

WARREN COUNTY

AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

1995

Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 1995

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Prepared by:
Nick Nelson
County Auditor

TABLE OF CONTENTS

WARREN COUNTY, OHIO

I

INTRODUCTORY SECTION

A	Letter of Transmittal	v
B	Elected Officials	xxiii
C	Organizational Chart	xxiv
D	Certificate of Achievement	xxv

II

FINANCIAL SECTION

A	INDEPENDENT AUDITOR'S REPORT	1
B	COMBINED FINANCIAL STATEMENTS	
	Combined Balance Sheet All Fund Types, Account Groups and Discretely Presented Component Unit	4
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Fund	8
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) All Governmental Fund Types	10
	Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance All Proprietary Fund Types, Similar Trust Fund and Discretely Presented Component Unit	13
	Combined Statement of Cash Flows All Proprietary Fund Types, Nonexpendable Trust Fund and Discretely Presented Component Unit	14
	Notes to the General Purpose Financial Statements	16

C	COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES	
	General Fund	
	Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis)	54
	Special Revenue Funds	
	Combining Balance Sheet	64
	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	69
	Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
	Motor Vehicle and Gasoline Tax Fund	74
	Human Services Fund	75
	Board of Mental Retardation Fund	76
	Dog and Kennel Fund	77
	Permissive Tax Fund	78
	Domestic Shelter Fund	79
	Real Estate Assessment Fund	80
	Children's Trust Fund	81
	Crime Victim Grant Fund	82
	Youth Services Subsidy Fund	83
	Delinquent Real Estate Tax and Assessment Fund	84
	Certificate of Title Administration Fund	85
	Warren County Solid Waste District Fund	86
	Job Training Partnership Act Fund	87
	Child Support Enforcement Fund	88
	Emergency Management Fund	89
	Community Development Fund	90
	LOEB Foundation Grant Fund	91
	Litter Control Fund	92
	Indigent Driver Fund	93
	Drug Law Enforcement Fund	94
	Law Enforcement Fund	95
	Children's Services Board Fund	96
	Court Computerization Fund	97
	Myrtle Village Ditch Improvement Fund	98
	Hazardous Materials Emergency Fund	99
	Enforcement and Education Fund	100
	Rehabilitation Grants Fund	101
	County Transit Fund	102

Debt Service Funds

Combining Balance Sheet	104
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	105
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
East Street Building Fund	106
Court Building Construction Fund	107
Special Assessment Fund	108
Tax Increment Financing Fund	109

Capital Projects Funds

Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	115
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
<i>Waterstone Development Fund</i>	118
Kings Mill Sewer Construction Fund	119
Columbia Road Construction Fund	120
Water Extension Projects Fund	121
County Construction Projects Fund	122
Emergency 911 Communications Fund	123
Sewer Extension Projects Fund	124
Airport Construction Fund	125
Project 21 Road Construction Fund	126
County Road Projects	127
County Administration Building Fund	128
Court Building Construction Fund	129
1990 Water Construction Project Fund	130
Jail and Juvenile Detention Center Construction Fund	131

Enterprise Funds

Combining Balance Sheet	134
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	135
Combining Statement of Cash Flows	136

Internal Service Funds	
Combining Balance Sheet	140
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	142
Combining Statement of Cash Flows	144
Fiduciary Funds	
Combining Balance Sheet	149
Combining Statement of Changes in Assets and Liabilities - Agency Funds	150
General Fixed Assets Account Group	
Schedule of General Fixed Assets by Source	165
Schedule of General Fixed Assets by Category	166
Schedule of Changes in General Fixed Assets by Function and Activity	168

III

STATISTICAL SECTION

General Governmental Expenditures by Function - Last Ten Years	171
General Governmental Revenues by Source - Last Ten Years	172
Property Tax Levies and Collections - Last Ten Years	173
Assessed Valuation and Estimated True Values of Taxable Property - Last Ten Years	174
Property Tax Rates of all Direct and Overlapping Governments - Last Ten Years	175
Special Assessment Levies and Collections - Last Ten Years	177
Computation of Legal Debt Margin	178
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Years	179
Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures - Last Ten Years	180
Computation of Direct and Overlapping General Obligation Debt	181
Revenue Bond Coverage - Last Ten Years	182
Demographic Statistics	184
Property Value, Construction and Bank Deposits - Last Ten Years	185
Principal Taxpayers (Property Tax)	186
Miscellaneous Statistics	187



INTRODUCTORY SECTION



**AUDITOR'S OFFICE
WARREN COUNTY, OHIO
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LEBANON
45036**

**NICK NELSON
AUDITOR
513-933-1239**

June 26, 1996

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, 1995. 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 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 and functions of the primary government (the County) and legally separate entities (component unit) for which the County 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.

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 \$34,854,583 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 \$19,216,610, \$5,060,000 in a loan payable, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,632,519 and amounts due on capitalized leases of \$16,626. These obligations are further explained in Notes 1, 12, 14 and 15.

Bases of Accounting:

Except for that used for budgetary purposes, the bases of accounting used by the County are in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and are 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 1995 all accounting policies were applied consistently with those of 1994. The County did, however, as discussed in Note 2, implement GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers," in 1995. 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, particularly in the City of Springboro. The Lebanon area and the western middle of the county is now experiencing a resurgence of development as well. Much of the commercial growth is high technology and service related industries. A summary of Warren County's growth is demonstrated in the following table:

<u>Year</u>	<u>Number of Commercial/Industrial New Construction or Expansion</u>	<u>Projected Cost</u>
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
1995	146	76.449 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 1,217 from January 1995 through December 1995. 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 4.2 % unemployment rate as compared to a 5.6% national rate for 1995 and a state-wide annual rate of 4.8%. 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:

<u>Warren County New Construction Assessed Values</u>				
<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
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
1995	69,595,830	922,190	12,227,360	82,745,380

Source: Warren County Auditor's Office

According to statistics from the Ohio Department of Development in September 1995, Warren County was the fastest growing county in the State in population and economic development with the third highest per capita income and the third lowest poverty rate. Warren County is number one in the state of Ohio for the number of new jobs created over the past 20 years (1974 - 1994). Our 4.2% unemployment rate is lower than state and national averages. Retail sales in Warren County increased 14% in 1994 over 1993 and 10% in 1995 over 1994 sales.

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. The County's 1% sales tax revenues have increased 50% since 1992. Expected to generate \$7,000,000 when passed, the tax generated \$10,355,000 in 1995.

Major Initiatives and Future Outlook

During 1995, the County neared completion of a new 45,000 square foot, \$6.1 million, 60 bed Juvenile Detention Center, and also neared completion of a \$7 million, 42,865 square foot, 156 bed jail renovation and expansion. From 1992 through 1995, the County has contributed \$12.9 million from the proceeds of the sales tax to fund these buildings, and both will open to the public in early 1996.

The old original courthouse that housed Probate and Juvenile Court will soon be vacated, freeing up space that must be made American Disabilities Act (ADA) accessible and rehabbed for other overcrowded offices. Minimum renovation cost of this building is \$1.2 million to bring into ADA compliance and to rewire. An additional \$1.5 million is being considered for roof and remodeling repairs. Several other County buildings are scheduled for renovation at yet to be determined costs.

The County currently pays rent for office space for the County Agricultural Extension office, Soil and Water Conservation Department, and 4H office. The County plans to build an office facility for these entities on the County Fairgrounds' property as well as additional livestock barns. The County plans to purchase 35 acres adjacent to the Fairgrounds to allow for this growth and future needs.

With all the expansion occurring in Warren County and the increased demand for services, the County recognizes the need for, and intends to begin funding a new County Administration building to house the offices of Commissioners, Auditor, Treasurer, Recorder, Data Processing, and Water Development.

Data Processing operations continue to grow in Warren County. In accordance with a client server implementation strategy, the central IBM AS/400 processor was upgraded from a Model F50 to an interim Advanced Series Model 310, with plans to progress to a RISC based Model 510 during 1996. The Advanced Series machine will function as a universal server, linking all local area networks, the RS/6000 Geographic Information Systems processor, and the AS/400 into one cohesive area wide network.

Development of the County's Geographic Information System continued with delivery of digital orthophotography for the middle third of the county and subsequent layering of property lines, centerline network, soils, utilities, etc.. Completion of base mapping and several layers of data are expected in 1996.

The 1995 bond market was still favorable to issuers, therefore the County issued its planned Tax Increment Financing (TIF) bonds to provide infrastructure improvements to the new Procter and Gamble Research and Development facility which opened in 1995. Water and Sewer G.O. TIF bonds in the amount of \$7,015,000 were issued, benefited by a stronger Aa rating from Moody's Investor Services. The County also issued \$3,200,000 of Sewer Revenue Bonds to upgrade the Lower Little Miami Sewer Treatment Plant and \$3,437,500 of Special Assessment Notes for road, water and sewer extensions.

Warren County's General Fund year end balance has shown healthy improvement over the last several years in spite of increased expenditures and greater demands for services. Because of conservative revenue estimates from the County Budget Commission and conservative appropriations monitoring by the County Commissioners, the County's financial condition should continue to be strong into the foreseeable future. The \$9,292,816 unreserved and undesignated General Fund balance at December 31, 1995, represents approximately 36.68% of General Fund expenditures and other uses.

With the economic recovery in Ohio strengthening, the prospects for 1996 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 last 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 community.

Department Focus

Each year a department is selected to highlight its efforts and achievements. For 1995 we have selected the Geographic Information System (GIS) department.

A Geographic Information System is an information management system used to process spatially referenced data. A typical GIS is comprised of computer hardware, software, input and output devices, and data. The type of data is dependent upon the particular application or tasks required of the system. GIS technology has existed since the early 1970's. However, it was not widely utilized due to the high cost of computer hardware and software needed to support such a system. The technological advancements and cost reductions experienced during the 1980's made GIS affordable to local governments.

During the later part of the 1980's, Warren County officials began evaluating the possible benefits of utilizing this emerging technology. The first step was to form the GIS steering committee. The GIS steering committee is comprised of elected officials and department heads whose purpose is to assure the successful implementation and operation of the GIS project.

A needs analysis and implementation plan was begun in the fall of 1990 followed by a pilot project in 1991. These efforts proved that GIS was beneficial and affordable. The Warren County GIS program began in earnest in the winter of 1993 when the County contracted to acquire aerial photography and geodetic surveying. This work was phased over a three year period with one-third of the county being photographed each year.

Also during 1993, the GIS department was formed. The GIS department operates as an integral part of the county data processing department. In October of 1993 an established GIS professional was hired to fill the role of GIS coordinator. The County Engineer transferred a person to the GIS department to work as a GIS technician. In the fall of 1994, two additional staff members were hired. The initial focus of the GIS department is to construct various layers of data, particularly in the 56,000 parcels in the county, soil types and land use. This work should be completed near the end of 1997.

Currently the GIS database includes county-wide coverage consisting of digital orthophotography, edge of pavements, hydrology, bridges and 4 foot contours; 18,000 parcels have been digitized and the soil data is being digitized to meet USDA specifications.

During the past two years, the GIS department has performed many tasks for various county agencies. Of particular interest are: a land use and zoning study for the vicinity of the Warren County Airport, Salem Township land use planning maps, road thoroughfare maps for Warren County and Deerfield Township, pending annexation maps, annexation history maps and numerous varieties of special purpose maps.

Measuring the success and usefulness of highly technical projects can sometimes be difficult. The GIS department can point to many indicators of success, the most notable being the number of requests for special purpose maps and data. These requests come from county departments as well as the general public and business community. The GIS staff currently spends at least 20% of their time processing these requests. Recently the use of GIS data saved the County \$33,000 on a sanitary sewer design and engineering project.

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 and by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriations are rejected until additional appropriations are secured. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

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

- | | |
|------------------------|--------------------------|
| * Personal Services | * Materials and Supplies |
| * Contractual Services | * Capital Outlay |
| * Other Financing Uses | * Debt Service: |
| * Transfers | 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 1995 was \$24,526,401, with additional appropriations from carryover encumbrances of \$900,570. The total appropriation was supplemented numerous times resulting in final General Fund appropriations of \$28,350,521, an increase of \$2,923,550. Special revenue funds appropriations increased by \$763,115 from initial appropriations of \$33,760,791 and carryover encumbrances of \$1,767,189 to year end appropriations of \$36,291,095. Debt service funds original appropriations were \$1,510,280 with no carryover encumbrances. The year end appropriations and adjustments were \$1,635,396, which was an increase of \$125,116. A decrease of \$628,644 was the result of various appropriation decreases throughout the year for capital projects funds, which initially included appropriations of \$14,028,337 and carryover encumbrances of \$9,964,305, and ended with final appropriations of \$23,363,998.

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, expendable trust, and agency 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 and non-expendable trust fund are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized when goods and services are received.

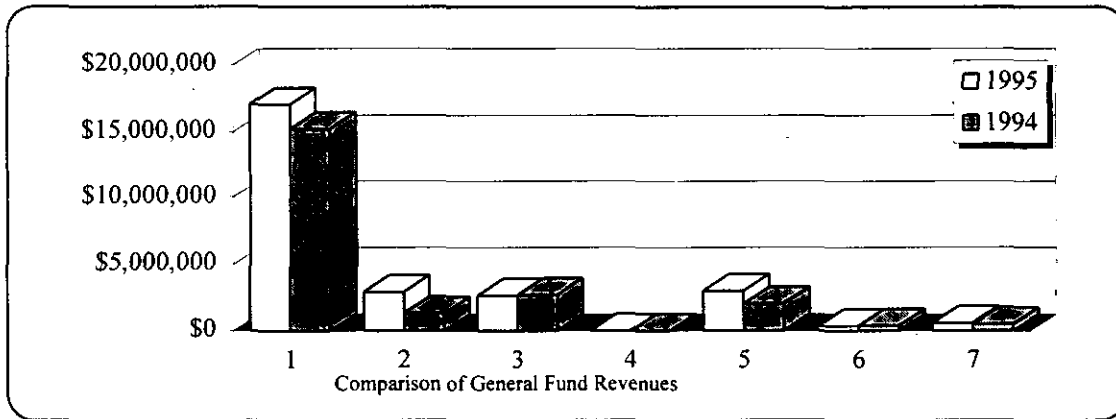
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major account level within a division and fund. All purchase orders must be 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, 1995, and the amount of increases and decreases in relation to 1994 revenues.

Revenue Source	Total 1995 Revenues	Percent of Total	Increase (Decrease) over 1994
1. Taxes	\$17,043,640	64.02%	\$1,824,021
2. Intergovernmental Revenue	2,914,387	10.95%	1,594,676
3. Charges for Service	2,650,429	9.95%	(48,862)
4. Licenses and Permits	21,709	0.08%	(611)
5. Investment Earnings	3,009,205	11.30%	956,605
6. Fines and Forfeitures	371,234	1.39%	(18,516)
7. All Other Revenue	615,882	2.31%	99,854
Total	\$26,626,486	100.00%	\$4,407,167



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

Tax revenue continued an upward trend in 1995 primarily due to a county-wide property reappraisal in 1994 for 1995 tax collections as well as additional sales tax collections.

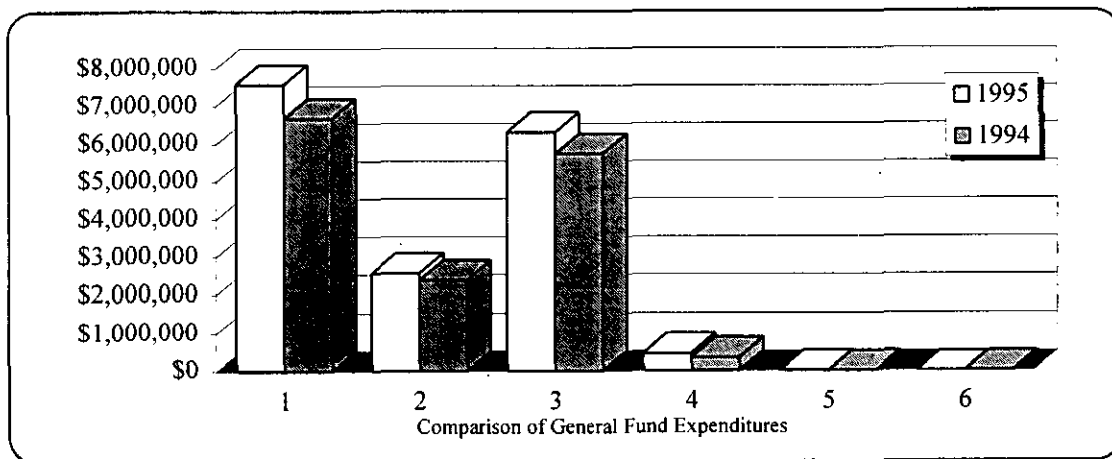
The increase in intergovernmental revenue is partially attributable to local government and local government revenue assistance.

Charges for services, licenses and permits and miscellaneous revenues remained relatively stable in 1995.

The average weighted yield for investments increased in 1995 to 5.77% as compared to the 1994 average yield at 4.35%. The higher yield in 1995, as well as the increase in the amount invested, resulted in increased investment earnings for the County.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 1995, the percentages of total expenditures for the current year and increases and decreases in relation to 1994 expenditures.

Expenditures	Total 1995 Expenditures	Percent of Total	Increase (Decrease) over 1994
General Government:			
1. Legislative & Executive	\$7,574,518	44.76%	\$902,965
2. Judicial	2,575,604	15.22%	191,707
3. Public Safety	6,300,482	37.23%	566,290
4. Human Services	459,111	2.71%	107,856
Debt Service:			
5. Principal	11,326	0.07%	8,297
6. Interest and Fiscal Charges	2,430	0.01%	(8,092)
Total	\$16,923,471	100.00%	\$1,769,023



General Government legislative and executive expenses increased in part from additional staffing requirements of the data processing department to support a client server project along with the upgrade of the County computer system to an advanced series AS400. Judicial expenditures have increased due to higher personal service expenses. The increase in public safety expenditures can be attributed to additional staff requirements and related personal service expenses for the Sheriff's department and for our Communications Dispatch department. The Veterans' Services Department has provided increased assistance in 1995 which has resulted in increased human service expenditures.

Highlights - Governmental Fund Operations:

General Fund revenues and other financing sources totaled \$26,701,486 in 1995. The three largest individual sources to the General Fund, accounting for over 75% of this total, were as follows:

Taxes:	
Real Estate Taxes	\$4,113,656
Sales and Use Taxes	5,182,116
Additional 1/2% Sales Tax	5,153,706
Charge for Services:	
General Fees	2,654,297
(Collected via tax settlements and general County operations)	
Investment Income Total	<u>3,009,205</u>
Total	<u>\$20,112,980</u>

General Government functions accounted for 40.1% 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 24.9% and 1.8% respectively of General Fund expenditures and other financing uses.

- **General Fund Balance**

General Fund revenues and other sources exceeded expenditures and other uses by \$1,369,203 on a GAAP basis. This included transfers to other funds amounting to \$8,408,812. In spite of the transfers, most notably the \$2,000,000 to the Jail and Juvenile Detention Facility Construction Fund, \$2,000,000 to the County Administration Building Fund, and \$2,540,000 to the County Construction Projects Fund, the fund balance increased from \$8,731,330 at the beginning of the year to \$10,103,946 at December 31, 1995.

- **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.

Revenues and other financing sources for the special revenue funds totaled \$28,000,864. The intergovernmental revenues, which account for 61.1% 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 1995 totaled

\$3,836,095. Also, State and Federal assistance for human services (welfare) programs totaling \$3,401,262 was received by 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 19.72% of the revenues and other financing sources of the special revenue funds.

- 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 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.

The debt service funds had a balance of \$686,159 at December 31, 1995, available to pay future principal and interest obligations. The fund balance increased by \$80,281 during 1995.

- Capital Projects Funds

In terms of the capital projects funds, the major highlights in 1995 were as follows:

- Sewer Extension Projects
- Water Extension Projects
- Project 21 Road Construction
- Jail/Juvenile Detention Center
- Waterstone Development

The fund balance in the capital projects funds increased by \$4,133,989. The increase is primarily due to proceeds of general obligations bonds and transfers in from other funds offsetting the increase in capital project activity.

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 1995 were \$9,656,105. Tap-in fees in excess of costs are not reported as revenue in the enterprise funds but instead as contributed capital on the balance sheet. The Water and Sewer funds collected \$2,074,783 and \$1,444,006 respectively for total tap-in fees during 1995.

- Internal Service Funds

The internal service funds operated by Warren County include: Vehicle Maintenance, Sheriff, Communications Rotary, 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.

Highlights - Fiduciary Funds

At December 31, 1995, assets held in fiduciary funds totaled \$80,565,950. Liabilities related to agency funds amounted to \$79,786,601.

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 90 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 (primary government) in 1995 totaled \$3,349,382.

Warren County, Ohio
Financial Position
December 31, 1995

Pooled Cash and Cash Equivalents	\$77,267,438
Receivables	103,920,306
Property, Plant and Equipment (Less accumulated depreciation)	114,816,697
Other Assets	<u>33,136,114</u>
Total Assets	<u>\$329,140,555</u>
Payables	\$85,952,354
Long Term Bonds, Notes, Leases and Loans	66,750,942
Other Liabilities	32,678,875
Total Fund Equity	<u>143,758,384</u>
Total Liabilities and Fund Equity	<u>\$329,140,555</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, 1995, gross general obligation bonds outstanding excluding debt reported in the enterprise funds totaled \$8,560,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$8,560,000
Net Debt Per Capita	\$75.15
Net Debt to Assessed Value	.434%
Net Debt to Estimated Actual Value	.1548%

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, 1995. 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, 1994. 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 1995.

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
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, 1995

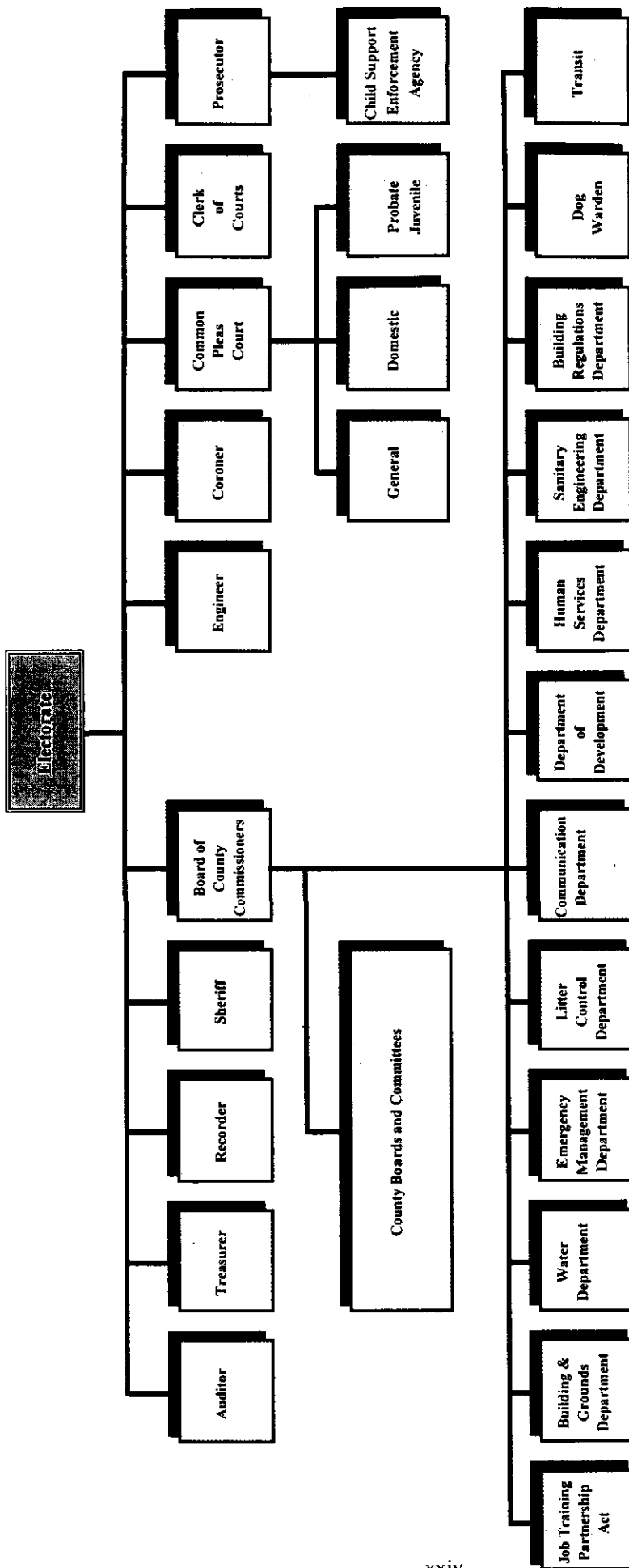
OFFICE HELD	NAME OF OFFICIAL
Auditor	Nick Nelson
Clerk of Courts	Paul E. Harrison
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Craig R. Pendleton
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Cicero Feltner

JUDGES

Common Pleas Judges: General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Mark Clark
County Court Judges:	James Heath 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, 1994

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.



Timothy H. Rivdan
President

Jeffrey L. Essler
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 County Commissioners
Warren County
320 East Silver Street
Lebanon, Ohio 45036

Independent Auditor's Report

We have audited the accompanying general-purpose financial statements of Warren County, Ohio, as of and for the year ended December 31, 1995. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

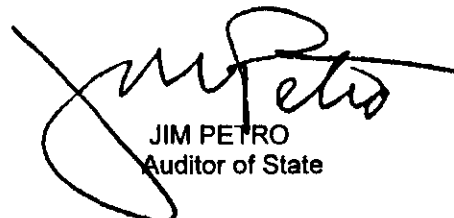
In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County, Ohio, as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 1996 on our consideration of the County's internal control structure and a report dated June 26, 1996 on its compliance with laws and regulations.

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

As more fully described in Note 3 to the general-purpose financial statements, the County elected to early implement Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers", issued by the Governmental Accounting Standards Board.

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


JIM PETRO
Auditor of State

June 26, 1996



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, 1995 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND FOR THE YEAR THEN ENDED.

