

WARREN COUNTY

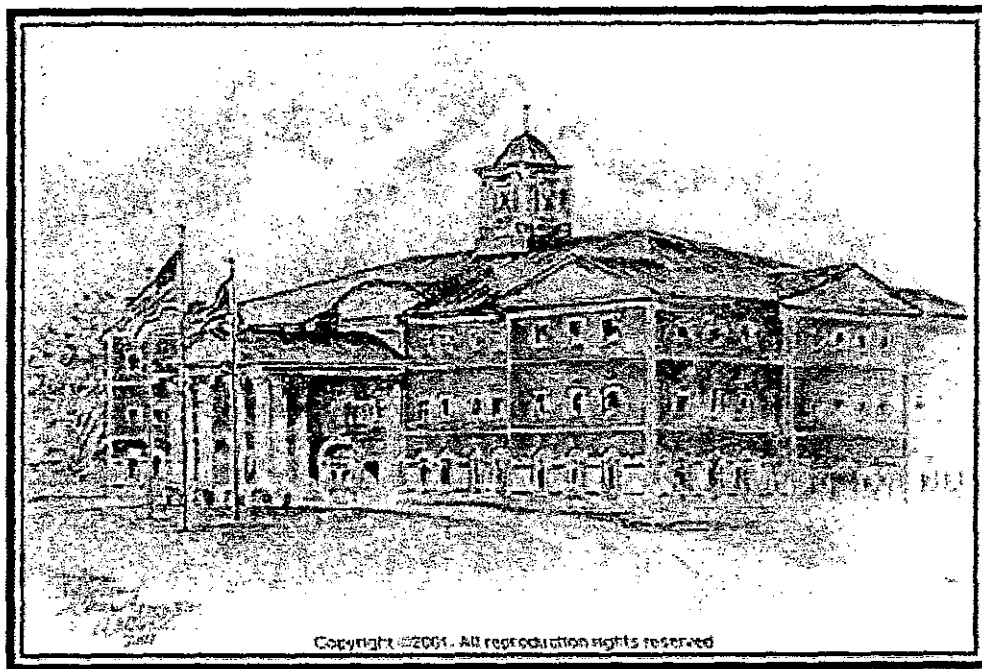
AUDITOR

NICK NELSON

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

2000

# WARREN COUNTY OHIO



NEW COUNTY ADMINISTRATION BUILDING  
DEDICATED JUNE 2001

COMPREHENSIVE  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2000

***WARREN COUNTY, OHIO***

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COMPREHENSIVE  
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2000

Prepared by:  
Nick Nelson  
County Auditor

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# **INTRODUCTORY SECTION**



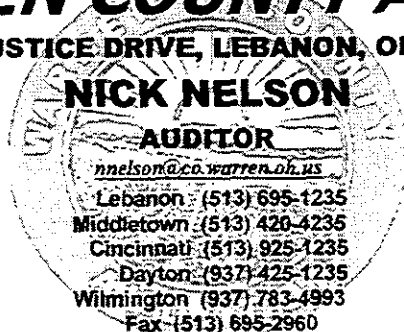
# WARREN COUNTY AUDITOR

406 JUSTICE DRIVE, LEBANON, OHIO 45036

**BILL SCHREINER**  
Chief Deputy Auditor  
[bill@co.warren.oh.us](mailto:bill@co.warren.oh.us)  
513-695-1235

Real Estate  
Elaine Saltsgaver  
Donna Eiam  
Jackie Frommeling  
Nancy Hoon  
Nancy Isbell  
Barb Siders  
CAUV  
Jim Bove

Personal Property  
Ann Spencer  
Amy Simons  
Licensing  
Katie Acomb  
Beverly Wooley  
Frances Roflow



**ROBYN CRISENBERY**  
Director of Financial Operations  
[robvn@co.warren.oh.us](mailto:robvn@co.warren.oh.us)  
513-695-1219

Local Government  
Debbie Young  
Estate Tax  
Belinda Hatfield  
Weights and Measures  
Bud Bradley  
Dick Davison

Accounting/Payroll  
Pat Hancock  
Brenda Quillen  
Janice Reeves  
Mary Sturgis  
Patti Taulbee  
Victoria VonHolle

Web Address [www.co.warren.oh.us](http://www.co.warren.oh.us)

June 21, 2001

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, 2000. 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 Accountants.
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. Production Services Unlimited, an adult workshop, has been included as a discretely presented component unit of the County due to its significant relationship with the County.

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 20 miles north of Cincinnati and 15 miles south of Dayton. Its 408 square mile area serves a residential population estimated at 158,383 (2000 U.S. Bureau of Census) and is classified as the 14th most 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 Projects 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 \$65,037,916 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 \$20,440,000, \$6,097,951 in loans payable, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$3,496,014 amounts due on capitalized leases of \$67,972. These obligations are further explained in Notes 1, 11, 12, and 13.

**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 2000 all accounting policies were applied consistently with those of 1999.

### Economic Outlook

Warren County's location in the southwestern part of Ohio ranks it 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 expansion south has prompted strong growth along Interstate 75 in Franklin and Clearcreek Townships and particularly in Springboro. Many of the businesses constituting this development in the area are high technology, research and development, and service related industries. A summary of Warren County's growth is demonstrated in the following table:

Year	Number of County Building Permits Issued	Projected Cost
1991	1,205	\$103,696,208
1992	1,394	121,265,578
1993	1,332	153,780,880
1994	1,533	178,798,323
1995	1,527	174,742,338
1996	1,542	153,790,226
1997	1,919	196,852,435
1998	2,220	222,905,827
1999	2,356	232,267,756
2000	2,204	210,864,401

Source: Warren County Building Inspection Department

Warren County continues to experience positive growth and employment opportunities. The County employment rate has been better than both the state and national rate since 1990. The County currently has a 2.5% unemployment rate as compared to a 3.7% national rate for 2000 and a state-wide annual rate of 3.7%.

During the last several years there has been tremendous growth in new housing starts and a significant increase in residential property values as shown in the following table:

Warren County New Construction Assessed Values				
Tax Year	Residential	Industrial	Commercial	Total
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
1996	69,591,850	4,843,680	17,950,590	92,386,120
1997	88,417,830	2,778,620	22,863,520	114,059,970
1998	109,634,700	1,414,640	15,925,340	126,974,680
1999	131,663,210	1,956,840	14,448,820	148,068,870
2000	164,996,060	1,788,100	15,204,600	181,988,760

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

Source: Warren County Auditor's Office

Based on current projections, this trend of new construction is expected to continue into the foreseeable future. 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.

Tourism is one of Warren County's largest industries, with such attractions as Paramount's Kings Island Amusement Park (known as the Midwest's largest theme park), The Golf Center (home of the Kroger Senior PGA Classics and the Great American Insurance ATP Championship), and the Beach Waterpark all near Mason.

Waynesville, located in the northwest part of the County has been recognized by USA Today as "The Antique Capital of the Midwest". Caesar Creek State Park is also located near Waynesville. The park consists of 7,940 acres of beautiful terrain and a 2,830 acre lake with 5 boat ramps. The park offers an abundance of trails for horseback riding, mountain biking, and hiking. The park also includes a campground with 287 campsites and a 1400' beach.

Lebanon is the home to The Golden Lamb, Ohio's oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and ten Presidents of the United States. Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year.

Warren County hosts numerous communities that offer an abundance of restaurants, shopping, scenic train rides, and several annual festivals including the Applefest, Sauerkraut Festival, Wine Festival, Heritage Festival and Renaissance Festival. There are bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries offering a variety of canoe trips on the river. There are also several museums depicting the rich history in Shaker and Quaker heritages.

As the economic strength in Ohio and nationally continues to grow, the prospects for 2001 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.

Warren County's General Fund year-end balance has shown healthy improvements over the last ten 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 \$14,589,508 unreserved and undesignated General Fund balance at December 31, 2000, represents approximately 42% of General Fund expenditures and other uses.

The County's Additional 1% sales tax revenues had an increase of 6.9% generating \$18,609,305. Sales tax revenues over the last eight years have had an average increase of 14.2%. This growth in sales tax revenues has allowed the County to gradually phase out the County's share of property taxes. The County's inside millage entitlement is 2.57 mills per 1000 dollars of tax value. In 1997, The County reduced their levy to 1.00 mills per 1000. In 1999, we further reduced to .75 mills, and in 2000, the County levied zero mills for property taxes. This action saved Warren County taxpayers over \$7.7 million in 2000 alone, and is expected to save the taxpayers over \$9.4 million in 2001. This action demonstrates the County's responsible attitude towards citizens.

#### **Major Initiatives and Future Outlook**

Major initiatives in the County during 2000 focused on County Buildings and Infrastructure. Construction of the new 110,000 square foot County Administration Building, featured on this year's cover, was nearing completion as of December 31, 2000. At that time, construction costs totaled \$13,204,194. Final construction costs are estimated to be \$13,934,540. Due to the County's strong financial position, this project was being funded with cash on hand.

Occupancy of the new building began in April 2001, with the County Commissioners, Office of Management and Budget, Map Room, County Auditor, Treasurer, and Records Offices. The remaining departments including Data Processing, GIS, Planning and Building Inspection, as well as the Coroner, Board of Elections, Grants, Solid Waste, Water and Sewer and the Records Center are expected to take occupancy by the end of summer 2001.

In addition to the construction of the new County Administration Building, remodeling projects for the Common Pleas Courts Building and the County Sheriff's Office continued to make progress. The remodeling of the Common Pleas Court building, including extensive site work, was estimated to be thirty percent complete as of December 31, 2000. This project is expected to be complete by the end of the 2001 calendar year. The project at the Sheriff's office consists of two additions to the building and extensive remodeling of the administrative areas. This project was nearing completion at the end of the 2000 calendar year.

The Warren County Engineer's Office resurfaced approximately 2.5 miles of roadway and performed spot improvements on 5.03 lane miles at a cost of \$326,163. Two roadway widening projects were completed on Kings Mills Road and on Columbia Road at a cost of \$2,000,000.

This past year the Engineer's Office turned its focus to 15 hazardous intersections throughout the county. Plans for the redesign were created and construction began. The County will spend approximately \$5,000,000 in the reconstruction. Two of these intersections were finished in 2000 at approximately \$572,000, and six more are slated to be complete in the year 2001. In addition, nine bridge and culvert replacement/repair projects are scheduled for the year 2001 at an estimated cost of \$566,453.

The Warren County One-Stop Business and Employment Center (formerly ETA) experienced several changes during the year 2000. It is now funded through the Workforce Investment Act (WIA), which replaced the old Job Training Partnership Act (JTPA). This change was made effective July 1, 2000. The One-Stop staff consists of a combination of employees funded through WIA, the Department of Human Services and employees from the former Ohio Bureau of Employment Services. The board, Butler Warren Regional Board, consists of representatives from agencies and businesses from both Butler and Warren Counties.

Warren County One-Stop works closely with all partner agencies to be able to deliver a comprehensive package of services to both area business and job seekers. Warren County One-Stop provides area businesses with monthly or bi-monthly seminars on Wage and Hour topics and other areas of concern to the business community.

Warren County One-Stop also provides funding to eligible job seekers for longer-term training using numerous training institutions within a 50-mile radius. Free classes are currently being offered to job seekers to prepare them for the job search process and to help them get a job in the more computerized environment of the workplace. Employability skills classes help teach resume writing, interviewing skills, and job retention skills. Computer classes cover the Microsoft Office software, Email, and Internet for business applications.

#### Departmental Focus

The Warren County Child Support Enforcement Agency (C.S.E.A.) provides for the financial needs of children by helping to make parents adequately support their children when they do not live together. The Agency, in conjunction with the Domestic Relations and Juvenile Courts, facilitates the establishment of child support and health insurance orders, establishes paternity, locates absent parents, enforces child support orders, and assists the Ohio Department of Jobs and Family Services in the processing and distribution of child support payments.

While child support payments have been sporadically paid through the courts for decades, the Bureau of Support, under the auspicious of the Common Pleas Court, was organized in the 1970's to routinely process and maintain payment records for cases with child support orders. During that time period, a small unit was also established within the Prosecutor's Office to provide enforcement services for a limited number of cases, focusing on public assistance cases. The services provided by the Bureau and the Prosecutor's Office gradually expanded but staffs remained small and services were limited until the late 1980's.

In 1987, the Ohio General Assembly enacted legislation establishing the present day Child Support Enforcement Agency. As a result, the Bureau of Support and the Prosecutor's Office enforcement unit were combined into one agency under the control and management of the Domestic Relations Court. In 1989, control and management of the Agency was transferred to Tim Oliver, the Warren County Prosecuting Attorney, where it remains to the present.



All child support enforcement operations were administered at the county level until October, 1998 when federal and state mandates required that all C.S.E.A. cases be entered onto a state-wide centralized payment tracking and data collection system called SETS. Additional mandates implemented in October, 2000 required that the Ohio Department of Jobs and Family Services assume payment processing and distribution functions. The Agency retains all enforcement responsibilities and has enhanced its customer service staff to respond to problems relating to state-assumed functions.

The majority of child support orders the Agency enforces are generated from divorces and dissolutions of marriage filed in the Domestic Relations Court. However, in those situations where the parents of a child are not married, it is the responsibility of the Agency to establish paternity in order to create an enforceable child support order. The establishment of paternity is accomplished by administrative and judicial processes with genetic testing being generally used to verify paternity.

Once there is a support order, the Agency can enforce it in many ways. Child support can be taken from the income or bank account of the obligor. This process is called income withholding and is the predominant collection mechanism used by the Agency. Support can also be taken from an obligor's workers' compensation, unemployment, pension funds, or other sources of income.

If an obligor has a past due support obligation, additional enforcement mechanisms are available. The SETS computer system reports delinquent obligors to the Internal Revenue Service so that federal and state income tax refunds can be intercepted. Lump sum payments and bank accounts can also be seized through the cross-referencing of employer and financial institution data bases. SETS also reports delinquent obligors to credit bureaus.

In circumstances where obligors are at least one month past due and ignore warning letters, the Agency can request that the Court issue an order adding on an additional monthly payment, obtain seek work orders, and file motions to have the obligor found in contempt of court. In circumstances where obligors have very large arrearages and all other enforcement techniques have failed, the Agency does pursue indictment against obligors for criminal non-support of dependents.

In lieu of normal enforcement alternatives, the Agency also has a special program where it schedules first time delinquent obligors for conferences after normal business hours to educate them about the consequences of non-payment and discuss how and when they can get their account current.

At the request of either parent, the Agency can also review and recommend modification of child support orders. In most circumstances, the most recent order must be at least three years old before a review can be done, but it can be done earlier in certain situations. Using state guidelines, the Agency objectively reviews the financial information provided by both parties and makes an independent recommendation on the amount of support that should be paid. Either party is entitled to a hearing if there is an objection to the recommendation. The Agency can also recommend modification or termination of a support order when a child is emancipated or other circumstances occur.

While the courts are an integral part of these processes, most of the establishment, enforcement, and modification actions mentioned above are conducted administratively by the staff of the Agency.

With the conversion to a centralized payment processing system in Ohio, the fiscal responsibilities of the Agency have changed. The Agency now acts as a customer service unit for the State in answering obligee's questions regarding payments and assisting obligors and employers so that payments are promptly and accurately sent to the payment processing center in Columbus. The Agency also assists the State in identifying payment processing errors, reissuing checks, and recouping misapplied payments. The Agency has retained case audit responsibilities and conducts over 5,000 audits per year in order to maintain accurate up-to-date account balance on its active cases.

The Agency has a staff of approximately 50 employees which provides services for almost 9,000 active cases. Enforcement and customer service are now the predominant focus of the Agency. Over 60% of the staff is assigned investigative and legal duties with another 20% providing direct customer service assistance to the public. The remainder of the staff serves in fiscal and administrative positions.

Collections and enforcement activities have dramatically increased since the inception of the C.S.E.A. In 1990, the Agency collected \$9,200,000 in support. In 2000, the SETS system reported that the Agency collected over \$25,300,000, a 175% increase over a ten year period. Enforcement actions have also dramatically increased. In 2000, the Agency scheduled about 800 contempt hearings and indicted almost 50 obligors for criminal non-support. Including all judicial and administrative actions, the Agency initiated or participated in approximately 4,000 hearings, conferences, reviews, and orders involving the collection of support. In addition, the Agency issues over 8,000 enforcement notices per year.

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

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

The Board of County Commissioners must authorize appropriations, both original and supplemental. Supplemental appropriations occurred numerous times during the year. The original General Fund appropriation for 2000 was \$38,955,250, with additional appropriations from carryover encumbrances of \$1,055,138. The total appropriation was supplemented during 2000, resulting in final General Fund appropriations of \$41,309,192, an increase of \$1,298,804. Special revenue funds appropriations increased by \$2,584,226 from initial appropriations of \$47,625,521 and carryover encumbrances of \$3,487,829 to year end appropriations of \$53,697,576. Debt service funds original appropriations were \$2,439,613 with no carryover encumbrances. Appropriation increases in Debt Service funds totaled \$14,774 during 2000. An increase of \$7,439,109 was the result of various supplemental appropriations throughout the year for capital project funds, which initially included appropriations of \$14,217,871 and carryover encumbrances of \$12,515,652, and ended with final appropriations of \$34,172,632.

### 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.

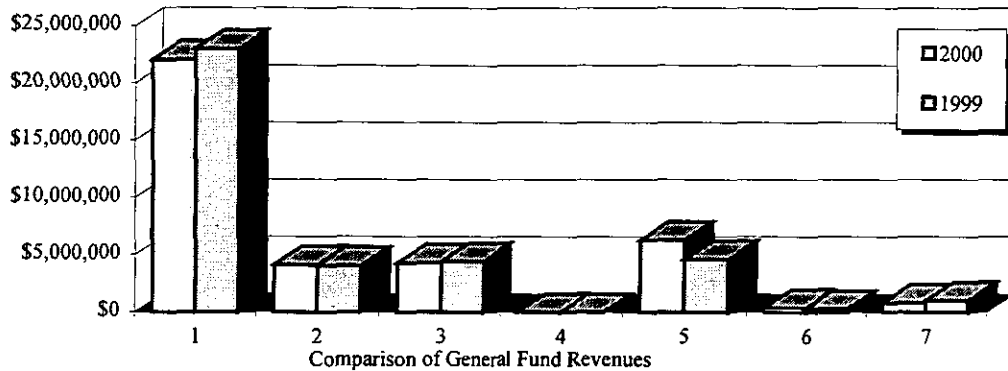
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are 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, 2000, and the amount of increases and decreases in relation to 1999 revenues.

