 1,660,000 | 3,224 | 1,656,776 | 0.104% | 14.54 |
| 1994 | 113,909 | 1,688,638,081 | 1,605,000 | 3,223 | 1,601,777 | 0.095% | 14.06 |

(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

| Year | General Obligation | | Total | | Percent of Total General Bonded Debt Service to Total General Governmental Expenditures |
|------|--------------------|----------|--------------------------------|---|---|
| | Principal | Interest | General Bonded Debt Service | General Governmental Expenditures (2) | |
| 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 | 38,243,520 | 0.50% |
| 1993 | 50,000 | 117,603 | 167,603 | 39,205,575 | 0.43% |
| 1994 | 55,000 | 113,380 | 168,380 | 50,358,002 | 0.33% |

(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, 1994

| | <u>Debt Outstanding (1)</u> | <u>Percent Applicable to County</u> | <u>Amount Applicable to County</u> |
|--|-----------------------------|---|--|
| Direct Debt: County | \$1,675,000 | 100.00% | \$1,675,000 |
| Overlapping Debt: School Districts | | | |
| Springboro | \$240,000 | 100.00% | \$240,000 |
| Middletown LSD | 0 | 0.00% | 0 |
| Wayne LSD | 119,726 | 97.85% | 117,152 |
| Kings LSD | 0 | 100.00% | 0 |
| Warren County JVS | 598,065 | 99.82% | 596,988 |
| Townships: | | | |
| Union | 75,000 | 100.00% | 75,000 |
| Harlan | 162,750 | 100.00% | 162,750 |
| Salem | 0 | 100.00% | 0 |
| Municipalities: | | | |
| Mason | 5,430,000 | 100.00% | 5,430,000 |
| Springboro | 5,175,000 | 99.76% | 5,162,580 |
| Franklin | 4,359,342 | 100.00% | 4,359,342 |
| Lebanon | 2,886,041 | 100.00% | 2,886,041 |
| Waynesville | 249,967 | 100.00% | 249,967 |
| Carlisle | 365,000 | 93.37% | 340,801 |
| Middletown | 16,624,950 | 5.19% | 862,835 |
| Loveland | 1,324,000 | 6.40% | 84,736 |
| Monroe | 405,900 | 5.90% | 23,948 |
| Maineville | 0 | 100.00% | 0 |
| Harveysburg | 32,800 | 100.00% | 32,800 |
| Overlapping Debt | <u>38,048,541</u> | 54.21% | <u>20,624,940</u> |
| Total Direct and Overlapping General Obligation Debt | <u>\$39,723,541</u> | 56.14% | <u>\$22,299,940</u> |

(1) Includes general obligation bonds and notes.

Source: Warren County Auditor's Office.

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

| Year | Revenues (1) | Operating Expenses Excluding Depreciation | Net Revenue Available for Debt Service | Maximum Annual Revenue Bond Debt Service Requirement | Coverage Excluding Tap-in Fees (3) | Tap-in Fees (2) | Coverage Including Tap-in Fees (3) |
|------|--------------|---|--|--|------------------------------------|-----------------|------------------------------------|
| | | | | | | | |
| 1985 | \$2,554,281 | \$1,855,607 | \$698,674 | \$66,297 | 10.54 | \$616,368 | 19.84 |
| 1986 | 2,617,169 | 2,009,954 | 607,215 | 69,198 | 8.78 | 1,024,926 | 23.59 |
| 1987 | 3,086,408 | 1,710,461 | 1,375,947 | 173,254 | 7.94 | 1,952,247 | 19.21 |
| 1988 | 4,001,114 | 3,494,413 | 506,701 | 327,725 | 1.55 | 1,917,766 | 7.40 |
| 1989 | 3,101,375 | 2,915,067 | 186,308 | 329,475 | 0.57 | 1,002,130 | 3.61 |

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

(1) Including Investment Income

(2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as contributed capital.

(3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

Source: Warren County Auditor's Office.

(Continued)