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1995**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Assets and Other Debits:				
<i>Assets:</i>				
Cash and Cash Equivalents	\$8,286,385	\$19,339,459	\$791,288	\$14,198,337
Receivables (net of allowances for doubtful accounts):				
Taxes	5,372,317	6,315,640	0	0
Accounts	136,873	183,622	2,406	0
Special Assessments	0	0	17,052,917	0
Interest	525,209	29,887	0	6,315
Due from Other Funds	32,291	15,946	0	0
Intergovernmental Receivables	1,933,306	391,648	0	213,877
Interfund Loans Receivable	57,072	53,634	0	0
Inventory of Supplies at Cost	4,548	1,055,043	0	0
Prepaid Items	161,775	22,061	0	0
Bond Issuance Costs	0	0	0	0
<i>Restricted Assets:</i>				
Cash and Cash Equivalents	0	0	0	0
Cash with Fiscal Agent	0	0	8,659	2,218,814
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	\$16,509,776	\$27,406,940	\$17,855,270	\$16,637,343

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1995**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$20,060,699	\$2,635,467	\$5,510,213	\$0	\$0	\$70,821,848	\$99,568
0	0	69,852,278	0	0	81,540,235	0
999,983	15,439	0	0	0	1,338,323	19,266
0	0	0	0	0	17,052,917	0
30,668	0	423	0	0	592,502	0
0	9,053	0	0	0	57,290	0
0	18,759	0	0	0	2,557,590	0
649,743	21,000	0	0	0	781,449	0
298,649	11,786	0	0	0	1,370,026	4,118
6,068	0	0	0	0	189,904	2,662
846,395	0	0	0	0	846,395	0
2,400,230	0	0	0	0	2,400,230	0
418,885	0	1,399,002	0	0	4,045,360	0
0	0	3,804,034	0	0	3,804,034	0
51,206,133	5,407	0	20,499,865	0	71,711,405	45,296
28,750,574	0	0	14,365,637	0	43,116,211	0
0	0	0	0	686,159	686,159	0
0	0	0	0	26,239,596	26,239,596	0
<u>\$105,668,027</u>	<u>\$2,716,911</u>	<u>\$80,565,950</u>	<u>\$34,865,502</u>	<u>\$26,925,755</u>	<u>\$329,151,474</u>	<u>\$170,910</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 1995**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

	<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	\$410,677	\$564,317	\$266	\$1,807,351
Accrued Wages and Benefits Payable	171,604	357,745	0	0
Due to Other Funds	5,938	45,985	0	0
Intergovernmental Payables	319,966	305,101	0	0
Matured Bonds and Interest Payable	0	0	8,659	0
Accrued Interest Payable	0	0	0	9,041
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	5,497,645	6,322,772	17,052,917	1,507
Interfund Loans Payable	0	21,110	107,269	653,070
Compensated Absences Payable	0	0	0	0
Obligations Under Capital Leases	0	0	0	0
General Obligation Notes Payable	0	0	0	3,532,500
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	6,405,830	7,617,030	17,169,111	6,003,469
<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
<i>Fund Balances:</i>				
Reserved for Encumbrances	674,807	1,428,523	0	8,647,385
Reserved for Supplies Inventory	4,548	1,055,043	0	0
Reserved for Prepaid Items	161,775	22,061	0	0
Reserved for Debt Service	0	0	686,159	0
Reserved for Restricted Assets	0	0	0	2,218,814
Unreserved	9,262,816	17,284,283	0	(232,325)
Total Equity and Other Credits	10,103,946	19,789,910	686,159	10,633,874
Total Liabilities, Equity and Other Credits	\$16,509,776	\$27,406,940	\$17,855,270	\$16,637,343

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

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET**

DECEMBER 31, 1995

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$1,077,157	\$646,294	\$0	\$0	\$0	\$4,506,062	\$2,187
44,283	19,216	0	0	0	592,848	14,295
5,187	180	0	0	0	57,290	0
106,254	11,764	71,714,800	0	0	72,457,885	0
0	0	0	0	0	8,659	0
322,058	0	0	0	0	331,099	0
0	0	2,619,510	0	0	2,619,510	0
0	0	71,622	0	0	71,622	0
0	0	1,576,635	0	0	1,576,635	0
0	0	0	0	0	28,874,841	0
0	0	0	0	0	781,449	0
258,590	58,186	0	0	2,632,519	2,949,295	0
0	0	0	0	16,626	16,626	0
0	0	0	0	0	3,532,500	0
35,000	0	0	0	8,560,000	8,595,000	0
0	0	0	0	10,656,610	10,656,610	0
3,503,489	0	0	0	0	3,503,489	0
35,386,717	0	0	0	0	35,386,717	0
0	0	0	0	5,060,000	5,060,000	0
0	0	3,804,034	0	0	3,804,034	0
<u>40,738,735</u>	<u>735,640</u>	<u>79,786,601</u>	<u>0</u>	<u>26,925,755</u>	<u>185,382,171</u>	<u>16,482</u>
0	0	0	34,865,502	0	34,865,502	0
56,176,276	11,084	0	0	0	56,187,360	0
	0					
2,819,115	0	0	0	0	2,819,115	0
5,933,901	1,970,187	0	0	0	7,904,088	154,428
<u>8,753,016</u>	<u>1,970,187</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,723,203</u>	<u>154,428</u>
0	0	0	0	0	10,750,715	0
0	0	0	0	0	1,059,591	0
0	0	0	0	0	183,836	0
0	0	0	0	0	686,159	0
0	0	0	0	0	2,218,814	0
0	0	779,349	0	0	27,094,123	0
<u>64,929,292</u>	<u>1,981,271</u>	<u>779,349</u>	<u>34,865,502</u>	<u>0</u>	<u>143,769,303</u>	<u>154,428</u>
<u>\$105,668,027</u>	<u>\$2,716,911</u>	<u>\$80,565,950</u>	<u>\$34,865,502</u>	<u>\$26,925,755</u>	<u>\$329,151,474</u>	<u>\$170,910</u>

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Revenues:				
Taxes	\$17,043,640	\$6,305,517	\$0	\$0
Intergovernmental Revenues	2,914,387	17,112,346	0	2,523,473
Charges for Services	2,650,429	2,088,368	40,137	0
Licenses and Permits	21,709	0	0	0
Investment Earnings	3,009,205	169,058	0	171,119
Special Assessments	0	0	1,375,988	91,003
Fines and Forfeitures	371,234	220,741	0	0
All Other Revenues	615,882	409,307	0	84,480
Escheat Revenues	0	0	0	0
Total Revenues	<u>26,626,486</u>	<u>26,305,337</u>	<u>1,416,125</u>	<u>2,870,075</u>
Expenditures:				
<i>Current:</i>				
<i>General Government:</i>				
Legislative and Executive	7,574,518	599,406	0	0
Judicial	2,575,604	938,027	0	0
Public Safety	6,300,482	447,145	0	0
Public Works	0	4,472,435	0	0
Health	0	781,936	0	0
Human Services	459,111	17,032,173	0	0
Community and Economic Development	0	474,675	0	0
Other Expenditures	0	0	0	0
Capital Outlay	0	0	0	11,731,374
<i>Debt Service:</i>				
Principal Retirement	11,326	2,877	664,880	0
Interest and Fiscal Charges	2,430	235	966,055	262,585
Total Expenditures	<u>16,923,471</u>	<u>24,748,909</u>	<u>1,630,935</u>	<u>11,993,959</u>
Excess (Deficiency) of Revenues Over Expenditures	9,703,015	1,556,428	(214,810)	(9,123,884)
Other Financing Sources (Uses):				
Proceeds of General Obligation Bonds	0	0	0	7,015,000
Operating Transfers In	75,000	1,695,527	192,506	6,635,348
Operating Transfers Out	<u>(8,408,812)</u>	<u>(169,900)</u>	<u>0</u>	<u>(289,890)</u>
Total Other Financing Sources (Uses)	<u>(8,333,812)</u>	<u>1,525,627</u>	<u>192,506</u>	<u>13,360,458</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	1,369,203	3,082,055	(22,304)	4,236,574
Fund Balance at Beginning of Year	8,731,330	16,139,947	605,878	6,499,885
Residual Equity Transfer In (Out)	716	(716)	102,585	(102,585)
Increase in Inventory Reserve	2,697	568,624	0	0
Fund Balance at End of Year	<u>\$10,103,946</u>	<u>\$19,789,910</u>	<u>\$686,159</u>	<u>\$10,633,874</u>

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

<i>Fiduciary</i>	
<i>Fund Type</i>	
Expendable	Totals
Trust	(Memorandum
Fund	Only)
\$0	\$23,349,157
0	22,550,206
0	4,778,934
0	21,709
0	3,349,382
0	1,466,991
0	591,975
0	1,109,669
29,039	29,039
<u>29,039</u>	<u>57,247,062</u>
0	8,173,924
0	3,513,631
0	6,747,627
0	4,472,435
0	781,936
0	17,491,284
0	474,675
1,492	1,492
0	11,731,374
0	679,083
0	1,231,305
<u>1,492</u>	<u>55,298,766</u>
27,547	1,948,296
0	7,015,000
0	8,598,381
0	(8,868,602)
<u>0</u>	<u>6,744,779</u>
27,547	8,693,075
692,106	32,669,146
0	0
0	571,321
<u>\$719,653</u>	<u>\$41,933,542</u>

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, 1995
ALL GOVERNMENTAL FUND TYPES

	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$15,155,000	\$16,754,512	\$1,599,512	\$5,782,000	\$6,304,220	\$522,220
Intergovernmental Revenues	2,564,650	2,902,046	337,396	16,844,452	17,198,061	353,609
Charges for Services	2,408,610	2,654,297	245,687	1,852,658	2,090,521	237,863
Licenses and Permits	16,400	21,259	4,859	0	0	0
Investment Earnings	2,509,200	3,157,386	648,186	87,000	174,641	87,641
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	262,261	379,942	117,681	260,801	219,410	(41,391)
All Other Revenues	120,292	725,276	604,984	444,170	559,289	115,119
Total Revenues	23,036,413	26,594,718	3,558,305	25,271,081	26,546,142	1,275,061
Expenditures:						
<i>Current:</i>						
General Government						
Legislative and Executive	9,155,143	7,979,747	1,175,396	1,235,260	756,719	478,541
Judicial	2,896,124	2,654,550	241,574	1,054,623	924,470	130,153
Public Safety	6,922,049	6,501,046	421,003	673,948	527,474	146,474
Public Works	0	0	0	8,073,856	4,993,895	3,079,961
Health	0	0	0	1,707,841	1,025,620	682,221
Human Services	486,870	450,016	36,854	20,338,095	17,376,339	2,961,756
Community and Economic Development	0	0	0	797,787	778,829	18,958
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	19,460,186	17,585,359	1,874,827	33,881,410	26,383,346	7,498,064
Excess (Deficiency) of Revenues over Expenditures	3,576,227	9,009,359	5,433,132	(8,610,329)	162,796	8,773,125
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	75,000	75,000	1,851,770	1,829,733	(22,037)
Operating Transfers Out	(8,890,335)	(8,756,341)	133,994	(2,409,685)	(304,106)	2,105,579
Advances In	92,853	131,527	38,674	0	30,110	30,110
Advances Out	0	(95,745)	(95,745)	0	(83,741)	(83,741)
Total Other Financing Sources (Uses)	(8,797,482)	(8,645,559)	151,923	(557,915)	1,471,996	2,029,911
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(5,221,255)	363,800	5,585,055	(9,168,244)	1,634,792	10,803,036
Fund Balance at Beginning of Year	6,654,319	6,654,319	0	13,981,694	13,981,694	0
Residual Equity Transfers In (Out)	716	716	0	(716)	(716)	0
Prior Year Encumbrances	366,980	366,980	0	1,959,144	1,959,144	0
Fund Balance at End of Year	\$1,800,760	\$7,385,815	\$5,585,055	\$6,771,878	\$17,574,914	\$10,803,036

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, 1995
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	\$20,937,000	\$23,058,732	\$2,121,732
0	0	0	3,425,482	2,309,596	(1,115,886)	22,834,584	22,409,703	(424,881)
0	40,137	40,137	0	0	0	4,261,268	4,784,955	523,687
0	0	0	0	0	0	16,400	21,259	4,859
0	0	0	0	34,885	34,885	2,596,200	3,366,912	770,712
1,000,000	1,375,988	375,988	48,300	91,003	42,703	1,048,300	1,466,991	418,691
0	0	0	0	0	0	523,062	599,352	76,290
54,500	0	(54,500)	77,418	84,480	7,062	696,380	1,369,045	672,665
1,054,500	1,416,125	361,625	3,551,200	2,519,964	(1,031,236)	52,913,194	57,076,949	4,163,755
0	0	0	0	0	0	10,390,403	8,736,466	1,653,937
0	0	0	0	0	0	3,950,747	3,579,020	371,727
0	0	0	0	0	0	7,595,997	7,028,520	567,477
0	0	0	0	0	0	8,073,856	4,993,895	3,079,961
0	0	0	0	0	0	1,707,841	1,025,620	682,221
0	0	0	0	0	0	20,824,965	17,826,355	2,998,610
0	0	0	0	0	0	797,787	778,829	18,958
0	0	0	22,290,024	21,227,870	1,062,154	22,290,024	21,227,870	1,062,154
664,880	664,880	0	349,573	340,000	9,573	1,014,453	1,004,880	9,573
970,516	968,195	2,321	142,968	110,142	32,826	1,113,484	1,078,337	35,147
1,635,396	1,633,075	2,321	22,782,565	21,678,012	1,104,553	77,759,557	67,279,792	10,479,765
(580,896)	(216,950)	363,946	(19,231,365)	(19,158,048)	73,317	(24,846,363)	(10,202,843)	14,643,520
0	0	0	4,089,900	3,532,500	(557,400)	4,089,900	3,532,500	(557,400)
0	0	0	10,601,159	6,867,476	(3,733,683)	10,601,159	6,867,476	(3,733,683)
0	0	0	2,647,582	710,670	(1,936,912)	2,647,582	710,670	(1,936,912)
114,283	192,506	78,223	2,152,000	6,635,348	4,483,348	4,118,053	8,732,587	4,614,534
0	0	0	(581,333)	(289,890)	291,443	(11,881,353)	(9,350,337)	2,531,016
107,269	107,269	0	0	429,161	429,161	200,122	698,067	497,945
0	0	0	0	(268,614)	(268,614)	0	(448,100)	(448,100)
221,552	299,775	78,223	18,909,308	17,616,651	(1,292,657)	9,775,463	10,742,863	967,400
(359,344)	82,825	442,169	(322,057)	(1,541,397)	(1,219,340)	(15,070,900)	540,020	15,610,920
605,878	605,878	0	(3,156,249)	(3,156,249)	0	18,085,642	18,085,642	0
102,585	102,585	0	(102,585)	(102,585)	0	0	0	0
0	0	0	9,034,263	9,034,263	0	11,360,387	11,360,387	0
\$349,119	\$791,288	\$442,169	\$5,453,372	\$4,234,032	(\$1,219,340)	\$14,375,129	\$29,986,049	\$15,610,920



WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1995
ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary</i>	<i>Fiduciary</i>	Totals	<i>Component</i>	
	<i>Fund Types</i>	<i>Fund Type</i>	Primary	<i>Unit</i>	
	Enterprise	Internal	Nonexpendable	Government	Production
	Funds	Service	Trust	(Memorandum	Services
		Funds	Fund	Only)	Unlimited, Inc.
Operating Revenues:					
Charges for Service	\$7,331,449	\$5,192,634	\$0	\$12,524,083	\$221,867
Tap in Fees	66,902	0	0	66,902	0
Investment Earnings	0	0	2,168	2,168	0
Other Operating Revenues	1,089,861	15,439	0	1,105,300	10,250
Total Operating Revenues	8,488,212	5,208,073	2,168	13,698,453	232,117
Operating Expenses:					
Personal Services	1,595,814	617,509	0	2,213,323	202,144
Materials and Supplies	390,877	146,926	0	537,803	26,868
Contractual Services	423,191	664,275	7,908	1,095,374	0
Utilities	2,219,124	0	0	2,219,124	0
Depreciation	1,571,964	1,084	0	1,573,048	14,709
Health Insurance Claims	0	3,275,494	0	3,275,494	0
Other Operating Expenses	82,032	1,447	0	83,479	16,571
Total Operating Expenses	6,283,002	4,706,735	7,908	10,997,645	260,292
Operating Income (Loss)	2,205,210	501,338	(5,740)	2,700,808	(28,175)
Non-Operating Revenues (Expenses):					
Intergovernmental Grants	104,920	0	0	104,920	0
Bad Debt Expense	0	0	0	0	(5,237)
Contributions	0	0	0	0	48,099
Investment Earnings	799,456	0	0	799,456	2,250
Interest and Fiscal Charges	(2,376,227)	0	0	(2,376,227)	(179)
Gain on Sale of Fixed Assets	575	0	0	575	400
Loss on Disposal of Fixed Assets	(5,987)	0	0	(5,987)	(2,018)
Total Non-Operating Revenues (Expenses)	(1,477,263)	0	0	(1,477,263)	43,315
Income (Loss) Before Operating Transfers	727,947	501,338	(5,740)	1,223,545	15,140
Operating Transfers:					
Operating Transfers In	262,942	7,727	0	270,669	0
Operating Transfers Out	(448)	0	0	(448)	0
Total Operating Transfers	262,494	7,727	0	270,221	0
Net Income (Loss)	990,441	509,065	(5,740)	1,493,766	15,140
Add: Depreciation on Contributed Capital	514,810	0	0	514,810	0
Retained Earnings/Fund Balance at Beginning of Year	7,247,765	1,461,122	65,436	8,774,323	139,288
Retained Earnings/Fund Balance at End of Year	\$8,753,016	\$1,970,187	\$59,696	\$10,782,899	\$154,428

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, 1995
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise	Internal	Nonexpendable	Government	Production
	Funds	Service	Trust	(Memorandum	Services
		Funds	Fund	Only)	Unlimited
<u>Cash Flows from Operating Activities:</u>					
Cash Received from Customers	\$8,375,754	\$5,397,393	\$0	\$13,773,147	\$224,459
Cash Payments for Goods and Services	(3,327,792)	(4,149,976)	(7,908)	(7,485,676)	(45,886)
Cash Payments to Employees	(1,542,577)	(613,295)	0	(2,155,872)	(205,570)
Other Operating Revenues	0	0	0	0	10,168
Net Cash Provided (Used) by Operating Activities	3,505,385	634,122	(7,908)	4,131,599	(16,829)
<u>Cash Flows from Noncapital Financing Activities:</u>					
Operating Grants Received	104,920	0	0	104,920	0
Transfers In from Other Funds	262,942	7,727	0	270,669	0
Transfers Out to Other Funds	(448)	0	0	(448)	0
Advances In	200,195	0	0	200,195	0
Advances Out	(429,161)	(21,000)	0	(450,161)	0
Net Cash Provided (Used) by Noncapital Financing Activities	138,448	(13,273)	0	125,175	0
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Cash Received from Tap-in Fees in Excess of Cost	3,451,887	0	0	3,451,887	0
Proceeds from Sale of Revenue Bonds	3,134,258	0	0	3,134,258	0
Proceeds from Sale of Fixed Assets	0	0	0	0	400
Contributions	0	0	0	0	48,108
Bond Issuance Costs Paid	(23,407)	0	0	(23,407)	0
Acquisition and Construction of Assets	(8,990,436)	(3,125)	0	(8,993,561)	(6,999)
Principal Paid on General Obligation Bonds	(35,000)	0	0	(35,000)	0
Principal Paid on Revenue Bonds	(850,000)	0	0	(850,000)	0
Principal Paid on Ohio					
Water Development Authority Bonds	(219,265)	0	0	(219,265)	0
Interest Paid on All Debt	(2,378,539)	0	0	(2,378,539)	(179)
Net Cash Used by Capital and Related Financing Activities	(5,910,502)	(3,125)	0	(5,913,627)	41,330
<u>Cash Flows from Investing Activities:</u>					
Receipts of Interest	858,348	0	2,450	860,798	2,250
Net Cash Provided from Investing Activities	858,348	0	2,450	860,798	2,250
Net Increase (Decrease) in Cash and Cash Equivalents	(1,408,321)	617,724	(5,458)	(796,055)	26,751
Cash and Cash Equivalents at Beginning of Year	24,288,135	2,017,743	64,731	26,370,609	72,817
Cash and Cash Equivalents at End of Year	\$22,879,814	\$2,635,467	\$59,273	\$25,574,554	\$99,568

(Continued)

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1995
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Type</i>	Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:					
Cash and Cash Equivalents	\$20,060,699	\$2,635,467	\$5,510,213	\$28,206,379	\$99,568
Restricted Cash and Cash Equivalents	2,400,230	0	0	2,400,230	0
Restricted Cash with Fiscal Agent	418,885	0	0	418,885	0
Less: Cash and Cash Equivalents in Agency Funds	0	0	(4,731,287)	(4,731,287)	0
Less: Cash and Cash Equivalents in Expendable Trust Funds	0	0	(719,653)	(719,653)	0
Cash and Cash Equivalents at End of Year	<u>\$22,879,814</u>	<u>\$2,635,467</u>	<u>\$59,273</u>	<u>\$25,574,554</u>	<u>\$99,568</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	\$2,205,210	\$501,338	(\$5,740)	\$2,700,808	(\$28,175)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Interest on Investments	0	0	(2,168)	(2,168)	0
Depreciation Expense	1,571,964	1,084	0	1,573,048	14,709
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(112,458)	(8,384)	0	(120,842)	2,510
Decrease in Due from Other Funds	0	5,518	0	5,518	0
Increase in Intergovernmental Receivables	0	(18,759)	0	(18,759)	0
(Increase) Decrease in Inventory	(159,793)	(7,864)	0	(167,657)	0
Increase in Prepaid Items	(843)	0	0	(843)	(2,014)
Increase (Decrease) in Accounts Payable	574	157,329	0	157,903	(433)
Increase (Decrease) in Accrued Wages and Benefits	23,354	9,789	0	33,143	(3,426)
Increase (Decrease) in Due to Other Funds	467	(354)	0	113	0
Increase (Decrease) in Intergovernmental Payables	(44,386)	3,087	0	(41,299)	0
Increase (Decrease) in Compensated Absences	21,296	(8,662)	0	12,634	0
Total Adjustments	<u>1,300,175</u>	<u>132,784</u>	<u>(2,168)</u>	<u>1,430,791</u>	<u>11,346</u>
Net Cash Provided (Used) by Operating Activities	<u>\$3,505,385</u>	<u>\$634,122</u>	<u>(\$7,908)</u>	<u>\$4,131,599</u>	<u>(\$16,829)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1995, the Water and Sewer Funds had outstanding liabilities of \$931,224 and \$15,804 respectively for certain capital assets. The Water Fund received \$1,643,342 and the Sewer Fund received \$176,187 of contributed capital assets from special assessments. At year end, the Sewer Fund had an outstanding liability of \$25,668 for bond issuance costs. This amount in addition to bond issuance costs of \$65,742 which were deducted from proceeds were capitalized and will be amortized over the debt repayment period.

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

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 1995

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 and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization 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 are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has one component unit, Production Services Unlimited, Inc. 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.

Discretely Presented Component Unit - The component unit column in the combined financial statements includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the county. The relationship between Warren County's Board of Mental Retardation and Production Services Unlimited, Inc. is so significant that it would be misleading to exclude the workshop from presentation in the financial statements of the County.

Production Services Unlimited, Inc. (PSU) is an adult workshop exclusively for the clients of Warren County's Board of Mental Retardation. Warren County has an annual master operating agreement with PSU to subsidize a portion of the operations. PSU contracts with various companies and individuals including the County to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for PSU may be obtained by writing to: Production Services Unlimited, Inc., 575 Columbus Avenue, Lebanon, Ohio 45036.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine member 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:

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).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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. The expendable trust fund is accounted for and reported similarly to governmental funds. The non-expendable trust fund is 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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 1995, 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 fund types 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

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

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 1995.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

3. Appropriations

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

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities and are reported as reservations of fund balances for governmental funds in the accompanying 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 Projects Funds
GAAP Basis (as reported)	\$1,369,203	\$3,082,055	(\$22,304)	\$4,236,574
Increase (Decrease):				
Accrued Revenues at December 31, 1995 received during 1996	(2,502,351)	(613,971)	(2,406)	(218,685)
Accrued Revenues at December 31, 1994 received during 1995	1,981,054	687,427	0	7,303
Accrued Expenditures at December 31, 1995 paid during 1996	908,185	1,273,148	266	1,816,392
Accrued Expenditures at December 31, 1994 paid during 1995	(518,455)	(975,808)	0	(1,343,838)
1994 Prepays for 1995	152,728	22,178	0	174
1995 Prepays for 1996	(161,775)	(22,061)	0	0
Interfund Loans Receivable, 1994	92,853	0	0	0
Interfund Loans Receivable, 1995	(57,072)	(53,634)	0	0
Interfund Loans Payable, 1994	0	(21,107)	0	(492,523)
Interfund Loans Payable, 1995	0	21,110	107,269	653,070
Cash with Fiscal Agent, 1994	0	0	0	2,790,755
Cash with Fiscal Agent, 1995	0	0	0	(2,218,814)
Note Proceeds	0	0	0	3,532,500
Note Retirements	0	0	0	(340,000)
Outstanding Encumbrances	(900,570)	(1,764,545)	0	(9,964,305)
Budget Basis	<u>\$363,800</u>	<u>\$1,634,792</u>	<u>\$82,825</u>	<u>(\$1,541,397)</u>

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 5, Cash, Cash Equivalents and Investments.

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 5, 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 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fixed Assets and Depreciation (Continued)

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 (in Years)</u>
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.

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 1995, interest capitalized for Governmental funds construction-in-progress was \$268.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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
	Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund
	Sewer Fund
Special Assessment Bonds	Special Assessment Fund
General Obligation Notes	Waterstone Development Fund
	Water Extension Projects Fund
Capital Leases	General Fund
	Youth Services Subsidy
	Child Support Enforcement Fund
	Emergency Management Fund
Ohio Water Development Authority Loans	Sewer Fund
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
	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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Self-Funded Insurance

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

Q. Deferred Compensation Program Deposits

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

R. Interfund Transactions

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

S. Reservations of Fund Balance

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

T. Total Columns on Combined Financial Statements

Total columns on the Combined Statements 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 - CHANGE IN ACCOUNTING PRINCIPLE

The County has elected to early implement the provisions of GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers." The early implementation affects only footnote disclosures.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 3 - PRIOR PERIOD ADJUSTMENTS

The total asset and liability balances at December 31, 1994 have been restated from the amounts previously reported for the Clerk of Courts, Common Pleas Court/Probate Court, and Juvenile Court Agency Funds due to an error in reporting petty cash and change accounts and due to errors found in the reconciliation of the outside cash accounts for the County Court, Juvenile Court, Sheriff and Prosecuting Attorney Agency Funds. Upon further examination of the Warren County Airport Authority under the guidelines of GASB 14, it was determined that the entity should be disclosed as a related organization. This change has resulted in a correction to Non-entity Holdings Agency Fund.