<u>Revenues</u>	<u>2000 Total</u>	<u>Percent of Total</u>	<u>1999 Total</u>	<u>Increase (Decrease) over/under 1999</u>
<i>General Fund:</i>				
1 Taxes	\$22,081,562	57.88%	\$23,056,691	(\$975,129)
2 Intergovernmental	4,164,113	10.92%	4,078,146	85,967
3 Charges for Services	4,332,517	11.36%	4,458,740	(126,223)
4 Licenses and Permits	19,325	0.05%	18,883	442
5 Investment Earnings	6,318,845	16.57%	4,647,135	1,671,710
6 Fines and Forfeitures	383,510	1.01%	303,840	79,670
7 All Other Revenues	843,666	2.21%	1,026,082	(182,416)
	<u>\$38,143,538</u>	<u>100.00%</u>	<u>\$37,589,517</u>	<u>\$554,021</u>



General Fund revenues and other financing sources totaled \$38,164,129 in 2000. The three largest individual sources to the General Fund, accounting for over 86% of this total, were as follows:

Taxes:	
Sales and Use Taxes	\$9,309,632
Additional 1/2% Sales Tax	9,299,673
Property Transfer Tax	3,472,257
Charges for Services:	
Private Sector Receipts	2,475,515
Intergovernmental Receipts	1,857,002
Investment Income	6,318,845
Total	\$32,732,924

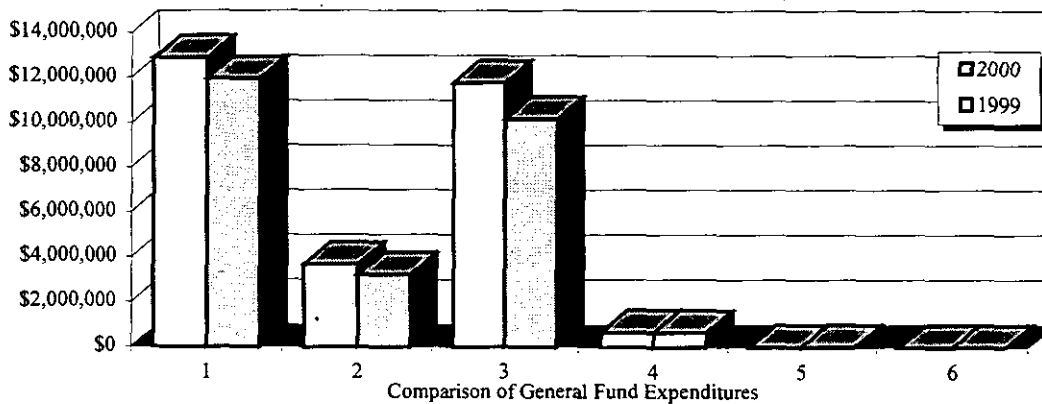
In 2000, overall tax revenue generated \$22,081,562 which is a decrease of 4.23% from 1999. The decrease resulted from the discontinuance of Warren County's property tax millage which was previously at .75 mills and had generated over \$1.7 million in revenue in 1999. The County's Sales and Use Tax was up 6.83% from 1999 generating an additional \$594,978 over the previous years earnings. The Additional 1/2% Sales Tax was up 7.04% from 1999 and it generated an additional \$611,711.

Investment Earnings generated \$6,318,845 realizing a 35.9% increase over 1999. The average weighted yield for investments increased from 5.50% in 1999 to 6.29% in 2000, resulting in higher investments earnings for our county.

Charges for Services although remaining as one of the top three revenue sources for the General Fund experienced an overall 2.83% decrease. Charges for Services is comprised of both private sector and intergovernmental receipts. Private Sector receipts were down from 1999 by \$264,890. This decrease resulted from a slow down in sales of existing homes. Intergovernmental receipts in the Charges for Services category rose 8.07% generating an additional \$138,667 over 1999. This increase was generated by the expanded services provided by Warren County's Telecommunication Department and the additional court fees collected by both Probate and the Clerk of Courts.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 2000, the percentages of total expenditures for the current year and increases and decreases in relation to 1999 expenditures.

Expenditures	2000 Total	Percent of Total	1999 Total	Increase (Decrease) over/under 1999
<b>General Fund:</b>				
1 Legislative & Executive	\$12,912,759	44.47%	\$11,957,379	\$955,380
2 Judicial	3,679,219	12.67%	3,210,326	468,893
3 Public Safety	11,777,218	40.56%	10,177,111	1,600,107
4 Human Services	653,761	2.25%	650,914	2,847
5 Principal Retirement	10,668	0.04%	9,456	1,212
6 Interest and Fiscal Charges	3,938	0.01%	3,741	197
	<u>\$29,037,563</u>	<u>100.00%</u>	<u>\$26,008,927</u>	<u>\$3,028,636</u>



In 2000 General Fund expenses increased overall by 11.64%. Our most significant increase at 38.61% occurred in Contractual Services. Whereas, in 1999 Contractual Services expenses totaled \$3,283,031, in 2000 the total came to \$4,550,675. Major contributors to this increase involved the costs incurred in the out-of-county inmate incarceration and medical expenses, preservation of county historic records onto microfilm, and computer consulting services which allows the county to keep pace with current technology.

Materials and Supplies expenses in 1999 totaled \$775,742 and in 2000 expenses totaled \$937,227. This 20.8% increase is primarily due to increases in gas, oil and vehicle repairs. General Fund gas and oil expenses doubled from 1999 to 2000.

Personal Services rose 10.7% increasing the \$17,052,452 expense in 1999 to \$18,892,159 in the year 2000. This is a result of hiring additional staff, increases in work hours of existing staff, and increases in health insurance costs. Health insurance costs alone reflected a 31% increase.

Capital Outlay expenses overall were down by 26.3% despite costs incurred in the purchasing of additional vehicles for the Sheriff's Department and Juvenile Detention Center, and the purchasing of a new computer networking system and an upgrade to the AS400 system for the County. Although these purchases were significant at \$1,752,448, a decrease was generated when comparing them to the \$2,378,026 capital expenses incurred in 1999.

### Highlights - Governmental Fund Operations:

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$3,457,872 on a GAAP basis. General Fund revenues and other sources had a slight overall increase of 1.5% over the previous year in spite of revenue decreases in Taxes and Charges for Services and All Other Revenues. General Fund expenditures and other used had an overall decrease of 7.28%. The fund balance increased from \$12,851,094 at the beginning of the year to \$16,310,863 at December 31, 2000.

- Special Revenue Funds

Special revenue funds are used primarily 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. Some of the specific revenue sources include voter approved property tax levies, grants, fines, child support payments, landfill fees, and court fines.

Revenue and other financing sources for the special revenue funds totaled \$36,138,512. The Intergovernmental Revenues account for 56.8% of this total, generating \$20,521,531. The three largest contributors to intergovernmental revenue are the Motor Vehicle and Gas Tax Fund, the Human Services Fund and the Mental Retardation Fund. The Motor Vehicle and Gas Tax Fund generated \$4,363,987 and is primarily a result of license and gas tax revenues from the State of Ohio. The Human Services Intergovernmental Revenue generated \$4,095,273 and is predominantly from state and federal allocations. The Board of Mental Retardation Fund received \$3,829,532 in Intergovernmental Revenue that is mainly from property tax levies and state and federal allocations.

- 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 are special assessment levies. The County has never defaulted on debt obligations.

The debt service funds had a balance of \$1,698,103 at December 31, 2000, available to pay future principal and interest obligations. The fund balance increased by \$30,581 during 2000.

- Capital Projects Funds

In terms of the capital projects funds, the major highlights in 2000 were as follows:

- New County Administration Building
- Jail Renovation Upgrade
- Hunter-Dicks Creek Sewer
- Morrow Cozzadale Sewer
- Common Pleas Courts Building - Upgrade

The fund balance in the capital projects funds decreased by \$11,717,191.

#### 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 2000 were \$12,049,798. 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 \$3,579,226 and \$3,471,851 respectively for total tap-in fees during 2000. This is a 34% decrease for the water tap fees and a 12% decrease in sewer tap fees from the previous year.

- 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, 2000, assets held in fiduciary funds totaled \$131,630,612. Liabilities related to agency funds amounted to \$131,265,295.

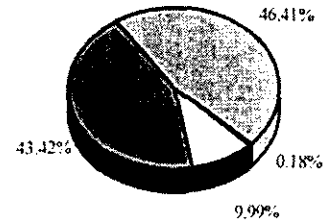
#### Cash Management

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 2000 totaled \$6,463,951.



2000

Cash Resources	2000	%
Cash and Cash Equivalents	\$43,149,872	43.42
Government Securities	46,126,995	46.41
Money Market Mutal Fund	181,152	0.18
STAR Ohio	9,925,271	9.99
	<u>\$99,383,290</u>	<u>100.00</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 (\$600 per person with a \$1,200 per family maximum) or a 90/100% co-pay for network providers (\$400 per person with a \$800 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 \$2,000,000.

Each County department makes monthly payments to the self-insurance fund.

The County contracted with County Risk Sharing Authority (CORSA) to provide for general liability, public officials liability, and auto liability coverages. CORSA was established by the County Commissioner's Association of Ohio in 1987 to provide counties comprehensive property and liability coverage. Warren County's coverage provides liabilities limits of \$10,000,000 with a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$500,000 with an additional \$9,500,000 available from excess coverage purchased from Northfield Insurance Company, Swiss Re, and Hartford Steam Boiler. Any additional liability incurred in excess of the \$10,000,000 coverage is the responsibility of the County.

**Debt Administration**

At December 31, 2000, gross general obligation bonds outstanding excluding debt reported in the enterprise funds totaled \$7,460,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,460,000
Net Debt Per Capita	\$47.10
Net Debt to Assessed Value	.248%
Net Debt to Estimated Actual Value	.0860%

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

The County maintains an "Aa2" 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, 2000. 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, 1999. 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. Warren County has received a Certificate of Achievement for the last 9 years (1991 - 1999). 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 2000.

**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, Director Financial Operations	
Belinda Hatfield, Auditor's Office	Brenda Quillen, Auditor's Office
Patti Taulbee, Auditor's Office	Gary Browning, Data Processing Director
Debbie Young, Auditor's Office	Donald J. Schonhardt and Associates, Inc.

Sincerely,



Nick Nelson,  
Warren County Auditor

**WARREN COUNTY, OHIO**  
**LIST OF ELECTED OFFICIALS**  
**DECEMBER 31, 2000**

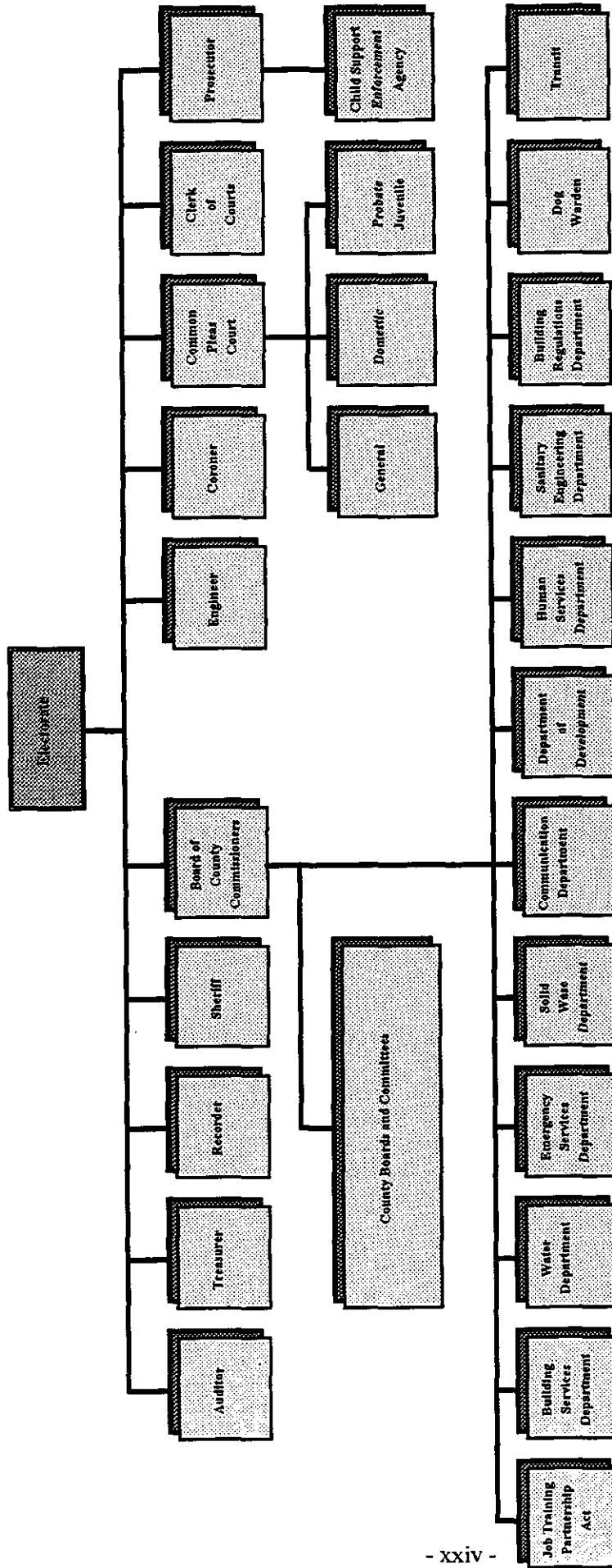
<b>OFFICE HELD</b>	<b>NAME OF OFFICIAL</b>
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Neil Tunison
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Jim LeFevers

**JUDGES**

Common Pleas Judges:	
General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Michael E. Powell
County Court Judges:	Dallas Powers James Heath

# 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, 1999

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.



*Anne Spray Kinsey*  
President

*Jeffrey L. Essler*  
Executive Director



**FINANCIAL SECTION**



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

250 West Court Street  
Suite 150 E  
Cincinnati, Ohio 45202  
Telephone 513-361-8550  
800-368-7419  
Facsimile 513-361-8577  
www.auditor.state.oh.us

## INDEPENDENT ACCOUNTANTS' REPORT

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Warren County, Ohio (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. 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 the standards applicable to financial audits contained in *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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Warren County, Ohio as of December 31, 2000, and the results of its operations and the 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 our report dated June 21, 2001 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the 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. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.



We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**Jim Petro**  
Auditor of State

June 21, 2001

## *GENERAL PURPOSE FINANCIAL STATEMENTS*

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*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, 2000 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, 2000**

**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
<b><u>Assets and Other Debits:</u></b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$13,033,194	\$20,503,400	\$1,698,321	\$14,868,406
Cash in Segregated Accounts	0	0	0	0
Receivables (net of allowances for doubtful accounts):				
Taxes	3,010,243	8,730,392	0	0
Accounts	160,928	214,712	0	729
Special Assessments	0	0	18,878,483	0
Interest	1,874,337	21,748	0	0
Due from Other Funds	56,134	64,222	0	0
Intergovernmental Receivables	85,807	857,154	0	165,050
Interfund Loans Receivable	209,510	0	0	647,834
Inventory of Supplies at Cost	8,875	672,642	0	0
Prepaid Items	138,019	17,348	0	0
Prepaid Water Contract	0	0	0	0
Deferred Loss on Early Retirement of Debt	0	0	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	10,928	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
<b>Total Assets and Other Debits</b>	<b>\$18,577,047</b>	<b>\$31,081,618</b>	<b>\$20,587,732</b>	<b>\$15,682,019</b>

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 2000**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals Primary</i>	<i>Component Unit</i>
<i>Enterprise Funds</i>	<i>Internal Service Funds</i>	<i>Trust and Agency Funds</i>	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	<i>Government (Memorandum Only)</i>	<i>Production Services Unlimited, Inc.</i>
\$31,963,690	\$2,453,701	\$12,583,606	\$0	\$0	\$97,104,318	\$130,065
0	0	1,445,904	0	0	1,445,904	0
0	0	117,594,319	0	0	129,334,954	0
1,430,070	70,725	6,355	0	0	1,883,519	43,806
0	0	0	0	0	18,878,483	0
267,672	0	428	0	0	2,164,185	0
0	46,304	0	0	0	166,660	0
0	30,565	0	0	0	1,138,576	0
2,470,650	0	0	0	0	3,327,994	0
423,753	10,485	0	0	0	1,115,755	0
6,340	0	0	0	0	161,707	0
4,423,077	0	0	0	0	4,423,077	0
594,001	0	0	0	0	594,001	0
691,133	0	0	0	0	691,133	0
171,744	0	0	0	0	171,744	0
650,396	0	0	0	0	661,324	0
100,064,527	438	0	48,293,432	0	148,358,397	78,076
8,527,475	0	0	16,744,484	0	25,271,959	0
0	0	0	0	1,698,103	1,698,103	0
0	0	0	0	28,403,834	28,403,834	0
<u>\$151,684,528</u>	<u>\$2,612,218</u>	<u>\$131,630,612</u>	<u>\$65,037,916</u>	<u>\$30,101,937</u>	<u>\$466,995,627</u>	<u>\$251,947</u>

(Continued)