WARREN COUNTY, OHIO
REVENUE BOND COVERAGE
LAST TEN YEARS

| Year | Revenues (1) | Operating Expenses Excluding Depreciation | Net Revenue Available for Debt Service | Maximum Annual Revenue Bond Debt Service Requirement | Coverage | | |
|---------------|--------------|---|--|--|---------------------------|---------------------------|------|
| | | | | | Excluding Tap-in Fees (3) | Including Tap-in Fees (3) | |
| Water: | | | | | | | |
| 1990 | \$2,098,674 | \$1,547,836 | \$550,838 | 342,339 | 1.61 | \$624,127 | 3.43 |
| 1991 | 2,353,158 | 1,739,682 | 613,476 | 566,453 | 1.08 | 961,540 | 2.78 |
| 1992 | 2,604,930 | 1,858,986 | 745,944 | 1,058,172 | 0.70 | 1,684,259 | 2.30 |
| 1993 | 4,368,847 | 1,967,679 | 2,401,168 | 902,069 | 2.66 | 1,398,082 | 4.21 |
| 1994 | 4,294,355 | 1,942,215 | 2,352,140 | 1,121,055 | 2.10 | 1,775,683 | 3.68 |
| Sewer: | | | | | | | |
| 1990 | \$2,327,939 | \$1,051,586 | \$1,276,353 | 603,718 | 2.11 | \$475,911 | 2.90 |
| 1991 | 2,559,629 | 1,549,223 | 1,010,406 | 780,565 | 1.29 | 838,832 | 2.37 |
| 1992 | 2,627,458 | 1,353,492 | 1,273,966 | 877,631 | 1.45 | 1,294,581 | 2.93 |
| 1993 | 2,780,780 | 1,736,108 | 1,044,672 | 690,879 | 1.51 | 670,667 | 2.48 |
| 1994 | 3,323,714 | 2,038,521 | 1,285,193 | 860,545 | 1.49 | 1,197,056 | 2.88 |

(1) Including Investment Income

(2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as contributed capital.

(3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

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% |
| 1994 | 113,909 | 1994 | 5.30% | 5.50% | 6.10% |

Income and Purchasing Power (3)

| | Warren County |
|---|---------------|
| Population 12/31/94 (thousands) | 123.0 |
| Median Age of Population | 33.5 |
| Households (thousands) | 42.3 |
| Total Effective Buying Income (thousands) | \$2,148,534 |
| Median Household EBI* | 45,193 |
| Percent of Households by EBI Groups | |
| \$10,000 - \$19,999 | 10.5 |
| \$20,000 - \$34,999 | 19.4 |
| \$35,000 - \$49,999 | 20.9 |
| \$50,000 and Over | 43.3 |
| Total Retail Sales (thousands) | \$925,107 |
| Food Stores | 223,163 |
| Eating and Drinking Places | 97,710 |
| General Merchandise | 187,851 |
| Furniture, Home Furnishings, Appliance | 42,223 |
| Automotive Dealers | 112,064 |
| Drug Stores | 24,501 |

*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: 1993 Sales and Marketing Management, Survey of Buying Power.

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

| <u>Year</u> | <u>Building Permits (3)</u> | | <u>Assessed Value (1)</u> | <u>Bank Deposits (2)</u> (in Thousands) |
|-------------|---------------------------------|------------------------|---------------------------|--|
| | <u>Number of Permits Issued</u> | <u>Estimated Value</u> | | |
| 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 |
| 1994 | 1,533 | 178,798,323 | 1,688,638,081 | 422,581,000 |

(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, 1994

| <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 | \$85,021,560 | 5.03% |
| 2. United Telephone Company | Utility | 22,698,610 | 1.34% |
| 3. Kings Entertainment | Commercial | 15,766,060 | 0.93% |
| 4. Duke Realty Ltd. | Commercial | 14,079,760 | 0.83% |
| 5. Texas Eastern Transmission | Utility | 13,376,970 | 0.79% |
| 6. Ohio Bell | Utility | 12,746,780 | 0.75% |
| 7. Dayton Power & Light | Utility | 8,866,380 | 0.53% |
| 8. Mitsubishi Electric Mfg. | Manufacturing | 8,618,040 | 0.51% |
| 9. Ohio Telephone & Telegraph | Utility | 7,612,020 | 0.45% |
| 10. CNG Transmission Corporation | Utility | 6,887,170 | 0.41% |
| | Subtotal | <u>195,673,350</u> | <u>11.57%</u> |
| | All Other | <u>1,492,964,731</u> | <u>88.43%</u> |
| | Total | <u>\$1,688,638,081</u> | <u>100.00%</u> |

Source: Warren County Auditor

*WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1994*

| | |
|--|---------------|
| Date Established | 1803 |
| County Seat | Lebanon, Ohio |
| Area (square miles) | 408 |
| Number of Political Subdivisions Within the County | |
| Municipalities | 17 |
| Townships | 11 |
| School Districts | 21 |
| Special Districts | 3 |
| Number of County Employees | 897 |

Source: Warren County Auditor's Office.

| <u>Ten Largest Private Employers</u> | <u>Number of Employees</u> |
|---|--------------------------------|
| Financial & Credit Services Group | 2,248 |
| Cintas Corporation | 922 |
| Worthington Custom Plastics | 610 |
| Cincinnati Electronics | 600 |
| Macy's Credit Services | 510 |
| Cincinnati Milacron, Inc. | 500 |
| Gayston Corporation | 450 |
| Sumitomo Sitix Silicon, Inc. | 430 |
| Cincinnati Microwave, Inc. | 360 |
| Portion Pac, Inc. | 349 |
| | |
| <u>Five Largest Public & Health Employers</u> | |
| Warren County Administration | 897 |
| Ohio Department of Transportation | 672 |
| Lebanon Correctional Facility | 509 |
| Otterbein Home | 494 |
| Lebanon City Schools | 332 |

Source: Warren County Office of Economic Development