The restatement resulted in adjustments to December 31, 1994 account balances as follows:

Description	Clerk of Courts	Common Pleas /Probate Courts	County Court	Juvenile Court	Prosecuting Attorney	Sheriff	Non-Entity Holdings - Warren County Airport
Assets:							
Cash with Fiscal Agent	\$700	\$100	(\$2,924)	(\$30,211)	(\$8,529)	\$62	(\$19,565)
Liabilities:							
Deposits Held Due to Others	700	100	(2,924)	(30,211)	(8,529)	62	0
Intergovernmental Payables	0	0	0	0	0	0	(19,565)

The fund balance of the General Fixed Asset Account Group at December 31, 1994 has been restated to correct accounting errors in the amount previously reported for property, plant and equipment. The General Fixed Asset Account Group balance at December 31, 1994 increased \$113, 721.

Production Services Unlimited, Inc. (PSU), an adult workshop for the clients of Warren County's Board of Mental Retardation, is a component unit of the County. The equity for PSU at December 31, 1994 was \$139,288.

NOTE 4 - DEFICIT FUND EQUITIES

At December 31, 1995 the following funds had a deficit in fund balance:

Fund	Deficit
Special Revenue:	
Emergency Management Fund	\$825
LOEB Foundation Fund	5,082
Debt Service:	
Tax Increment Financing Fund	107,269
Capital Projects:	
Waterstone Development Fund	1,514,644
Airport Construction Fund	3,318
Jail/Juvenile Detention Center Construction Fund	97,781

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 cash basis of accounting. The general fund provides operating transfers when cash is required, not when accruals occur.

NOTE 5 - 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 an original 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).

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.

NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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. Based upon criteria described in GASB Statement No. 3 "Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 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, 1995 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.

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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 5 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

A. Deposits

At year end the carrying amount of the County's deposits was \$25,842,960 and the bank balance was \$27,295,255. Federal depository insurance covered \$640,084 of the bank balance, and all remaining deposits were collateralized by an investment pool and therefore classified as Category 3. The County had \$362,442 in undeposited cash on hand at December 31, 1995 which is included as Cash and Cash Equivalents on the balance sheet.

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.

<u>Categorized Investments</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Market Value</u>
United States Treasury Note	\$0	\$6,936,999	\$0	\$6,936,999	\$7,053,264
Local Government Securities	2,610	0	0	2,610	2,610
Government Securities	0	0	11,970,014	11,970,014	11,970,014
Total Categorized	2,610	6,936,999	11,970,014	18,909,623	19,025,888
<u>Non-Categorized Investments</u>					
Deferred Compensation	N/A	N/A	N/A	3,804,034	3,804,034
STAR Ohio	N/A	N/A	N/A	28,107,053	28,107,053
Total Non-Categorized	N/A	N/A	N/A	31,911,087	31,911,087
Total Investments	\$2,610	\$6,936,999	\$11,970,014	\$50,820,710	\$50,936,975

C. Cash with Fiscal Agents

The County had cash with fiscal agents in the amount of \$4,045,360 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.

NOTE 5 - 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:

	Cash and Cash Equivalents *	Investments
Per Combined Balance Sheet	\$77,267,438	\$0
Investments:		
STAR Ohio	(28,107,053)	28,107,053
U.S. Treasury Notes	(6,936,999)	6,936,999
Local Government Securities	(2,610)	2,610
Government Securities	(11,970,014)	11,970,014
Funds on Deposit with Deferred Compensation Administrators	0	3,804,034
Per GASB Statement No. 3	<u>\$30,250,762</u>	<u>\$50,820,710</u>

* Includes Cash with Fiscal Agent and undeposited cash on hand.

E. Component Unit

All cash and cash equivalents of the component unit, Production Services Unlimited, Inc. (PSU), are classified as Category 1, active funds for immediate use maintained either as cash or in depository accounts payable or withdrawable on demand. At year end the carrying amount of PSU deposits was \$99,566 and the bank balance was \$103,368. Federal depository insurance covered \$99,491 of the bank balance. PSU did not have any investments at year end.

NOTE 6 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes collected from real property (other than public utility) collected during 1995 were levied after October 1, 1994 on assessed values as of January 1, 1994, 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.

NOTE 6 - TAXES (Continued)

A. Property Taxes (Continued)

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 1995, tangible personal property used in business (except for public utilities) was assessed for ad valorem taxation purposes at 25%. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

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

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

The full tax rate of all County operations for the year ended December 31, 1995 was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1995 property tax receipts were based totaled \$1,971,012,522 which was comprised of \$1,595,178,370 in real property, and \$375,834,152 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 .257 percent (2.57 mills) of assessed value.

B. Other Taxes

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

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 7 - RECEIVABLES

Receivables at December 31, 1995, 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 8- INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 1995 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
General Fund	\$57,072	\$0
Special Revenue Funds:		
Motor Vehicle and Gas Tax	53,634	0
Emergency Management	0	5,000
LOEB Grant	0	16,110
Total Special Revenue Funds	53,634	21,110
Debt Service Fund:		
Tax Increment Financing	0	107,269
Capital Projects Funds:		
Water Extension Projects	0	215,993
Sewer Extension Projects	0	433,750
Airport Construction	0	3,327
Total Capital Projects Funds	0	653,070
Enterprise Funds:		
Water	215,993	0
Sewer	433,750	0
Total Enterprise Funds	649,743	0
Internal Service Fund:		
Sheriff's Revolving	21,000	0
Total Interfund Loans	\$781,449	\$781,449

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 8- INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 1995, represent interfund receivables and payables:

	Interfund	
	Receivables	Payables
General Fund	\$32,291	\$5,938
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	1,011
Human Services	0	18,418
Board of Mental Retardation	0	1,117
Dog and Kennel	0	387
Youth Services Subsidy	0	406
Warren County Solid Waste	144	2,684
Job Training Partnership Act	0	5,633
Child Support Enforcement	0	5,402
Emergency Management	0	358
Community Development	0	401
Children Services Board	15,802	1,263
Court Computerization	0	8,905
Total Special Revenue Funds	15,946	45,985
Enterprise Funds:		
Water	0	4,021
Sewer	0	1,166
Total Enterprise Funds	0	5,187
Internal Service Funds:		
Health Insurance	0	180
Vehicle Maintenance	3,238	0
Communications	185	0
Gasoline	5,630	0
Total Internal Service Funds	9,053	180
Total Interfund Receivables /Payables	\$57,290	\$57,290

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 9 - OPERATING TRANSFERS

Operating transfers into the Water Fund represent interest earnings from the General Fund. The following balances at December 31, 1995 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$75,000	\$8,408,812
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	94,900
Human Services	428,032	0
Youth Services Subsidy	222,000	0
Certificate of Title Administration	0	75,000
Child Support Enforcement	50,100	0
Emergency Management	23,249	0
Children Services Board	951,853	0
Hazardous Material Emergency Plan	17,178	0
County Transit	3,115	0
Total Special Revenue Funds	1,695,527	169,900
Debt Service Funds:		
East Street Building Improvement	51,286	0
Court Building Construction	114,274	0
Special Assessment	26,946	0
Total Debt Service Funds	192,506	0
Capital Projects Funds:		
Kings Mill Sewer Construction	0	19,266
Water Extension Projects	448	270,622
County Construction Projects	2,540,000	0
Emergency 911 Communications	0	2
County Road Construction	94,900	0
County Administration Building	2,000,000	0
Jail and Juvenile Detention Center Construction	2,000,000	0
Total Capital Projects Funds	6,635,348	289,890
Enterprise Funds:		
Water	243,676	448
Sewer	19,266	0
Total Enterprise Funds	262,942	448
Internal Service Fund:		
Communication Rotary	7,727	0
Totals	\$8,869,050	\$8,869,050

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 10 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 1995, in the General Fixed Assets Account Group follows:

Category	December 31, 1994	Additions	Deletions	December 31, 1995
Land and Land Improvements	\$787,423	\$0	\$0	\$787,423
Buildings and Structures	8,386,455	157,200	0	8,543,655
Furniture, Fixtures and Equipment	9,893,711	1,501,434	(226,358)	11,168,787
Construction in Progress	6,122,796	8,413,958	(171,117)	14,365,637
Totals	\$25,190,385	\$10,072,592	(\$397,475)	\$34,865,502

Construction-in-Progress:

County governmental construction projects in progress as of December 31, 1995 total \$14,365,637.

This amount is comprised of the following projects:

New Juvenile Justice Center	\$5,456,995
New Jail Construction	6,997,588
Waterstone Construction	1,506,880
County Administration Building Construction	211,660
Communication's Hatfield Tower	192,514
Total Construction in Progress	\$14,365,637

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 1995 follows:

Category	Enterprise	Internal Service	Total
Land	\$410,394	\$0	\$410,394
Land Improvements	49,434,055	0	49,434,055
Buildings, Structures and Improvements	16,371,911	0	16,371,911
Furniture, Fixtures and Equipment	4,551,818	10,834	4,562,652
Property, Plant and Equipment	70,768,178	10,834	70,779,012
Accumulated Depreciation	(19,562,045)	(5,427)	(19,567,472)
Construction in Progress	28,750,574	0	28,750,574
Property, Plant and Equipment	\$79,956,707	\$5,407	\$79,962,114

NOTE 10 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets: (Continued)

Construction-in-Progress:

Construction in progress in the Enterprise Funds for costs incurred as of December 31, 1995 total \$28,750,574. This amount is comprised of the following projects:

Morrow-Roachester Sewer Project	\$6,714,582
Simpson Creek Sewer Project	2,015,157
North Water Improvements	10,732,959
South Water Improvements	8,110,675
Various Other Water Projects	232,261
Various Other Sewer Projects	944,940
Total Construction in Progress	<u>\$28,750,574</u>

Morrow-Roachester and Simpson Creek Sewer are Special Assessment Projects in the southern part of the county which will be finalized in 1996. Other sewer projects include the Lower Little Miami Wastewater Treatment Plant Upgrade - Phase II which will expand the plant from 3.65 million gallons per (MGD) day to 7.28 MGD at an estimated cost of \$9,979,000. The North Water Improvements include wells, water treatment plant, 5 MG ground storage and pump, a 2 MG elevated storage, a 1 MG elevated storage and miscellaneous water mains. The anticipated completion date is March 1997 with estimated costs at \$13,352,000. The South Water Improvements include wells, a raw water transmission main, a water treatment plant and interconnecting mains. The South projects are expected to be completed in November 1996 at a total cost of \$13,534,000.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

All of the County's full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Public Employees Retirement System (the "PERS of Ohio")

The PERS of Ohio adopted GASB Statement No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans" and GASB Statement No. 26, "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans" in 1994 and have applied the provisions of these statements retroactively to January 1, 1993. The following information was provided by the PERS of Ohio to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

1. Pension Benefit Obligation

All employees of the County, except teachers at the Board of Mental, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 9.0% of covered salary. The 1995 employer rate for local government employer units was 13.55% of covered payroll, 8.44% to fund the pension benefit obligation and 5.11% to fund health care. The law enforcement employer rate is 16.70% of covered payroll, 10.81% to fund the pension benefit obligation and 5.89% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the PERS of Ohio for the years ending December 31, 1995, 1994 and 1993 were \$2,566,436, \$2,395,428 and \$2,136,241, respectively, for employees of the County and \$284,628, \$284,629, and \$276,782, respectively, for law enforcement officers, which were equal to the required contributions for each year.

2. Other Postemployment Benefits

In addition to the pension benefit obligation described above, the PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. A portion of each employer's contribution to the PERS of Ohio 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 the PERS of Ohio. The portion of the 1995 employer contribution rate (identified above) that was used to fund health care for the year 1995 was \$967,859, (5.11% of covered payroll) for employees other than law enforcement and \$100,387 (5.89% of covered payroll) for law enforcement employees.

The health inflation and significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 1994. There were 365,383 active contributing participants in the PERS of Ohio as of December 31, 1994. An entry age normal actuarial cost method of valuation was used in determining the present value of benefit liabilities and normal cost. The difference

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (Continued)

2. Other Postemployment Benefits (Continued)

between assumed and actual experience (actuarial gains and losses) became part of unfunded actuarial accrued liability. Short-term securities consisting of commercial paper and U.S. Treasury obligations were carried at cost, which approximates market value. Equity securities, fixed income investments and investments in real estate were carried at market. Using the smoothed market approach for actuarial valuation purposes, assets were adjusted to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1994 was 7.75%. An annual increase of 5.25% compounded annually was the base portion of the individual pay increase assumption, which assumed 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" at December 31, 1994 for the PERS of Ohio as a whole determined through an actuarial valuation performed as of that date was \$7,952,100,000. The PERS of Ohio's net assets available for other postemployment benefits as of that date was \$6,840,400,000, leaving an unfunded actuarial accrued liability based on the actuarial cost method of \$1,111,700,000.

B. State Teachers Retirement System

1. Pension Benefit Obligation

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the "STRS"), a cost-sharing multiple employer defined benefit pension plan. STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The STRS operates under the authority of Chapter 3307 of the Ohio Revised Code which provides statutory authority to establish and amend benefits. The State Teachers Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

Chapter 3307 of the Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 9.3%. The 1995 employer rate for local government employer units was 14.0% of covered payroll, 12.0% to fund the pension benefit obligation and 2.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board. The County's contributions to the STRS of Ohio for the years ending December 31, 1995, 1994 and 1993 were \$95,110, \$91,452 and \$89,481, respectively, for employees of the County.

NOTE 11 - DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System (Continued)

2. Other Postemployment Benefits

The STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost is absorbed by the STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through the allocation of employer contributions equal to 2% of covered payroll to a health care reserve fund. The balance in the Health Care Reserve Fund was \$851 million at June 30, 1995. As of July 1, 1995 \$652,000,000 was transferred from the Employers Trust Fund to the Health Care Reserve Fund to provide an additional reserve for future health care benefits. For the fiscal year ended June 30, 1995, net health care costs paid by the STRS were \$165,767,000. There were 83,136 eligible benefit recipients.

NOTE 12 - 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.

NOTE 12 - OTHER EMPLOYEE BENEFITS (Continued)

A. Deferred Compensation (Continued)

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, 1995
Ohio Public Employees Deferred Compensation	\$1,957,515
County Commissioners Association of Ohio	1,846,519
Total	\$3,804,034

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

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, 1995, the County's accumulated, unpaid compensated absences amounted to \$2,949,295 of which \$2,632,519 is recorded in the General Long-Term Obligations Account Group and \$316,776 is recorded in the proprietary funds.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 12 - OTHER EMPLOYEE BENEFITS (Continued)

B. Compensated Absences (Continued)

At December 31, 1995 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	63,998	\$908,297
Sick Time	110,975	1,724,222
Total	<u>174,973</u>	<u>\$2,632,519</u>

NOTE 13 - NOTES PAYABLE

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

	<u>Balance January 1, 1995</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance December 31, 1995</u>
Special Assessment Notes:				
Capital Projects Notes Payable:				
4.47% Sewer Projects	\$340,000	\$0	(\$340,000)	\$0
4.58% Water, Sewer and Road Improvement	0	3,437,500	0	3,437,500
5.11% Water Projects	0	95,000	0	95,000
Total Notes Payable	<u>\$340,000</u>	<u>\$3,532,500</u>	<u>(\$340,000)</u>	<u>\$3,532,500</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 14 - CAPITAL LEASES

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

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 1995, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Lease</u>
1996	\$8,197
1997	6,306
1998 *	4,466
Minimum Lease Payments	18,969
Less amount representing interest at the County's incremental borrowing rate of interest	(2,343)
Present value of minimum lease payments	<u>\$16,626</u>

* No payment required past 1998

NOTE 15 - 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 will be retired from revenues generated from the water system. Tax Increment Financing (TIF) Bonds have been issued as general obligation bonds to provide for additional security of the full faith and credit of the County. The TIF Bonds will be retired from the Debt Service Fund utilizing payments in lieu of taxes received from Proctor & Gamble. A service agreement with Proctor & Gamble provides for minimum annual payments sufficient to satisfy all TIF Bond debt service requirements. Revenue bonds issued for water and sewer improvements will be retired from the related revenues generated by the water or sewer fund. Special assessment bonds will be retired with proceeds of collections of special assessment receivables in the related debt service funds. Ohio Water Development Authority (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.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Special assessment debt service is financed by assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$118,153.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$11.15 million of additional unvoted general obligation debt.

Year Issued	Maturity Date	Interest Rate		Balance December 31, 1994	Issued (Retired)	Balance December 31, 1995	
Enterprise Funds Long-Term Debt:							
General Obligation Bonds:							
1976	Waterline	1996		6.250%	\$70,000	(\$35,000)	\$35,000
Mortgage Revenue Bonds:							
1987	Sewer	2012		8.351%	1,525,000	(45,000)	1,480,000
1987	Sewer	2007		7.987%	1,280,000	(60,000)	1,220,000
1992	Sewer	2016	3.600%	6.700%	1,399,817	(29,535)	1,370,282
1992	Water	2016	3.400%	6.600%	7,006,078	(162,996)	6,843,082
1993	Sewer	2015	2.580%	5.450%	5,072,927	(148,228)	4,924,699
1993	Water	2015	2.550%	5.450%	6,343,582	(182,781)	6,160,801
1994	Water	2019	3.900%	5.750%	10,437,607	(211,493)	10,226,114
1995	Sewer	2020	3.800%	5.450%	0	3,161,739	3,161,739
Total Mortgage Revenue Bonds					33,065,011	2,321,706	35,386,717
OWDA Loans		2006	7.110%	11.350%	3,722,754	(219,265)	3,503,489
Total Enterprise Long-Term Debt					<u>\$36,857,765</u>	<u>\$2,067,441</u>	<u>\$38,925,206</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Year Issued	Maturity Date	Interest Rate	Balance December 31, 1994	Issued (Retired)	Balance December 31, 1995
General Long-Term Debt:					
Unvoted General Obligation Bonds:					
1988 East Street Building Improvement	2008	7.500%	\$460,000	(\$20,000)	\$440,000
1991 General Obligation Building Project	2011	8.85 5.950%	1,145,000	(40,000)	1,105,000
1995 TIF Water	4.05	5.500%	0	4,245,000	4,245,000
1995 TIF Water	4.00	5.450%	0	2,770,000	2,770,000
Total Unvoted General Obligation Bonds			1,605,000	6,955,000	8,560,000
Special Assessment Bonds:					
1991 Columbia Road Improvement	2001	8.85 5.950%	1,505,000	(180,000)	1,325,000
1978 Waterline	1997	6.000%	2,000	(650)	1,350
1982 Waterline	2002	11.750%	8,000	(1,000)	7,000
1988 Waterline	2008	7.750%	117,000	(8,000)	109,000
1988 Waterline Plan	1997	7.500%	1,890	(630)	1,260
1988 Waterline Plan	1995	7.500%	600	(600)	0
1980 Water and Sewer	2000	7.250%	55,000	(5,000)	50,000
1983 Water and Sewer	2003	9.750%	115,000	(10,000)	105,000
1981 Sewer	2001	12.375%	480,000	(70,000)	410,000
1982 Sewer Plan	2002	11.750%	32,000	(4,000)	28,000
1986 Sewer	2006	6.340%	915,000	(75,000)	840,000
1989 Water and Sewer	2010	7.35 7.450%	490,000	(15,000)	475,000
1990 Waterline	2001	8.85 5.950%	120,000	(5,000)	115,000
1991 Water System	2011	8.85 5.950%	690,000	(25,000)	665,000
1992 Morrow-Roachester Sewer	2012	6.100%	3,517,500	(109,600)	3,407,900
1992 Vivian Drive Sewer	2012	6.100%	22,200	(700)	21,500
1992 Shaker Road Water	2012	6.100%	120,400	(3,900)	116,500
1992 Routt Lane Water	2012	6.100%	52,700	(1,700)	51,000
1992 Sherman Terrace Water	2012	6.100%	248,700	(8,000)	240,700
1992 Hathaway Road Water	2012	6.100%	33,500	(1,100)	32,400
1993 Water and Sewer	2013	2.80 5.850%	1,020,000	(35,000)	985,000
1994 Water	2014	6.550%	1,715,000	(45,000)	1,670,000
Total Special Assessment Bonds			11,261,490	(604,880)	10,656,610
1994 State 166 Loan	2018	4.000%	5,060,000	0	5,060,000
Total General Long-Term Debt			17,926,490	6,350,120	24,276,610
Other Long-Term Obligations:					
Compensated Absences			2,686,131	(53,612)	2,632,519
Capital Leases			30,830	(14,204)	16,626
Total Other Long-Term Obligations			2,716,961	(67,816)	2,649,145
Total Other Long-Term Obligations			\$20,643,451	\$6,282,304	\$26,925,755

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15- 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, 1995 follows:

A. Bonded Debt

Years	General Obligation Bonds	Water Revenue Bonds	Sewer Revenue Bonds	Special Assessment Bonds	A Subtotals
1996	\$566,118	\$2,058,969	\$1,098,375	\$1,317,655	\$5,041,117
1997	680,048	2,059,541	1,105,642	1,311,446	5,156,677
1998	704,787	2,060,264	1,105,543	1,293,983	5,164,577
1999	707,558	2,058,121	1,102,567	1,267,781	5,136,027
2000	714,371	1,947,245	1,092,758	1,261,445	5,015,819
2001-2005	3,565,671	9,690,190	5,506,080	4,681,545	23,443,486
2006-2010	3,803,371	9,652,452	5,008,560	3,833,884	22,298,267
2011-2015	3,291,895	9,653,871	4,181,935	1,683,109	18,810,810
2016-2035	642,725	3,844,950	1,310,397	0	5,798,072
Totals	<u>\$14,676,544</u>	<u>\$43,025,603</u>	<u>\$21,511,857</u>	<u>\$16,650,848</u>	<u>\$95,864,852</u>

B. Long-Term Loans and Capital Leases

Years	OWDA Loans	State 166 Loan	Capital Leases	B Subtotals	A & B Totals
1996	\$487,072	\$0	\$8,197	\$495,269	\$5,536,386
1997	487,072	0	6,306	493,378	5,650,055
1998	487,072	0	4,466	491,538	5,656,115
1999	487,072	0	0	487,072	5,623,099
2000	487,072	0	0	487,072	5,502,891
2001-2005	2,435,360	0	0	2,435,360	25,878,846
2006-2010	243,536	2,717,048	0	2,960,584	25,258,851
2011-2015	0	4,797,790	0	4,797,790	23,608,600
2016-2035	0	2,077,742	0	2,077,742	7,875,814
Totals	<u>\$5,114,256</u>	<u>\$9,592,580</u>	<u>\$18,969</u>	<u>\$14,725,805</u>	<u>\$110,590,657</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 1995 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was 132% for the Water Fund and 135% for the Sewer Fund. These ratios increase to 229% for the Water Fund and 241% for the Sewer Fund when the calculation includes the tap-in fees collected from customers connecting to the existing water and sewer systems.

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 15 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

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, 1995, the principal balance of these issues was \$514,000 and there was \$503,917 of principal and interest on deposit with the trustee. The maturity value of U.S. Treasury investments for these defeased issues is \$582,000.

Water Revenue Issues	Date Defeased	Balance (at time of defeasance)	Balance Outstanding at December 31, 1995
Lebanon Area	October 1981	\$465,000	\$134,000
Franklin Area	October 1981	295,000	85,000
Pennyroyal Area	December 1988	108,000	68,000
Deerfield-Hamilton Area	June 1980	675,000	192,000
Deerfield-Hamilton, Kings Mills Area	June 1980	106,000	35,000

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 1995, 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
Waterstone Development (roads, water, sewer)	\$2,406,993	1996
Western Turtlecreek Union Water Main Extension	3,337,000	1997
North Wells and Water Treatment Plant	2,093,241	1997
North Miscellaneous Water Mains	551,830	1997
South Wells and Raw Water Mains	1,160,060	1996
South Water Treatment Plant	5,103,953	1996
Lower Little Miami Wastewater Treatment Plant - Phase II	9,614,647	1997
Total	<u>\$24,267,724</u>	

NOTE 17- 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 the Food Stamp Program, Social Service Block Grant, Assistance Payments/Maintenance Assistance - Aid to Dependent Children, and the Job Partnership Training Act. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 1995, the audits of certain programs have not been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

NOTE 18- 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, R. E. Harrington, 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. Settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past fiscal years.