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 2000**

**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
<b>Liabilities, Equity and Other Credits:</b>				
<i>Liabilities:</i>				
Accounts Payable	\$633,691	\$1,088,723	\$218	\$1,971,478
Accrued Wages and Benefits Payable	564,547	588,330	0	0
Due to Other Funds	34,966	118,842	0	107
Intergovernmental Payables	455,305	568,302	0	0
Claims Payable	0	0	0	0
Matured Bonds and Interest Payable	0	0	10,928	0
Accrued Interest Payable	0	0	0	0
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	561,582	8,680,586	18,878,483	0
Interfund Loans Payable	0	74,057	0	2,606,103
Compensated Absences Payable	16,093	2,251	0	0
Obligations Under Capital Leases	0	0	0	0
Long-Term Contract Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Ohio Public Works Commission Loans Payable	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
State Loans Payable	0	0	0	0
<b>Total Liabilities</b>	<b>2,266,184</b>	<b>11,121,091</b>	<b>18,889,629</b>	<b>4,577,688</b>
<i>Equity and Other Credits:</i>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
<b>Total Retained Earnings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Fund Balances:</i>				
Reserved for Encumbrances	1,364,951	3,447,991	0	5,203,901
Reserved for Interfund Loans Receivable	209,510	0	0	647,834
Reserved for Supplies Inventory	8,875	672,642	0	0
Reserved for Prepaid Items	138,019	17,348	0	0
Reserved for Debt Service	0	0	1,698,103	0
Unreserved	14,589,508	15,822,546	0	5,252,596
<b>Total Equity and Other Credits</b>	<b>16,310,863</b>	<b>19,960,527</b>	<b>1,698,103</b>	<b>11,104,331</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>\$18,577,047</b>	<b>\$31,081,618</b>	<b>\$20,587,732</b>	<b>\$15,682,019</b>

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

**WARREN COUNTY, OHIO  
COMBINED BALANCE SHEET  
DECEMBER 31, 2000**

**ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT**

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		<i>Totals Primary</i>	<i>Component Unit</i>
<i>Enterprise Funds</i>	<i>Internal Service Funds</i>	<i>Trust and Agency Funds</i>	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	<i>Government (Memorandum Only)</i>	<i>Production Services Unlimited, Inc.</i>
\$789,938	\$90,158	\$0	\$0	\$0	\$4,574,206	\$2,570
86,807	39,419	0	0	0	1,279,103	0
11,983	762	0	0	0	166,660	0
312,824	16,477	121,992,638	0	0	123,345,546	0
0	1,091,176	0	0	0	1,091,176	0
0	0	0	0	0	10,928	0
144,207	0	0	0	0	144,207	0
0	0	6,808,519	0	0	6,808,519	0
0	0	735,729	0	0	735,729	0
0	0	1,728,409	0	0	1,728,409	0
0	0	0	0	0	28,120,651	0
647,834	0	0	0	0	3,327,994	0
365,591	54,721	0	0	3,496,014	3,934,670	0
0	0	0	0	67,972	67,972	0
2,478,266	0	0	0	0	2,478,266	0
0	0	0	0	7,460,000	7,460,000	0
0	0	0	0	12,980,000	12,980,000	0
0	0	0	0	253,415	253,415	0
2,143,445	0	0	0	0	2,143,445	0
30,779,852	0	0	0	0	30,779,852	0
0	0	0	0	5,844,536	5,844,536	0
<u>37,760,747</u>	<u>1,292,713</u>	<u>131,265,295</u>	<u>0</u>	<u>30,101,937</u>	<u>237,275,284</u>	<u>2,570</u>
0	0	0	65,037,916	0	65,037,916	0
105,855,066	11,084	0	0	0	105,866,150	0
822,140	0	0	0	0	822,140	0
<u>7,246,575</u>	<u>1,308,421</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,554,996</u>	<u>249,377</u>
<u>8,068,715</u>	<u>1,308,421</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,377,136</u>	<u>249,377</u>
0	0	0	0	0	10,016,843	0
0	0	0	0	0	857,344	0
0	0	0	0	0	681,517	0
0	0	0	0	0	155,367	0
0	0	0	0	0	1,698,103	0
0	0	365,317	0	0	36,029,967	0
<u>113,923,781</u>	<u>1,319,505</u>	<u>365,317</u>	<u>65,037,916</u>	<u>0</u>	<u>229,720,343</u>	<u>249,377</u>
<u>\$151,684,528</u>	<u>\$2,612,218</u>	<u>\$131,630,612</u>	<u>\$65,037,916</u>	<u>\$30,101,937</u>	<u>\$466,995,627</u>	<u>\$251,947</u>

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND**

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<b>Revenues:</b>				
Taxes	\$22,081,562	\$8,412,432	\$61,853	\$0
Intergovernmental Revenues	4,164,113	20,521,531	556,678	207,358
Charges for Services	4,332,517	3,422,715	4,228	0
Licenses and Permits	19,325	30	0	0
Investment Earnings	6,318,845	134,717	4,305	6,084
Special Assessments	0	0	1,662,964	559,285
Fines and Forfeitures	383,510	378,483	0	0
All Other Revenues	843,666	466,164	0	213,909
Total Revenues	38,143,538	33,336,072	2,290,028	986,636
<b>Expenditures:</b>				
<i>Current:</i>				
General Government:				
Legislative and Executive	12,912,759	1,202,436	0	0
Judicial	3,679,219	2,070,002	0	0
Public Safety	11,777,218	1,258,501	0	0
Public Works	0	5,859,505	0	0
Health	0	738,075	0	0
Human Services	653,761	23,870,380	0	0
Community and Economic Development	0	714,868	0	0
Other Expenditures	0	0	0	0
Capital Outlay	0	0	0	16,266,700
<i>Debt Service:</i>				
Principal Retirement	10,668	2,832	1,252,000	588,485
Interest and Fiscal Charges	3,938	1,295	1,181,379	1,368
Total Expenditures	29,037,563	35,717,894	2,433,379	16,856,553
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,105,975	(2,381,822)	(143,351)	(15,869,917)
<b>Other Financing Sources (Uses):</b>				
Proceeds from Ohio				
Public Works Commission Loan	0	0	0	253,415
Proceeds from Special Assessment Bonds	0	0	0	1,180,000
Operating Transfers In	0	2,792,221	171,934	2,721,309
Operating Transfers Out	(5,668,694)	(766,770)	0	0
Proceeds of Capital Lease	20,591	10,219	0	0
Total Other Financing Sources (Uses)	(5,648,103)	2,035,670	171,934	4,154,724
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,457,872	(346,152)	28,583	(11,715,193)
Restated Balance at Beginning of Year - See Note 2	12,851,094	20,141,137	1,667,522	22,821,522
Residual Equity Transfer In (Out)	0	0	1,998	(1,998)
Increase in Inventory Reserve	1,897	165,542	0	0
Fund Balance at End of Year	\$16,310,863	\$19,960,527	\$1,698,103	\$11,104,331

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

<i>Fiduciary</i>	
<i>Fund Type</i>	
<u>Expendable</u>	<u>Totals</u>
Trust	(Memorandum
Fund	Only)
\$0	\$30,555,847
0	25,449,680
0	7,759,460
0	19,355
0	6,463,951
0	2,222,249
0	761,993
22,340	1,546,079
22,340	74,778,614
0	14,115,195
0	5,749,221
0	13,035,719
0	5,859,505
0	738,075
0	24,524,141
0	714,868
4,182	4,182
0	16,266,700
0	1,853,985
0	1,187,980
4,182	84,049,571
18,158	(9,270,957)
0	253,415
0	1,180,000
0	5,685,464
0	(6,435,464)
0	30,810
0	714,225
18,158	(8,556,732)
304,558	57,785,833
0	0
0	167,439
\$322,716	\$49,396,540



**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, 2000**  
**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)
<b>Revenues:</b>						
Taxes	\$17,600,000	\$21,948,655	\$4,348,655	\$7,915,000	\$8,413,586	\$498,586
Intergovernmental Revenues	3,850,600	4,159,461	308,861	25,400,589	20,324,896	(5,075,693)
Charges for Services	3,900,294	4,307,298	407,004	2,641,867	3,344,391	702,524
Licenses and Permits	12,000	19,325	7,325	0	30	30
Investment Earnings	4,514,000	6,109,573	1,595,573	111,000	120,470	9,470
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	242,000	382,578	140,578	280,828	350,710	69,882
All Other Revenues	786,130	1,167,267	381,137	414,532	683,903	269,371
Total Revenues	<u>30,905,024</u>	<u>38,094,157</u>	<u>7,189,133</u>	<u>36,763,816</u>	<u>33,237,986</u>	<u>(3,525,830)</u>
<b>Expenditures:</b>						
<i>Current:</i>						
General Government						
Legislative and Executive	16,604,950	14,098,105	2,506,845	2,385,743	1,943,569	442,174
Judicial	4,283,776	3,896,918	386,858	2,747,818	2,390,445	357,373
Public Safety	12,340,959	11,801,195	539,764	2,136,052	1,714,306	421,746
Public Works	0	0	0	8,043,150	6,856,953	1,186,197
Health	0	0	0	953,593	797,767	155,826
Human Services	759,390	656,055	103,335	33,996,380	26,075,278	7,921,102
Community and Economic Development	0	0	0	1,180,833	851,990	328,843
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	<u>33,989,075</u>	<u>30,452,273</u>	<u>3,536,802</u>	<u>51,443,569</u>	<u>40,630,308</u>	<u>10,813,261</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,084,051)	7,641,884	10,725,935	(14,679,753)	(7,392,322)	7,287,431
<b>Other Financing Sources (Uses):</b>						
Proceeds from Notes	0	0	0	0	0	0
Proceeds from Special Assessment Bonds	0	0	0	0	0	0
Proceeds from OPWC Loans	0	0	0	0	0	0
Operating Transfers In	0	0	0	4,123,456	4,292,221	168,765
Operating Transfers Out	(7,320,117)	(7,302,681)	17,436	(2,253,955)	(2,253,955)	0
Construction Advances In	0	0	0	0	0	0
Advances In	0	279,574	279,574	60,000	214,338	154,338
Advances Out	0	(202,467)	(202,467)	0	(192,891)	(192,891)
Total Other Financing Sources (Uses)	<u>(7,320,117)</u>	<u>(7,225,574)</u>	<u>94,543</u>	<u>1,929,501</u>	<u>2,059,713</u>	<u>130,212</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,404,168)	416,310	10,820,478	(12,750,252)	(5,332,609)	7,417,643
Fund Balance at Beginning of Year	9,478,840	9,478,840	0	17,965,610	17,965,610	0
Residual Equity Transfers In/(Out)	0	0	0	(52)	0	52
Prior Year Encumbrances	1,055,137	1,055,137	0	3,487,831	3,487,831	0
Fund Balance at End of Year	<u>\$129,809</u>	<u>\$10,950,287</u>	<u>\$10,820,478</u>	<u>\$8,703,137</u>	<u>\$16,120,832</u>	<u>\$7,417,695</u>

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

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**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	\$61,853	\$61,853	\$0	\$0	\$0	\$25,515,000	\$30,424,094	\$4,909,094
542,438	556,678	14,240	316,703	111,540	(205,163)	30,110,330	25,152,575	(4,957,755)
0	24,841	24,841	0	0	0	6,542,161	7,676,530	1,134,369
0	0	0	0	0	0	12,000	19,355	7,355
0	4,305	4,305	1,000	3,604	2,604	4,626,000	6,237,952	1,611,952
1,600,000	1,662,964	62,964	434,750	559,285	124,535	2,034,750	2,222,249	187,499
0	0	0	0	0	0	522,828	733,288	210,460
0	0	0	855,875	257,378	(598,497)	2,056,537	2,108,548	52,011
2,142,438	2,310,641	168,203	1,608,328	931,807	(676,521)	71,419,606	74,574,591	3,154,985
0	0	0	0	0	0	18,990,693	16,041,674	2,949,019
0	0	0	0	0	0	7,031,594	6,287,363	744,231
0	0	0	0	0	0	14,477,011	13,515,501	961,510
0	0	0	0	0	0	8,043,150	6,856,953	1,186,197
0	0	0	0	0	0	953,593	797,767	155,826
0	0	0	0	0	0	34,755,770	26,731,333	8,024,437
0	0	0	0	0	0	1,180,833	851,990	328,843
0	0	0	34,170,634	23,101,079	11,069,555	34,170,634	23,101,079	11,069,555
1,252,000	1,252,000	0	0	0	0	1,252,000	1,252,000	0
1,181,774	1,181,420	354	0	0	0	1,181,774	1,181,420	354
2,433,774	2,433,420	354	34,170,634	23,101,079	11,069,555	122,037,052	96,617,080	25,419,972
(291,336)	(122,779)	168,557	(32,562,306)	(22,169,272)	10,393,034	(50,617,446)	(22,042,489)	28,574,957
0	0	0	7,584,500	0	(7,584,500)	7,584,500	0	(7,584,500)
0	0	0	2,833,420	1,180,000	(1,653,420)	2,833,420	1,180,000	(1,653,420)
0	0	0	518,000	253,415	(264,585)	518,000	253,415	(264,585)
171,934	171,934	0	2,949,257	2,721,309	(227,948)	7,244,647	7,185,464	(59,183)
(20,613)	(20,613)	0	0	0	0	(9,594,685)	(9,577,249)	17,436
0	0	0	1,624,873	1,033,003	(591,870)	1,624,873	1,033,003	(591,870)
0	0	0	1,500,000	2,069,909	569,909	1,560,000	2,563,821	1,003,821
0	0	0	0	(1,998,104)	(1,998,104)	0	(2,393,462)	(2,393,462)
151,321	151,321	0	17,010,050	5,259,532	(11,750,518)	11,770,755	244,992	(11,525,763)
(140,015)	28,542	168,557	(15,552,256)	(16,909,740)	(1,357,484)	(38,846,691)	(21,797,497)	17,049,194
1,667,781	1,667,781	0	12,965,380	12,965,380	0	42,077,611	42,077,611	0
0	1,998	1,998	(1,998)	(1,998)	0	(2,050)	0	2,050
0	0	0	12,515,652	12,515,652	0	17,058,620	17,058,620	0
\$1,527,766	\$1,698,321	\$170,555	\$9,926,778	\$8,569,294	(\$1,357,484)	\$20,287,490	\$37,338,734	\$17,051,244



**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS/FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**ALL PROPRIETARY FUND TYPES, SIMILAR 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, Inc.
<b>Operating Revenues:</b>					
Charges for Services	\$10,329,791	\$7,610,137	\$0	\$17,939,928	\$229,188
Tap in Fees	312,660	0	0	312,660	0
Investment Earnings	0	0	1,940	1,940	0
Other Operating Revenues	22,392	1,190	0	23,582	63,430
<b>Total Operating Revenues</b>	<b>10,664,843</b>	<b>7,611,327</b>	<b>1,940</b>	<b>18,278,110</b>	<b>292,618</b>
<b>Operating Expenses:</b>					
Personal Services	2,857,763	1,223,095	0	4,080,858	155,920
Materials and Supplies	1,650,621	317,492	0	1,968,113	17,981
Contractual Services	614,993	1,261,619	1,350	1,877,962	0
Utilities	3,245,151	0	0	3,245,151	0
Depreciation	3,288,103	439	0	3,288,542	7,067
Health Insurance Claims	0	6,202,541	0	6,202,541	0
Other Operating Expenses	78,499	2,490	0	80,989	32,297
<b>Total Operating Expenses</b>	<b>11,735,130</b>	<b>9,007,676</b>	<b>1,350</b>	<b>20,744,156</b>	<b>213,265</b>
Operating Income (Loss)	(1,070,287)	(1,396,349)	590	(2,466,046)	79,353
<b>Nonoperating Revenues (Expenses):</b>					
Investment Earnings	1,384,955	0	0	1,384,955	3,663
Interest and Fiscal Charges	(2,166,388)	0	0	(2,166,388)	0
Loss on Disposal of Fixed Assets	(415,937)	0	0	(415,937)	0
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(1,197,370)</b>	<b>0</b>	<b>0</b>	<b>(1,197,370)</b>	<b>3,663</b>
Gain (Loss) Before Operating Transfers	(2,267,657)	(1,396,349)	590	(3,663,416)	83,016
<b>Operating Transfers:</b>					
Operating Transfer In	0	750,000	0	750,000	0
<b>Total Operating Transfers</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>750,000</b>	<b>0</b>
Net Income (Loss)	(2,267,657)	(646,349)	590	(2,913,416)	83,016
Add: Depreciation on Contributed Capital	955,807	0	0	955,807	0
Restated Retained Earnings/Fund Balance at Beginning of Year - see Note 2	9,380,565	1,954,770	42,011	11,377,346	166,361
Retained Earnings/ Fund Balance at End of Year	<b>\$8,068,715</b>	<b>\$1,308,421</b>	<b>\$42,601</b>	<b>\$9,419,737</b>	<b>\$249,377</b>

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, 2000**  
**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
<b><u>Cash Flows from Operating Activities:</u></b>					
Cash Received from Customers	\$10,799,579	\$8,143,335	\$0	\$18,942,914	\$270,835
Cash Payments for Goods and Services	(5,677,032)	(8,202,219)	(1,350)	(13,880,601)	(40,840)
Cash Payments to Employees	(2,838,097)	(1,232,271)	0	(4,070,368)	(169,034)
Other Operating Revenues	0	0	0	0	3,430
Net Cash Provided (Used) by Operating Activities	2,284,450	(1,291,155)	(1,350)	991,945	64,391
<b><u>Cash Flows from Noncapital Financing Activities:</u></b>					
Transfer In From Other Funds	0	750,000	0	750,000	0
Advances In From Other Funds	2,618,285	0	0	2,618,285	0
Advances Out to Other Funds	(3,093,462)	0	0	(3,093,462)	0
Net Cash Provided (Used) for Noncapital Financing Activities	(475,177)	750,000	0	274,823	0
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>					
Cash Received from Tap-in Fees in Excess of Cost	6,322,892	0	0	6,322,892	0
Acquisition and Construction of Assets	(5,620,998)	0	0	(5,620,998)	(9,880)
Principal Paid on Revenue Bonds	(1,210,000)	0	0	(1,210,000)	0
Principal Paid on Long Term Contracts	(280,545)	0	0	(280,545)	0
Principal Paid on Ohio Water Development Authority Loan	(306,700)	0	0	(306,700)	0
Interest Paid on All Debt	(2,080,146)	0	0	(2,080,146)	0
Net Cash Used for Capital and Related Financing Activities	(3,175,497)	0	0	(3,175,497)	(9,880)
<b><u>Cash Flows from Investing Activities:</u></b>					
Receipts of Interest	1,338,888	0	1,835	1,340,723	3,663
Net Cash Provided by Investing Activities	1,338,888	0	1,835	1,340,723	3,663
Net Increase (Decrease) in Cash and Cash Equivalents	(27,336)	(541,155)	485	(568,006)	58,174
Cash and Cash Equivalents at Beginning of Year	32,813,166	2,994,856	41,688	35,849,710	71,891
Cash and Cash Equivalents at End of Year	\$32,785,830	\$2,453,701	\$42,173	\$35,281,704	\$130,065
<b><u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u></b>					
Cash and Cash Equivalents	\$31,963,690	\$2,453,701	\$12,583,606	\$47,000,997	\$130,065
Cash in Segregated Accounts	0	0	1,445,904	1,445,904	0
Restricted Cash and Cash Equivalents	171,744	0	0	171,744	0
Restricted Cash with Fiscal Agent	650,396	0	0	650,396	0
Less: Cash and Cash Equivalents in Agency Funds	0	0	(13,670,976)	(13,670,976)	0
Less: Cash and Cash Equivalents in Expendable Trust Fund	0	0	(316,361)	(316,361)	0
Cash and Cash Equivalents at End of Year	\$32,785,830	\$2,453,701	\$42,173	\$35,281,704	\$130,065

**WARREN COUNTY, OHIO**  
**COMBINED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**  
**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 Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>					
<u>Provided (Used) by Operating Activities:</u>					
Operating Income (Loss)	(\$1,070,287)	(\$1,396,349)	\$590	(\$2,466,046)	\$79,353
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Interest on Investments	0	0	(1,940)	(1,940)	0
Depreciation Expense	3,288,103	439	0	3,288,542	7,067
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(99,983)	(52,710)	0	(152,693)	36,059
(Increase) Decrease in Due from Other Funds	3,578	(14,042)	0	(10,464)	0
Decrease in Intergovernmental Receivables	0	14,530	0	14,530	0
(Increase) Decrease in Inventory	(120,013)	1,791	0	(118,222)	0
Decrease in Prepaid Items	1,192	0	0	1,192	4,008
Decrease in Prepaid Water Contract	176,923	0	0	176,923	0
Increase (Decrease) in Accounts Payable	(40,491)	53,620	0	13,129	(60,439)
Increase (Decrease) in Accrued Wages and Benefits	9,402	5,935	0	15,337	(1,657)
Increase (Decrease) in Due to Other Funds	(3,996)	214	0	(3,782)	0
Increase (Decrease) in Intergovernmental Payables	116,216	(650)	0	115,566	0
Increase in Claims Payable	0	110,528	0	110,528	0
Increase (Decrease) in Compensated Absences	23,806	(14,461)	0	9,345	0
Total Adjustments	3,354,737	105,194	(1,940)	3,457,991	(14,962)
Net Cash Provided (Used) by Operating Activities	<u>\$2,284,450</u>	<u>(\$1,291,155)</u>	<u>(\$1,350)</u>	<u>\$991,945</u>	<u>\$64,391</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2000 the Water and Sewer Funds had outstanding liabilities of \$642,171 and \$13,679 respectively for certain capital assets. The Water Fund received \$2,662,942 and the Sewer Fund received \$1,895,492 of contributed capital assets from other funds and developers. During 2000 the fair value of investments increased by \$30,951 and \$19,437 in the Water and Sewer Funds, respectively. During 2000 the Water Fund transferred a \$1,400,000 ground storage tank to the Cincinnati Waterworks as partial payment on the long-term contract payable.

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, 2000**

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**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's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, 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 workshops are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

Production Services Unlimited, Inc. (PSU) is an adult workshop 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.
- *Job Training Partnership Consortium* - The Governor of the State of Ohio has designated Clermont and Warren Counties as Service Delivery Areas (SDA). Warren County has been designated by the Private Industry Council (PIC), pursuant to Section 103 (b) (1) (B) of the Job Training Partnership Act (JTPA), to serve as the grant recipient of all JTPA funds and any other federal, state or private funds which it is legally empowered to accept on behalf of the PIC.

**Joint Venture without Equity Interest**

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. See Note 18 "Joint Venture."

**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, 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.



## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**B. Basis of Presentation - Fund Accounting (Continued)**

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

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

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

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

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

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

*Fiduciary Funds* - These funds are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The County maintains an expendable trust fund, a nonexpendable trust fund and agency funds. The expendable trust fund is accounted for and reported similarly to governmental funds. The nonexpendable 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 current property taxes which are measurable at December 31, 2000, 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 the nonexpendable trust fund 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 2000.

## 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 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided 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. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures which appear 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.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	\$3,457,872	(\$346,152)	\$28,583	(\$11,715,193)
Increase (Decrease):				
Accrued Revenues at December 31, 2000 received during 2001	(4,625,867)	(1,207,642)	0	(165,779)
Accrued Revenues at December 31, 1999 received during 2000	3,329,573	602,917	0	113,031
Accrued Expenditures at December 31, 2000 paid during 2001	1,704,602	2,366,448	218	1,971,585
Accrued Expenditures at December 31, 1999 paid during 2000	(1,372,551)	(2,384,411)	(259)	(1,212,420)
Change in Fair Value, 2000	(178,806)	(2,075)	0	0
Change in Fair Value, 1999	(76,477)	(2,587)	0	(152)
2000 Prepays for 2001	(138,019)	(17,348)	0	0
1999 Prepays for 2000	142,977	17,286	0	0
Interfund Loans Receivable, 200	(209,510)	0	0	(647,834)
Interfund Loans Receivable, 199	286,617	0	0	38,752
Cash with Fiscal Agent, 1999	0	0	0	587,195
Interfund Loans Payable, 2000	0	74,057	0	2,606,103
Interfund Loans Payable, 1999	0	(52,609)	0	(2,185,916)
Outstanding Encumbrances	(1,904,101)	(4,380,493)	0	(6,299,112)
Budget Basis	<u>\$416,310</u>	<u>(\$5,332,609)</u>	<u>\$28,542</u>	<u>(\$16,909,740)</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 or have original maturity dates of three months or less.

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

**F. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices, except for nonparticipating investment contracts (certificates of deposit) which are reported at cost. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 4 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in the STAR Ohio during 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2000.

**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. Prepaid Water Contract**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**I. Fixed Assets and Depreciation**

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

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

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

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

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

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

<u>Description</u>	<u>Estimated Lives (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.

**J. 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. There was no interest capitalized for governmental funds during 2000.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**K. Long-Term Obligations**

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

Obligation	Fund
General Obligation Bonds	East Street Building Fund Court Building Fund Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund Sewer Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	General Fund Human Services Fund Child Support Enforcement Fund
Ohio Public Works Commission Loan	County Road Projects Fund
Ohio Water Development Authority Loan	Sewer Fund
Long-Term Contracts	Water Fund
Compensated Absences	General Fund Motor Vehicle and Gas Tax Fund Human Services Fund Board of Mental Retardation Fund Dog and Kennel Fund Real Estate Assessment Fund Children's Services Board Fund Crime Victim Grant Fund Youth Services Subsidy Fund Delinquent Real Estate Tax and Assessment Fund Certificate of Title Administration Fund County Court Probation Department Fund Warren County Solid Waste District Fund Workforce Investment Act Fund Child Support Enforcement Agency Fund Community Development Fund Sheriff Grants Fund TASC Grant Fund Hazardous Materials Emergency Fund Water Fund Sewer Fund Sheriff Revolving Fund Health Insurance Fund



## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**L. 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.

**M. 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.

**N. 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.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**O. Grants and Other Intergovernmental Revenues**

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

**P. 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.

**Q. 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 claims payable for incurred but unreported claims at year end based upon an analysis of historical claims and expenses.

**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, long-term interfund loans, debt service 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 - PRIOR PERIOD ADJUSTMENTS**

Interfund Loans Receivable and the Unreserved Fund Balance in the Water Extension Projects (capital project) Fund and Interfund Loans Receivable, Interfund Loans Payable and the Unreserved Fund Balance in the Sewer Extension Projects (capital project) Fund beginning balances at December 31, 1999 have been restated due to a prior year error in reporting interfund receivable and payables.

The Water (enterprise) Fund had several restatements from the beginning balances at December 31, 1999. Accumulated Depreciation increased from amounts previously reported due to errors and rounding in prior periods. Construction in Progress increased due to engineering fees incurred in the previous period that were not capitalized

Interfund Loans Payable increased for both the Water and Sewer (enterprise) Funds due to anticipated county contributions to Capital Project Funds that were not accrued in the prior period balances at December 31, 1999.

The Sewer Fund also had several other restatements from beginning balances at December 31, 1999. Interfund Loans Receivable were increased from amounts previously reported due to an error in reporting an advance. Restricted Cash and Cash Equivalents and Restricted Cash with Fiscal Agent amounts have been restated from amounts previously stated due to a prior period reporting error. Property, Plant and Equipment, Accumulated Depreciation and Contributed Capital have increased due to an error in reporting six private development sewer pump stations acquired in previous periods. Accumulated Depreciation increased from amounts previously reported due to errors and rounding in prior periods. Construction in Progress was decreased due to a previous overstatement of engineering costs.

The Health Insurance (internal service) Fund Accumulated Depreciation increased from the balance stated at December 31, 1999 due to a prior year reporting error. The Fixed Assets (Net of Accumulated Depreciation) increased in the General Fixed Asset Account Group from the amount previously stated due to an error in reporting the acquisition of machinery and equipment. The amount reported in the General Long-Term Obligation Account Group for Interfund Loans Payable increased from the amount at December 31, 1999 because of accrued interest on the State 166 Loan not previously reported. This loan does not require payments to begin until 2008, however, interest accrues until that time. Once payments begin the accrued interest will be rolled into the principal amount of the loan.

## NOTE 2 - PRIOR PERIOD ADJUSTMENTS (Continued)

The restatement resulted in adjustments to December 31, 1999 account balances as follows:

Description	Capital Project Funds	Enterprise		Internal Service Funds	General Fixed Asset Account Group	General Long-Term Obligations Group
		Water Fund	Sewer Fund			
Fund Balance / Retained Earnings						
At 12/31/99 (As reported)	\$22,811,893	\$7,306,814	\$1,675,036	\$1,955,210	\$0	\$0
Interfund Loans Receivable	38,752	0	29,123	0	0	0
Restricted Assets:						
Cash and Cash Equivalents	0	0	1,782	0	0	0
Cash with Fiscal Agent	0	0	(1,782)	0	0	0
Fixed Assets (Net of Accumulated						
Depreciation)	0	0	0	0	6,499	0
Property, Plant and Equipment	0	0	665,001	0	0	0
Accumulated Depreciation	0	(6,869)	(53,102)	(440)	0	0
Construction in Progress	0	5,291	(40)	0	0	0
Amount to be Provided For						
General Long-Term Obligations	0	0	0	0	0	1,194,160
Interfund Loans Payable	(29,123)	(22,163)	(16,589)	0	0	0
State Loans Payable	0	0	0	0	0	1,194,160
Investment in General Fixed Assets	0	0	0	0	6,499	0
Contributed Capital	0	28,859	(230,796)	0	0	0
Fund Balance / Retained Earnings						
At 12/31/99 (As restated)	22,821,522	7,311,932	2,068,633	1,954,770	0	0

## NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 2000 the following funds had a deficit in fund balance:

Fund	Deficit
Special Revenue:	
Children's Services Board Fund	\$326,320
County Transit Fund	40,456
Capital Projects:	
Water Extension Projects Fund	687,542
Sewer Extension Projects Fund	571,768
Airport Construction Fund	130,953

The fund deficits arise from the recognition of expenditures on the modified accrual basis, which are greater than expenditures recognized on the budgetary/cash basis. Deficits do not exist for any of the above noted funds under the cash basis of accounting. The General Fund provides operating transfers when cash is required, not when accruals occur.

**NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. 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 five 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:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).
- Commercial paper notes issued by any corporation for profit that is incorporated under the laws of the United States or any state pursuant to specifications within the Ohio Revised Code.

## NOTE 4 - 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 105% 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, commercial paper 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 three years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2000 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.

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

**A. Deposits**

At year end the carrying amount of the County's deposits was \$43,149,872 and the bank balance was \$47,532,184. Federal depository insurance covered \$1,225,721 of the bank balance and remaining deposits were collateralized as follows: pooled collateral in the amount of \$29,089,894 (category 3), pledged collateral in the amount of \$10,416,569 (category 1) and surety bonds in the amount of \$6,800,000 (category 1). The County had \$613,046 in undeposited cash on hand at December 31, 2000 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>	Category 3	Carrying Amount/ Fair Value
Government Securities	\$46,126,995	\$46,126,995
 <u>Non-Categorized Investments</u>		
STAR Ohio	N/A	9,925,271
Money Market Mutual Funds	N/A	181,152
Total Non-Categorized	N/A	10,106,423
Total Investments	\$46,126,995	\$56,233,418

**C. 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. Highly liquid investments 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 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

C. 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	\$99,383,290	\$0
Investments:		
STAR Ohio	(9,925,271)	9,925,271
Government Securities	(46,126,995)	46,126,995
Money Market Mutual Funds	(181,152)	181,152
Per GASB Statement No. 3	<u>\$43,149,872</u>	<u>\$56,233,418</u>

\* Includes Cash in Segregated Accounts, Cash with Fiscal Agent and undeposited cash on hand.

D. Component Unit

Cash and cash equivalents in the amount of \$130,065 for 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 \$130,065 and the bank balance was \$146,216. Federal depository insurance covered \$146,216 of the bank balance.

NOTE 5- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2000 were levied after October 1, 1999 on assessed values as of January 1, 1999, 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 5- 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. Tangible personal property is assessed at 25% of its true value on December 31 of the preceding year or the last fiscal year end. Taxes are based on the assessed value of the property and the current tax rate for the taxing district where the property is located. 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, 2000 was \$0.75 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2000 property tax levy was based totaled \$3,012,837,816 which was comprised of \$2,504,545,530 in real property, and \$508,292,286 in public utility and tangible personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's share is 2.57 mills of assessed value. However, because sales tax revenues have been significant, the County, at this time, has temporarily eliminated the levy of this tax.

**B. Other Taxes**

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

## NOTE 6 - RECEIVABLES

Receivables at December 31, 2000, consisted of taxes, interfund, accounts receivable, special assessments, interest, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

## NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2000, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
General Fund	\$56,134	\$34,966
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	1,410
Human Services	0	31,373
Board of Mental Retardation	8,189	8,854
Dog and Kennel	0	725
Children's Services Board	23,625	6,646
Youth Services Subsidy	32,373	55,488
Certificate of Title Administration	0	743
Solid Waste	35	3,239
Workforce Investment Act	0	803
Child Support Enforcement	0	8,822
Emergency Management	0	519
Community Development	0	35
Hazardous Materials Emergency	0	185
Total Special Revenue Funds	64,222	118,842
Capital Projects Fund:		
Water Extension Projects	0	107
Enterprise Funds:		
Water	0	5,996
Sewer	0	5,987
Total Enterprise Funds	0	11,983
Internal Service Funds:		
Vehicle Maintenance	20,508	0
Communications	1,102	0
Health Insurance	0	762
Gasoline	24,694	0
Total Internal Service Funds	46,304	762
Total Interfund Receivables and Payables	\$166,660	\$166,660

## NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2000 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
General Fund	\$209,510	\$0
Special Revenue Funds:		
Children's Services Board	0	50,000
Sheriff Grants	0	24,057
Total Special Revenue Funds	0	74,057
Capital Projects Funds:		
Water Extension Projects	54,505	963,650
Sewer Extension Projects	593,329	1,507,000
Airport Construction	0	135,453
Total Capital Projects Funds	647,834	2,606,103
Enterprise Funds:		
Water	963,650	54,505
Sewer	1,507,000	593,329
Total Enterprise Funds	2,470,650	647,834
Total Interfund Loans	\$3,327,994	\$3,327,994

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## NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 2000 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$0	\$5,668,694
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax	0	615,361
Human Services	237,832	132,298
Dog and Kennel	122,605	0
Children's Services Board	1,405,000	0
Crime Victim Grant	11,441	0
Youth Services Subsidy	324,094	0
Workforce Investment Act	132,298	0
Child Support Enforcement	50,500	0
Emergency Management	50,250	0
Community Development	19,111	0
Indigent Guardianship	57,317	0
Sheriff Grants	20,000	0
Hazardous Materials Emergency	83,200	0
Rehabilitation Grants	0	19,111
County Transit	278,573	0
Total Special Revenue Funds	2,792,221	766,770
Debt Service Funds:		
East Street Building Improvement	56,250	0
Court Building Construction	115,684	0
Total Debt Service Funds	171,934	0
Capital Projects Funds:		
County Road Projects	615,361	0
County Construction Projects	2,101,898	0
Airport Construction	4,050	0
Total Capital Projects Funds	2,721,309	0
Internal Service Fund:		
Health Insurance	750,000	0
Totals	\$6,435,464	\$6,435,464

## NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 2000, in the General Fixed Assets Account Group follows:

Category	Restated January 1, 2000	Additions	Deletions	December 31, 2000
Land and Land Improvements	\$1,802,263	\$8,928	\$0	\$1,811,191
Buildings, Structures and Improvements	24,316,678	4,074,732	(22,200)	28,369,210
Furniture, Fixtures and Equipment	15,954,149	2,583,353	(424,471)	18,113,031
Construction in Progress	8,546,616	11,692,177	(3,494,309)	16,744,484
Totals	<u>\$50,619,706</u>	<u>\$18,359,190</u>	<u>(\$3,940,980)</u>	<u>\$65,037,916</u>

Construction in Progress:

County governmental construction projects in progress as of December 31, 2000 total \$16,744,484.