The total claims liability of \$622,688, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 1995 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 each of the fund's claims liability amount in 1995 were:

		Balance at December 31, 1994	Current Year Claims	Claim Payments	Balance at December 31, 1995
County:					
	1994	\$315,470	\$2,554,496	(\$2,460,475)	\$409,491
	1995	409,491	2,754,717	(2,628,999)	535,209
MRDD:					
	1994	\$73,515	\$470,531	(\$475,300)	\$68,746
	1995	68,746	520,777	(502,044)	87,479

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 19- JOINT VENTURE

A. Warren/Clinton Counties Recovery Services Board (formerly known as Community Alcoholism, Drug Addiction and Mental Health Services Board)

Warren County is a member of the Warren/Clinton Counties Recovery Services 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 Recovery Services 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 and can be obtained by writing to the Warren County Auditor's Office, 320 East Silver Street, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health. A summary of the unaudited cash basis financial information for the year ended December 31, 1995 is presented below:

	<u>Warren/Clinton Counties Recovery Services</u>
Assets	\$1,009,213
Fund Equity	1,009,213
Revenues	5,564,313
Expenses	5,755,051
Net Loss	(190,738)

NOTE 20- FOOD STAMP PROGRAM

During 1995 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 1995 in the Department of Human Services was as follows:

Balance at Beginning of Year	\$1,355,126
Amount Received for Distribution	3,936,000
Amount Distributed to Entitled Recipients	(3,887,552)
Balance at End of Year	<u>\$1,403,574</u>

WARREN COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

NOTE 21- 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, 1995, is summarized as follows:

	Water	Sewer	Total
Operating Revenues	\$3,976,038	\$4,512,174	\$8,488,212
Depreciation	551,855	1,020,109	1,571,964
Operating Income	1,651,879	553,331	2,205,210
Operating Grants	61,300	43,620	104,920
Operating Transfers In	243,676	19,266	262,942
Operating Transfers Out	448	0	448
Net Income (Loss)	996,545	(6,104)	990,441
Current Capital Contributions	3,651,223	1,620,193	5,271,416
Property, Plant and Equipment:			
Additions	984,157	94,756	1,078,913
Deletions	(44,906)	0	(44,906)
Net Working Capital	9,862,756	10,628,115	20,490,871
Total Assets	48,100,437	57,567,590	105,668,027
Bonds, Notes, Loans Payable	23,264,997	15,660,209	38,925,206
Total Equity	23,354,447	41,574,845	64,929,292

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 1995:

	Water Fund	Sewer Fund	Total
Balance at Beginning of Year	\$15,068,124	\$36,351,546	\$51,419,670
Additions:			
Customer Tap in Fees	2,007,881	1,444,006	3,451,887
Contributions by Governmental Funds	1,643,342	176,187	1,819,529
Deductions:			
Depreciation on Contributed Capital	(97,094)	(417,716)	(514,810)
Balance at End of Year	<u>\$18,622,253</u>	<u>\$37,554,023</u>	<u>\$56,176,276</u>

NOTE 22- RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$134,508 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

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

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE THE
GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS,
CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, INTERNAL SERVICE
FUNDS, FIDUCIARY FUNDS AND THE GENERAL FIXED ASSET ACCOUNT
GROUP.*

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 purpose provided it is expended or transferred according to the general laws of the State 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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$15,155,000	\$16,754,512	\$1,599,512
Intergovernmental Revenues	2,564,650	2,902,046	337,396
Charges for Services	2,408,610	2,654,297	245,687
Licenses and Permits	16,400	21,259	4,859
Investment Earnings	2,509,200	3,157,386	648,186
Fines and Forfeitures	262,261	379,942	117,681
All Other Revenues	120,292	725,276	604,984
Total Revenue	23,036,413	26,594,718	3,558,305
<u>Expenditures:</u>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	1,057,923	394,862	663,061
Contractual Services	1,049,707	927,310	122,397
Materials and Supplies	74,150	70,944	3,206
Other Expenditures	1,158,401	1,107,451	50,950
Capital Outlay	39,023	16,671	22,352
Total Commissioners	3,379,204	2,517,238	861,966
Auditor:			
Personal Services	378,095	355,168	22,927
Contractual Services	30,500	24,950	5,550
Materials and Supplies	19,350	18,102	1,248
Other Expenditures	11,544	8,071	3,473
Capital Outlay	69,000	65,558	3,442
Total Auditor	508,489	471,849	36,640
Auditor - Personal Property:			
Personal Services	80,959	73,030	7,929
Materials and Supplies	2,000	1,840	160
Other Expenditures	400	38	362
Total Auditor - Personal Property	83,359	74,908	8,451
Auditor - Real Property Valuation:			
Personal Services	85,348	84,570	778
Materials and Supplies	227	139	88
Other Expenditures	500	462	38
Total Auditor - Real Property Valuation	86,075	85,171	904

(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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Treasurer:			
Personal Services	216,553	206,104	10,449
Contractual Services	3,750	3,441	309
Materials and Supplies	11,500	9,940	1,560
Other Expenditures	3,450	2,555	895
Capital Outlay	6,300	3,811	2,489
Total Treasurer	<u>241,553</u>	<u>225,851</u>	<u>15,702</u>
Prosecutor:			
Personal Services	736,140	721,439	14,701
Contractual Services	18,077	14,475	3,602
Materials and Supplies	10,500	10,193	307
Other Expenditures	47,346	47,311	35
Capital Outlay	11,368	9,976	1,392
Total Prosecutor	<u>823,431</u>	<u>803,394</u>	<u>20,037</u>
Recorder:			
Personal Services	320,959	317,394	3,565
Contractual Services	25,000	22,572	2,428
Materials and Supplies	9,200	8,628	572
Other Expenditures	4,500	3,835	665
Capital Outlay	12,948	5,779	7,169
Total Recorder	<u>372,607</u>	<u>358,208</u>	<u>14,399</u>
Board of Elections:			
Personal Services	305,225	275,557	29,668
Contractual Services	17,060	13,921	3,139
Materials and Supplies	52,500	51,638	862
Other Expenditures	13,340	10,074	3,266
Capital Outlay	30,900	26,991	3,909
Total Board of Elections	<u>419,025</u>	<u>378,181</u>	<u>40,844</u>
Data Processing:			
Personal Services	688,734	672,637	16,097
Contractual Services	149,340	147,785	1,555
Materials and Supplies	28,995	17,489	11,506
Other Expenditures	11,335	9,165	2,170
Capital Outlay	775,638	757,111	18,527
Total Data Processing	<u>1,654,042</u>	<u>1,604,187</u>	<u>49,855</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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Microfilming Process:			
Personal Services	38,329	38,207	122
Contractual Services	3,934	3,868	66
Materials and Supplies	3,000	1,778	1,222
Capital Outlay	2,766	0	2,766
Total Microfilming Process	48,029	43,853	4,176
Building and Grounds:			
Personal Services	678,418	650,666	27,752
Contractual Services	441,850	393,859	47,991
Materials and Supplies	116,192	85,684	30,508
Other Expenditures	10,161	5,357	4,804
Capital Outlay	47,798	44,397	3,401
Total Building and Grounds	1,294,419	1,179,963	114,456
Rural Zoning:			
Personal Services	79,572	77,350	2,222
Contractual Services	4,000	1,717	2,283
Materials and Supplies	5,500	4,325	1,175
Other Expenditures	1,400	1,081	319
Capital Outlay	1,000	825	175
Total Rural Zoning	91,472	85,298	6,174
Tax Maps:			
Personal Services	147,149	145,923	1,226
Materials and Supplies	5,167	4,624	543
Other Expenditures	762	739	23
Capital Outlay	360	360	0
Total Tax Maps	153,438	151,646	1,792
Total Legislative and Executive	9,155,143	7,979,747	1,175,396
Governmental - Judicial			
Common Pleas Court:			
Personal Services	393,620	334,732	58,888
Contractual Services	168,060	151,040	17,020
Materials and Supplies	9,160	5,600	3,560
Other Expenditures	7,200	6,046	1,154
Capital Outlay	2,212	1,895	317
Total Common Pleas Court	580,252	499,313	80,939

(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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Domestic Relations Court:			
Personal Services	214,360	204,824	9,536
Contractual Services	12,800	11,937	863
Materials and Supplies	2,900	2,073	827
Other Expenditures	5,000	4,874	126
Capital Outlay	1,000	770	230
Total Domestic Relations Court	236,060	224,478	11,582
Juvenile Court:			
Personal Services	488,314	478,683	9,631
Contractual Services	68,402	61,975	6,427
Materials and Supplies	7,000	6,610	390
Other Expenditures	2,200	1,930	270
Capital Outlay	500	466	34
Total Juvenile Court	566,416	549,664	16,752
Probate Court:			
Personal Services	225,341	220,152	5,189
Contractual Services	13,000	6,381	6,619
Materials and Supplies	23,050	22,785	265
Other Expenditures	26,296	9,890	16,406
Capital Outlay	404	0	404
Total Probate Court	288,091	259,208	28,883
Clerk of Courts:			
Personal Services	474,330	441,680	32,650
Contractual Services	26,500	24,405	2,095
Materials and Supplies	52,560	51,298	1,262
Other Expenditures	6,000	4,379	1,621
Capital Outlay	2,976	1,976	1,000
Total Clerk of Courts	562,366	523,738	38,628
Municipal Court:			
Personal Services	188,433	156,820	31,613
Contractual Services	22,172	13,205	8,967
Other Expenditures	15,295	15,295	0
Total Municipal Court	225,900	185,320	40,580
Criminal Prosecutors:			
Personal Services	29,110	29,016	94
Total Criminal Prosecutors	29,110	29,016	94

(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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
County Court:			
Personal Services	322,712	307,417	15,295
Contractual Services	26,033	19,835	6,198
Materials and Supplies	8,427	7,529	898
Other Expenditures	3,323	2,457	866
Capital Outlay	8,200	7,384	816
Total County Court	368,695	344,622	24,073
Law Library:			
Personal Services	39,234	39,191	43
Total Law Library	39,234	39,191	43
Total Judicial	2,896,124	2,654,550	241,574
Public Safety:			
Coroner:			
Personal Services	57,869	57,515	354
Contractual Services	48,003	39,711	8,292
Materials and Supplies	475	433	42
Other Expenditures	1,935	1,743	192
Capital Outlay	2,087	2,003	84
Total Coroner	110,369	101,405	8,964
Sheriff:			
Personal Services	3,001,463	2,784,813	216,650
Contractual Services	439,340	403,211	36,129
Materials and Supplies	164,978	143,502	21,476
Other Expenditures	51,274	45,815	5,459
Capital Outlay	330,814	323,836	6,978
Total Sheriff	3,987,869	3,701,177	286,692
Building Regulation:			
Personal Services	305,508	292,668	12,840
Contractual Services	11,244	9,001	2,243
Materials and Supplies	12,100	9,501	2,599
Other Expenditures	6,800	5,220	1,580
Capital Outlay	16,365	16,131	234
Total Building Regulation	352,017	332,521	19,496
Juvenile Probation:			
Personal Services	285,175	279,916	5,259
Materials and Supplies	3,000	2,969	31
Other Expenditures	6,100	5,241	859
Total Juvenile Probation	294,275	288,126	6,149

(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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Juvenile Detention:			
Personal Services	328,832	318,308	10,524
Contractual Services	7,573	3,794	3,779
Materials and Supplies	33,327	23,358	9,969
Other Expenditures	2,125	1,010	1,115
Capital Outlay	1,175	1,170	5
Total Juvenile Detention	373,032	347,640	25,392
Communication Dispatch:			
Personal Services	741,353	716,075	25,278
Contractual Services	28,210	26,406	1,804
Materials and Supplies	9,237	7,366	1,871
Other Expenditures	1,440	1,198	242
Capital Outlay	36,600	36,376	224
Total Communication Dispatch	816,840	787,421	29,419
Telecommunications:			
Personal Services	254,280	252,967	1,313
Contractual Services	319,321	317,422	1,899
Materials and Supplies	35,967	32,649	3,318
Other Expenditures	4,500	3,676	824
Capital Outlay	373,579	336,042	37,537
Total Telecommunications	987,647	942,756	44,891
Total Public Safety	6,922,049	6,501,046	421,003
Human Services:			
Health:			
Other Expenditures	500	403	97
Total Health	500	403	97
Veterans' Services:			
Personal Services	153,435	152,120	1,315
Contractual Services	25,350	15,570	9,780
Materials and Supplies	10,085	4,929	5,156
Other Expenditures	273,460	252,955	20,505
Capital Outlay	24,040	24,039	1
Total Veterans' Services	486,370	449,613	36,757
Total Human Services	486,870	450,016	36,854
Total Expenditures	19,460,186	17,585,359	1,874,827
Excess (Deficiency) of Revenues over Expenditures	3,576,227	9,009,359	5,433,132

(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, 1995

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	75,000	75,000
Operating Transfers Out	(8,890,335)	(8,756,341)	133,994
Advances In	92,853	131,527	38,674
Advances Out	0	(95,745)	(95,745)
Total Other Financing Sources (Uses):	(8,797,482)	(8,645,559)	151,923
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	(5,221,255)	363,800	5,585,055
Fund Balance at Beginning of Year	6,654,319	6,654,319	0
Residual Equity Transfers In	716	716	0
Prior Year Encumbrances	366,980	366,980	0
Fund Balance at End of Year	<u>\$1,800,760</u>	<u>\$7,385,815</u>	<u>\$5,585,055</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.

(Continued)

SPECIAL REVENUE FUNDS

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.

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.

(Continued)

Other Special Revenue Funds

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, 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 Assessment Fund
Emergency Management Fund
LOEB Foundation Grant Fund
Litter Control Fund
Indigent Driver Fund
Drug Law Enforcement Fund
Law Enforcement 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, 1995**

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	\$4,292,730	\$507,390	\$7,576,967	\$126,591	\$562,837	\$17,486
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	6,315,640	0	0	0
Accounts	12,476	0	4,947	4,057	0	1,496
Interest	29,834	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Intergovernmental Receivables	189,665	563	48,150	0	22,127	0
Interfund Loans Receivable	53,634	0	0	0	0	0
Inventory of Supplies at Cost	1,055,043	0	0	0	0	0
Prepaid Items	12,743	184	8,430	372	0	0
Total Assets	<u>\$5,646,125</u>	<u>\$508,137</u>	<u>\$13,954,134</u>	<u>\$131,020</u>	<u>\$584,964</u>	<u>\$18,982</u>
Liabilities and Fund Equity:						
<i>Liabilities:</i>						
Accounts Payable	\$82,476	\$131,340	\$175,249	\$1,201	\$0	\$18,455
Accrued Wages and Benefits	19,307	52,836	161,204	3,238	0	0
Due to Other Funds	1,011	18,418	1,117	387	0	0
Intergovernmental Payables	34,135	42,728	142,856	2,007	0	0
Deferred Revenue	7,119	0	6,315,640	0	0	0
Interfund Loans Payable	0	0	0	0	0	0
Total Liabilities	<u>144,048</u>	<u>245,322</u>	<u>6,796,066</u>	<u>6,833</u>	<u>0</u>	<u>18,455</u>
<i>Fund Equity:</i>						
Fund Balance:						
Reserved for Encumbrances	185,033	538	185,493	13,637	209,454	0
Reserved for Supplies Inventory	1,055,043	0	0	0	0	0
Reserved for Prepaid Items	12,743	184	8,430	372	0	0
Unreserved	4,249,258	262,093	6,964,145	110,178	375,510	527
Total Fund Equity	<u>5,502,077</u>	<u>262,815</u>	<u>7,158,068</u>	<u>124,187</u>	<u>584,964</u>	<u>527</u>
Total Liabilities and Fund Equity	<u>\$5,646,125</u>	<u>\$508,137</u>	<u>\$13,954,134</u>	<u>\$131,020</u>	<u>\$584,964</u>	<u>\$18,982</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

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
\$1,751,800	\$21,647	\$5,646	\$382,476	\$61,205	\$99,234	\$2,358,002
0	0	0	0	0	0	0
228	1,342	0	1,279	180	33,559	112,689
0	0	0	0	0	0	0
0	0	0	0	0	0	144
0	0	0	22,331	1,911	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$1,752,028</u>	<u>\$22,989</u>	<u>\$5,646</u>	<u>\$406,086</u>	<u>\$63,296</u>	<u>\$132,793</u>	<u>\$2,470,835</u>
\$21,183	\$582	\$57	\$2,913	\$500	\$1,011	\$12,352
4,837	2,008	612	13,619	2,603	11,527	2,580
0	0	0	406	0	0	2,684
3,175	989	387	7,494	1,686	6,873	7,062
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>29,195</u>	<u>3,579</u>	<u>1,056</u>	<u>24,432</u>	<u>4,789</u>	<u>19,411</u>	<u>24,678</u>
160,256	0	0	121	0	2,701	237,861
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>1,562,577</u>	<u>19,410</u>	<u>4,590</u>	<u>381,533</u>	<u>58,507</u>	<u>110,681</u>	<u>2,208,296</u>
<u>1,722,833</u>	<u>19,410</u>	<u>4,590</u>	<u>381,654</u>	<u>58,507</u>	<u>113,382</u>	<u>2,446,157</u>
<u>\$1,752,028</u>	<u>\$22,989</u>	<u>\$5,646</u>	<u>\$406,086</u>	<u>\$63,296</u>	<u>\$132,793</u>	<u>\$2,470,835</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

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	\$75,807	\$800,727	\$4,708	\$30,055	\$12,562	\$0
Receivables (net of allowances for doubtful accounts):						
Taxes	0	0	0	0	0	0
Accounts	0	409	0	0	0	0
Interest	53	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0
Intergovernmental Receivables	0	17,162	3,815	0	0	0
Interfund Loans Receivable	0	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0	0
Prepaid Items	0	0	252	0	0	0
Total Assets	\$75,860	\$818,298	\$8,775	\$30,055	\$12,562	\$0
Liabilities and Fund Equity:						
<i>Liabilities:</i>						
Accounts Payable	\$7,102	\$9,412	\$273	\$750	\$1,495	\$0
Accrued Wages and Benefits	5,790	39,908	2,426	1,706	0	0
Due to Other Funds	5,633	5,402	358	401	0	0
Intergovernmental Payables	3,791	27,515	1,543	1,127	39	0
Deferred Revenue	13	0	0	0	0	0
Interfund Loans Payable	0	0	5,000	0	16,110	0
Total Liabilities	22,329	82,237	9,600	3,984	17,644	0
<i>Fund Equity:</i>						
Fund Balance:						
Reserved for Encumbrances	121,877	2,843	0	235,245	72,051	0
Reserved for Supplies Inventory	0	0	0	0	0	0
Reserved for Prepaid Items	0	0	252	0	0	0
Unreserved	(68,346)	733,218	(1,077)	(209,174)	(77,133)	0
Total Fund Equity	53,531	736,061	(825)	26,071	(5,082)	0
Total Liabilities and Fund Equity	\$75,860	\$818,298	\$8,775	\$30,055	\$12,562	\$0

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

SPECIAL REVENUE FUNDS

Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund	Court Computerization Fund	Myrtle Village Ditch Improvement Fund
\$72,474	\$36,432	\$69,793	\$108,417	\$257,272	\$52
0	0	0	0	0	0
0	0	0	723	10,237	0
0	0	0	0	0	0
0	0	0	15,802	0	0
686	0	0	30,274	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	80	0	0
<u>\$73,160</u>	<u>\$36,432</u>	<u>\$69,793</u>	<u>\$155,296</u>	<u>\$267,509</u>	<u>\$52</u>
\$0	\$0	\$71	\$97,023	\$815	\$0
0	0	0	32,476	0	0
0	0	0	1,263	8,905	0
0	0	0	21,007	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>71</u>	<u>151,769</u>	<u>9,720</u>	<u>0</u>
0	0	0	0	1,413	0
0	0	0	0	0	0
0	0	0	80	0	0
<u>73,160</u>	<u>36,432</u>	<u>69,722</u>	<u>3,447</u>	<u>256,376</u>	<u>52</u>
<u>73,160</u>	<u>36,432</u>	<u>69,722</u>	<u>3,527</u>	<u>257,789</u>	<u>52</u>
<u>\$73,160</u>	<u>\$36,432</u>	<u>\$69,793</u>	<u>\$155,296</u>	<u>\$267,509</u>	<u>\$52</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
Assets:					
Cash and Cash Equivalents	\$6,109	\$20,610	\$53,626	\$26,804	\$19,339,459
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	6,315,640
Accounts	0	0	0	0	183,622
Interest	0	0	0	0	29,887
Due from Other Funds	0	0	0	0	15,946
Intergovernmental Receivables	0	64	0	54,900	391,648
Interfund Loans Receivable	0	0	0	0	53,634
Inventory of Supplies at Cost	0	0	0	0	1,055,043
Prepaid Items	0	0	0	0	22,061
Total Assets	<u>\$6,109</u>	<u>\$20,674</u>	<u>\$53,626</u>	<u>\$81,704</u>	<u>\$27,406,940</u>
Liabilities and Fund Equity:					
<i>Liabilities:</i>					
Accounts Payable	\$57	\$0	\$0	\$0	\$564,317
Accrued Wages and Benefits	1,068	0	0	0	357,745
Due to Other Funds	0	0	0	0	45,985
Intergovernmental Payables	687	0	0	0	305,101
Deferred Revenue	0	0	0	0	6,322,772
Interfund Loans Payable	0	0	0	0	21,110
Total Liabilities	<u>1,812</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,617,030</u>
<i>Fund Equity:</i>					
<i>Fund Balance:</i>					
Reserved for Encumbrances	0	0	0	0	1,428,523
Reserved for Supplies Inventory	0	0	0	0	1,055,043
Reserved for Prepaid Items	0	0	0	0	22,061
Unreserved	4,297	20,674	53,626	81,704	17,284,283
Total Fund Equity	<u>4,297</u>	<u>20,674</u>	<u>53,626</u>	<u>81,704</u>	<u>19,789,910</u>
Total Liabilities and Fund Equity	<u>\$6,109</u>	<u>\$20,674</u>	<u>\$53,626</u>	<u>\$81,704</u>	<u>\$27,406,940</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
Revenues:					
Taxes	\$726,556	\$0	\$5,578,961	\$0	\$0
Intergovernmental Revenues	3,836,095	3,401,262	3,287,034	0	315,446
Charges for Services	6,269	0	0	200,218	0
Investment Earnings	157,846	0	0	0	0
Fines and Forfeitures	133,248	0	0	28,907	0
All Other Revenues	111,971	0	186,299	641	0
Total Revenues	4,971,985	3,401,262	9,052,294	229,766	315,446
Expenditures:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	4,322,891	0	0	0	149,544
Health	0	0	0	209,427	0
Human Services	0	3,757,113	8,169,146	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	4,322,891	3,757,113	8,169,146	209,427	149,544
Excess (Deficiency) of Revenues over Expenditures	649,094	(355,851)	883,148	20,339	165,902
Other Financing Sources (Uses):					
Operating Transfers In	0	428,032	0	0	0
Operating Transfers Out	(94,900)	0	0	0	0
Total Other Financing Sources (Uses)	(94,900)	428,032	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	554,194	72,181	883,148	20,339	165,902
Fund Balance at Beginning of Year	4,379,259	190,634	6,274,920	103,848	419,062
Residual Equity Transfer Out	0	0	0	0	0
Increase (Decrease) in Inventory Reserve	568,624	0	0	0	0
Fund Balance at End of Year	\$5,502,077	\$262,815	\$7,158,068	\$124,187	\$584,964

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Trust Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund
<u>Revenues:</u>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	42,036	21,009	736,567
Charges for Services	28,102	806,444	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
All Other Revenues	0	0	14,871	0	38,518
Total Revenues	28,102	806,444	56,907	21,009	775,085
<u>Expenditures:</u>					
General Government:					
Legislative and Executive	0	497,530	0	0	0
Judicial	0	0	0	0	431,180
Public Safety	0	0	0	21,451	258,056
Public Works	0	0	0	0	0
Health	27,575	0	0	0	0
Human Services	0	0	56,385	0	0
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	350
Interest and Fiscal Charges	0	0	0	0	24
Total Expenditures	27,575	497,530	56,385	21,451	689,610
Excess (Deficiency) of Revenues over Expenditures	527	308,914	522	(442)	85,475
<u>Other Financing Sources (Uses):</u>					
Operating Transfers In	0	0	0	0	222,000
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	222,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	527	308,914	522	(442)	307,475
Fund Balance at Beginning of Year	0	1,413,919	18,888	5,032	74,179
Residual Equity Transfer Out	0	0	0	0	0
Decrease in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$527	\$1,722,833	\$19,410	\$4,590	\$381,654

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund	Warren County Solid Waste District Fund	Job Training Partnership Act Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	LOEB Foundation Grant Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	990,315	645,642	1,646,182	55,214	517,896	0
102,748	466,033	65,300	0	254,730	0	0	0
0	0	0	891	10,321	0	0	0
0	0	0	0	0	0	0	0
180	2,363	994	0	11,288	121	0	0
102,928	468,396	1,056,609	646,533	1,922,521	55,335	517,896	0
101,876	0	0	0	0	0	0	0
0	425,786	0	0	0	0	0	0
0	0	0	0	0	95,765	0	5,611
0	0	0	0	0	0	0	0
0	0	544,934	0	0	0	0	0
0	0	0	672,418	1,808,354	0	0	0
0	0	0	0	0	0	474,675	0
0	0	0	0	2,492	35	0	0
0	0	0	0	208	3	0	0
101,876	425,786	544,934	672,418	1,811,054	95,803	474,675	5,611
1,052	42,610	511,675	(25,885)	111,467	(40,468)	43,221	(5,611)
0	0	0	0	50,100	23,249	0	0
0	(75,000)	0	0	0	0	0	0
0	(75,000)	0	0	50,100	23,249	0	0
1,052	(32,390)	511,675	(25,885)	161,567	(17,219)	43,221	(5,611)
57,455	145,772	1,934,482	79,416	574,494	16,394	(17,150)	529
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$58,507	\$113,382	\$2,446,157	\$53,531	\$736,061	(\$825)	\$26,071	(\$5,082)

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

	Litter Control Fund	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Children's Services Board Fund
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0	986,543
Charges for Services	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Fines and Forfeitures	0	17,861	25,003	8,354	0
All Other Revenues	0	0	0	0	42,061
Total Revenues	0	17,861	25,003	8,354	1,028,604
Expenditures:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	3,600	11,050	14,672	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	1,975,833
Community and Economic Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	0	3,600	11,050	14,672	1,975,833
Excess (Deficiency) of Revenues over Expenditures	0	14,261	13,953	(6,318)	(947,229)
Other Financing Sources (Uses):					
Operating Transfers In	0	0	0	0	951,853
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	951,853
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	14,261	13,953	(6,318)	4,624
Fund Balance at Beginning of Year	716	58,899	22,479	76,040	(1,097)
Residual Equity Transfer Out	(716)	0	0	0	0
Decrease in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$0	\$73,160	\$36,432	\$69,722	\$3,527

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

Court Computerization Fund	Myrtle Village Ditch Improvement Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$6,305,517
0	0	20,116	0	0	610,989	17,112,346
158,524	0	0	0	0	0	2,088,368
0	0	0	0	0	0	169,058
0	0	0	7,368	0	0	220,741
0	0	0	0	0	0	409,307
158,524	0	20,116	7,368	0	610,989	26,305,337
0	0	0	0	0	0	599,406
81,061	0	0	0	0	0	938,027
0	0	36,940	0	0	0	447,145
0	0	0	0	0	0	4,472,435
0	0	0	0	0	0	781,936
0	0	0	0	5	592,919	17,032,173
0	0	0	0	0	0	474,675
0	0	0	0	0	0	2,877
0	0	0	0	0	0	235
81,061	0	36,940	0	5	592,919	24,748,909
77,463	0	(16,824)	7,368	(5)	18,070	1,556,428
0	0	17,178	0	0	3,115	1,695,527
0	0	0	0	0	0	(169,900)
0	0	17,178	0	0	3,115	1,525,627
77,463	0	354	7,368	(5)	21,185	3,082,055
180,326	52	3,943	13,306	53,631	60,519	16,139,947
0	0	0	0	0	0	(716)
0	0	0	0	0	0	568,624
\$257,789	\$52	\$4,297	\$20,674	\$53,626	\$81,704	\$19,789,910