This amount is comprised of the following projects:

Jail Renovations/Upgrades	\$1,448,710
Justice Center C-Wing Improvements	40,929
Justice Drive Signage	19,527
Common Pleas Court Building Upgrade	2,021,126
New County Administration Building	13,204,194
Airport Precision Approach Path Indicator	9,500
Building Services Warehouse	498
Total Construction in Progress	<u>\$16,744,484</u>

## NOTE 9 - FIXED ASSETS (Continued)

**B. Proprietary Fund Type Fixed Assets**

A summary of proprietary fund type property, plant, and equipment at December 31, 2000 follows:

Category	Enterprise	Internal Service	Total
Land	\$1,540,821	\$0	\$1,540,821
Land Improvements	87,359,771	0	87,359,771
Buildings, Structures and Improvements	36,048,005	0	36,048,005
Furniture, Fixtures and Equipment	5,732,211	2,493	5,734,704
Property, Plant and Equipment	130,680,808	2,493	130,683,301
Accumulated Depreciation	(30,616,281)	(2,055)	(30,618,336)
Construction in Progress	8,527,475	0	8,527,475
Property, Plant and Equipment	<u>\$108,592,002</u>	<u>\$438</u>	<u>\$108,592,440</u>

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2000 total \$8,527,475. This amount is comprised of the following projects:

1999 Elevated Storage Tank	\$4,435,972
Morrow-Cozzadale Sewer	1,004,385
Deerfield Hamilton Water System Phase II	618,303
Hunter Dicks Creek Sewer	535,712
Various Other Water Projects	1,560,130
Various Other Sewer Projects	372,973
Total Construction in Progress	<u>\$8,527,475</u>

The 1999 Elevated Storage Tanks Project includes construction of three new elevated storage tanks in Warren County. Two of the tanks each have a 1.5 million gallon capacity. The tanks are located in Deerfield and Turtlecreek Townships. The third tank has a 1 million gallon capacity and is located in Hamilton Township. This project also includes the removal of an existing half-million gallon stand pipe and two 300,000 gallon stand pipes. Construction is expected to be completed in 2001. This project will increase water storage capacity by 2.9 million gallons at a cost of approximately \$4.5 million.

The Morrow Cozaddale Road Sewer Project consists of a new lift station, called Big Foot, and a 12 inch sewer main. The sewer main will extend from the Lower Little Miami High School to Big Foot. The lift station will have the capacity to service future development in the north west area of Hamilton Township.

**NOTE 9 - FIXED ASSETS (Continued)****B. Proprietary Fund Type Fixed Assets (Continued)**

The Deerfield-Hamilton Water System Phase II Improvements include rehabilitation of the existing wellfield facilities and rehabilitation and upgrades of the existing Water Treatment Plant. The Water Treatment Plant and wellfield facilities were originally constructed in 1961. There have been two expansions to the plant, one in 1980 and one in 1994. As the design engineering is completed, more detailed information will be available regarding what improvements are necessary and the costs of the improvements.

There are several water and /or sewer assessment projects which are either in the engineering phase or under construction. The largest of these projects is the Hunter-Dicks Creek Sewer Project with estimated costs of 10 million dollars. This sewer will serve approximately 850 new customers in Franklin Township and will have the capacity to serve an additional 6,000 units. The rest of the assessment projects are water line extensions in different areas of Warren County, serving approximately 200 new customers with estimated costs of \$1.4 million.

The Water and Sewer Department also has several capital improvement projects which are either in the engineering phase or under construction. These include the Little Miami Bike Trail Sewer with estimated costs of \$3 million and 2 new water elevated storage towers, one to replace the Harveysburg tower and one to replace the Socialville tower. The two water towers are currently in the engineering phase with cost estimates of \$500,000 and \$1.2 million respectively.

**NOTE 10 - 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 following information was provided by the PERS of Ohio to assist the City in complying with GASB Statement No. 27, *"Accounting for Pensions by State and Local Government Employers."*

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, 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 or 1-800-222-7377.

## NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

**A. Public Employees Retirement System (the “PERS of Ohio”) (Continued)**

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions and 6% for law enforcement divisions. The 2000 employer contribution rate for local government employer units was 10.84%, of covered payroll, 6.54% to fund the pension and 4.3% to fund health care. For law enforcement, the employer rate was 15.7%, of covered payroll, 11.4% to fund the pension fund and 4.3% to fund health care. The 1999 and 1998 employer contribution rates were 13.55% for local government employer units and 16.7% for law enforcement divisions. 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, 2000, 1999 and 1998 were \$3,311,612, \$3,789,102 and \$3,406,725, respectively, for employees of the County and \$494,636, \$452,975 and \$360,882, respectively, for law enforcement officers, which were equal to the required contributions for each year.

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the PERS of Ohio is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. 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 requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for the year 2000 was 4.3% of covered payroll which amounted to \$1,294,142 for employees other than law enforcement and \$135,108 for law enforcement employees.

The 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, 1999. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 1999 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 401,339. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 1999 is \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$12,473.6 million and \$1,668.1 million, respectively.



## NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

**B. State Teachers Retirement System of Ohio (STRS of Ohio)**

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.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS 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 STRS, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 2000, 1999 and 1998 were \$120,183, \$106,272 and \$101,174, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by 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 an allocation of employer contributions equal to 8% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$3.419 billion at June 30, 2000. For the fiscal year ended June 30, 2000, the net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients. The portion of the 2000 employer contribution rate (identified above) that was used to fund health care for fiscal year 2000 was 8% of covered payroll which amounted to \$38,631.

**NOTE 11 - 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 of 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, 2000, the County's accumulated, unpaid compensated absences amounted to \$3,934,670. Of this amount \$3,496,014 is recorded in the General Long-Term Obligations Account Group, \$420,312 is recorded in the proprietary funds and the following are current liabilities recorded in each fund: \$16,093 for the General Fund and \$2,251 for the Board of Mental Retardation Fund.

At December 31, 2000 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	76,173	\$1,411,001
Sick Time	100,907	2,004,090
Compensatory Time	3,610	80,923
Total	<u>180,690</u>	<u>\$3,496,014</u>

**NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS**

General long-term debt issued for the East Street Building Improvement will be retired from the Debt Service Fund using rental payments received from the 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. An Ohio Public Works Commission interest-free loan will be retired from the Debt Service Fund over ten years by funding provided by the County Engineer. Tax Increment Financing (TIF) Bonds have been issued as general obligation bonds and a State 166 Loan has been issued in lieu of additional TIF bonds to provide for additional security of the full faith and credit of the County. The TIF Bonds and the State Loan will be retired from the Debt Service Fund utilizing payments in lieu of taxes received from Proctor & Gamble. The State Loan will accrue interest yearly, however, payments will not begin until March of 2008. A service agreement with Proctor & Gamble provides for minimum annual payments sufficient to satisfy TIF Bond and the State Loan 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.

**NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Revenue bonds and OWDA loans are secured by future enterprise fund revenues generated through user charges or enterprise fund assets.

Special assessment 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 \$120,351.

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 2000 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was .99% for the Water Fund and 1.56% for the Sewer Fund. These ratios increase to 2.87% for the Water Fund and 4.74% for the Sewer Fund when the calculation includes the tap-in fees collected from customers connecting to the existing water and sewer systems.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$22.67 million of additional unvoted general obligation debt.

Year Issued	Maturity Date	Interest Rate		Balance January 1, 2000	Issued (Retired)	Balance December 31, 2000	
<b>Enterprise Funds Long-Term Debt:</b>							
Mortgage Revenue Bonds:							
1987	Sewer	2012		8.351%	\$1,285,000	(\$55,000)	\$1,230,000
1987	Sewer	2007		7.987%	930,000	(85,000)	845,000
1992	Sewer	2016	3.600%	6.700%	1,227,142	(39,535)	1,187,607
1993	Sewer	2015	2.580%	5.450%	4,281,787	(178,228)	4,103,559
1993	Water	2015	2.550%	5.450%	5,359,677	(222,781)	5,136,896
1994	Water	2019	3.900%	5.750%	9,280,142	(266,493)	9,013,649
1995	Sewer	2020	3.800%	5.450%	2,872,883	(78,464)	2,794,419
1998	Water	2016	3.750%	4.750%	6,740,814	(272,092)	6,468,722
Total Mortgage Revenue Bonds					31,977,445	(1,197,593)	30,779,852
OWDA Loan		2006	7.110%	11.350%	2,450,145	(306,700)	2,143,445
Long-Term Contracts		2008			4,158,811	(1,680,545)	2,478,266
Total Enterprise Long-Term Debt					\$38,586,401	(\$3,184,838)	\$35,401,563

## NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Year Issued	Maturity Date	Interest Rate	Balance January 1, 2000	Issued (Retired)	Balance December 31, 2000
<b>General Long-Term Debt:</b>					
Unvoted General Obligation Bonds:					
1988 East Street Building Improvement	2008	7.500%	\$350,000	(\$30,000)	\$320,000
1991 General Obligation Building Project	2011	5.95 - 8.850%	925,000	(55,000)	870,000
1995 TIF Water	2016	4.05 - 5.500%	3,835,000	(150,000)	3,685,000
1995 TIF Sewer	2016	4.00 - 5.450%	2,640,000	(55,000)	2,585,000
Total Unvoted General Obligation Bonds			7,750,000	(290,000)	7,460,000
Special Assessment Bonds:					
1991 Columbia Road Improvement	2001	5.95 - 8.850%	495,000	(240,000)	255,000
1982 Waterline	2002	11.750%	3,000	(1,000)	2,000
1988 Waterline	2008	7.750%	76,000	(9,000)	67,000
1980 Water and Sewer	2000	7.250%	10,000	(10,000)	0
1983 Water and Sewer	2003	9.750%	50,000	(15,000)	35,000
1981 Sewer	2001	12.375%	140,000	(70,000)	70,000
1982 Sewer Plan	2002	11.750%	12,000	(4,000)	8,000
1986 Sewer	2006	6.340%	540,000	(75,000)	465,000
1989 Water and Sewer	2010	7.35 - 7.450%	390,000	(25,000)	365,000
1990 Waterline	2001	5.95 - 8.850%	95,000	(5,000)	90,000
1991 Water System	2011	5.95 - 8.850%	555,000	(30,000)	525,000
1992 Morrow-Roachester Sewer	2012	6.100%	2,870,200	(154,100)	2,716,100
1992 Vivian Drive Sewer	2012	6.100%	18,100	(1,000)	17,100
1992 Shaker Road Water	2012	6.100%	98,300	(5,200)	93,100
1992 Routt Lane Water	2012	6.100%	43,000	(2,300)	40,700
1992 Sherman Terrace Water	2012	6.100%	203,100	(10,900)	192,200
1992 Hathaway Road Water	2012	6.100%	27,300	(1,500)	25,800
1993 Water and Sewer	2013	2.80 - 5.850%	830,000	(45,000)	785,000
1994 Water	2014	6.550%	1,460,000	(60,000)	1,400,000
1996 Sewer	2016	6.125 - 6.200%	286,000	(18,000)	268,000
1997 Waterstone	2016	6.125 - 6.200%	3,235,000	(120,000)	3,115,000
1998 Drake Road Waterline	2018	4.975%	23,460	(820)	22,640
1998 Eagle Hill Waterline	2018	4.975%	40,975	(1,430)	39,545
1998 Turtlecreek Union Waterline	2018	4.975%	1,034,370	(36,390)	997,980
1998 Duke Drive Road	2008	4.212%	226,195	(21,360)	204,835
2000 Water and Sewer	2020	4.40 - 4.850%	0	1,180,000	1,180,000
Total Special Assessment Bonds (with governmental commitment)			12,762,000	218,000	12,980,000
1994 State 166 Loan	2018	4.000%	6,254,160	178,861 (588,485)	5,844,536
2000 OPWC Loan	2010	0.000%	0	253,415	253,415
Total General Long-Term Debt			26,766,160	(228,209)	26,537,951
<b>Other Long-Term Obligations:</b>					
Compensated Absences			3,260,587	235,427	3,496,014
Capital Leases			54,857	(17,695) 30,810	67,972
Total Other Long-Term Obligations			3,315,444	248,542	3,563,986
Total General Long-Term Debt and Other Long-Term Obligations			\$30,081,604	\$20,333	\$30,101,937

## NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2000 of \$12,980,000, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$1,571,049 in the Special Assessment Debt Service Fund at December 31, 2000 is reserved for the retirement of outstanding special assessment bonds.

A summary of the County's future debt service requirements including principal and interest at December 31, 2000 follows:

**A. Bonded Debt**

Years	General Obligation Bonds	Water Revenue Bonds	Sewer Revenue Bonds	Special Assessment Bonds	A Subtotals
2001	\$709,840	\$1,908,880	\$1,106,600	\$1,788,849	\$5,514,169
2002	714,596	1,911,565	1,097,545	1,421,987	5,145,693
2003	712,466	1,906,670	1,101,635	1,412,115	5,132,886
2004	719,302	1,904,220	1,098,105	1,388,164	5,109,791
2005	709,468	1,914,087	1,102,195	1,389,396	5,115,146
2006-2010	3,803,370	9,554,300	5,008,561	6,409,302	24,775,533
2011-2015	3,291,896	9,554,026	4,181,934	4,114,685	21,142,541
2016-2020	642,725	3,825,250	1,310,397	1,314,714	7,093,086
Totals	\$11,303,663	\$32,478,998	\$16,006,972	\$19,239,212	\$79,028,845

**B. Long-Term Loans, Contracts and Capital Leases**

Years	OWDA Loans	OPWC Loan	State 166 Loan	Long- Term Contracts	Capital Leases	B Subtotals	A & B Totals
2001	\$486,166	\$51,800	\$0	\$395,662	\$20,624	\$954,252	\$6,468,421
2002	486,166	51,800	0	395,662	20,107	953,735	6,099,428
2003	486,166	51,800	0	395,662	20,107	953,735	6,086,621
2004	486,166	51,800	0	395,662	14,258	947,886	6,057,677
2005	486,166	46,215	0	395,662	6,571	934,614	6,049,760
2006-2010	243,084		2,717,048	923,209	0	3,883,341	28,658,874
2011-2015	0	0	4,794,790	0	0	4,794,790	25,937,331
2016-2020	0	0	959,680	0	0	959,680	8,052,766
Totals	\$2,673,914	\$253,415	\$8,471,518	\$2,901,519	\$81,667	\$14,382,033	\$93,410,878

## NOTE 12 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

**C. 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. The monies with the trustee have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. As of December 31, 2000, the principal balance of these issues was \$5,978,000 and there was \$6,223,790 of principal and interest on deposit with the trustee.

<u>Water Revenue Issues</u>	<u>Date Defeased</u>	<u>Balance (at time of defeasance)</u>	<u>Balance Outstanding at December 31, 2000</u>
Pennyroyal Area	December 1988	\$108,000	\$43,000
Water Revenue Bonds (1992)	July 1998	6,535,000	5,935,000

**D. Conduit Debt Obligations**

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. Neither the County, the State nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2000 there were twenty-five (25) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$46,730,092. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$82,365,000 which brings the total conduit debt to \$129,095,092.

## NOTE 13 - 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, 2000, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2001	\$20,624
2002	20,107
2003	20,107
2004	14,258
2005 *	6,571
Minimum Lease Payments	<u>81,667</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(13,695)</u>
Present value of minimum lease payments	<u><u>\$67,972</u></u>

\* No payment required past 2005

## NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2000, the County had the following significant construction projects that will be financed through a combination of resources such as county contributions, water and sewer revenue bond issues and special assessment bond issues:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Deerfield Hamilton Water System Phase II	\$2,881,697	2002
Hunter Dicks Creek Sewer	9,464,288	2002
Little Miami Bike Trail	1,461,282	2001
Sewage Lift Stations	2,715,025	2001
Common Pleas Courts Building Upgrade	1,008,538	2001
Total	<u><u>\$17,530,830</u></u>	

**NOTE 15 - 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 \$130,302 for these contributions, recording revenue and expenses at cost or fair market value, as applicable. In addition, the County forgave \$60,000 of expenses due from PSU.

**NOTE 16 - CONTINGENCIES**

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

The County participates in a number of Federal and State assisted grant programs. The major programs are 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. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

**NOTE 17 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of forty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

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



## NOTE 17 - RISK MANAGEMENT (Continued)

Insurance coverages stayed the same as coverages in the prior year. Settled claims during 2000 did not exceed commercial insurance coverage.

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 \$2,000,000.

The total claims liability of \$1,091,176, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 2000 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 2000 were:

	Balance at December 31, 1999	Current Year Claims	Claim Payments	Balance at December 31, 2000
County:				
1999	\$1,257,977	\$4,055,453	(\$4,460,923)	\$852,507
2000	852,507	4,855,628	(4,973,046)	735,089
MRDD:				
1999	\$237,860	\$559,162	(\$666,007)	\$131,015
2000	131,015	1,346,913	(1,121,841)	356,087

## NOTE 18 - JOINT VENTURE

Warren/Clinton Counties Recovery 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, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

## NOTE 18 - JOINT VENTURE (Continued)

Warren/Clinton Counties Recovery Services Board (Continued)

A summary of the unaudited cash basis financial information for the year ended December 31, 2000 is presented below:

	Warren/Clinton Counties Recovery Services
Assets	\$2,497,642
Fund Equity	2,497,642
Revenues	9,368,293
Expenses	8,248,928
Net Income	1,119,365

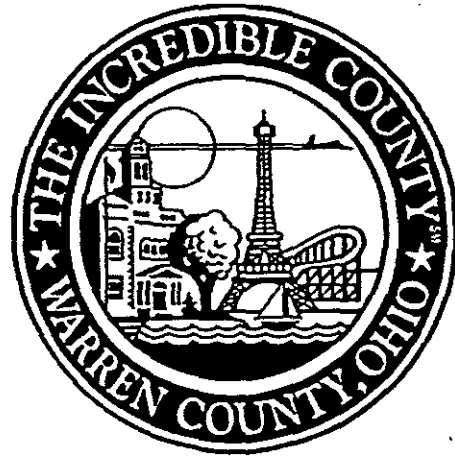
## NOTE 19 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the year ended December 31, 2000, is summarized as follows:

	Water	Sewer	Total
Operating Revenues	\$6,137,839	\$4,527,004	\$10,664,843
Depreciation	1,460,696	1,827,407	3,288,103
Operating Loss	(401,910)	(668,377)	(1,070,287)
Net Loss	(1,303,524)	(964,133)	(2,267,657)
Current Capital Contributions	6,116,383	4,764,943	10,881,326
Property, Plant and Equipment:			
Additions	2,696,229	5,526,571	8,222,800
Deletions	(2,227,629)	(10,000)	(2,237,629)
Net Working Capital	19,616,814	15,638,354	35,255,168
Total Assets	76,867,687	74,816,841	151,684,528
Bonds, Loans and Contracts Payable	23,097,533	12,304,030	35,401,563
Total Equity	52,474,807	61,448,974	113,923,781

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 2000:

	Water Fund	Sewer Fund	Total
Balance at Beginning of Year	\$40,350,016	\$55,579,531	\$95,929,547
Additions:			
Customer Tap in Fees	3,453,441	2,869,451	6,322,892
Intergovernmental Contributions	955,978	642,206	1,598,184
Developer Contributions	1,169,089	1,253,286	2,422,375
Governmental Contributions	537,875	0	537,875
Deductions:			
Depreciation on Contributed Capital	(224,897)	(730,910)	(955,807)
Balance at End of Year	<u>\$46,241,502</u>	<u>\$59,613,564</u>	<u>\$105,855,066</u>



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

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*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 ASSETS ACCOUNT  
GROUP.*

*GENERAL FUND*

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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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$17,600,000	\$21,948,655	\$4,348,655
Intergovernmental Revenues	3,850,600	4,159,461	308,861
Charges for Services	3,900,294	4,307,298	407,004
Licenses and Permits	12,000	19,325	7,325
Investment Earnings	4,514,000	6,109,573	1,595,573
Fines and Forfeitures	242,000	382,578	140,578
All Other Revenues	786,130	1,167,267	381,137
<b>Total Revenue</b>	<b>30,905,024</b>	<b>38,094,157</b>	<b>7,189,133</b>
<b>Expenditures:</b>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	873,921	545,453	328,468
Contractual Services	1,455,587	1,162,225	293,362
Materials and Supplies	46,340	32,568	13,772
Other Expenditures	2,618,438	2,255,538	362,900
Capital Outlay	257,000	25,212	231,788
<b>Total Commissioners</b>	<b>5,251,286</b>	<b>4,020,996</b>	<b>1,230,290</b>
Auditor:			
Personal Services	522,271	460,150	62,121
Contractual Services	47,385	30,834	16,551
Materials and Supplies	22,249	17,806	4,443
Other Expenditures	13,200	4,374	8,826
Capital Outlay	29,824	5,546	24,278
<b>Total Auditor</b>	<b>634,929</b>	<b>518,710</b>	<b>116,219</b>
Auditor - Personal Property:			
Personal Services	72,619	71,862	757
Materials and Supplies	4,290	4,119	171
Other Expenditures	10	0	10
<b>Total Auditor - Personal Property</b>	<b>76,919</b>	<b>75,981</b>	<b>938</b>
Auditor - Real Property Valuation:			
Personal Services	31,929	30,920	1,009
Other Expenditures	500	0	500
<b>Total Auditor - Real Property Valuation</b>	<b>32,429</b>	<b>30,920</b>	<b>1,509</b>
Treasurer:			
Personal Services	273,859	261,026	12,833
Contractual Services	9,500	3,475	6,025
Materials and Supplies	63,825	61,845	1,980
Other Expenditures	6,600	5,399	1,201
Capital Outlay	6,000	710	5,290
<b>Total Treasurer</b>	<b>359,784</b>	<b>332,455</b>	<b>27,329</b>

(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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Prosecutor:</b>			
Personal Services	1,243,545	1,161,017	82,528
Contractual Services	85,940	78,923	7,017
Materials and Supplies	8,500	7,835	665
Other Expenditures	59,667	57,592	2,075
Capital Outlay	12,000	2,600	9,400
<b>Total Prosecutor</b>	<b>1,409,652</b>	<b>1,307,967</b>	<b>101,685</b>
<b>Recorder:</b>			
Personal Services	501,125	447,988	53,137
Contractual Services	356,651	344,193	12,458
Materials and Supplies	10,292	7,896	2,396
Other Expenditures	7,000	6,500	500
Capital Outlay	24,942	15,573	9,369
<b>Total Recorder</b>	<b>900,010</b>	<b>822,150</b>	<b>77,860</b>
<b>Board of Elections:</b>			
Personal Services	434,621	379,497	55,124
Contractual Services	33,438	24,562	8,876
Materials and Supplies	80,450	56,330	24,120
Other Expenditures	17,661	13,498	4,163
Capital Outlay	15,575	9,539	6,036
<b>Total Board of Elections</b>	<b>581,745</b>	<b>483,426</b>	<b>98,319</b>
<b>Data Processing:</b>			
Personal Services	1,604,099	1,452,863	151,236
Contractual Services	776,566	669,070	107,496
Materials and Supplies	39,285	30,210	9,075
Other Expenditures	27,757	12,354	15,403
Capital Outlay	1,635,640	1,450,118	185,522
<b>Total Data Processing</b>	<b>4,083,347</b>	<b>3,614,615</b>	<b>468,732</b>
<b>Microfilming Process:</b>			
Personal Services	179,902	175,587	4,315
Contractual Services	30,376	13,530	16,846
Materials and Supplies	11,607	9,707	1,900
Other Expenditures	5,100	4,142	958
Capital Outlay	114,927	45,008	69,919
<b>Total Microfilming Process</b>	<b>341,912</b>	<b>247,974</b>	<b>93,938</b>
<b>Building and Grounds:</b>			
Personal Services	1,458,381	1,412,228	46,153
Contractual Services	763,734	613,920	149,814
Materials and Supplies	230,250	195,714	34,536
Other Expenditures	10,082	4,972	5,110
Capital Outlay	95,528	67,405	28,123
<b>Total Building and Grounds</b>	<b>2,557,975</b>	<b>2,294,239</b>	<b>263,736</b>

(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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Rural Zoning:			
Personal Services	133,137	123,619	9,518
Contractual Services	5,000	2,183	2,817
Materials and Supplies	8,500	4,716	3,784
Other Expenditures	2,700	1,184	1,516
Capital Outlay	19,500	17,571	1,929
Total Rural Zoning	168,837	149,273	19,564
Tax Maps:			
Personal Services	201,375	195,086	6,289
Materials and Supplies	4,750	4,313	437
Total Tax Maps	206,125	199,399	6,726
Total Legislative and Executive	16,604,950	14,098,105	2,506,845
Governmental - Judicial			
Court of Appeals:			
Personal Services	300	0	300
Total Court of Appeals	300	0	300
Common Pleas Court:			
Personal Services	495,048	438,288	56,760
Contractual Services	242,436	227,244	15,192
Materials and Supplies	8,925	7,116	1,809
Other Expenditures	11,813	10,233	1,580
Capital Outlay	4,480	1,749	2,731
Total Common Pleas Court	762,702	684,630	78,072
Domestic Relations Court:			
Personal Services	437,586	409,670	27,916
Contractual Services	20,425	14,086	6,339
Materials and Supplies	5,250	2,246	3,004
Other Expenditures	9,675	7,309	2,366
Capital Outlay	7,350	2,053	5,297
Total Domestic Relations Court	480,286	435,364	44,922
Juvenile Court:			
Personal Services	714,783	687,097	27,686
Contractual Services	137,800	129,938	7,862
Materials and Supplies	15,500	13,649	1,851
Other Expenditures	20,500	19,764	736
Capital Outlay	9,200	7,514	1,686
Total Juvenile Court	897,783	857,962	39,821

(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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Probate Court:</b>			
Personal Services	304,875	292,734	12,141
Contractual Services	21,300	15,185	6,115
Materials and Supplies	37,300	30,107	7,193
Other Expenditures	17,553	14,981	2,572
Capital Outlay	10,150	6,934	3,216
Total Probate Court	391,178	359,941	31,237
<b>Clerk of Courts:</b>			
Personal Services	503,473	489,379	14,094
Contractual Services	193,561	182,521	11,040
Materials and Supplies	91,000	84,301	6,699
Other Expenditures	14,000	9,670	4,330
Capital Outlay	7,000	0	7,000
Total Clerk of Courts	809,034	765,871	43,163
<b>Municipal Court:</b>			
Personal Services	195,081	168,993	26,088
Contractual Services	35,000	13,738	21,262
Other Expenditures	30,000	17,579	12,421
Total Municipal Court	260,081	200,310	59,771
<b>Criminal Prosecutors:</b>			
Personal Services	37,562	37,005	557
Total Criminal Prosecutors	37,562	37,005	557
<b>County Court:</b>			
Personal Services	457,562	420,644	36,918
Contractual Services	90,281	70,844	19,437
Materials and Supplies	15,000	10,030	4,970
Other Expenditures	11,650	6,783	4,867
Capital Outlay	13,249	3,880	9,369
Total County Court	587,742	512,181	75,561
<b>Law Library:</b>			
Personal Services	57,108	43,654	13,454
Total Law Library	57,108	43,654	13,454
Total Judicial	4,283,776	3,896,918	386,858
<b>Public Safety:</b>			
<b>Coroner:</b>			
Personal Services	91,230	89,546	1,684
Contractual Services	61,459	53,994	7,465
Materials and Supplies	761	758	3
Other Expenditures	2,850	2,270	580
Capital Outlay	530	159	371
Total Coroner	156,830	146,727	10,103

(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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Sheriff:</b>			
Personal Services	5,532,514	5,492,468	40,046
Contractual Services	1,080,866	1,059,553	21,313
Materials and Supplies	288,250	277,152	11,098
Other Expenditures	68,664	61,315	7,349
Capital Outlay	186,012	185,106	906
<b>Total Sheriff</b>	<b>7,156,306</b>	<b>7,075,594</b>	<b>80,712</b>
<b>Building Regulation:</b>			
Personal Services	567,014	534,258	32,756
Contractual Services	20,000	14,824	5,176
Materials and Supplies	24,000	21,081	2,919
Other Expenditures	7,000	5,915	1,085
Capital Outlay	28,000	26,244	1,756
<b>Total Building Regulation</b>	<b>646,014</b>	<b>602,322</b>	<b>43,692</b>
<b>Juvenile Probation:</b>			
Personal Services	573,183	542,370	30,813
Contractual Services	2,000	1,456	544
Materials and Supplies	5,900	4,593	1,307
Other Expenditures	5,984	4,641	1,343
Capital Outlay	1,000	580	420
<b>Total Juvenile Probation</b>	<b>588,067</b>	<b>553,640</b>	<b>34,427</b>
<b>Juvenile Detention:</b>			
Personal Services	891,004	756,631	134,373
Contractual Services	128,210	96,344	31,866
Materials and Supplies	26,644	15,802	10,842
Other Expenditures	7,000	1,896	5,104
Capital Outlay	59,024	38,135	20,889
<b>Total Juvenile Detention</b>	<b>1,111,882</b>	<b>908,808</b>	<b>203,074</b>
<b>Communication Dispatch:</b>			
Personal Services	1,226,625	1,149,583	77,042
Contractual Services	59,399	55,100	4,299
Materials and Supplies	12,300	7,086	5,214
Other Expenditures	5,754	4,245	1,509
Capital Outlay	7,000	1,908	5,092
<b>Total Communication Dispatch</b>	<b>1,311,078</b>	<b>1,217,922</b>	<b>93,156</b>
<b>Telecommunications:</b>			
Personal Services	432,667	410,249	22,418
Contractual Services	408,400	399,663	8,737
Materials and Supplies	48,000	40,923	7,077
Other Expenditures	4,916	4,621	295
Capital Outlay	476,799	440,726	36,073
<b>Total Telecommunications</b>	<b>1,370,782</b>	<b>1,296,182</b>	<b>74,600</b>
<b>Total Public Safety</b>	<b>12,340,959</b>	<b>11,801,195</b>	<b>539,764</b>

(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, 2000**

**GENERAL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Human Services:			
Health:			
Other Expenditures	700	499	201
Total Health	700	499	201
Veterans' Services:			
Personal Services	232,805	221,551	11,254
Contractual Services	26,600	20,349	6,251
Materials and Supplies	16,500	12,492	4,008
Other Expenditures	462,785	396,627	66,158
Capital Outlay	20,000	4,537	15,463
Total Veterans' Services	758,690	655,556	103,134
Total Human Services	759,390	656,055	103,335
Total Expenditures	33,989,075	30,452,273	3,536,802
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,084,051)	7,641,884	10,725,935
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(7,320,117)	(7,302,681)	17,436
Advances In	0	279,574	279,574
Advances Out	0	(202,467)	(202,467)
Total Other Financing Sources (Uses):	(7,320,117)	(7,225,574)	94,543
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(10,404,168)	416,310	10,820,478
Fund Balance at Beginning of Year	9,478,840	9,478,840	0
Prior Year Encumbrances	1,055,137	1,055,137	0
Fund Balance at End of Year	<u>\$129,809</u>	<u>\$10,950,287</u>	<u>\$10,820,478</u>

*SPECIAL REVENUE FUNDS*

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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.

**Children's Services Board Fund**

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

**Youth Services Subsidy Fund**

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

(Continued)

*SPECIAL REVENUE FUNDS*

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**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.

**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**

**Crime Victim Grant Fund**

**Delinquent Real Estate Tax and Assessment Fund**

**Clerk of Courts Final Disposition Report Grant Fund**

(The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**County Court Probation Department Fund**

**Workforce Investment Act Fund**

**Pass Through Grants Fund**

(The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Emergency Management Fund**

**Sheriff Grants Fund**

**Indigent Guardianship Fund**

**Indigent Driver Fund**

**Drug Law Enforcement Fund**

**Law Enforcement Fund**

**County Court Special Projects Fund**

**Treatment Alternative to Street Crime (TASC) Grant Fund**

**Myrtle Village Ditch Improvement Fund**

(The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Hazardous Materials Emergency Fund**

**Enforcement and Education Fund**

**Rehabilitation Grants Fund**

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$2,162,602	\$362,017	\$8,186,858	\$59,327	\$457,814
Receivables (net of allowances for doubtful accounts):					
Taxes	56,322	0	8,674,070	0	0
Accounts	41,121	0	12,118	8,721	0
Interest	19,987	0	0	0	0
Due from Other Funds	0	0	8,189	0	0
Intergovernmental Receivables	162,556	0	550,620	0	28,118
Inventory of Supplies at Cost	672,642	0	0	0	0
Prepaid Items	8,697	245	7,468	316	0
<b>Total Assets</b>	<b>\$3,123,927</b>	<b>\$362,262</b>	<b>\$17,439,323</b>	<b>\$68,364</b>	<b>\$485,932</b>
<b>Liabilities and Fund Equity:</b>					
<i>Liabilities:</i>					
Accounts Payable	\$131,586	\$159,591	\$396,870	\$1,474	\$0
Accrued Wages and Benefits	72,774	57,297	247,161	4,185	0
Due to Other Funds	1,410	31,373	8,854	725	0
Intergovernmental Payables	27,711	22,166	360,860	3,627	67,400
Deferred Revenue	5,988	0	8,674,070	0	0
Interfund Loans Payable	0	0	0	0	0
Compensated Absences Payable	0	0	2,251	0	0
<b>Total Liabilities</b>	<b>239,469</b>	<b>270,427</b>	<b>9,690,066</b>	<b>10,011</b>	<b>67,400</b>
<i>Fund Equity:</i>					
<i>Fund Balance:</i>					
Reserved for Encumbrances	641,163	362,423	986,290	0	46,153
Reserved for Supplies Inventory	672,642	0	0	0	0
Reserved for Prepaid Items	8,697	245	7,468	316	0
Unreserved	1,561,956	(270,833)	6,755,499	58,037	372,379
<b>Total Fund Equity</b>	<b>2,884,458</b>	<b>91,835</b>	<b>7,749,257</b>	<b>58,353</b>	<b>418,532</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$3,123,927</b>	<b>\$362,262</b>	<b>\$17,439,323</b>	<b>\$68,364</b>	<b>\$485,932</b>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund
\$22,078	\$2,846,571	\$346	\$11,740	\$1,227,199	\$242,514
0	0	0	0	0	0
3,152	7,592	5,941	0	9,383	0
0	0	0	0	0	0
0	0	23,625	0	32,373	0
0	0	901	0	85,124	180
0	0	0	0	0	0
0	0	87	0	0	0
<u>\$25,230</u>	<u>\$2,854,163</u>	<u>\$30,900</u>	<u>\$11,740</u>	<u>\$1,354,079</u>	<u>\$242,694</u>
22,078	\$8	\$211,863	\$15	\$23,155	\$12,115
0	11,007	67,265	2,010	33,390	3,337
0	0	6,646	0	55,488	0
0	2,874	21,446	519	11,308	871
0	0	0	0	0	0
0	0	50,000	0	0	0
0	0	0	0	0	0
<u>22,078</u>	<u>13,889</u>	<u>357,220</u>	<u>2,544</u>	<u>123,341</u>	<u>16,323</u>
0	646,440	25,586	0	77,892	0
0	0	0	0	0	0
0	0	87	0	0	0
3,152	2,193,834	(351,993)	9,196	1,152,846	226,371
<u>3,152</u>	<u>2,840,274</u>	<u>(326,320)</u>	<u>9,196</u>	<u>1,230,738</u>	<u>226,371</u>
<u>\$25,230</u>	<u>\$2,854,163</u>	<u>\$30,900</u>	<u>\$11,740</u>	<u>\$1,354,079</u>	<u>\$242,694</u>

(Continued)