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Taxes	\$753,500	\$730,119	(\$23,381)
Intergovernmental Revenues	3,850,000	3,836,095	(13,905)
Charges for Services	6,000	6,269	269
Investment Earnings	77,000	163,052	86,052
Fines and Forfeitures	137,500	130,384	(7,116)
All Other Revenues	98,000	112,481	14,481
Total Revenues	4,922,000	4,978,400	56,400
Expenditures:			
Public Works:			
Personal Services	1,838,017	1,806,700	31,317
Contractual Services	2,371,373	1,591,129	780,244
Materials and Supplies	1,061,223	785,400	275,823
Other Expenditures	14,671	8,907	5,764
Capital Outlay	2,216,363	442,761	1,773,602
Total Expenditures	7,501,647	4,634,897	2,866,750
Excess (Deficiency) of Revenues over Expenditures	(2,579,647)	343,503	2,923,150
Other Financing Sources (Uses):			
Transfers Out	(154,900)	(94,900)	60,000
Advances Out	0	(53,634)	(53,634)
Total Other Financing Sources (Uses):	(154,900)	(148,534)	6,366
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,734,547)	194,969	2,929,516
Fund Balance at Beginning of Year	3,077,315	3,077,315	0
Prior Year Encumbrances	767,049	767,049	0
Fund Balance at End of Year	\$1,109,817	\$4,039,333	\$2,929,516

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, 1995

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$3,092,987	\$3,400,699	\$307,712
Total Revenues	<u>3,092,987</u>	<u>3,400,699</u>	<u>307,712</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	2,027,832	1,916,570	111,262
Contractual Services	1,604,948	1,579,800	25,148
Materials and Supplies	49,813	46,625	3,188
Other Expenditures	180,569	143,759	36,810
Capital Outlay	29,238	27,965	1,273
Total Expenditures	<u>3,892,400</u>	<u>3,714,719</u>	<u>177,681</u>
Excess (Deficiency) of Revenues over Expenditures	(799,413)	(314,020)	485,393
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	437,608	428,032	(9,576)
Total Other Financing Sources (Uses):	<u>437,608</u>	<u>428,032</u>	<u>(9,576)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(361,805)	114,012	475,817
Fund Balance at Beginning of Year	384,233	384,233	0
Prior Year Encumbrances	8,607	8,607	0
Fund Balance at End of Year	<u>\$31,035</u>	<u>\$506,852</u>	<u>\$475,817</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, 1995

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$5,028,500	\$5,574,101	\$545,601
Intergovernmental Revenues	2,487,215	3,489,023	1,001,808
All Other Revenues	125,600	262,702	137,102
Total Revenues	7,641,315	9,325,826	1,684,511
<u>Expenditures:</u>			
Human Services:			
Personal Services	6,266,990	5,490,913	776,077
Contractual Services	2,524,617	2,243,491	281,126
Materials and Supplies	317,758	202,925	114,833
Other Expenditures	214,450	179,462	34,988
Capital Outlay	1,003,435	276,856	726,579
Total Expenditures	10,327,250	8,393,647	1,933,603
Excess (Deficiency) of Revenues over Expenditures	(2,685,935)	932,179	3,618,114
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	134,206	134,206	0
Operating Transfers Out	(2,179,785)	(134,206)	2,045,579
Total Other Financing Sources (Uses):	(2,045,579)	0	2,045,579
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,731,514)	932,179	5,663,693
Fund Balance at Beginning of Year	5,943,638	5,943,638	0
Prior Year Encumbrances	294,800	294,800	0
Fund Balance at End of Year	\$1,506,924	\$7,170,617	\$5,663,693

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, 1995

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$172,000	\$205,142	\$33,142
Fines and Forfeitures	24,100	28,700	4,600
All Other Revenues	500	641	141
Total Revenues	196,600	234,483	37,883
<u>Expenditures:</u>			
Health:			
Personal Services	114,432	112,133	2,299
Contractual Services	69,342	66,885	2,457
Materials and Supplies	24,022	18,794	5,228
Other Expenditures	6,429	4,045	2,384
Capital Outlay	20,769	20,742	27
Total Expenditures	234,994	222,599	12,395
Excess (Deficiency) of Revenues over Expenditures	(38,394)	11,884	50,278
Fund Balance at Beginning of Year	100,694	100,694	0
Fund Balance at End of Year	\$62,300	\$112,578	\$50,278

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, 1995

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$250,000	\$314,278	\$64,278
Total Revenues	<u>250,000</u>	<u>314,278</u>	<u>64,278</u>
Expenditures:			
Public Works:			
Other Expenditures	12,000	12,000	0
Capital Outlay	<u>560,209</u>	<u>346,998</u>	<u>213,211</u>
Total Expenditures	<u>572,209</u>	<u>358,998</u>	<u>213,211</u>
Excess (Deficiency) of Revenues over Expenditures	(322,209)	(44,720)	277,489
Fund Balance at Beginning of Year	248,894	248,894	0
Prior Year Encumbrances	<u>149,209</u>	<u>149,209</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$75,894</u></u>	<u><u>\$353,383</u></u>	<u><u>\$277,489</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, 1995

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	<u>\$20,000</u>	<u>\$27,932</u>	<u>\$7,932</u>
Total Revenues	<u>20,000</u>	<u>27,932</u>	<u>7,932</u>
<u>Expenditures:</u>			
Health:			
Contractual Services	<u>20,000</u>	<u>18,147</u>	<u>1,853</u>
Total Expenditures	<u>20,000</u>	<u>18,147</u>	<u>1,853</u>
Excess (Deficiency) of Revenues over Expenditures	0	9,785	9,785
Fund Balance at Beginning of Year	<u>7,701</u>	<u>7,701</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,701</u></u>	<u><u>\$17,486</u></u>	<u><u>\$9,785</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, 1995

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$603,000	\$806,238	\$203,238
Total Revenues	603,000	806,238	203,238
Expenditures:			
Legislative and Executive:			
Personal Services	256,817	173,694	83,123
Contractual Services	648,243	318,791	329,452
Materials and Supplies	12,000	6,933	5,067
Other Expenditures	30,500	5,566	24,934
Capital Outlay	152,000	148,831	3,169
Total Expenditures	1,099,560	653,815	445,745
Excess (Deficiency) of Revenues over Expenditures	(496,560)	152,423	648,983
Fund Balance at Beginning of Year	1,311,511	1,311,511	0
Prior Year Encumbrances	107,243	107,243	0
Fund Balance at End of Year	\$922,194	\$1,571,177	\$648,983

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, 1995

SPECIAL REVENUE FUNDS

CHILDREN'S TRUST FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$43,635	\$42,036	(\$1,599)
All Other Revenues	12,410	16,608	4,198
Total Revenues	<u>56,045</u>	<u>58,644</u>	<u>2,599</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	51,497	50,785	712
Other Expenditures	3,940	3,171	769
Capital Outlay	350	350	0
Total Expenditures	<u>55,787</u>	<u>54,306</u>	<u>1,481</u>
Excess (Deficiency) of Revenues over Expenditures	258	4,338	4,080
Fund Balance at Beginning of Year	<u>17,309</u>	<u>17,309</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,567</u></u>	<u><u>\$21,647</u></u>	<u><u>\$4,080</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, 1995

SPECIAL REVENUE FUNDS

CRIME VICTIM GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$22,050	\$21,009	(\$1,041)
All Other Revenue	5,000	0	(5,000)
Total Revenues	<u>27,050</u>	<u>21,009</u>	<u>(6,041)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	21,581	20,539	1,042
Contractual Services	210	209	1
Materials and Supplies	2,000	32	1,968
Other Expenditures	2,219	296	1,923
Total Expenditures	<u>26,010</u>	<u>21,076</u>	<u>4,934</u>
Excess (Deficiency) of Revenues over Expenditures	1,040	(67)	(1,107)
<u>Other Financing Sources (Uses):</u>			
Advances Out	0	(4,000)	(4,000)
Total Other Financing Sources (Uses):	<u>0</u>	<u>(4,000)</u>	<u>(4,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	1,040	(4,067)	(5,107)
Fund Balance at Beginning of Year	<u>9,713</u>	<u>9,713</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,753</u></u>	<u><u>\$5,646</u></u>	<u><u>(\$5,107)</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, 1995

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$698,002	\$714,236	\$16,234
All Other Revenues	41,000	37,239	(3,761)
Total Revenues	739,002	751,475	12,473
Expenditures:			
Judicial:			
Personal Services	425,460	375,686	49,774
Contractual Services	24,715	21,161	3,554
Materials and Supplies	22,950	19,164	3,786
Other Expenditures	3,488	1,430	2,058
Capital Outlay	2,085	2,085	0
Total Judicial	478,698	419,526	59,172
Public Safety:			
Personal Services	60,179	59,128	1,051
Contractual Services	248,802	207,602	41,200
Materials and Supplies	1,300	525	775
Other Expenditures	1,500	612	888
Capital Outlay	6,790	2,805	3,985
Total Public Safety	318,571	270,672	47,899
Total Expenditures	797,269	690,198	107,071
Excess (Deficiency) of Revenues over Expenditures	(58,267)	61,277	119,544
Other Financing Sources (Uses):			
Operating Transfers In	222,000	222,000	0
Total Other Financing Sources (Uses):	222,000	222,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	163,733	283,277	119,544
Fund Balance at Beginning of Year	94,867	94,867	0
Prior Year Encumbrances	4,211	4,211	0
Fund Balance at End of Year	\$262,811	\$382,355	\$119,544

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, 1995

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$80,000	\$100,837	\$20,837
All Other Revenues	0	3,767	3,767
Total Revenues	80,000	104,604	24,604
Expenditures:			
Legislative and Executive:			
Personal Services	103,000	84,583	18,417
Contractual Services	26,000	13,287	12,713
Materials and Supplies	2,156	830	1,326
Other Expenditures	500	260	240
Capital Outlay	4,044	3,944	100
Total Expenditures	135,700	102,904	32,796
Excess (Deficiency) of Revenues over Expenditures	(55,700)	1,700	57,400
Fund Balance at Beginning of Year	59,505	59,505	0
Fund Balance at End of Year	\$3,805	\$61,205	\$57,400

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, 1995

SPECIAL REVENUE FUNDS

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$460,000	\$465,104	\$5,104
Investment Earnings	1,400	2,363	963
Total Revenues	461,400	467,467	6,067
Expenditures:			
Judicial:			
Personal Services	418,058	395,550	22,508
Contractual Services	9,000	5,978	3,022
Materials and Supplies	19,698	12,614	7,084
Other Expenditures	2,980	2,425	555
Capital Outlay	6,180	5,780	400
Total Expenditures	455,916	422,347	33,569
Excess (Deficiency) of Revenues over Expenditures	5,484	45,120	39,636
Other Financing Sources (Uses):			
Operating Transfers Out	(75,000)	(75,000)	0
Total Other Financing Sources (Uses):	(75,000)	(75,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(69,516)	(29,880)	39,636
Fund Balance at Beginning of Year	121,531	121,531	0
Prior Year Encumbrances	4,098	4,098	0
Fund Balance at End of Year	\$56,113	\$95,749	\$39,636

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, 1995

SPECIAL REVENUE FUNDS

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$1,076,790	\$990,315	(\$86,475)
Charges for Services	120,000	62,905	(57,095)
All Other Revenues	0	1,697	1,697
Total Revenues	<u>1,196,790</u>	<u>1,054,917</u>	<u>(141,873)</u>
Expenditures:			
Health:			
Personal Services	155,627	101,575	54,052
Contractual Services	1,122,464	646,860	475,604
Materials and Supplies	12,500	4,132	8,368
Other Expenditures	111,756	2,470	109,286
Capital Outlay	50,500	29,837	20,663
Total Expenditures	<u>1,452,847</u>	<u>784,874</u>	<u>667,973</u>
Excess (Deficiency) of Revenues over Expenditures	(256,057)	270,043	526,100
Fund Balance at Beginning of Year	1,487,158	1,487,158	0
Prior Year Encumbrances	348,210	348,210	0
Fund Balance at End of Year	<u><u>\$1,579,311</u></u>	<u><u>\$2,105,411</u></u>	<u><u>\$526,100</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, 1995

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$1,017,223	\$645,839	(\$371,384)
Investment Earnings	0	1,268	1,268
All Other Revenue	0	7,134	7,134
Total Revenues	<u>1,017,223</u>	<u>654,241</u>	<u>(362,982)</u>
Expenditures:			
Human Services:			
Personal Services	579,125	345,785	233,340
Contractual Services	493,937	425,958	67,979
Materials and Supplies	8,050	4,399	3,651
Other Expenditures	14,461	12,130	2,331
Capital Outlay	14,781	12,830	1,951
Total Expenditures	<u>1,110,354</u>	<u>801,102</u>	<u>309,252</u>
Excess (Deficiency) of Revenues over Expenditures	(93,131)	(146,861)	(53,730)
Fund Balance at Beginning of Year	(21,196)	(21,196)	0
Prior Year Encumbrances	118,190	118,190	0
Fund Balance at End of Year	<u>\$3,863</u>	<u>(\$49,867)</u>	<u>(\$53,730)</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, 1995

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	\$1,881,626	\$1,629,020	(\$252,606)
Charges for Services	257,500	254,730	(2,770)
Investment Earnings	10,000	10,321	321
All Other Revenues	8,000	10,959	2,959
Total Revenues	2,157,126	1,905,030	(252,096)
Expenditures:			
Human Services:			
Personal Services	1,585,290	1,402,939	182,351
Contractual Services	218,576	188,448	30,128
Materials and Supplies	153,569	124,431	29,138
Other Expenditures	220,225	56,386	163,839
Capital Outlay	34,252	13,997	20,255
Total Expenditures	2,211,912	1,786,201	425,711
Excess (Deficiency) of Revenues over Expenditures	(54,786)	118,829	173,615
Other Financing Sources (Uses):			
Operating Transfers In	51,000	50,100	(900)
Total Other Financing Sources (Uses):	51,000	50,100	(900)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(3,786)	168,929	172,715
Fund Balance at Beginning of Year	612,588	612,588	0
Prior Year Encumbrances	14,548	14,548	0
Fund Balance at End of Year	\$623,350	\$796,065	\$172,715

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, 1995

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$61,829	\$58,457	(\$3,372)
All Other Revenues	0	289	289
Total Revenues	61,829	58,746	(3,083)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	84,872	84,221	651
Contractual Services	2,650	2,362	288
Materials and Supplies	5,225	4,392	833
Other Expenditures	1,518	806	712
Capital Outlay	3,125	2,417	708
Total Expenditures	97,390	94,198	3,192
Excess (Deficiency) of Revenues over Expenditures	(35,561)	(35,452)	109
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	23,650	23,249	(401)
Advances In	0	9,500	9,500
Advances Out	0	(4,500)	(4,500)
Total Other Financing Sources (Uses):	23,650	28,249	4,599
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(11,911)	(7,203)	4,708
Fund Balance at Beginning of Year	11,911	11,911	0
Fund Balance at End of Year	\$0	\$4,708	\$4,708

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, 1995

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	<u>\$780,900</u>	<u>\$517,896</u>	<u>(\$263,004)</u>
Total Revenues	<u>780,900</u>	<u>517,896</u>	<u>(263,004)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	65,950	64,690	1,260
Contractual Services	17,739	15,911	1,828
Materials and Supplies	1,100	342	758
Other Expenditures	6,415	5,118	1,297
Capital Outlay	<u>706,583</u>	<u>692,768</u>	<u>13,815</u>
Total Expenditures	<u>797,787</u>	<u>778,829</u>	<u>18,958</u>
Excess (Deficiency) of			
Revenues over Expenditures	(16,887)	(260,933)	(244,046)
Fund Balance at Beginning of Year	(76,274)	(76,274)	0
Prior Year Encumbrances	<u>131,267</u>	<u>131,267</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$38,106</u></u>	<u><u>(\$205,940)</u></u>	<u><u>(\$244,046)</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, 1995

SPECIAL REVENUE FUNDS

LOEB FOUNDATION GRANT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues - Donations	\$71,260	\$3,594	(\$67,666)
Total Revenues	<u>71,260</u>	<u>3,594</u>	<u>(67,666)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	6,776	4,090	2,686
Capital Outlay	<u>78,539</u>	<u>72,051</u>	<u>6,488</u>
Total Expenditures	<u>85,315</u>	<u>76,141</u>	<u>9,174</u>
Excess (Deficiency) of Revenues over Expenditures	(14,055)	(72,547)	(58,492)
<u>Other Financing Sources (Uses):</u>			
Advances In	0	16,110	16,110
Advances Out	<u>0</u>	<u>(17,107)</u>	<u>(17,107)</u>
Total Other Financing Sources (Uses):	<u>0</u>	<u>(997)</u>	<u>(997)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(14,055)	(73,544)	(59,489)
Fund Balance at Beginning of Year	<u>14,055</u>	<u>14,055</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>(\$59,489)</u></u>	<u><u>(\$59,489)</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, 1995

SPECIAL REVENUE FUNDS

LITTER CONTROL FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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	716	716	0
Residual Equity Transfer Out	<u>(716)</u>	<u>(716)</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1995

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$7,231	\$17,763	\$10,532
Total Revenues	7,231	17,763	10,532
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	7,231	3,600	3,631
Total Expenditures	7,231	3,600	3,631
Excess (Deficiency) of Revenues over Expenditures	0	14,163	14,163
Fund Balance at Beginning of Year	58,311	58,311	0
Fund Balance at End of Year	<u>\$58,311</u>	<u>\$72,474</u>	<u>\$14,163</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, 1995

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	<u>\$45,000</u>	<u>\$25,228</u>	<u>(\$19,772)</u>
Total Revenues	<u>45,000</u>	<u>25,228</u>	<u>(19,772)</u>
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	<u>30,000</u>	<u>11,050</u>	<u>18,950</u>
Total Expenditures	<u>30,000</u>	<u>11,050</u>	<u>18,950</u>
Excess (Deficiency) of Revenues over Expenditures	15,000	14,178	(822)
Fund Balance at Beginning of Year	<u>22,254</u>	<u>22,254</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$37,254</u></u>	<u><u>\$36,432</u></u>	<u><u>(\$822)</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, 1995

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$45,000	\$9,065	(\$35,935)
Total Revenues	<u>45,000</u>	<u>9,065</u>	<u>(35,935)</u>
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	70,000	14,601	55,399
Total Expenditures	<u>70,000</u>	<u>14,601</u>	<u>55,399</u>
Excess (Deficiency) of Revenues over Expenditures	(25,000)	(5,536)	19,464
Fund Balance at Beginning of Year	<u>75,329</u>	<u>75,329</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,329</u></u>	<u><u>\$69,793</u></u>	<u><u>\$19,464</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, 1995

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$954,795	\$961,755	\$6,960
All Other Revenues	81,000	99,815	18,815
Total Revenues	1,035,795	1,061,570	25,775
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,192,637	1,141,442	51,195
Contractual Services	738,451	731,528	6,923
Materials and Supplies	54,050	50,790	3,260
Other Expenditures	105,683	100,230	5,453
Capital Outlay	5,645	5,629	16
Total Expenditures	2,096,466	2,029,619	66,847
Excess (Deficiency) of Revenues over Expenditures	(1,060,671)	(968,049)	92,622
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	951,853	951,853	0
Total Other Financing Sources (Uses):	951,853	951,853	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(108,818)	(16,196)	92,622
Fund Balance at Beginning of Year	124,613	124,613	0
Fund Balance at End of Year	\$15,795	\$108,417	\$92,622

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, 1995

SPECIAL REVENUE FUNDS

COURT COMPUTERIZATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$134,158	\$161,364	\$27,206
Total Revenues	134,158	161,364	27,206
<u>Expenditures:</u>			
Judicial:			
Contractual Services	35,665	23,205	12,460
Capital Outlay	84,344	59,392	24,952
Total Judicial	120,009	82,597	37,412
Excess (Deficiency) of Revenues over Expenditures	14,149	78,767	64,618
Fund Balance at Beginning of Year	167,249	167,249	0
Prior Year Encumbrances	5,665	5,665	0
Fund Balance at End of Year	<u>\$187,063</u>	<u>\$251,681</u>	<u>\$64,618</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, 1995

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, 1995

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$18,667	\$21,314	\$2,647
Total Revenues	<u>18,667</u>	<u>21,314</u>	<u>2,647</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	37,834	35,686	2,148
Materials and Supplies	1,097	450	647
Capital Outlay	500	0	500
Total Expenditures	<u>39,431</u>	<u>36,136</u>	<u>3,295</u>
Excess (Deficiency) of Revenues over Expenditures	(20,764)	(14,822)	5,942
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	17,178	17,178	0
Advances In	0	4,500	4,500
Advances Out	0	(4,500)	(4,500)
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	(3,586)	2,356	5,942
Fund Balance at Beginning of Year	<u>3,753</u>	<u>3,753</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$167</u></u>	<u><u>\$6,109</u></u>	<u><u>\$5,942</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, 1995

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and Forfeitures	\$1,970	\$8,270	\$6,300
Total Revenues	1,970	8,270	6,300
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	1,970	8,270	6,300
Fund Balance at Beginning of Year	12,340	12,340	0
Fund Balance at End of Year	\$14,310	\$20,610	\$6,300

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, 1995

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	16,500	5	16,495
Total Expenditures	<u>16,500</u>	<u>5</u>	<u>16,495</u>
Excess (Deficiency) of Revenues over Expenditures	(16,500)	(5)	16,495
Fund Balance at Beginning of Year	52,131	52,131	0
Prior Year Encumbrances	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$37,131</u></u>	<u><u>\$53,626</u></u>	<u><u>\$16,495</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, 1995

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental Revenues	<u>\$608,733</u>	<u>\$556,089</u>	<u>(\$52,644)</u>
Total Revenues	<u>608,733</u>	<u>556,089</u>	<u>(52,644)</u>
Expenditures:			
Human Services:			
Contractual Services	521,285	497,636	23,649
Other Expenditures	10,000	4,553	5,447
Capital Outlay	<u>96,141</u>	<u>94,551</u>	<u>1,590</u>
Total Expenditures	<u>627,426</u>	<u>596,740</u>	<u>30,686</u>
Excess (Deficiency) of Revenues over Expenditures	(18,693)	(40,651)	(21,958)
Other Financing Sources (Uses):			
Operating Transfers In	<u>14,275</u>	<u>3,115</u>	<u>(11,160)</u>
Total Other Financing Sources (Uses):	<u>14,275</u>	<u>3,115</u>	<u>(11,160)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(4,418)	(37,536)	(33,118)
Fund Balance at Beginning of Year	59,793	59,793	0
Prior Year Encumbrances	<u>4,547</u>	<u>4,547</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$59,922</u></u>	<u><u>\$26,804</u></u>	<u><u>(\$33,118)</u></u>

DEBT SERVICE FUNDS

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

East Street Building 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.

Tax Increment Financing Fund

To account for revenue received from payments in lieu of taxes from Proctor & Gamble collected during 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, 1995

DEBT SERVICE FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
Assets:					
Cash and Cash Equivalents	\$0	\$0	\$791,288	\$0	\$791,288
Receivables (net of allowances for doubtful accounts):					
Accounts	0	0	2,406	0	2,406
Special Assessments	0	0	17,052,917	0	17,052,917
Restricted Assets:					
Cash with Fiscal Agent	0	0	8,659	0	8,659
Total Assets	<u>\$0</u>	<u>\$0</u>	<u>\$17,855,270</u>	<u>\$0</u>	<u>\$17,855,270</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$0	\$0	\$266	\$0	\$266
Matured Bonds and Interest Payable	0	0	8,659	0	8,659
Deferred Revenue	0	0	17,052,917	0	17,052,917
Interfund Loans Payable	0	0	0	107,269	107,269
Total Liabilities	<u>0</u>	<u>0</u>	<u>17,061,842</u>	<u>107,269</u>	<u>17,169,111</u>
Fund Equity:					
Fund Balance:					
Reserved for Debt Service	0	0	793,428	(107,269)	686,159
Total Fund Equity	<u>0</u>	<u>0</u>	<u>793,428</u>	<u>(107,269)</u>	<u>686,159</u>
Total Liabilities and Fund Equity	<u>\$0</u>	<u>\$0</u>	<u>\$17,855,270</u>	<u>\$0</u>	<u>\$17,855,270</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

DEBT SERVICES FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
Revenues:					
Charges for Services	\$0	\$0	\$40,137	\$0	\$40,137
Special Assessments	0	0	1,375,988	0	1,375,988
Total Revenues	0	0	1,416,125	0	1,416,125
Expenditures:					
Debt Service:					
Principal Retirement	20,000	40,000	604,880	0	664,880
Interest and Fiscal Charges	34,500	74,283	750,003	107,269	966,055
Total Expenditures	54,500	114,283	1,354,883	107,269	1,630,935
Excess (Deficiency) of Revenues over Expenditures	(54,500)	(114,283)	61,242	(107,269)	(214,810)
Other Financing Sources (Uses):					
Operating Transfers In	51,286	114,274	26,946	0	192,506
Total Other Financing Sources (Uses)	51,286	114,274	26,946	0	192,506
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(3,214)	(9)	88,188	(107,269)	(22,304)
Fund Balance at Beginning of Year	3,214	9	602,655	0	605,878
Residual Equity Transfer In	0	0	102,585	0	102,585
Fund Balance at End of Year	\$0	\$0	\$793,428	(\$107,269)	\$686,159

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, 1995

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
Revenues:			
All Other Revenues	\$54,500	\$0	(\$54,500)
Total Revenues	54,500	0	(54,500)
Expenditures:			
Debt Service:			
Principal Retirement	20,000	20,000	0
Interest and Fiscal Charges	34,500	34,500	0
Total Expenditures	54,500	54,500	0
Excess (Deficiency) of Revenues over Expenditures	0	(54,500)	(54,500)
Other Financing Sources (Uses):			
Operating Transfers In	0	51,286	51,286
Total Other Financing Sources (Uses)	0	51,286	51,286
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	(3,214)	(3,214)
Fund Balance at Beginning of Year	3,214	3,214	0
Fund Balance at End of Year	\$3,214	\$0	(\$3,214)

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, 1995

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	40,000	40,000	0
Interest and Fiscal Charges	74,283	74,283	0
Total Expenditures	114,283	114,283	0
Excess (Deficiency) of Revenues over Expenditures	(114,283)	(114,283)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	114,283	114,274	(9)
Total Other Financing Sources (Uses)	114,283	114,274	(9)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	(9)	(9)
Fund Balance at Beginning of Year	9	9	0
Fund Balance at End of Year	\$9	\$0	(\$9)

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, 1995

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$40,137	\$40,137
Special Assessments	1,000,000	1,375,988	375,988
Total Revenues	1,000,000	1,416,125	416,125
Expenditures:			
Debt Service:			
Principal Retirement	604,880	604,880	0
Interest and Fiscal Charges	754,464	752,143	2,321
Total Expenditures	1,359,344	1,357,023	2,321
Excess (Deficiency) of Revenues over Expenditures	(359,344)	59,102	418,446
Other Financing Sources (Uses):			
Operating Transfers In	0	26,946	26,946
Total Other Financing Sources (Uses)	0	26,946	26,946
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(359,344)	86,048	445,392
Fund Balance at Beginning of Year	602,655	602,655	0
Residual Equity Transfers In	102,585	102,585	0
Fund Balance at End of Year	\$345,896	\$791,288	\$445,392

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, 1995

DEBT SERVICE FUNDS

TAX INCREMENT FINANCING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Interest and Fiscal Charges	107,269	107,269	0
Total Expenditures	107,269	107,269	0
Excess (Deficiency) of Revenues over Expenditures	(107,269)	(107,269)	0
<u>Other Financing Sources (Uses):</u>			
Advances In	107,269	107,269	0
Total Other Financing Sources (Uses)	107,269	107,269	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

CAPITAL PROJECTS FUNDS

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

Waterstone Development Fund

To account for the bond anticipation note which provided the source of financing for road, water line and sewer line construction which will be permanently financed by special assessments to property owners.

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.

Sewer Extension Projects Fund

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

Airport Construction Fund

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

(Continued)

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.

County Administration Building Fund

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

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.

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, 1995**

CAPITAL PROJECTS FUNDS

	Waterstone Development Fund	Kings Mill Sewer Construction Fund	Columbia Road Construction Fund	Water Extension Projects Fund
Assets:				
Cash and Cash Equivalents	\$2,406,993	\$0	\$112,755	\$2,980,587
Receivables (net of allowances for doubtful accounts):				
Interest	0	0	804	0
Intergovernmental Receivables	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	0	0
Total Assets	<u>\$2,406,993</u>	<u>\$0</u>	<u>\$113,559</u>	<u>\$2,980,587</u>
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$476,373	\$0	\$0	\$311,134
Accrued Interest Payable	7,764	0	0	1,277
Deferred Revenue	0	0	192	0
Interfund Loans Payable	0	0	0	215,993
General Obligation Notes Payable	3,437,500	0	0	95,000
Total Liabilities	<u>3,921,637</u>	<u>0</u>	<u>192</u>	<u>623,404</u>
Fund Equity:				
Fund Balance:				
Reserved for Encumbrances	1,159,760	0	0	2,824,131
Reserved for Restricted Assets	0	0	0	0
Unreserved	(2,674,404)	0	113,367	(466,948)
Total Fund Equity	<u>(1,514,644)</u>	<u>0</u>	<u>113,367</u>	<u>2,357,183</u>
Total Liabilities and Fund Equity	<u>\$2,406,993</u>	<u>\$0</u>	<u>\$113,559</u>	<u>\$2,980,587</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

CAPITAL PROJECTS FUNDS

County Construction Projects Fund	Emergency 911 Communications Fund	Sewer Extension Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	County Road Projects Fund
\$2,509,703	\$0	\$3,491,062	\$9	\$0	\$59,259
0	0	5,511	0	0	0
0	0	0	0	0	0
0	0	0	0	2,218,814	0
<u>\$2,509,703</u>	<u>\$0</u>	<u>\$3,496,573</u>	<u>\$9</u>	<u>\$2,218,814</u>	<u>\$59,259</u>
\$0	\$0	\$12,536	\$0	\$107,011	\$32,750
0	0	0	0	0	0
0	0	1,315	0	0	0
0	0	433,750	3,327	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>447,601</u>	<u>3,327</u>	<u>107,011</u>	<u>32,750</u>
0	0	2,884,246	0	1,059,529	158,273
0	0	0	0	2,218,814	0
2,509,703	0	164,726	(3,318)	(1,166,540)	(131,764)
<u>2,509,703</u>	<u>0</u>	<u>3,048,972</u>	<u>(3,318)</u>	<u>2,111,803</u>	<u>26,509</u>
<u>\$2,509,703</u>	<u>\$0</u>	<u>\$3,496,573</u>	<u>\$9</u>	<u>\$2,218,814</u>	<u>\$59,259</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

CAPITAL PROJECTS FUNDS

	County Administration Building Fund	Court Building Construction Fund	1990 Water Construction Projects Fund	Jail/Juvenile Detention Center Construction Fund	Totals
Assets:					
Cash and Cash Equivalents	\$2,025,087	\$56,993	\$0	\$555,889	\$14,198,337
Receivables (net of allowances for doubtful accounts):					
Interest	0	0	0	0	6,315
Intergovernmental Receivables	0	0	0	213,877	213,877
Restricted Assets:					
Cash with Fiscal Agent	0	0	0	0	2,218,814
Total Assets	<u>\$2,025,087</u>	<u>\$56,993</u>	<u>\$0</u>	<u>\$769,766</u>	<u>\$16,637,343</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$867,547	\$1,807,351
Accrued Interest Payable	0	0	0	0	9,041
Deferred Revenue	0	0	0	0	1,507
Interfund Loans Payable	0	0	0	0	653,070
General Obligation Notes Payable	0	0	0	0	3,532,500
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>867,547</u>	<u>6,003,469</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	0	561,446	8,647,385
Reserved for Restricted Assets	0	0	0	0	2,218,814
Unreserved	2,025,087	56,993	0	(659,227)	(232,325)
Total Fund Equity	<u>2,025,087</u>	<u>56,993</u>	<u>0</u>	<u>(97,781)</u>	<u>10,633,874</u>
Total Liabilities and Fund Equity	<u>\$2,025,087</u>	<u>\$56,993</u>	<u>\$0</u>	<u>\$769,766</u>	<u>\$16,637,343</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

	Waterstone Development Fund	Kings Mill Sewer Construction Fund	Columbia Road Construction Fund	Water Extension Projects Fund
Revenues:				
Intergovernmental Revenues	\$0	\$13,780	\$0	\$0
Investment Earnings	0	0	4,162	0
Special Assessments	0	0	0	67,680
All Other Revenues	0	0	0	0
Total Revenues	0	13,780	4,162	67,680
Expenditures:				
Capital Outlay	1,506,880	23,807	0	1,516,516
Debt Service:				
Interest and Fiscal Charges	7,764	0	0	201,807
Total Expenditures	1,514,644	23,807	0	1,718,323
Excess (Deficiency) of Revenues over Expenditures	(1,514,644)	(10,027)	4,162	(1,650,643)
Other Financing Sources (Uses):				
Proceeds of General Obligation Bonds	0	0	0	4,245,000
Operating Transfers In	0	0	0	448
Operating Transfers Out	0	(19,266)	0	(270,622)
Total Other Financing Sources (Uses)	0	(19,266)	0	3,974,826
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(1,514,644)	(29,293)	4,162	2,324,183
Fund Balance at Beginning of Year	0	130,783	109,205	33,000
Residual Equity Transfer Out	0	(101,490)	0	0
Fund Balance at End of Year	(\$1,514,644)	\$0	\$113,367	\$2,357,183

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

	County Construction Projects Fund	Emergency 911 Communications Fund	Sewer Extension Projects Fund	Airport Construction Fund
Revenues:				
Intergovernmental Revenues	\$0	\$0	\$0	\$68,419
Investment Earnings	0	0	28,228	0
Special Assessments	0	0	23,323	0
All Other Revenues	7,062	0	0	0
Total Revenues	7,062	0	51,551	68,419
Expenditures:				
Capital Outlay	40,579	174	201,600	0
Debt Service:				
Interest and Fiscal Charges	0	0	52,164	0
Total Expenditures	40,579	174	253,764	0
Excess (Deficiency) of Revenues over Expenditures	(33,517)	(174)	(202,213)	68,419
Other Financing Sources (Uses):				
Proceeds of General Obligation Bonds	0	0	2,770,000	0
Operating Transfers In	2,540,000	0	0	0
Operating Transfers Out	0	(2)	0	0
Total Other Financing Sources (Uses)	2,540,000	(2)	2,770,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	2,506,483	(176)	2,567,787	68,419
Fund Balance at Beginning of Year	3,220	176	481,185	(71,737)
Residual Equity Transfer Out	0	0	0	0
Fund Balance at End of Year	\$2,509,703	\$0	\$3,048,972	(\$3,318)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

Project 21 Road Construction Fund	County Road Projects Fund	County Administration Building Fund	Court Building Construction Fund	1990 Water Construction Projects Fund	Jail/Juvenile Detention Center Construction Fund	Totals
\$0	\$260,371	\$0	\$0	\$0	\$2,180,903	\$2,523,473
138,729	0	0	0	0	0	171,119
0	0	0	0	0	0	91,003
0	0	0	0	0	77,418	84,480
138,729	260,371	0	0	0	2,258,321	2,870,075
816,831	335,350	13,781	6,181	0	7,269,675	11,731,374
850	0	0	0	0	0	262,585
817,681	335,350	13,781	6,181	0	7,269,675	11,993,959
(678,952)	(74,979)	(13,781)	(6,181)	0	(5,011,354)	(9,123,884)
0	0	0	0	0	0	7,015,000
0	94,900	2,000,000	0	0	2,000,000	6,635,348
0	0	0	0	0	0	(289,890)
0	94,900	2,000,000	0	0	2,000,000	13,360,458
(678,952)	19,921	1,986,219	(6,181)	0	(3,011,354)	4,236,574
2,790,755	6,588	38,868	63,174	1,095	2,913,573	6,499,885
0	0	0	0	(1,095)	0	(102,585)
<u>\$2,111,803</u>	<u>\$26,509</u>	<u>\$2,025,087</u>	<u>\$56,993</u>	<u>\$0</u>	<u>(\$97,781)</u>	<u>\$10,633,874</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, 1995

CAPITAL PROJECTS FUNDS

WATERSTONE DEVELOPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	2,570,160	2,570,160	0
Total Expenditures	2,570,160	2,570,160	0
Excess (Deficiency) of Revenues over Expenditures	(2,570,160)	(2,570,160)	0
<u>Other Financing Sources (Uses):</u>			
Note Proceeds	4,070,000	3,437,500	(632,500)
Total Other Financing Sources (Uses)	4,070,000	3,437,500	(632,500)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	1,499,840	867,340	(632,500)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$1,499,840	\$867,340	(\$632,500)

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, 1995

CAPITAL PROJECTS FUNDS

KINGS MILL SEWER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$13,780	\$13,780	\$0
Total Revenues	13,780	13,780	0
<u>Expenditures:</u>			
Capital Outlay:			
Other Expenditures	23,807	23,807	0
Total Expenditures	23,807	23,807	0
Excess (Deficiency) of Revenues over Expenditures	(10,027)	(10,027)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfer Out	(19,266)	(19,266)	0
Total Other Financing Sources (Uses)	(19,266)	(19,266)	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(29,293)	(29,293)	0
Fund Balance at Beginning of Year	104,082	104,082	0
Residual Equity Transfer Out	(101,490)	(101,490)	0
Prior Year Encumbrances	26,701	26,701	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

COLUMBIA ROAD CONSTRUCTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$4,322	\$4,322
Total Revenues	<u>0</u>	<u>4,322</u>	<u>4,322</u>
<u>Expenditures:</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures	0	4,322	4,322
Fund Balance at Beginning of Year	<u>108,433</u>	<u>108,433</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$108,433</u></u>	<u><u>\$112,755</u></u>	<u><u>\$4,322</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, 1995

CAPITAL PROJECTS FUNDS

WATER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$48,300	\$67,680	\$19,380
Total Revenues	48,300	67,680	19,380
<u>Expenditures:</u>			
Capital Outlay	4,240,139	4,225,668	14,471
<u>Debt Service:</u>			
Interest and Fiscal Charges	124,481	94,136	30,345
Total Expenditures	4,364,620	4,319,804	44,816
Excess (Deficiency) of Revenues over Expenditures	(4,316,320)	(4,252,124)	64,196
<u>Other Financing Sources (Uses):</u>			
Proceeds of Bonds	4,499,159	4,138,606	(360,553)
Proceeds of Notes	0	95,000	95,000
Operating Transfer In	0	448	448
Operating Transfer Out	(270,622)	(270,622)	0
Advances Out	0	(162,747)	(162,747)
Total Other Financing Sources (Uses)	4,228,537	3,800,685	(427,852)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(87,783)	(451,439)	(363,656)
Fund Balance at Beginning of Year	307,899	307,899	0
Prior Year Encumbrances	202,448	202,448	0
Fund Balance at End of Year	<u>\$422,564</u>	<u>\$58,908</u>	<u>(\$363,656)</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, 1995

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
All Other Revenues	\$0	\$7,062	\$7,062
Total Revenues	<u>0</u>	<u>7,062</u>	<u>7,062</u>
Expenditures:			
Capital Outlay	48,083	40,579	7,504
Total Expenditures	<u>48,083</u>	<u>40,579</u>	<u>7,504</u>
Excess (Deficiency) of Revenues over Expenditures	(48,083)	(33,517)	14,566
Other Financing Sources (Uses):			
Operating Transfers In	50,000	2,540,000	2,490,000
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>2,540,000</u>	<u>2,490,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	1,917	2,506,483	2,504,566
Fund Balance at Beginning of Year	<u>3,220</u>	<u>3,220</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,137</u></u>	<u><u>\$2,509,703</u></u>	<u><u>\$2,504,566</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, 1995

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>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues over Expenditures	0	0	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(2)	(2)	0
Total Other Financing Sources (Uses)	(2)	(2)	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2)	(2)	0
Fund Balance at Beginning of Year	2	2	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

SEWER EXTENSION PROJECTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Investment Earnings	\$0	\$30,563	\$30,563
Special Assessments	0	23,323	23,323
Total Revenues	<u>0</u>	<u>53,886</u>	<u>53,886</u>
Expenditures:			
Capital Outlay	3,233,497	3,124,038	109,459
Debt Service:			
Principal Retirement	349,573	340,000	9,573
Interest and Fiscal Charges	17,637	15,156	2,481
Total Expenditures	<u>3,600,707</u>	<u>3,479,194</u>	<u>121,513</u>
Excess (Deficiency) of Revenues over Expenditures	(3,600,707)	(3,425,308)	175,399
Other Financing Sources (Uses):			
Proceeds of Notes	19,900	0	(19,900)
Proceeds of Bonds	6,102,000	2,728,870	(3,373,130)
Operating Transfers Out	(291,443)	0	291,443
Advances In	0	429,161	429,161
Advances Out	0	(37,448)	(37,448)
Total Other Financing Sources (Uses)	<u>5,830,457</u>	<u>3,120,583</u>	<u>(2,709,874)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	2,229,750	(304,725)	(2,534,475)
Fund Balance at Beginning of Year	631,094	631,094	0
Prior Year Encumbrances	280,447	280,447	0
Fund Balance at End of Year	<u>\$3,141,291</u>	<u>\$606,816</u>	<u>(\$2,534,475)</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, 1995

CAPITAL PROJECTS FUNDS

AIRPORT CONSTRUCTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$71,745	\$68,419	(\$3,326)
Total Revenues	<u>71,745</u>	<u>68,419</u>	<u>(3,326)</u>
<u>Expenditures:</u>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures	71,745	68,419	(3,326)
<u>Other Financing Sources (Uses):</u>			
Advances Out	<u>0</u>	<u>(68,419)</u>	<u>(68,419)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(68,419)</u>	<u>(68,419)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	71,745	0	(71,745)
Fund Balance at Beginning of Year	1	1	0
Prior Year Encumbrances	<u>8</u>	<u>8</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$71,754</u></u>	<u><u>\$9</u></u>	<u><u>(\$71,745)</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, 1995

CAPITAL PROJECTS FUNDS

PROJECT 21 ROAD CONSTRUCTION FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
	\$0	\$0	\$0
<u>Revenues:</u>			
Total Revenues	<u> \$0</u>	<u> \$0</u>	<u> \$0</u>
<u>Expenditures:</u>			
Capital Outlay	2,897,549	2,127,177	770,372
Debt Service:			
Interest and Fiscal Charges	<u> 850</u>	<u> 850</u>	<u> 0</u>
Total Expenditures	<u>2,898,399</u>	<u>2,128,027</u>	<u>770,372</u>
Excess (Deficiency) of Revenues over Expenditures	(2,898,399)	(2,128,027)	770,372
<u>Other Financing Sources (Uses):</u>			
Proceeds of State Loan	<u>2,647,582</u>	<u>710,670</u>	<u>(1,936,912)</u>
Total Other Financing Sources (Uses)	<u>2,647,582</u>	<u>710,670</u>	<u>(1,936,912)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(250,817)	(1,417,357)	(1,166,540)
Fund Balance at Beginning of Year	(143,559)	(143,559)	0
Prior Year Encumbrances	<u>394,376</u>	<u>394,376</u>	<u>0</u>
Fund Balance at End of Year	<u> \$0</u>	<u>(\$1,166,540)</u>	<u>(\$1,166,540)</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, 1995

CAPITAL PROJECTS FUNDS

COUNTY ROAD PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$419,342	\$260,371	(\$158,971)
Total Revenues	419,342	260,371	(158,971)
<u>Expenditures:</u>			
Capital Outlay	514,993	493,623	21,370
Total Expenditures	514,993	493,623	21,370
Excess (Deficiency) of Revenues over Expenditures	(95,651)	(233,252)	(137,601)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	102,000	94,900	(7,100)
Total Other Financing Sources (Uses)	102,000	94,900	(7,100)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	6,349	(138,352)	(144,701)
Fund Balance at Beginning of Year	5,837	5,837	0
Prior Year Encumbrances	751	751	0
Fund Balance at End of Year	\$12,937	(\$131,764)	(\$144,701)

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, 1995

CAPITAL PROJECTS FUNDS

COUNTY ADMINISTRATION BUILDING FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	18,394	13,781	4,613
Total Expenditures	18,394	13,781	4,613
Excess (Deficiency) of Revenues over Expenditures	(18,394)	(13,781)	4,613
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	2,000,000	2,000,000
Total Other Financing Sources (Uses)	0	2,000,000	2,000,000
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(18,394)	1,986,219	2,004,613
Fund Balance at Beginning of Year	38,868	38,868	0
Fund Balance at End of Year	<u>\$20,474</u>	<u>\$2,025,087</u>	<u>\$2,004,613</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, 1995

CAPITAL PROJECTS FUNDS

COURT BUILDING CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	6,181	6,181	0
Total Expenditures	6,181	6,181	0
Excess (Deficiency) of Revenues over Expenditures	(6,181)	(6,181)	0
Fund Balance at Beginning of Year	63,174	63,174	0
Fund Balance at End of Year	<u>\$56,993</u>	<u>\$56,993</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, 1995

CAPITAL PROJECTS FUNDS

1990 WATER CONSTRUCTION PROJECTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<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	1,095	1,095	0
Residual Equity Transfers Out	(1,095)	(1,095)	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 1995

CAPITAL PROJECTS FUNDS

JAIL AND JUVENILE DETENTION CENTER CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenue	\$2,920,615	\$1,967,026	(\$953,589)
All Other Revenue	77,418	77,418	0
Total Revenues	2,998,033	2,044,444	(953,589)
<u>Expenditures:</u>			
Capital Outlay	8,737,221	8,602,856	134,365
Total Expenditures	8,737,221	8,602,856	134,365
Excess (Deficiency) of Revenues over Expenditures	(5,739,188)	(6,558,412)	(819,224)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	2,000,000	2,000,000	0
Total Other Financing Sources (Uses)	2,000,000	2,000,000	0
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(3,739,188)	(4,558,412)	(819,224)
Fund Balance at Beginning of Year	(4,276,395)	(4,276,395)	0
Prior Year Encumbrances	8,129,532	8,129,532	0
Fund Balance at End of Year	\$113,949	(\$705,275)	(\$819,224)



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, 1995**

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$10,070,785	\$9,989,914	\$20,060,699
Receivables (net of allowances for doubtful accounts):			
Accounts	565,771	434,212	999,983
Interest	26,708	3,960	30,668
Interfund Loans Receivable	215,993	433,750	649,743
Inventory of Supplies at Cost	281,614	17,035	298,649
Prepaid Items	3,034	3,034	6,068
Bond Issuance Costs	570,120	276,275	846,395
Restricted Assets:			
Cash and Cash Equivalents	2,265,554	134,676	2,400,230
Cash with Fiscal Agent	53,794	365,091	418,885
Property, Plant and Equipment	23,896,512	46,871,666	70,768,178
Less: Accumulated Depreciation	(8,925,343)	(10,636,702)	(19,562,045)
Net Fixed Assets	14,971,169	36,234,964	51,206,133
Construction in Progress	19,075,895	9,674,679	28,750,574
Total Assets	<u>\$48,100,437</u>	<u>\$57,567,590</u>	<u>\$105,668,027</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$993,381	\$83,776	\$1,077,157
Accrued Wages and Benefits Payable	25,912	18,371	44,283
Due to Other Funds	4,021	1,166	5,187
Intergovernmental Payables	17,307	88,947	106,254
Accrued Interest Payable	260,528	61,530	322,058
Compensated Absences Payable	179,844	78,746	258,590
General Obligation Bonds Payable	35,000	0	35,000
Ohio Water Development			
Authority Loans Payable	0	3,503,489	3,503,489
Revenue Bonds Payable	23,229,997	12,156,720	35,386,717
Total Liabilities	<u>24,745,990</u>	<u>15,992,745</u>	<u>40,738,735</u>
Fund Equity:			
Contributed Capital	18,622,253	37,554,023	56,176,276
Retained Earnings:			
Reserved for Restricted Assets	2,319,348	499,767	2,819,115
Unreserved	2,412,846	3,521,055	5,933,901
Total Retained Earnings	<u>4,732,194</u>	<u>4,020,822</u>	<u>8,753,016</u>
Total Fund Equity	<u>23,354,447</u>	<u>41,574,845</u>	<u>64,929,292</u>
Total Liabilities and Fund Equity	<u>\$48,100,437</u>	<u>\$57,567,590</u>	<u>\$105,668,027</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1995

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$3,809,072	\$3,522,377	\$7,331,449
Tap in Fees	66,902	0	66,902
Other Operating Revenues	100,064	989,797	1,089,861
Total Operating Revenues	<u>3,976,038</u>	<u>4,512,174</u>	<u>8,488,212</u>
<u>Operating Expenses:</u>			
Personal Services	917,472	678,342	1,595,814
Materials and Supplies	157,950	232,927	390,877
Contractual Services	153,493	269,698	423,191
Utilities	514,921	1,704,203	2,219,124
Depreciation	551,855	1,020,109	1,571,964
Other Operating Expenses	28,468	53,564	82,032
Total Operating Expenses	<u>2,324,159</u>	<u>3,958,843</u>	<u>6,283,002</u>
Operating Income	1,651,879	553,331	2,205,210
<u>Non-operating Revenues (Expenses):</u>			
Intergovernmental Grants	61,300	43,620	104,920
Investment Earnings	541,911	257,545	799,456
Interest and Fiscal Charges	(1,496,361)	(879,866)	(2,376,227)
Gain on Sale of Fixed Assets	575	0	575
Loss on Disposal of Fixed Assets	(5,987)	0	(5,987)
Total Non-operating Revenues (Expenses)	<u>(898,562)</u>	<u>(578,701)</u>	<u>(1,477,263)</u>
Income (Loss) Before Operating Transfers	753,317	(25,370)	727,947
<u>Operating Transfers:</u>			
Operating Transfers In	243,676	19,266	262,942
Operating Transfers Out	(448)	0	(448)
Total Operating Transfers	<u>243,228</u>	<u>19,266</u>	<u>262,494</u>
Net Income (Loss)	996,545	(6,104)	990,441
Add: Depreciation on Contributed Capital	97,094	417,716	514,810
Retained Earnings at Beginning of Year	<u>3,638,555</u>	<u>3,609,210</u>	<u>7,247,765</u>
Retained Earnings at End of Year	<u>\$4,732,194</u>	<u>\$4,020,822</u>	<u>\$8,753,016</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1995

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$3,906,309	\$4,469,445	\$8,375,754
Cash Payments for Goods and Services	(1,024,530)	(2,303,262)	(3,327,792)
Cash Payments to Employees	(907,033)	(635,544)	(1,542,577)
Net Cash Provided by Operating Activities	<u>1,974,746</u>	<u>1,530,639</u>	<u>3,505,385</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Operating Grants Received	61,300	43,620	104,920
Transfers In from Other Funds	243,676	19,266	262,942
Transfers Out from Other Funds	(448)	0	(448)
Advances In	162,747	37,448	200,195
Advances Out	0	(429,161)	(429,161)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>467,275</u>	<u>(328,827)</u>	<u>138,448</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	2,007,881	1,444,006	3,451,887
Proceeds from Sale of Revenue Bonds	0	3,134,258	3,134,258
Bond Issuance Costs Paid	0	(23,407)	(23,407)
Acquisition and Construction of Assets	(8,658,875)	(331,561)	(8,990,436)
Principal Paid on General Obligation Bonds	(35,000)	0	(35,000)
Principal Paid on Revenue Bonds	(565,000)	(285,000)	(850,000)
Principal Paid on Ohio Water Development Authority Bonds	0	(219,265)	(219,265)
Interest Paid on All Debt	(1,524,045)	(854,494)	(2,378,539)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(8,775,039)</u>	<u>2,864,537</u>	<u>(5,910,502)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	<u>601,827</u>	<u>256,521</u>	<u>858,348</u>
Net Cash Provided from Investing Activities	<u>601,827</u>	<u>256,521</u>	<u>858,348</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(5,731,191)	4,322,870	(1,408,321)
Cash and Cash Equivalents at Beginning of Year	<u>18,121,324</u>	<u>6,166,811</u>	<u>24,288,135</u>
Cash and Cash Equivalents at End of Year	<u>\$12,390,133</u>	<u>\$10,489,681</u>	<u>\$22,879,814</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1995

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Total
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income	\$1,651,879	\$553,331	\$2,205,210
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation Expense	551,855	1,020,109	1,571,964
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(69,729)	(42,729)	(112,458)
Increase in Inventory	(150,910)	(8,883)	(159,793)
Increase in Prepaid Items	(431)	(412)	(843)
Increase (Decrease) in Accounts Payable	(1,724)	2,298	574
Increase in Accrued Wages and Benefits	13,522	9,832	23,354
Increase (Decrease) in Due to Other Funds	958	(491)	467
Decrease in Intergovernmental Payables	(13,990)	(30,396)	(44,386)
Increase (Decrease) in Compensated Absences	(6,684)	27,980	21,296
Total Adjustments	<u>322,867</u>	<u>977,308</u>	<u>1,300,175</u>
Net Cash Provided by Operating Activities	<u>\$1,974,746</u>	<u>\$1,530,639</u>	<u>\$3,505,385</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 1995, the Water and Sewer Funds had outstanding liabilities of \$931,224 and \$15,804 respectively for certain capital assets. The Water Funds received \$1,643,342 and the Sewer Funds received \$176,187 of contributed capital assets from special assessments. At year end, the Sewer Fund had an outstanding liability of \$25,668 for bond issuance costs. This amount in addition to bond issuance costs of \$65,742 which were deducted from proceeds were capitalized and will be amortized over the debt repayment period.