**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Certificate of Title Administration Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund	Workforce Investment Act Fund	Job Training Partnership Act Fund
<b>Assets:</b>					
Cash and Cash Equivalents	\$315,325	\$99,906	\$2,382,527	\$142,205	\$3,214
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	37,726	38,892	0	0	0
Interest	0	0	0	1,330	0
Due from Other Funds	0	0	35	0	0
Intergovernmental Receivables	0	0	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	0	261	64	0
<b>Total Assets</b>	<b>\$353,051</b>	<b>\$138,798</b>	<b>\$2,382,823</b>	<b>\$143,599</b>	<b>\$3,214</b>
<b>Liabilities and Fund Equity:</b>					
<i>Liabilities:</i>					
Accounts Payable	\$2,317	\$244	\$2,559	\$15,786	\$0
Accrued Wages and Benefits	12,875	2,660	4,422	7,283	0
Due to Other Funds	743	0	3,239	803	0
Intergovernmental Payables	3,314	688	1,136	16,832	0
Deferred Revenue	0	0	0	399	0
Interfund Loans Payable	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>19,249</b>	<b>3,592</b>	<b>11,356</b>	<b>41,103</b>	<b>0</b>
<i>Fund Equity:</i>					
<i>Fund Balance:</i>					
Reserved for Encumbrances	2,854	0	46,882	41,010	0
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	0	261	64	0
Unreserved	330,948	135,206	2,324,324	61,422	3,214
<b>Total Fund Equity</b>	<b>333,802</b>	<b>135,206</b>	<b>2,371,467</b>	<b>102,496</b>	<b>3,214</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$353,051</b>	<b>\$138,798</b>	<b>\$2,382,823</b>	<b>\$143,599</b>	<b>\$3,214</b>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Guardianship Fund	Indigent Driver Fund
\$594,326	\$69,146	\$16,189	\$73,185	\$57,317	\$101,548
0	0	0	0	0	0
0	0	0	0	990	0
0	0	0	0	0	0
0	0	0	0	0	0
26	0	26,795	0	0	1,802
0	0	0	0	0	0
0	182	0	0	0	0
<u>\$594,352</u>	<u>\$69,328</u>	<u>\$42,984</u>	<u>\$73,185</u>	<u>\$58,307</u>	<u>\$103,350</u>
\$6,374	\$862	\$7,685	\$6	\$400	\$0
51,508	1,346	1,373	2,870	0	0
8,822	519	35	0	0	0
13,522	294	355	1,050	0	0
0	0	0	0	0	0
0	0	0	24,057	0	0
0	0	0	0	0	0
<u>80,226</u>	<u>3,021</u>	<u>9,448</u>	<u>27,983</u>	<u>400</u>	<u>0</u>
137,951	0	16,578	19,886	0	0
0	0	0	0	0	0
0	182	0	0	0	0
<u>376,175</u>	<u>66,125</u>	<u>16,958</u>	<u>25,316</u>	<u>57,907</u>	<u>103,350</u>
<u>514,126</u>	<u>66,307</u>	<u>33,536</u>	<u>45,202</u>	<u>57,907</u>	<u>103,350</u>
<u>\$594,352</u>	<u>\$69,328</u>	<u>\$42,984</u>	<u>\$73,185</u>	<u>\$58,307</u>	<u>\$103,350</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund	County Court Special Projects Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$47,055	\$124,277	\$667,777	\$32,622
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	0	0
Accounts	429	0	36,386	12,261
Interest	0	431	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	250	0	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$47,734</u>	<u>\$124,708</u>	<u>\$704,163</u>	<u>\$44,883</u>
<b>Liabilities and Fund Equity:</b>				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$32,163	\$0
Accrued Wages and Benefits	0	0	0	448
Due to Other Funds	0	0	0	0
Intergovernmental Payables	0	10,800	0	79
Deferred Revenue	0	129	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>10,929</u>	<u>32,163</u>	<u>527</u>
<i>Fund Equity:</i>				
<i>Fund Balance:</i>				
Reserved for Encumbrances	0	0	194,412	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved	47,734	113,779	477,588	44,356
Total Fund Equity	<u>47,734</u>	<u>113,779</u>	<u>672,000</u>	<u>44,356</u>
Total Liabilities and Fund Equity	<u>\$47,734</u>	<u>\$124,708</u>	<u>\$704,163</u>	<u>\$44,883</u>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

TASC Grant Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$18,146	\$26,705	\$3,603	\$133,104	\$16,157	\$20,503,400
0	0	0	0	0	8,730,392
0	0	0	0	0	214,712
0	0	0	0	0	21,748
0	0	0	0	0	64,222
0	0	782	0	0	857,154
0	0	0	0	0	672,642
0	28	0	0	0	17,348
<u>\$18,146</u>	<u>\$26,733</u>	<u>\$4,385</u>	<u>\$133,104</u>	<u>\$16,157</u>	<u>\$31,081,618</u>
\$3,828	\$1,131	\$0	\$0	\$56,613	\$1,088,723
3,422	1,697	0	0	0	588,330
0	185	0	0	0	118,842
1,011	439	0	0	0	568,302
0	0	0	0	0	8,680,586
0	0	0	0	0	74,057
0	0	0	0	0	2,251
<u>8,261</u>	<u>3,452</u>	<u>0</u>	<u>0</u>	<u>56,613</u>	<u>11,121,091</u>
2,218	3,300	0	0	196,953	3,447,991
0	0	0	0	0	672,642
0	28	0	0	0	17,348
7,667	19,953	4,385	133,104	(237,409)	15,822,546
<u>9,885</u>	<u>23,281</u>	<u>4,385</u>	<u>133,104</u>	<u>(40,456)</u>	<u>19,960,527</u>
<u>\$18,146</u>	<u>\$26,733</u>	<u>\$4,385</u>	<u>\$133,104</u>	<u>\$16,157</u>	<u>\$31,081,618</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund	Permissive Tax Fund
<b>Revenues:</b>					
Taxes	\$822,795	\$0	\$7,589,637	\$0	\$0
Intergovernmental Revenues	4,363,987	4,095,273	3,829,532	0	403,529
Charges for Services	113,034	0	55,061	231,385	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	113,201	0	0	0	0
Fines and Forfeitures	252,206	0	0	22,843	0
All Other Revenues	4,855	96	234,493	7,331	0
Total Revenues	<u>5,670,078</u>	<u>4,095,369</u>	<u>11,708,723</u>	<u>261,559</u>	<u>403,529</u>
<b>Expenditures:</b>					
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	5,609,242	0	0	0	250,263
Health	0	0	0	326,800	0
Human Services	0	4,316,135	12,112,358	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	<u>5,609,242</u>	<u>4,316,135</u>	<u>12,112,358</u>	<u>326,800</u>	<u>250,263</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	60,836	(220,766)	(403,635)	(65,241)	153,266
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	237,832	0	122,605	0
Operating Transfers Out	(615,361)	(132,298)	0	0	0
Proceeds from Capital Lease	0	0	0	0	0
Total Other Financing Sources (Uses)	<u>(615,361)</u>	<u>105,534</u>	<u>0</u>	<u>122,605</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(554,525)	(115,232)	(403,635)	57,364	153,266
Fund Balance (Deficit) at Beginning of Year	3,273,389	207,067	8,152,892	989	265,266
Residual Equity Transfer	52	0	0	0	0
Increase in Inventory Reserve	165,542	0	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$2,884,458</u>	<u>\$91,835</u>	<u>\$7,749,257</u>	<u>\$58,353</u>	<u>\$418,532</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund	Certificate of Title Administration Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	1,418,861	37,411	1,524,019	0	0
41,866	1,260,555	0	0	2,316	280,224	586,006
0	30	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	388	0	0
0	0	12,001	0	104,210	0	0
<u>41,866</u>	<u>1,260,585</u>	<u>1,430,862</u>	<u>37,411</u>	<u>1,630,933</u>	<u>280,224</u>	<u>586,006</u>
0	1,090,517	0	0	0	111,919	0
0	0	0	0	1,226,067	0	549,884
0	0	0	41,395	536,768	0	0
0	0	0	0	0	0	0
43,368	0	0	0	0	0	0
0	0	3,132,047	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>43,368</u>	<u>1,090,517</u>	<u>3,132,047</u>	<u>41,395</u>	<u>1,762,835</u>	<u>111,919</u>	<u>549,884</u>
(1,502)	170,068	(1,701,185)	(3,984)	(131,902)	168,305	36,122
0	0	1,405,000	11,441	324,094	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>1,405,000</u>	<u>11,441</u>	<u>324,094</u>	<u>0</u>	<u>0</u>
(1,502)	170,068	(296,185)	7,457	192,192	168,305	36,122
4,654	2,670,206	(30,135)	1,739	1,038,546	58,066	297,680
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$3,152</u>	<u>\$2,840,274</u>	<u>(\$326,320)</u>	<u>\$9,196</u>	<u>\$1,230,738</u>	<u>\$226,371</u>	<u>\$333,802</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Clerk of Courts Final Disposition Report Grant Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund	Workforce Investment Act Fund	Job Training Partnership Act Fund
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	83,415	186,411	536,775
Charges for Services	0	172,005	4	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	2,258	1,394
Fines and Forfeitures	0	0	0	0	0
All Other Revenues	0	0	1,227	0	0
Total Revenues	0	172,005	84,646	188,669	538,169
<b>Expenditures:</b>					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	20,264	98,211	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	367,907	0	0
Human Services	0	0	0	218,471	564,794
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	20,264	98,211	367,907	218,471	564,794
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,264)	73,794	(283,261)	(29,802)	(26,625)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	0	0	0	132,298	0
Operating Transfers Out	0	0	0	0	0
Proceeds from Capital Lease	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	132,298	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(20,264)	73,794	(283,261)	102,496	(26,625)
Fund Balance (Deficit) at Beginning of Year	20,264	61,412	2,654,728	0	29,839
Residual Equity Transfer	0	0	0	0	0
Increase in Inventory Reserve	0	0	0	0	0
Fund Balance (Deficit) at End of Year	\$0	\$135,206	\$2,371,467	\$102,496	\$3,214

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Guardianship Fund	Indigent Driver Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
54,247	2,279,643	45,069	651,873	116,536	0	0
0	384,717	0	12,567	7,562	990	0
0	0	0	0	0	0	0
0	10,965	0	0	0	0	0
0	0	0	0	0	0	18,285
0	13,255	733	15,300	37,558	0	0
54,247	2,688,580	45,802	679,740	161,656	990	18,285
0	0	0	0	0	0	0
0	0	0	0	0	400	0
0	0	68,570	0	184,745	0	4,453
0	0	0	0	0	0	0
0	0	0	0	0	0	0
54,247	2,417,855	0	0	0	0	0
0	0	0	690,866	0	0	0
0	2,832	0	0	0	0	0
0	1,295	0	0	0	0	0
54,247	2,421,982	68,570	690,866	184,745	400	4,453
0	266,598	(22,768)	(11,126)	(23,089)	590	13,832
0	50,500	50,250	19,111	20,000	57,317	0
0	0	0	0	0	0	0
0	10,219	0	0	0	0	0
0	60,719	50,250	19,111	20,000	57,317	0
0	327,317	27,482	7,985	(3,089)	57,907	13,832
0	186,809	38,825	25,551	48,291	0	89,518
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$0</u>	<u>\$514,126</u>	<u>\$66,307</u>	<u>\$33,536</u>	<u>\$45,202</u>	<u>\$57,907</u>	<u>\$103,350</u>

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund	County Court Special Projects Fund
<b>Revenues:</b>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	222,908	45,374
Licenses and Permits	0	0	0	0
Investment Earnings	0	6,899	0	0
Fines and Forfeitures	10,511	68,827	0	0
All Other Revenues	0	0	0	0
Total Revenues	10,511	75,726	222,908	45,374
<b>Expenditures:</b>				
<b>General Government:</b>				
Legislative and Executive	0	0	0	0
Judicial	0	0	174,158	1,018
Public Safety	12,795	22,603	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	12,795	22,603	174,158	1,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,284)	53,123	48,750	44,356
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Proceeds from Capital Lease	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,284)	53,123	48,750	44,356
Fund Balance (Deficit) at Beginning of Year	50,018	60,656	623,250	0
Residual Equity Transfer	0	0	0	0
Increase in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	\$47,734	\$113,779	\$672,000	\$44,356

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

TASC Grant 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	\$8,412,432
221,253	0	21,794	0	27,896	624,007	20,521,531
0	0	6,141	0	0	0	3,422,715
0	0	0	0	0	0	30
0	0	0	0	0	0	134,717
0	0	0	5,423	0	0	378,483
0	0	0	0	35,105	0	466,164
221,253	0	27,935	5,423	63,001	624,007	33,336,072
0	0	0	0	0	0	1,202,436
0	0	0	0	0	0	2,070,002
225,333	0	107,789	54,050	0	0	1,258,501
0	0	0	0	0	0	5,859,505
0	0	0	0	0	0	738,075
0	0	0	0	12,690	1,041,783	23,870,380
0	0	0	0	24,002	0	714,868
0	0	0	0	0	0	2,832
0	0	0	0	0	0	1,295
225,333	0	107,789	54,050	36,692	1,041,783	35,717,894
(4,080)	0	(79,854)	(48,627)	26,309	(417,776)	(2,381,822)
0	0	83,200	0	0	278,573	2,792,221
0	0	0	0	(19,111)	0	(766,770)
0	0	0	0	0	0	10,219
0	0	83,200	0	(19,111)	278,573	2,035,670
(4,080)	0	3,346	(48,627)	7,198	(139,203)	(346,152)
13,965	52	19,935	53,012	125,906	98,747	20,141,137
0	(52)	0	0	0	0	0
0	0	0	0	0	0	165,542
\$9,885	\$0	\$23,281	\$4,385	\$133,104	(\$40,456)	\$19,960,527

**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, 2000**

**SPECIAL REVENUE FUNDS**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$760,000	\$823,949	\$63,949
Intergovernmental Revenues	4,200,000	4,371,932	171,932
Charges for Services	12,000	109,224	97,224
Investment Earnings	100,000	100,303	303
Fines and Forfeitures	228,000	228,394	394
All Other Revenues	0	4,918	4,918
Total Revenues	5,300,000	5,638,720	338,720
<u>Expenditures:</u>			
<u>Public Works:</u>			
Personal Services	2,446,759	2,154,643	292,116
Contractual Services	1,776,339	1,470,560	305,779
Materials and Supplies	1,105,913	805,364	300,549
Other Expenditures	18,120	9,853	8,267
Capital Outlay	2,287,866	2,120,117	167,749
Total Expenditures	7,634,997	6,560,537	1,074,460
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,334,997)	(921,817)	1,413,180
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(615,361)	(615,361)	0
Total Other Financing Sources (Uses)	(615,361)	(615,361)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,950,358)	(1,537,178)	1,413,180
Fund Balance at Beginning of Year	2,096,452	2,096,452	0
Residual Equity Transfers In	0	52	52
Prior Year Encumbrances	867,005	867,005	0
Fund Balance at End of Year	\$13,099	\$1,426,331	\$1,413,232

**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, 2000**

**SPECIAL REVENUE FUNDS**

**HUMAN SERVICES FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$7,114,511	\$4,095,273	(\$3,019,238)
All Other Revenues	0	96	96
Total Revenues	7,114,511	4,095,369	(3,019,142)
<u>Expenditures:</u>			
Human Services:			
Personal Services	2,333,816	1,936,042	397,774
Contractual Services	3,021,230	2,676,223	345,007
Materials and Supplies	64,390	56,760	7,630
Other Expenditures	83,444	63,515	19,929
Capital Outlay	30,716	22,306	8,410
Total Expenditures	5,533,596	4,754,846	778,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,580,915	(659,477)	(2,240,392)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	237,849	237,832	(17)
Operating Transfers Out	(132,298)	(132,298)	0
Total Other Financing Sources (Uses)	105,551	105,534	(17)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,686,466	(553,943)	(2,240,409)
Fund Balance at Beginning of Year	302,163	302,163	0
Prior Year Encumbrances	182,422	182,422	0
Fund Balance (Deficit) at End of Year	\$2,171,051	(\$69,358)	(\$2,240,409)

**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, 2000**

**SPECIAL REVENUE FUNDS**

**BOARD OF MENTAL RETARDATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$7,155,000	\$7,589,637	\$434,637
Intergovernmental Revenues	4,164,521	3,312,374	(852,147)
Charges for Services	0	45,980	45,980
All Other Revenues	246,827	363,169	116,342
Total Revenues	11,566,348	11,311,160	(255,188)
<u>Expenditures:</u>			
Human Services:			
Personal Services	9,949,821	7,574,828	2,374,993
Contractual Services	5,421,178	4,576,070	845,108
Materials and Supplies	372,644	260,243	112,401
Other Expenditures	170,600	87,814	82,786
Capital Outlay	3,374,337	796,008	2,578,329
Total Expenditures	19,288,580	13,294,963	5,993,617
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,722,232)	(1,983,803)	5,738,429
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,500,000	1,500,000	0
Operating Transfers Out	(1,500,000)	(1,500,000)	0
Advances In	0	21,321	21,321
Advances Out	0	(21,321)	(21,321)
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(7,722,232)	(1,983,803)	5,738,429
Fund Balance at Beginning of Year	7,968,167	7,968,167	0
Prior Year Encumbrances	817,144	817,144	0
Fund Balance at End of Year	\$1,063,079	\$6,801,508	\$5,738,429

**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, 2000**

**SPECIAL REVENUE FUNDS**

**DOG AND KENNEL FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$207,000	\$226,623	\$19,623
Fines and Forfeitures	22,500	21,542	(958)
All Other Revenues	1,500	7,826	6,326
Total Revenues	231,000	255,991	24,991
<u>Expenditures:</u>			
Health:			
Personal Services	192,608	180,760	11,848
Contractual Services	112,802	109,419	3,383
Materials and Supplies	39,323	35,283	4,040
Other Expenditures	12,334	10,393	1,941
Capital Outlay	1,191	350	841
Total Expenditures	358,258	336,205	22,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,258)	(80,214)	47,044
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	121,000	122,605	1,605
Total Other Financing Sources (Uses)	121,000	122,605	1,605
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,258)	42,391	48,649
Fund Balance at Beginning of Year	15,369	15,369	0
Prior Year Encumbrances	1,567	1,567	0
Fund Balance at End of Year	\$10,678	\$59,327	\$48,649

**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, 2000**

**SPECIAL REVENUE FUNDS**

**PERMISSIVE TAX FUND**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$362,000	\$404,274	\$42,274
Total Revenues	<u>362,000</u>	<u>404,274</u>	<u>42,274</u>
<u>Expenditures:</u>			
Public Works:			
Other Expenditures	12,000	0	12,000
Capital Outlay	<u>396,153</u>	<u>296,416</u>	<u>99,737</u>
Total Expenditures	<u>408,153</u>	<u>296,416</u>	<u>111,737</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,153)	107,858	154,011
Fund Balance at Beginning of Year	190,249	190,249	0
Prior Year Encumbrances	<u>46,154</u>	<u>46,154</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$190,250</u></u>	<u><u>\$344,261</u></u>	<u><u>\$154,011</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, 2000**