INTERNAL SERVICE FUNDS

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

Vehicle Maintenance 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.

Communications Rotary Fund

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

Health Insurance Fund

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

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, 1995**

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
Assets:				
Cash and Cash Equivalents	\$47,354	\$69,668	\$59	\$1,964,542
Receivables (net of allowances for doubtful accounts):				
Accounts	0	9,040	0	3,096
Due from Other Funds	3,238	0	185	0
Intergovernmental Receivable	2,137	0	8,129	0
Interfund Loans Receivable	0	21,000	0	0
Inventory of Supplies at Cost	0	0	0	0
Property, Plant and Equipment	0	0	0	10,834
Less: Accumulated Depreciation	0	0	0	(5,427)
Net Fixed Assets	0	0	0	5,407
Total Assets	\$52,729	\$99,708	\$8,373	\$1,973,045
Liabilities and Fund Equity:				
Liabilities:				
Accounts Payable	\$6,740	\$0	\$3,869	\$535,209
Accrued Wages and Benefits	0	17,688	0	1,528
Due to Other Funds	0	0	0	180
Intergovernmental Payables	0	10,685	0	1,079
Compensated Absences	0	57,176	0	1,010
Total Liabilities	6,740	85,549	3,869	539,006
Fund Equity				
Contributed Capital	11,084	0	0	0
Retained Earnings	34,905	14,159	4,504	1,434,039
Total Fund Equity	45,989	14,159	4,504	1,434,039
Total Liabilities and Fund Equity	\$52,729	\$99,708	\$8,373	\$1,973,045

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Total
\$512,676	\$41,168	\$2,635,467
3,303	0	15,439
0	5,630	9,053
0	8,493	18,759
0	0	21,000
0	11,786	11,786
0	0	10,834
0	0	(5,427)
<u>0</u>	<u>0</u>	<u>5,407</u>
<u>\$515,979</u>	<u>\$67,077</u>	<u>\$2,716,911</u>
\$87,479	\$12,997	\$646,294
0	0	19,216
0	0	180
0	0	11,764
0	0	58,186
<u>87,479</u>	<u>12,997</u>	<u>735,640</u>
0	0	11,084
<u>428,500</u>	<u>54,080</u>	<u>1,970,187</u>
<u>428,500</u>	<u>54,080</u>	<u>1,981,271</u>
<u>\$515,979</u>	<u>\$67,077</u>	<u>\$2,716,911</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1995

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<u>Operating Revenues:</u>				
Charges for Services	\$110,484	\$611,902	\$23,713	\$3,433,346
Other Operating Revenues	0	9,040	0	3,096
Total Operating Revenues	110,484	620,942	23,713	3,436,442
<u>Operating Expenses:</u>				
Personal Services	0	559,617	0	57,892
Materials and Supplies	0	0	26,936	1,017
Contractual Services	87,351	0	0	421,785
Depreciation	0	0	0	1,084
Health Insurance Claims	0	0	0	2,754,717
Other Operating Expenses	0	0	0	1,447
Total Operating Expenses	87,351	559,617	26,936	3,237,942
Income (Loss) Before Operating Transfers	23,133	61,325	(3,223)	198,500
<u>Operating Transfers:</u>				
Operating Transfers In	0	0	7,727	0
Total Operating Transfers	0	0	7,727	0
Net Income (Loss)	23,133	61,325	4,504	198,500
Retained Earnings (Accumulated Deficit) at Beginning of Year	11,772	(47,166)	0	1,235,539
Retained Earnings (Accumulated Deficit) at End of Year	\$34,905	\$14,159	\$4,504	\$1,434,039

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1995

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Total
\$900,563	\$112,626	\$5,192,634
3,303	0	15,439
<u>903,866</u>	<u>112,626</u>	<u>5,208,073</u>
0	0	617,509
0	118,973	146,926
155,139	0	664,275
0	0	1,084
520,777	0	3,275,494
<u>0</u>	<u>0</u>	<u>1,447</u>
<u>675,916</u>	<u>118,973</u>	<u>4,706,735</u>
227,950	(6,347)	501,338
<u>0</u>	<u>0</u>	<u>7,727</u>
<u>0</u>	<u>0</u>	<u>7,727</u>
227,950	(6,347)	509,065
<u>200,550</u>	<u>60,427</u>	<u>1,461,122</u>
<u>\$428,500</u>	<u>\$54,080</u>	<u>\$1,970,187</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1995

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$113,762	\$611,902	\$15,399
Cash Payments for Goods and Services	(85,389)	0	(23,067)
Cash Payments to Employees	0	(554,565)	0
Net Cash Provided (Used) by Operating Activities	<u>28,373</u>	<u>57,337</u>	<u>(7,668)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	7,727
Advances Out	0	(21,000)	0
Net Cash Provided (Used) by Noncapital Financing Activities	<u>0</u>	<u>(21,000)</u>	<u>7,727</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	0	0	0
Net Cash Used by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	28,373	36,337	59
Cash and Cash Equivalents at Beginning of Year	18,981	33,331	0
Cash and Cash Equivalents at End of Year	<u>\$47,354</u>	<u>\$69,668</u>	<u>\$59</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Income (Loss)	\$23,133	\$61,325	(\$3,223)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	0	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	2,218	(9,040)	0
(Increase) Decrease in Due from Other Funds	3,197	0	(185)
Increase in Intergovernmental Receivables	(2,137)	0	(8,129)
Increase in Inventory	0	0	0
Increase in Accounts Payable	1,962	0	3,869
Increase in Accrued Wages and Benefits	0	9,190	0
Decrease in Due to Other Funds	0	0	0
Increase in Intergovernmental Payables	0	2,888	0
Decrease in Compensated Absences	0	(7,026)	0
Total Adjustments	<u>5,240</u>	<u>(3,988)</u>	<u>(4,445)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$28,373</u>	<u>\$57,337</u>	<u>(\$7,668)</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 1995

INTERNAL SERVICE FUNDS

	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Total
Cash Flows from Operating Activities:				
Cash Received from Customers	\$3,568,262	\$977,252	\$110,816	\$5,397,393
Cash Payments for Goods and Services	(3,187,858)	(733,872)	(119,790)	(4,149,976)
Cash Payments to Employees	(58,730)	0	0	(613,295)
Net Cash Provided (Used) by Operating Activities	<u>321,674</u>	<u>243,380</u>	<u>(8,974)</u>	<u>634,122</u>
Cash Flows from Noncapital Financing Activities:				
Transfers In	0	0	0	7,727
Advances Out	0	0	0	(21,000)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,273)</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition and Construction of Assets	(3,125)	0	0	(3,125)
Net Cash Used by Noncapital Financing Activities	<u>(3,125)</u>	<u>0</u>	<u>0</u>	<u>(3,125)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	318,549	243,380	(8,974)	617,724
Cash and Cash Equivalents at Beginning of Year	1,645,993	269,296	50,142	2,017,743
Cash and Cash Equivalents at End of Year	<u>\$1,964,542</u>	<u>\$512,676</u>	<u>\$41,168</u>	<u>\$2,635,467</u>
Reconciliation of Operating Income (Loss) to Net Cash				
Provided by Operating Activities:				
Operating Income (Loss)	\$198,500	\$227,950	(\$6,347)	\$501,338
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	1,084	0	0	1,084
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(2,436)	(3,303)	4,177	(8,384)
(Increase) Decrease in Due from Other Funds	0	0	2,506	5,518
Increase in Intergovernmental Receivables	0	0	(8,493)	(18,759)
Increase in Inventory	0	0	(7,864)	(7,864)
Increase in Accounts Payable	125,718	18,733	7,047	157,329
Increase in Accrued Wages and Benefits	599	0	0	9,789
Decrease in Due to Other Funds	(354)	0	0	(354)
Increase in Intergovernmental Payables	199	0	0	3,087
Decrease in Compensated Absences	(1,636)	0	0	(8,662)
Total Adjustments	<u>123,174</u>	<u>15,430</u>	<u>(2,627)</u>	<u>132,784</u>
Net Cash Provided (Used) by Operating Activities	<u>\$321,674</u>	<u>\$243,380</u>	<u>(\$8,974)</u>	<u>\$634,122</u>

FIDUCIARY FUND TYPE

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 Monies 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.

NONEXPENDABLE TRUST FUND

The Nonexpendable Trust Fund is used to account for principal balances from contributions and endowments where capital maintenance is of primary importance.

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

The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other 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.

(Continued)

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.

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.

(Continued)

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
Law Library
Life Insurance
Board of Elections
Building Inspection
Escrow Rotary
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
Notary Public
Treasurer
Ohio Election Commission

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 1995**

FIDUCIARY FUNDS

	<u>Expendable Trust Fund</u>	<u>Non-expendable Trust Fund</u>	<u>Agency Funds</u>	
	Unclaimed Monies Fund	Scheurer- Smith Trust Fund	Total All	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$719,653	\$59,273	\$4,731,287	\$5,510,213
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	69,852,278	69,852,278
Interest	0	423	0	423
<u>Restricted Assets:</u>				
Cash with Fiscal Agent	0	0	1,399,002	1,399,002
Funds on Deposit with Deferred Compensation Board	0	0	3,804,034	3,804,034
Total Assets	<u>\$719,653</u>	<u>\$59,696</u>	<u>\$79,786,601</u>	<u>\$80,565,950</u>
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Intergovernmental Payables	\$0	\$0	\$71,714,800	\$71,714,800
Unapportioned Monies	0	0	2,619,510	2,619,510
Payroll Withholding	0	0	71,622	71,622
Deposits Held Due to Others	0	0	1,576,635	1,576,635
Deferred Compensation Payable	0	0	3,804,034	3,804,034
Total Liabilities	<u>0</u>	<u>0</u>	<u>79,786,601</u>	<u>79,786,601</u>
<u>Fund Equity:</u>				
<u>Fund Balance:</u>				
Unreserved	719,653	59,696	0	779,349
Total Fund Equity	<u>719,653</u>	<u>59,696</u>	<u>0</u>	<u>779,349</u>
Total Liabilities and Fund Equity	<u>\$719,653</u>	<u>\$59,696</u>	<u>\$79,786,601</u>	<u>\$80,565,950</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Employees Retirement</u>				
Assets				
Cash and Cash Equivalents	\$220,579	\$2,946,896	(\$3,159,545)	\$7,930
Total Assets	<u>\$220,579</u>	<u>\$2,946,896</u>	<u>(\$3,159,545)</u>	<u>\$7,930</u>
Liabilities				
Payroll Withholding	\$220,579	\$2,946,896	(\$3,159,545)	\$7,930
Total Liabilities	<u>\$220,579</u>	<u>\$2,946,896</u>	<u>(\$3,159,545)</u>	<u>\$7,930</u>
<u>Townships</u>				
Assets				
Cash and Cash Equivalents	\$0	\$10,063,363	(\$10,063,363)	\$0
Total Assets	<u>\$0</u>	<u>\$10,063,363</u>	<u>(\$10,063,363)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$10,063,363	(\$10,063,363)	\$0
Total Liabilities	<u>\$0</u>	<u>\$10,063,363</u>	<u>(\$10,063,363)</u>	<u>\$0</u>
<u>Corporations</u>				
Assets				
Cash and Cash Equivalents	\$0	\$6,028,541	(\$6,028,541)	\$0
Total Assets	<u>\$0</u>	<u>\$6,028,541</u>	<u>(\$6,028,541)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$6,028,541	(\$6,028,541)	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,028,541</u>	<u>(\$6,028,541)</u>	<u>\$0</u>
<u>Undivided Water and Sewer Revenue</u>				
Assets				
Cash and Cash Equivalents	\$45,852	\$11,244,415	(\$11,253,728)	\$36,539
Total Assets	<u>\$45,852</u>	<u>\$11,244,415</u>	<u>(\$11,253,728)</u>	<u>\$36,539</u>
Liabilities				
Unapportioned Monies	\$45,852	\$11,244,415	(\$11,253,728)	\$36,539
Total Liabilities	<u>\$45,852</u>	<u>\$11,244,415</u>	<u>(\$11,253,728)</u>	<u>\$36,539</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Payroll</u>				
Assets				
Cash and Cash Equivalents	\$212,824	\$22,240,139	(\$22,399,438)	\$53,525
Total Assets	\$212,824	\$22,240,139	(\$22,399,438)	\$53,525
Liabilities				
Payroll Withholding	\$212,824	\$22,240,139	(\$22,399,438)	\$53,525
Total Liabilities	\$212,824	\$22,240,139	(\$22,399,438)	\$53,525
<u>Schools</u>				
Assets				
Cash and Cash Equivalents	\$0	\$61,080,625	(\$61,080,625)	\$0
Total Assets	\$0	\$61,080,625	(\$61,080,625)	\$0
Liabilities				
Unapportioned Monies	\$0	\$61,080,625	(\$61,080,625)	\$0
Total Liabilities	\$0	\$61,080,625	(\$61,080,625)	\$0
<u>Undivided General Tax</u>				
Assets				
Cash and Cash Equivalents	\$1,673,829	\$73,943,469	(\$74,582,206)	\$1,035,092
Taxes Receivable	62,466,765	69,852,278	(62,466,765)	69,852,278
Total Assets	\$64,140,594	\$143,795,747	(\$137,048,971)	\$70,887,370
Liabilities				
Intergovernmental Payables	\$62,466,765	\$69,852,278	(\$62,466,765)	\$69,852,278
Unapportioned Monies	1,673,829	73,943,469	(74,582,206)	1,035,092
Total Liabilities	\$64,140,594	\$143,795,747	(\$137,048,971)	\$70,887,370
<u>Tangible Personal Tax</u>				
Assets				
Cash and Cash Equivalents	\$194,314	\$14,272,791	(\$14,389,330)	\$77,775
Total Assets	\$194,314	\$14,272,791	(\$14,389,330)	\$77,775
Liabilities				
Unapportioned Monies	\$194,314	\$14,272,791	(\$14,389,330)	\$77,775
Total Liabilities	\$194,314	\$14,272,791	(\$14,389,330)	\$77,775

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Local Government</u>				
Assets				
Cash and Cash Equivalents	\$0	\$3,948,767	(\$3,948,767)	\$0
Total Assets	\$0	\$3,948,767	(\$3,948,767)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,948,767	(\$3,948,767)	\$0
Total Liabilities	\$0	\$3,948,767	(\$3,948,767)	\$0
<u>Special Districts</u>				
Assets				
Cash and Cash Equivalents	\$0	\$455,302	(\$455,302)	\$0
Total Assets	\$0	\$455,302	(\$455,302)	\$0
Liabilities				
Unapportioned Monies	\$0	\$455,302	(\$455,302)	\$0
Total Liabilities	\$0	\$455,302	(\$455,302)	\$0
<u>Cigarette Tax</u>				
Assets				
Cash and Cash Equivalents	\$118	\$6,027	(\$6,042)	\$103
Total Assets	\$118	\$6,027	(\$6,042)	\$103
Liabilities				
Unapportioned Monies	\$118	\$6,027	(\$6,042)	\$103
Total Liabilities	\$118	\$6,027	(\$6,042)	\$103
<u>Gasoline Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,766,728	(\$1,766,728)	\$0
Total Assets	\$0	\$1,766,728	(\$1,766,728)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,766,728	(\$1,766,728)	\$0
Total Liabilities	\$0	\$1,766,728	(\$1,766,728)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Local Government Revenue Assistance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$815,122	(\$815,122)	\$0
Total Assets	\$0	\$815,122	(\$815,122)	\$0
Liabilities				
Unapportioned Monies	\$0	\$815,122	(\$815,122)	\$0
Total Liabilities	\$0	\$815,122	(\$815,122)	\$0
<u>Motor Vehicle License</u>				
Assets				
Cash and Cash Equivalents	\$0	\$4,614,154	(\$4,614,154)	\$0
Total Assets	\$0	\$4,614,154	(\$4,614,154)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,614,154	(\$4,614,154)	\$0
Total Liabilities	\$0	\$4,614,154	(\$4,614,154)	\$0
<u>County Lodging Tax</u>				
Assets				
Cash and Cash Equivalents	\$12,003	\$354,532	(\$361,163)	\$5,372
Total Assets	\$12,003	\$354,532	(\$361,163)	\$5,372
Liabilities				
Unapportioned Monies	\$12,003	\$354,532	(\$361,163)	\$5,372
Total Liabilities	\$12,003	\$354,532	(\$361,163)	\$5,372
<u>Real Estate Advance</u>				
Assets				
Cash and Cash Equivalents	\$1,053	\$6,257	(\$60)	\$7,250
Total Assets	\$1,053	\$6,257	(\$60)	\$7,250
Liabilities				
Unapportioned Monies	\$1,053	\$6,257	(\$60)	\$7,250
Total Liabilities	\$1,053	\$6,257	(\$60)	\$7,250

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Law Library</u>				
Assets				
Cash and Cash Equivalents	\$0	\$212,490	(\$212,490)	\$0
Total Assets	\$0	\$212,490	(\$212,490)	\$0
Liabilities				
Unapportioned Monies	\$0	\$212,490	(\$212,490)	\$0
Total Liabilities	\$0	\$212,490	(\$212,490)	\$0
<u>Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$33,386	\$158,779	(\$159,177)	\$32,988
Total Assets	\$33,386	\$158,779	(\$159,177)	\$32,988
Liabilities				
Unapportioned Monies	\$33,386	\$158,779	(\$159,177)	\$32,988
Total Liabilities	\$33,386	\$158,779	(\$159,177)	\$32,988
<u>Life Insurance</u>				
Assets				
Cash and Cash Equivalents	\$42,443	\$59,962	(\$92,238)	\$10,167
Total Assets	\$42,443	\$59,962	(\$92,238)	\$10,167
Liabilities				
Payroll Withholding	\$42,443	\$59,962	(\$92,238)	\$10,167
Total Liabilities	\$42,443	\$59,962	(\$92,238)	\$10,167
<u>Libraries</u>				
Assets				
Cash and Cash Equivalents	\$0	\$2,573,549	(\$2,573,549)	\$0
Total Assets	\$0	\$2,573,549	(\$2,573,549)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,573,549	(\$2,573,549)	\$0
Total Liabilities	\$0	\$2,573,549	(\$2,573,549)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>State</u>				
Assets				
Cash and Cash Equivalents	\$435,947	\$520,053	(\$763,123)	\$192,877
Total Assets	<u>\$435,947</u>	<u>\$520,053</u>	<u>(\$763,123)</u>	<u>\$192,877</u>
Liabilities				
Unapportioned Monies	\$435,947	\$520,053	(\$763,123)	\$192,877
Total Liabilities	<u>\$435,947</u>	<u>\$520,053</u>	<u>(\$763,123)</u>	<u>\$192,877</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	\$815,211	\$1,539,398	(\$1,553,299)	\$801,310
Total Assets	<u>\$815,211</u>	<u>\$1,539,398</u>	<u>(\$1,553,299)</u>	<u>\$801,310</u>
Liabilities				
Unapportioned Monies	\$815,211	\$1,539,398	(\$1,553,299)	\$801,310
Total Liabilities	<u>\$815,211</u>	<u>\$1,539,398</u>	<u>(\$1,553,299)</u>	<u>\$801,310</u>
<u>Undivided Interest</u>				
Assets				
Cash and Cash Equivalents	\$127,366	\$3,837,055	(\$3,638,956)	\$325,465
Total Assets	<u>\$127,366</u>	<u>\$3,837,055</u>	<u>(\$3,638,956)</u>	<u>\$325,465</u>
Liabilities				
Unapportioned Monies	\$127,366	\$3,837,055	(\$3,638,956)	\$325,465
Total Liabilities	<u>\$127,366</u>	<u>\$3,837,055</u>	<u>(\$3,638,956)</u>	<u>\$325,465</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Ohio Elections Commission</u>				
Assets				
Cash and Cash Equivalents	\$0	\$365	(\$160)	\$205
Total Assets	<u>\$0</u>	<u>\$365</u>	<u>(\$160)</u>	<u>\$205</u>
Liabilities				
Deposits Held Due to Others	\$0	\$365	(\$160)	\$205
Total Liabilities	<u>\$0</u>	<u>\$365</u>	<u>(\$160)</u>	<u>\$205</u>
<u>Outside Entity Grants</u>				
Assets				
Cash and Cash Equivalents	\$0	\$55,579	(\$55,579)	\$0
Total Assets	<u>\$0</u>	<u>\$55,579</u>	<u>(\$55,579)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$55,579	(\$55,579)	\$0
Total Liabilities	<u>\$0</u>	<u>\$55,579</u>	<u>(\$55,579)</u>	<u>\$0</u>
<u>Escrow Rotary</u>				
Assets				
Cash and Cash Equivalents	\$94,415	\$44,927	(\$52,654)	\$86,688
Total Assets	<u>\$94,415</u>	<u>\$44,927</u>	<u>(\$52,654)</u>	<u>\$86,688</u>
Liabilities				
Unapportioned Monies	\$94,415	\$44,927	(\$52,654)	\$86,688
Total Liabilities	<u>\$94,415</u>	<u>\$44,927</u>	<u>(\$52,654)</u>	<u>\$86,688</u>
<u>Undivided Income Tax - Real Property</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,114,639	(\$1,114,639)	\$0
Total Assets	<u>\$0</u>	<u>\$1,114,639</u>	<u>(\$1,114,639)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,114,639	(\$1,114,639)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,114,639</u>	<u>(\$1,114,639)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Ohio Public Works - Township Projects</u>				
Assets				
Cash and Cash Equivalents	\$37,020	\$76,911	(\$107,107)	\$6,824
Total Assets	<u>\$37,020</u>	<u>\$76,911</u>	<u>(\$107,107)</u>	<u>\$6,824</u>
Liabilities				
Deposits Held Due to Others	\$37,020	\$76,911	(\$107,107)	\$6,824
Total Liabilities	<u>\$37,020</u>	<u>\$76,911</u>	<u>(\$107,107)</u>	<u>\$6,824</u>
<u>Notary Public</u>				
Assets				
Cash and Cash Equivalents	\$0	\$9,431	(\$2,875)	\$6,556
Total Assets	<u>\$0</u>	<u>\$9,431</u>	<u>(\$2,875)</u>	<u>\$6,556</u>
Liabilities				
Deposits Held Due to Others	\$0	\$9,431	(\$2,875)	\$6,556
Total Liabilities	<u>\$0</u>	<u>\$9,431</u>	<u>(\$2,875)</u>	<u>\$6,556</u>
<u>Zoning Board</u>				
Assets				
Cash and Cash Equivalents	\$97,640	\$75,929	(\$62,000)	\$111,569
Total Assets	<u>\$97,640</u>	<u>\$75,929</u>	<u>(\$62,000)</u>	<u>\$111,569</u>
Liabilities				
Deposits Held Due to Others	\$97,640	\$75,929	(\$62,000)	\$111,569
Total Liabilities	<u>\$97,640</u>	<u>\$75,929</u>	<u>(\$62,000)</u>	<u>\$111,569</u>
<u>Deferred Compensation</u>				
Assets				
Funds on Deposit with Deferred Compensation Board	\$3,137,876	\$852,264	(\$186,106)	\$3,804,034
Total Assets	<u>\$3,137,876</u>	<u>\$852,264</u>	<u>(\$186,106)</u>	<u>\$3,804,034</u>
Liabilities				
Deferred Compensation Payable	\$3,137,876	\$852,264	(\$186,106)	\$3,804,034
Total Liabilities	<u>\$3,137,876</u>	<u>\$852,264</u>	<u>(\$186,106)</u>	<u>\$3,804,034</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Clerk of Courts</u>				
Assets				
Cash with Fiscal Agent	\$760,379	\$13,359,102	(\$13,003,627)	\$1,115,854
Total Assets	<u>\$760,379</u>	<u>\$13,359,102</u>	<u>(\$13,003,627)</u>	<u>\$1,115,854</u>
Liabilities				
Deposits Held Due to Others	\$760,379	\$13,359,102	(\$13,003,627)	\$1,115,854
Total Liabilities	<u>\$760,379</u>	<u>\$13,359,102</u>	<u>(\$13,003,627)</u>	<u>\$1,115,854</u>
<u>Common Pleas Court - Probate Court</u>				
Assets				
Cash with Fiscal Agent	\$10,069	\$128,829	(\$129,885)	\$9,013
Total Assets	<u>\$10,069</u>	<u>\$128,829</u>	<u>(\$129,885)</u>	<u>\$9,013</u>
Liabilities				
Deposits Held Due to Others	\$10,069	\$128,829	(\$129,885)	\$9,013
Total Liabilities	<u>\$10,069</u>	<u>\$128,829</u>	<u>(\$129,885)</u>	<u>\$9,013</u>
<u>Child Support Enforcement Agency</u>				
Assets				
Cash with Fiscal Agent	\$45,472	\$17,280,388	(\$17,248,095)	\$77,765
Total Assets	<u>\$45,472</u>	<u>\$17,280,388</u>	<u>(\$17,248,095)</u>	<u>\$77,765</u>
Liabilities				
Deposits Held Due to Others	\$45,472	\$17,280,388	(\$17,248,095)	\$77,765
Total Liabilities	<u>\$45,472</u>	<u>\$17,280,388</u>	<u>(\$17,248,095)</u>	<u>\$77,765</u>
<u>County Court</u>				
Assets				
Cash with Fiscal Agent	\$154,895	\$865,962	(\$864,542)	\$156,315
Total Assets	<u>\$154,895</u>	<u>\$865,962</u>	<u>(\$864,542)</u>	<u>\$156,315</u>
Liabilities				
Deposits Held Due to Others	\$154,895	\$865,962	(\$864,542)	\$156,315
Total Liabilities	<u>\$154,895</u>	<u>\$865,962</u>	<u>(\$864,542)</u>	<u>\$156,315</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Juvenile Court</u>				
Assets				
Cash with Fiscal Agent	\$5,334	\$196,875	(\$201,884)	\$325
Total Assets	<u>\$5,334</u>	<u>\$196,875</u>	<u>(\$201,884)</u>	<u>\$325</u>
Liabilities				
Deposits Held Due to Others	\$5,334	\$196,875	(\$201,884)	\$325
Total Liabilities	<u>\$5,334</u>	<u>\$196,875</u>	<u>(\$201,884)</u>	<u>\$325</u>
<u>Prosecuting Attorney</u>				
Assets				
Cash with Fiscal Agent	\$0	\$42,864	(\$42,864)	\$0
Total Assets	<u>\$0</u>	<u>\$42,864</u>	<u>(\$42,864)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$42,864	(\$42,864)	\$0
Total Liabilities	<u>\$0</u>	<u>\$42,864</u>	<u>(\$42,864)</u>	<u>\$0</u>
<u>Sheriff</u>				
Assets				
Cash with Fiscal Agent	\$29,895	\$1,581,789	(\$1,573,667)	\$38,017
Total Assets	<u>\$29,895</u>	<u>\$1,581,789</u>	<u>(\$1,573,667)</u>	<u>\$38,017</u>
Liabilities				
Deposits Held Due to Others	\$29,895	\$1,581,789	(\$1,573,667)	\$38,017
Total Liabilities	<u>\$29,895</u>	<u>\$1,581,789</u>	<u>(\$1,573,667)</u>	<u>\$38,017</u>
<u>Children's Services</u>				
Assets				
Cash with Fiscal Agent	\$1,215	\$0	(\$722)	\$493
Total Assets	<u>\$1,215</u>	<u>\$0</u>	<u>(\$722)</u>	<u>\$493</u>
Liabilities				
Deposits Held Due to Others	\$1,215	\$0	(\$722)	\$493
Total Liabilities	<u>\$1,215</u>	<u>\$0</u>	<u>(\$722)</u>	<u>\$493</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<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	\$745	\$2,209	(\$1,949)	\$1,005
Total Assets	<u>\$745</u>	<u>\$2,209</u>	<u>(\$1,949)</u>	<u>\$1,005</u>
Liabilities				
Deposits Held Due to Others	\$745	\$2,209	(\$1,949)	\$1,005
Total Liabilities	<u>\$745</u>	<u>\$2,209</u>	<u>(\$1,949)</u>	<u>\$1,005</u>
<u>Building Inspection</u>				
Assets				
Cash with Fiscal Agent	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
<u>Tax Maps</u>				
Assets				
Cash with Fiscal Agent	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<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
<u>Drug Task Force</u>				
Assets				
Cash and Cash Equivalents	\$56,676	\$113,983	(\$94,378)	\$76,281
Total Assets	\$56,676	\$113,983	(\$94,378)	\$76,281
Liabilities				
Intergovernmental Payables	\$56,676	\$113,983	(\$94,378)	\$76,281
Total Liabilities	\$56,676	\$113,983	(\$94,378)	\$76,281
<u>Refundable Deposits</u>				
Assets				
Cash and Cash Equivalents	\$49,035	\$29,903	(\$26,459)	\$52,479
Total Assets	\$49,035	\$29,903	(\$26,459)	\$52,479
Liabilities				
Deposits Held Due to Others	\$49,035	\$29,903	(\$26,459)	\$52,479
Total Liabilities	\$49,035	\$29,903	(\$26,459)	\$52,479

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
<u>Non-Entity Holdings</u>				
Assets				
Cash and Cash Equivalents	\$1,926,270	\$8,771,567	(\$8,911,596)	\$1,786,241
Total Assets	<u>\$1,926,270</u>	<u>\$8,771,567</u>	<u>(\$8,911,596)</u>	<u>\$1,786,241</u>
Liabilities				
Intergovernmental Payables	\$1,926,270	\$8,771,567	(\$8,911,596)	\$1,786,241
Total Liabilities	<u>\$1,926,270</u>	<u>\$8,771,567</u>	<u>(\$8,911,596)</u>	<u>\$1,786,241</u>
<u>Treasurer</u>				
Assets				
Cash and Cash Equivalents	\$0	\$52,660	(\$52,660)	\$0
Total Assets	<u>\$0</u>	<u>\$52,660</u>	<u>(\$52,660)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$52,660	(\$52,660)	\$0
Total Liabilities	<u>\$0</u>	<u>\$52,660</u>	<u>(\$52,660)</u>	<u>\$0</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>
<u>Total - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$6,094,032	\$232,981,648	(\$234,344,393)	\$4,731,287
Cash with Fiscal Agent	1,008,219	33,458,018	(33,067,235)	1,399,002
Taxes Receivable	62,466,765	69,852,278	(62,466,765)	69,852,278
Funds on Deposit with Deferred Compensation Board	3,137,876	852,264	(186,106)	3,804,034
Total Assets	<u>\$72,706,892</u>	<u>\$337,144,208</u>	<u>(\$330,064,499)</u>	<u>\$79,786,601</u>
Liabilities				
Intergovernmental Payables	\$64,449,711	\$78,737,828	(\$71,472,739)	\$71,714,800
Unapportioned Monies	3,451,545	198,600,983	(199,433,018)	2,619,510
Payroll Withholding	475,846	25,246,997	(25,651,221)	71,622
Deposits Held Due to Others	1,191,914	33,706,136	(33,321,415)	1,576,635
Deferred Compensation Payable	3,137,876	852,264	(186,106)	3,804,034
Total Liabilities	<u>\$72,706,892</u>	<u>\$337,144,208</u>	<u>(\$330,064,499)</u>	<u>\$79,786,601</u>



GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the proprietary funds.

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1995

General Fixed Assets:

Land and Land Improvements	\$787,423
Buildings, Structures and Improvements	8,543,655
Furniture, Fixtures and Equipment	11,168,787
Construction in Progress	<u>14,365,637</u>
Total General Fixed Assets	<u><u>\$34,865,502</u></u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$7,223,331
General Fund	5,574,330
Special Revenue Funds	3,198,228
Capital Project Funds	<u>18,869,613</u>
Total Investment	<u><u>\$34,865,502</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1995

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	\$160,391	\$8,883,424
Auditor	0	0	102,057	102,057
Treasurer	0	0	17,063	17,063
Prosecutor	0	0	81,991	81,991
Recorder	0	0	163,005	163,005
Board of Elections	0	0	44,125	44,125
Data Processing	0	0	1,609,082	1,609,082
Building and Grounds	0	855	106,120	106,975
Tax Maps	0	0	9,940	9,940
Real Estate	0	0	76,659	76,659
Total Legislative and Executive	659,653	8,064,235	2,370,433	11,094,321
<i>Judicial</i>				
Common Pleas Court	0	0	42,800	42,800
County Court	0	0	40,232	40,232
Probate Court	0	0	26,279	26,279
Clerk of Court	0	0	40,935	40,935
Total Judicial	0	0	150,246	150,246
Public Safety				
Sheriff	0	0	627,549	627,549
Building Regulations	0	0	72,980	72,980
Juvenile Detention	0	0	29,796	29,796
Communications	127,770	479,420	3,335,377	3,942,567
Emergency Management	0	0	57,319	57,319
Communications Center	0	0	65,552	65,552
Total Public Safety	127,770	479,420	4,188,573	4,795,763
Public Works				
Engineer	0	0	2,199,927	2,199,927
Total Public Works	0	0	2,199,927	2,199,927

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 1995

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	48,414	48,414
Solid Waste	0	0	15,483	15,483
Total Health	0	0	63,897	63,897
Human Services				
Veterans Services	0	0	29,750	29,750
Human Services	0	0	197,131	197,131
MRDD Board	0	0	1,222,212	1,222,212
Youth Services Subsidy	0	0	13,178	13,178
Job Training Partnership	0	0	23,678	23,678
Children's Services	0	0	41,971	41,971
Child Support Enforcement Agency	0	0	166,035	166,035
Transit	0	0	499,657	499,657
Total Human Services	0	0	2,193,612	2,193,612
Subtotal General Fixed Assets	<u>\$787,423</u>	<u>\$8,543,655</u>	<u>\$11,168,787</u>	<u>\$20,499,865</u>
Construction in Progress				<u>14,365,637</u>
Total General Fixed Assets				<u>\$34,865,502</u>

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1995

Function and Activity	December 31, 1994	Transfers	Additions	Deletions	December 31, 1995
General Government:					
<i>Legislative and Executive</i>					
Commissioners	\$8,863,972	\$0	\$19,452	\$0	\$8,883,424
Auditor	38,718	0	63,339	0	102,057
Treasurer	11,043	0	7,880	(1,860)	17,063
Prosecutor	74,184	0	9,002	(1,195)	81,991
Recorder	160,715	0	2,290	0	163,005
Board of Elections	30,039	0	20,313	(6,227)	44,125
Data Processing	1,112,011	9,184	498,287	(10,400)	1,609,082
Building and Grounds	94,878	0	31,472	(19,375)	106,975
Tax Maps	20,286	0	0	(10,346)	9,940
Real Estate	24,460	(4,408)	56,607	0	76,659
Total Legislative and Executive	10,430,306	4,776	708,642	(49,403)	11,094,321
<i>Judicial</i>					
Common Pleas Court	39,249	0	5,496	(1,945)	42,800
Probate Court	24,651	0	1,628	0	26,279
County Court	21,787	0	18,445	0	40,232
Clerk of Court	40,935	0	0	0	40,935
Total Judicial	126,622	0	25,569	(1,945)	150,246
<i>Public Safety</i>					
Sheriff	667,595	(5,292)	26,128	(60,882)	627,549
Building Regulations	69,980	0	3,000	0	72,980
Juvenile Detention	31,096	0	0	(1,300)	29,796
Communications	3,459,540	5,292	477,735	0	3,942,567
Emergency Management	46,539	0	16,042	(5,262)	57,319
Communications Center	43,940	0	22,883	(1,271)	65,552
Total Public Safety	4,318,690	0	545,788	(68,715)	4,795,763
<i>Public Works</i>					
Engineer	2,120,549	0	106,903	(27,525)	2,199,927
Total Public Works	2,120,549	0	106,903	(27,525)	2,199,927

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 1995

Function and Activity	December 31, 1994	Transfers	Additions	Deletions	December 31, 1995
Community Development	2,099	0	0	0	2,099
Health					
Dog and Kennel	49,058	(4,776)	4,132	0	48,414
Solid Waste	15,483	0	0	0	15,483
Total Health	64,541	(4,776)	4,132	0	63,897
Human Services					
Veterans Services	7,111	0	22,639	0	29,750
Human Services	185,697	0	11,934	(500)	197,131
MRDD Board	1,165,555	0	121,097	(64,440)	1,222,212
Youth Services Subsidy	11,778	0	1,400	0	13,178
Job Training Partnership	16,567	0	7,111	0	23,678
Children's Services	53,806	0	920	(12,755)	41,971
Child Support Enforcement Agency	158,337	0	8,773	(1,075)	166,035
Transit	405,931	0	93,726	0	499,657
Total Human Services	2,004,782	0	267,600	(78,770)	2,193,612
Subtotal General Fixed Assets	19,067,589	0	1,658,634	(226,358)	20,499,865
Construction in Progress	6,122,796	0	8,413,958	(171,117)	14,365,637
Total General Fixed Assets	\$25,190,385	\$0	\$10,072,592	(\$397,475)	\$34,865,502



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
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
1995 b	11,687,555	6,747,627	4,472,435	781,936	17,491,284	474,675	0	11,731,374	1,762,864	55,149,750

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 Revenue	Special Assessments	Earnings on Investments	Other Revenue	Total
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
1995 b	23,349,157	4,778,934	21,709	591,975	22,550,206	1,466,991	3,349,382	1,109,669	57,218,023

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			
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%
1995 (2)	11,064,709	10,945,448	98.92%	304,974	\$11,250,422	101.68%

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

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

Source: Warren County Auditor's Office.

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

Collection Year	Real Property		Public Utility Personal Property		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
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%
1995	1,595,178,370	4,557,652,485	185,048,730	210,282,647	190,785,422	763,141,688	1,971,012,522	5,531,076,820	35.64%

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	1985		1986		1987		1988		1989		1990		1991		1992		1993		1994		1995	
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
COUNTY ENTITY:																						
General Fund	2.90	2.90	2.90	2.90	2.90	2.90	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	2.57	2.57
Board of Mental Retardation	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
Total County Entity	4.90	4.90	4.90	4.90	4.90	4.90	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	4.57	4.57
OTHER ENTITIES:																						
Warren County Combined	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	5.40	5.40	5.40	5.40	5.40	5.40	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Total County Levy	5.40	5.40	5.40	5.40	5.40	5.40	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
SPECIAL DISTRICTS:																						
Warren/Clinton Community	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mental Health	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Franklin Carlisle Joint	42.20	42.00	41.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60	44.60
Emergency Medical Service	41.50	41.50	40.50	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30	40.30
SCHOOL DISTRICTS:																						
Springboro	43.60	44.30	43.60	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70	46.70
Lebanon	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88	38.88
Wayne	42.20	42.20	42.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
Miamisburg	34.40	40.25	40.25	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00
Mason	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41	34.41
Kings	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55	44.55
Princeton	29.67	28.60	29.47	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37	29.37
Franklin	36.00	36.00	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80	41.80
Middletown	34.26	34.26	38.58	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06	38.06
Carlisle	46.48	45.98	45.80	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00	52.00
Little Miami	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00
Loveland	30.10	34.60	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10	34.10
Goshen	29.50	29.50	29.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50	35.50
Blanchester	38.40	43.00	43.10	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40	51.40
Clinton Massie	30.60	37.90	37.80	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70
Sugarcreek																						
Xenia																						

(Continued)

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

	1985		1986		1987		1988		1989		1990		1991		1992		1993		1994		1995	
	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year	Levy Year	Collection Year
JOINT VOCATIONAL SCHOOL DISTRICTS:																						
Warren County	3.50	1986	3.50	1987	3.50	1988	3.50	1989	3.50	1990	3.50	1991	3.50	1992	3.50	1993	3.50	1994	3.50	1995	3.50	1996
Great Oaks	1.70	1986	1.70	1987	1.70	1988	1.70	1989	1.70	1990	1.70	1991	1.70	1992	1.70	1993	1.70	1994	1.70	1995	1.70	1996
Montgomery County	1.98	1986	1.98	1987	1.98	1988	1.98	1989	1.98	1990	1.98	1.98	1991	1.98	1.98	1993	1.98	1994	1.98	1995	1.98	1996
Greene County	2.74	1986	2.70	1987	3.70	1988	3.70	1989	3.70	1990	3.70	3.70	1991	3.70	3.45	1993	3.45	1994	3.45	1995	3.45	1996
TOWNSHIPS:																						
Clearcreek	8.00	1986	8.00	1987	10.50	1988	10.30	1989	11.60	1990	11.60	11.60	1991	11.60	11.60	1993	11.60	11.60	11.60	11.60	11.60	11.60
Deerfield	7.05	1986	7.05	1987	7.05	1988	8.30	1989	8.30	1990	8.05	8.05	1991	8.05	8.05	1993	8.05	8.05	8.05	8.05	8.05	8.05
Franklin	4.20	1986	4.20	1987	4.20	1988	4.00	1989	3.60	1990	3.60	3.60	1991	3.60	3.60	1993	3.60	3.60	3.60	3.60	3.60	3.60
Hamilton	8.40	1986	8.40	1987	9.40	1988	8.30	1989	7.80	1990	8.30	8.30	1991	8.30	8.30	1993	8.30	8.30	8.30	8.30	8.30	8.30
Harlan	7.70	1986	7.70	1987	7.70	1988	7.70	1989	7.60	1990	7.60	7.60	1991	7.60	7.60	1993	7.60	7.60	7.60	7.60	7.60	7.60
Massie	6.90	1986	6.90	1987	6.90	1988	6.90	1989	7.00	1990	7.00	7.00	1991	7.00	7.00	1993	7.00	7.00	7.00	7.00	7.00	7.00
Salem	6.20	1986	6.20	1987	5.00	1988	5.00	1989	5.80	1990	5.80	5.80	1991	5.80	5.80	1993	5.80	5.80	5.80	5.80	5.80	5.80
Turtlecreek	5.50	1986	6.00	1987	7.00	1988	6.50	1989	5.60	1990	5.60	5.60	1991	5.60	5.60	1993	5.60	5.60	5.60	5.60	5.60	5.60
Union	5.80	1986	5.80	1987	5.80	1988	5.80	1989	5.70	1990	5.70	5.70	1991	5.70	5.70	1993	5.70	5.70	5.70	5.70	5.70	5.70
Washington	2.80	1986	2.80	1987	2.80	1988	3.86	1989	3.86	1990	3.76	3.76	1991	3.76	3.76	1993	3.76	3.76	3.76	3.76	3.76	3.76
Wayne	4.35	1986	6.80	1987	4.85	1988	4.60	1989	5.45	1990	5.25	5.25	1991	7.95	5.25	1993	5.25	5.25	5.25	5.25	5.25	5.25
MUNICIPALITIES:																						
Springboro	5.40	1986	5.40	1987	5.40	1988	2.60	1989	1.10	1990	1.10	1.10	1991	1.10	1.10	1993	1.10	1.10	1.10	1.10	1.10	1.10
Mason	2.10	1986	2.10	1987	2.10	1988	2.10	1989	2.10	1990	2.10	2.10	1991	2.10	2.10	1993	2.10	2.10	2.10	2.10	2.10	2.10
Carlisle	3.80	1986	3.80	1987	1.80	1988	3.80	1989	3.80	1990	3.80	3.80	1991	3.80	3.80	1993	3.80	3.80	3.80	3.80	3.80	3.80
Franklin	2.73	1986	2.73	1987	2.73	1988	2.86	1989	2.86	1990	2.86	2.86	1991	2.85	2.85	1993	2.85	2.85	2.85	2.85	2.85	2.85
Middletown	6.73	1986	6.73	1987	6.41	1988	6.41	1989	5.40	1990	5.28	5.28	1991	5.28	5.18	1993	5.18	5.18	5.18	5.18	5.18	5.18
Loveland	6.99	1986	7.93	1987	7.91	1988	9.55	1989	7.61	1990	8.61	8.61	1991	9.41	9.41	1993	9.41	9.41	9.41	9.41	9.41	9.41
Maineville	5.30	1986	5.30	1987	5.30	1988	5.30	1989	4.80	1990	4.70	4.70	1991	6.70	6.70	1993	6.70	6.70	6.70	6.70	6.70	6.70
Buderville	2.00	1986	2.00	1987	2.00	1988	2.00	1989	1.80	1990	1.70	1.70	1991	1.70	1.70	1993	1.70	1.70	1.70	1.70	1.70	1.70
Pleasant Plain	1.90	1986	1.90	1987	1.90	1988	1.90	1989	1.90	1990	1.90	1.90	1991	1.80	1.80	1993	1.80	1.80	1.80	1.80	1.80	1.80
Blanchester	0.00	1986	5.10	1987	5.10	1988	5.10	1989	5.10	1990	5.40	5.40	1991	5.40	5.40	1993	5.40	5.40	5.40	5.40	5.40	5.40
Harveysburg	7.50	1986	7.50	1987	7.50	1988	8.50	1989	7.30	1990	7.30	7.30	1991	9.30	9.30	1993	9.30	9.30	9.30	9.30	9.30	9.30
Morrow	7.80	1986	7.80	1987	7.80	1988	9.80	1989	9.60	1990	9.50	9.50	1991	9.50	9.50	1993	9.50	9.50	9.50	9.50	9.50	9.50
Monroe	7.32	1986	7.12	1987	7.12	1988	5.92	1989	10.24	1990	9.05	9.05	1991	9.05	9.05	1993	9.05	9.05	9.05	9.05	9.05	9.05
Lebanon	6.10	1986	7.46	1987	7.46	1988	7.35	1989	7.35	1990	7.05	7.05	1991	6.95	6.95	1993	6.95	6.95	6.95	6.95	6.95	6.95
South Lebanon	4.90	1986	4.90	1987	4.90	1988	4.90	1989	1.40	1990	1.20	1.20	1991	1.20	1.20	1993	1.20	1.20	1.20	1.20	1.20	1.20
Corwin	2.30	1986	2.30	1987	2.30	1988	2.30	1989	2.30	1990	2.30	2.30	1991	2.30	2.30	1993	2.30	2.30	2.30	2.30	2.30	2.30
Waynesville	17.30	1986	17.30	1987	12.30	1988	12.30	1989	12.30	1990	12.30	12.30	1991	12.30	12.30	1993	12.30	12.30	12.30	12.30	12.30	12.30

Source: Warren County Auditor's Office

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

Levy Year/ Collection Year	Current Assessments		Current Assessment		Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total		Total Collections as a Percent of Current Assessment Levied		Accumulated Delinquencies
	Levied	Collected	Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected			Assessments Collected	Assessments Collected	Assessment Levied		
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			
1994/1995	1,330,836	1,279,381	96.13%	58,146	1,337,527	4.35%	100.50%	118,153			

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1995

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		41,775,313
2.5% on the amount in excess of \$300,000,000		<u>47,775,313</u>
Total Direct Legal Debt Limitation	66,734,316	
Total of all County Debt Outstanding		
Less:		
Special Assessment Bonds	10,656,610	
Special Assessment Notes	3,532,500	
State Loan Payable	5,060,000	
Enterprise Fund General Obligation Revenue Bonds	35,000	
Enterprise Fund Revenue Bonds	35,386,717	
OWDA Loans	<u>3,503,489</u>	
Total Exempt Debt	<u>(58,174,316)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 1995	<u>0</u>	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		
Direct Legal Debt Margin		8,560,000
Unvoted Debt Limitation		<u>\$39,215,313</u>
Total Net Indebtedness	19,710,125	
Total Unvoted Legal Debt Margin	<u>(8,560,000)</u>	
		<u>\$11,150,125</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
1986	107,912	\$907,414,990	\$0	\$0	\$0	0.000%	\$0
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
1995	113,909	1,971,012,522	8,560,000	0	8,560,000	0.434%	75.15

(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		General Obligation Interest	Total General Bonded Debt Service		Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
	Principal			General Bonded	Debt Service		
1986	\$0	\$0	\$0	\$0	\$23,440,533	0.00%	
1987	0	0	0	0	24,618,640	0.00%	
1988	0	0	0	0	24,089,249	0.00%	
1989	10,000	51,562	51,562	61,562	27,507,797	0.22%	
1990	15,000	40,500	40,500	55,500	34,976,381	0.16%	
1991	15,000	39,375	39,375	54,375	39,249,783	0.14%	
1992	50,000	139,469	139,469	189,469	38,243,520	0.50%	
1993	50,000	117,603	117,603	167,603	39,205,575	0.43%	
1994	55,000	113,380	113,380	168,380	50,358,002	0.33%	
1995	60,000	216,052	216,052	276,052	55,145,750	0.50%	

(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, 1995

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$8,560,000	100.00%	\$8,560,000
Overlapping Debt: School Districts			
Springboro CSD	\$55,000	100.00%	\$55,000
Lebanon CSD	1,440,000	100.00%	1,440,000
Wayne LSD	99,726	98.02%	97,751
Kings LSD	710,144	100.00%	710,144
Warren County JVS	142,001	99.84%	141,774
Townships:			
Hartan	300,216	100.00%	300,216
Municipalities:			
Mason	7,410,000	100.00%	7,410,000
Springboro	5,900,000	99.76%	5,885,840
Franklin	6,057,649	100.00%	6,057,649
Lebanon	6,220,119	100.00%	6,220,119
Waynesville	198,036	100.00%	198,036
Carlisle	620,000	94.54%	586,148
Middletown	14,033,122	6.21%	871,457
Loveland	1,380,000	2.47%	34,086
Monroe	367,500	5.90%	21,683
South Lebanon	300,000	100.00%	300,000
Harveysburg	26,057	100.00%	26,057
Overlapping Debt	45,259,570	67.07%	30,355,960
Total Direct and Overlapping General Obligation Debt	\$53,819,570	72.31%	\$38,915,960

(1) Includes general obligation bonds.
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)	Including Tap-in Fees (3)
1986	\$2,617,169	\$2,009,954	\$607,215	\$69,198	8.78	23.59
1987	3,086,408	1,710,461	1,375,947	173,254	7.94	19.21
1988	4,001,114	3,494,413	506,701	327,725	1.55	7.40
1989	3,101,375	2,915,067	186,308	329,475	0.57	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)	Tap-in Fees (2)	Coverage 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
1995	4,517,949	1,772,304	2,745,645	2,077,169	1.32	2,007,881	2.29
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
1995	4,769,719	2,938,734	1,830,985	1,356,254	1.35	1,444,006	2.41

(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%
1995	113,909	1995	4.20%	4.80%	5.60%

Income and Purchasing Power (3)

	Warren County
Population 12/31/95 (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: 1994 Sales and Marketing Management, Survey of Buying Power.

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

Year	Building Permits (3)		Assessed Value (1)	Bank Deposits (2) (in Thousands)
	Number of Permits Issued	Estimated Value		
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
1995	1,527	174,742,338	1,971,012,522	460,950,000

(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, 1995

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1994 Assessed Valuation (Tax Duplicate)</u>	<u>Percentage of Total Assessed Valuation</u>
1. Cincinnati Gas & Electric Company	Utility	\$88,422,750	4.49%
2. Texas Eastern Transmission	Utility	21,430,160	1.09%
3. United Telephone Company	Utility	20,682,580	1.05%
4. Kings Entertainment	Commercial	16,177,028	0.82%
5. Duke Realty Ltd.	Commercial	14,263,658	0.72%
6. Ohio Bell	Utility	11,666,180	0.59%
7. Mitsubishi Electric Mfg.	Manufacturing	10,762,243	0.55%
8. Dayton Power & Light	Utility	9,235,030	0.47%
9. Cincinnati Microwave	Manufacturing	7,507,809	0.38%
10. CNG Transmission Corporation	Utility	<u>7,385,990</u>	<u>0.37%</u>
	Subtotal	207,533,428	10.53%
	All Other	<u>1,763,479,094</u>	<u>89.47%</u>
	Total	<u>\$1,971,012,522</u>	<u>100.00%</u>

Source: Warren County Auditor

WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1995

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	4
Number of County Employees	912

Source: Warren County Auditor's Office.

<u>Ten Largest Private Employers</u>	<u>Number of Employees</u>
Financial & Credit Services Group	3,400
Proctor & Gamble Health Care Research Center	970
Cintas Corporation	922
G.E. Capital Consumer Card Company	600
Cincinnati Electronics	600
Worthington Custom Plastics	585
Cincinnati Milacron, Inc.	550
Macy's Credit Services	510
Sumitomo Sitix Silicon, Inc.	500
Cincinnati Microwave, Inc.	480
 <u>Five Largest Public and Health Employers</u>	
Warren County Administration	950
Lebanon Correctional Facility	530
Otterbein Home	512
Mason Schools	394
Lebanon City Schools	374

Source: Warren County Office of Economic Development