**SPECIAL REVENUE FUNDS**

**DOMESTIC SHELTER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$37,000	\$43,368	\$6,368
Total Revenues	37,000	43,368	6,368
<u>Expenditures:</u>			
Health:			
Contractual Services	40,000	37,215	2,785
Total Expenditures	40,000	37,215	2,785
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	6,153	9,153
Fund Balance at Beginning of Year	15,925	15,925	0
Fund Balance at End of Year	<u>\$12,925</u>	<u>\$22,078</u>	<u>\$9,153</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, 2000**

**SPECIAL REVENUE FUNDS**

**REAL ESTATE ASSESSMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Charges for Services	\$1,005,000	\$1,253,017	\$248,017
Licenses and Permits	0	30	30
Total Revenues	<u>1,005,000</u>	<u>1,253,047</u>	<u>248,047</u>
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	389,390	310,164	79,226
Contractual Services	1,673,136	1,428,783	244,353
Materials and Supplies	21,000	16,922	4,078
Other Expenditures	30,554	26,095	4,459
Capital Outlay	<u>104,768</u>	<u>50,489</u>	<u>54,279</u>
Total Expenditures	<u>2,218,848</u>	<u>1,832,453</u>	<u>386,395</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,213,848)	(579,406)	634,442
Fund Balance at Beginning of Year	2,167,242	2,167,242	0
Prior Year Encumbrances	<u>612,296</u>	<u>612,296</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,565,690</u></u>	<u><u>\$2,200,132</u></u>	<u><u>\$634,442</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, 2000**

**SPECIAL REVENUE FUNDS**

**CHILDREN'S SERVICES BOARD FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,575,506	\$1,415,111	(\$160,395)
All Other Revenues	28,113	51,919	23,806
Total Revenues	1,603,619	1,467,030	(136,589)
<u>Expenditures:</u>			
<u>Human Services:</u>			
Personal Services	1,698,694	1,691,533	7,161
Contractual Services	1,316,861	1,315,198	1,663
Materials and Supplies	42,165	42,164	1
Other Expenditures	183,651	183,651	0
Capital Outlay	21,469	21,469	0
Total Expenditures	3,262,840	3,254,015	8,825
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,659,221)	(1,786,985)	(127,764)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,405,000	1,405,000	0
Operating Transfers Out	(6,296)	(6,296)	0
Advances In	60,000	50,000	(10,000)
Total Other Financing Sources (Uses)	1,458,704	1,448,704	(10,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(200,517)	(338,281)	(137,764)
Fund Balance at Beginning of Year	83,767	83,767	0
Prior Year Encumbrances	120,362	120,362	0
Fund Balance (Deficit) at End of Year	\$3,612	(\$134,152)	(\$137,764)

**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, 2000**

**SPECIAL REVENUE FUNDS**

**CRIME VICTIM GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$27,703	\$37,411	\$9,708
Total Revenues	27,703	37,411	9,708
<u>Expenditures:</u>			
Public Safety:			
Personal Services	40,804	40,269	535
Contractual Services	276	0	276
Total Expenditures	41,080	40,269	811
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,377)	(2,858)	10,519
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	11,441	11,441	0
Total Other Financing Sources (Uses)	11,441	11,441	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,936)	8,583	10,519
Fund Balance at Beginning of Year	3,157	3,157	0
Fund Balance at End of Year	\$1,221	\$11,740	\$10,519

**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, 2000**

**SPECIAL REVENUE FUNDS**

**YOUTH SERVICES SUBSIDY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$1,442,602	\$1,741,030	\$298,428
Charges for Services	0	2,316	2,316
Fines and Forfeitures	0	388	388
All Other Revenues	61,100	101,756	40,656
Total Revenues	<u>1,503,702</u>	<u>1,845,490</u>	<u>341,788</u>
<b>Expenditures:</b>			
<b>Judicial:</b>			
Personal Services	1,271,494	1,118,046	153,448
Contractual Services	120,977	97,613	23,364
Materials and Supplies	22,500	13,355	9,145
Other Expenditures	4,633	2,447	2,186
Capital Outlay	15,350	14,441	909
Total Judicial	<u>1,434,954</u>	<u>1,245,902</u>	<u>189,052</u>
<b>Public Safety:</b>			
Personal Services	771,139	697,378	73,761
Contractual Services	362,131	251,965	110,166
Materials and Supplies	9,175	3,804	5,371
Other Expenditures	22,182	15,084	7,098
Total Public Safety	<u>1,164,627</u>	<u>968,231</u>	<u>196,396</u>
Total Expenditures	<u>2,599,581</u>	<u>2,214,133</u>	<u>385,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,095,879)	(368,643)	727,236
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	324,094	324,094	0
Total Other Financing Sources (Uses)	<u>324,094</u>	<u>324,094</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(771,785)	(44,549)	727,236
Fund Balance at Beginning of Year	1,037,163	1,037,163	0
Prior Year Encumbrances	138,725	138,725	0
Fund Balance at End of Year	<u>\$404,103</u>	<u>\$1,131,339</u>	<u>\$727,236</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, 2000**

**SPECIAL REVENUE FUNDS**

**DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$150,000	\$280,224	\$130,224
All Other Revenues	0	2,957	2,957
Total Revenues	150,000	283,181	133,181
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	117,895	98,337	19,558
Contractual Services	28,000	12,261	15,739
Materials and Supplies	5,000	280	4,720
Other Expenditures	6,000	49	5,951
Capital Outlay	10,000	189	9,811
Total Expenditures	166,895	111,116	55,779
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,895)	172,065	188,960
Fund Balance at Beginning of Year	70,449	70,449	0
Fund Balance at End of Year	\$53,554	\$242,514	\$188,960

**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, 2000**

**SPECIAL REVENUE FUNDS**

**CERTIFICATE OF TITLE ADMINISTRATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$520,000	\$591,554	\$71,554
All Other Revenues	0	18,996	18,996
Total Revenues	520,000	610,550	90,550
<u>Expenditures:</u>			
Judicial:			
Personal Services	500,768	486,918	13,850
Contractual Services	75,125	63,727	11,398
Materials and Supplies	14,400	10,335	4,065
Other Expenditures	9,900	6,683	3,217
Capital Outlay	4,345	2,569	1,776
Total Expenditures	604,538	570,232	34,306
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,538)	40,318	124,856
Fund Balance at Beginning of Year	263,037	263,037	0
Prior Year Encumbrances	8,686	8,686	0
Fund Balance at End of Year	\$187,185	\$312,041	\$124,856

**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, 2000**

**SPECIAL REVENUE FUNDS**

**CLERK OF COURTS FINAL DISPOSITION REPORT GRANT FUND.**

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Judicial:			
Other Expenditures	20,264	20,264	0
Total Expenditures	20,264	20,264	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,264)	(20,264)	0
Fund Balance at Beginning of Year	6,639	6,639	0
Prior Year Encumbrances	13,625	13,625	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, 2000**

**SPECIAL REVENUE FUNDS**

**COUNTY COURT PROBATION DEPARTMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$100,000	\$145,675	\$45,675
Total Revenues	100,000	145,675	45,675
<u>Expenditures:</u>			
<i>Judicial:</i>			
Personal Services	96,123	93,277	2,846
Other Expenditures	5,500	4,880	620
Capital Outlay	11,200	0	11,200
Total Expenditures	112,823	98,157	14,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,823)	47,518	60,341
Fund Balance at Beginning of Year	52,388	52,388	0
Fund Balance at End of Year	\$39,565	\$99,906	\$60,341



**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, 2000**

**SPECIAL REVENUE FUNDS**

**WARREN COUNTY SOLID WASTE DISTRICT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$84,900	\$83,415	(\$1,485)
Charges for Services	300	4	(296)
All Other Revenues	200	4,372	4,172
Total Revenues	85,400	87,791	2,391
<u>Expenditures:</u>			
Health:			
Personal Services	163,080	137,139	25,941
Contractual Services	338,046	259,893	78,153
Materials and Supplies	19,554	9,949	9,605
Other Expenditures	29,555	14,670	14,885
Capital Outlay	5,100	2,696	2,404
Total Expenditures	555,335	424,347	130,988
Excess (Deficiency) of Revenues Over (Under) Expenditures	(469,935)	(336,556)	133,379
<u>Other Financing Sources (Uses):</u>			
Advances In	0	33,960	33,960
Advances Out	0	(33,960)	(33,960)
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(469,935)	(336,556)	133,379
Fund Balance at Beginning of Year	2,614,893	2,614,893	0
Prior Year Encumbrances	52,399	52,399	0
Fund Balance at End of Year	\$2,197,357	\$2,330,736	\$133,379

**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, 2000**

**SPECIAL REVENUE FUNDS**

**WORKFORCE INVESTMENT ACT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$427,493	\$186,411	(\$241,082)
Investment Earnings	0	1,200	1,200
Total Revenues	427,493	187,611	(239,882)
<b>Expenditures:</b>			
<b>Human Services:</b>			
Personal Services	167,300	75,166	92,134
Contractual Services	194,200	119,582	74,618
Materials and Supplies	5,000	1,350	3,650
Other Expenditures	8,993	1,173	7,820
Capital Outlay	52,000	49,742	2,258
Total Expenditures	427,493	247,013	180,480
<b>Excess (Deficiency) of</b>			
Revenues Over (Under) Expenditures	0	(59,402)	(59,402)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	132,298	132,298
Advances In	0	50,000	50,000
Advances Out	0	(50,000)	(50,000)
Total Other Financing Sources (Uses)	0	132,298	132,298
<b>Excess (Deficiency) of Revenues</b>			
<b>and Other Financing Sources Over (Under)</b>			
<b>Expenditures and Other Financing Uses</b>	0	72,896	72,896
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$72,896	\$72,896

**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, 2000**

**SPECIAL REVENUE FUNDS**

**JOB TRAINING PARTNERSHIP ACT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$848,372	\$536,775	(\$311,597)
Investment Earnings	0	1,414	1,414
All Other Revenues	0	43	43
Total Revenues	848,372	538,232	(310,140)
<u>Expenditures:</u>			
Human Services:			
Personal Services	217,901	175,286	42,615
Contractual Services	258,312	161,813	96,499
Materials and Supplies	31,750	8,263	23,487
Other Expenditures	72,400	69,376	3,024
Capital Outlay	295,415	178,272	117,143
Total Expenditures	875,778	593,010	282,768
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(27,406)	(54,778)	(27,372)
Fund Deficit at Beginning of Year	(2,739)	(2,739)	0
Prior Year Encumbrances	60,731	60,731	0
Fund Balance at End of Year	\$30,586	\$3,214	(\$27,372)

**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, 2000**

**SPECIAL REVENUE FUNDS**

**PASS THROUGH GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$85,550	\$54,247	(\$31,303)
Total Revenues	85,550	54,247	(31,303)
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	85,550	54,247	31,303
Total Expenditures	85,550	54,247	31,303
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

**CHILD SUPPORT ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$2,449,454	\$2,279,643	(\$169,811)
Charges for Services	353,000	384,717	31,717
Investment Earnings	11,000	10,997	(3)
All Other Revenues	32,000	37,298	5,298
Total Revenues	2,845,454	2,712,655	(132,799)
<b>Expenditures:</b>			
<b>Human Services:</b>			
Personal Services	2,262,913	1,958,128	304,785
Contractual Services	565,489	435,536	129,953
Materials and Supplies	60,000	43,293	16,707
Other Expenditures	179,698	101,462	78,236
Capital Outlay	77,296	52,630	24,666
Total Expenditures	3,145,396	2,591,049	554,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	(299,942)	121,606	421,548
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	60,000	50,500	(9,500)
Total Other Financing Sources (Uses)	60,000	50,500	(9,500)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(239,942)	172,106	412,048
Fund Balance at Beginning of Year	209,285	209,285	0
Prior Year Encumbrances	70,376	70,376	0
Fund Balance at End of Year	\$39,719	\$451,767	\$412,048

**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, 2000**

**SPECIAL REVENUE FUNDS**

**EMERGENCY MANAGEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$54,299	\$46,472	(\$7,827)
All Other Revenues	0	733	733
Total Revenues	54,299	47,205	(7,094)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	57,006	19,137	37,869
Contractual Services	35,924	24,873	11,051
Materials and Supplies	7,000	3,282	3,718
Other Expenditures	4,000	2,334	1,666
Capital Outlay	21,495	17,753	3,742
Total Expenditures	125,425	67,379	58,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,126)	(20,174)	50,952
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	100,471	50,250	(50,221)
Total Other Financing Sources (Uses)	100,471	50,250	(50,221)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	29,345	30,076	731
Fund Balance at Beginning of Year	37,575	37,575	0
Prior Year Encumbrances	1,495	1,495	0
Fund Balance at End of Year	\$68,415	\$69,146	\$731

**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, 2000**

**SPECIAL REVENUE FUNDS**

**COMMUNITY DEVELOPMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,156,870	\$718,888	(\$437,982)
Charges for Services	12,567	12,567	0
All Other Revenues	0	15,300	15,300
Total Revenues	1,169,437	746,755	(422,682)
<u>Expenditures:</u>			
Community and Economic Development:			
Personal Services	48,042	47,069	973
Contractual Services	46,758	41,796	4,962
Materials and Supplies	13,317	12,709	608
Other Expenditures	10,271	9,116	1,155
Capital Outlay	1,000,221	679,076	321,145
Total Expenditures	1,118,609	789,766	328,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,828	(43,011)	(93,839)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	19,111	19,111
Total Other Financing Sources (Uses)	0	19,111	19,111
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	50,828	(23,900)	(74,728)
Fund Deficit at Beginning of Year	(113,524)	(113,524)	0
Prior Year Encumbrances	129,350	129,350	0
Fund Balance (Deficit) at End of Year	\$66,654	(\$8,074)	(\$74,728)

**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, 2000**

**SPECIAL REVENUE FUNDS**

**SHERIFF GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$156,393	\$116,536	(\$39,857)
Charges for Services	0	7,562	7,562
All Other Revenues	40,610	37,558	(3,052)
Total Revenues	197,003	161,656	(35,347)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	150,508	107,669	42,839
Contractual Services	43,655	41,620	2,035
Materials and Supplies	2,399	2,348	51
Other Expenditures	3,060	2,354	706
Capital Outlay	59,214	52,960	6,254
Total Expenditures	258,836	206,951	51,885
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,833)	(45,295)	16,538
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	20,000	20,000	0
Advances In	0	59,057	59,057
Advances Out	0	(72,610)	(72,610)
Total Other Financing Sources (Uses)	20,000	6,447	(13,553)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(41,833)	(38,848)	2,985
Fund Balance at Beginning of Year	74,808	74,808	0
Prior Year Encumbrances	17,339	17,339	0
Fund Balance at End of Year	\$50,314	\$53,299	\$2,985



**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, 2000**

**SPECIAL REVENUE FUNDS**

**INDIGENT GUARDIANSHIP 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 (Under) Expenditures	0	0	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	57,317	57,317
Total Other Financing Sources (Uses)	0	57,317	57,317
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	57,317	57,317
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$57,317</u>	<u>\$57,317</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, 2000**

**SPECIAL REVENUE FUNDS**

**INDIGENT DRIVER FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$17,000	\$16,957	(\$43)
Total Revenues	17,000	16,957	(43)
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	40,000	4,453	35,547
Total Expenditures	40,000	4,453	35,547
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(23,000)	12,504	35,504
Fund Balance at Beginning of Year	89,044	89,044	0
Fund Balance at End of Year	\$66,044	\$101,548	\$35,504

**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, 2000**

**SPECIAL REVENUE FUNDS**

**DRUG LAW ENFORCEMENT FUND**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Fines and Forfeitures	\$5,000	\$9,832	\$4,832
Total Revenues	5,000	9,832	4,832
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	15,000	12,795	2,205
Total Expenditures	15,000	12,795	2,205
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(2,963)	7,037
Fund Balance at Beginning of Year	50,018	50,018	0
Fund Balance at End of Year	\$40,018	\$47,055	\$7,037

**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, 2000**

**SPECIAL REVENUE FUNDS**

**LAW ENFORCEMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$6,556	\$6,556
Fines and Forfeitures	5,000	68,827	63,827
Total Revenues	5,000	75,383	70,383
<u>Expenditures:</u>			
<u>Public Safety:</u>			
Other Expenditures	61,104	8,403	52,701
Capital Outlay	3,400	3,400	0
Total Expenditures	64,504	11,803	52,701
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,504)	63,580	123,084
Fund Balance at Beginning of Year	60,656	60,656	0
Fund Balance at End of Year	\$1,152	\$124,236	\$123,084

**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, 2000**

**SPECIAL REVENUE FUNDS**

**COURT COMPUTERIZATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$212,000	\$202,306	(\$9,694)
Total Revenues	212,000	202,306	(9,694)
<u>Expenditures:</u>			
Judicial:			
Contractual Services	65,500	28,056	37,444
Capital Outlay	509,221	427,343	81,878
Total Expenditures	574,721	455,399	119,322
Excess (Deficiency) of Revenues Over (Under) Expenditures	(362,721)	(253,093)	109,628
Fund Balance at Beginning of Year	654,074	654,074	0
Prior Year Encumbrances	221	221	0
Fund Balance at End of Year	\$291,574	\$401,202	\$109,628

**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, 2000**

**SPECIAL REVENUE FUNDS**

**COUNTY COURT SPECIAL PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$33,000	\$33,113	\$113
Total Revenues	33,000	33,113	113
<u>Expenditures:</u>			
Judicial:			
Personal Services	518	491	27
Total Expenditures	518	491	27
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,482	32,622	140
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$32,482	\$32,622	\$140

**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, 2000**

**SPECIAL REVENUE FUNDS**

**TASC GRANT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$221,254	\$221,253	(\$1)
All Other Revenues	17	17	0
Total Revenues	221,271	221,270	(1)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	157,433	152,395	5,038
Contractual Services	54,750	49,930	4,820
Materials and Supplies	2,766	1,876	890
Other Expenditures	26,627	24,806	1,821
Capital Outlay	1,413	483	930
Total Expenditures	242,989	229,490	13,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,718)	(8,220)	13,498
<u>Other Financing Sources (Uses):</u>			
Advances Out	0	(15,000)	(15,000)
Total Other Financing Sources (Uses)	0	(15,000)	(15,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(21,718)	(23,220)	(1,502)
Fund Balance at Beginning of Year	27,879	27,879	0
Prior Year Encumbrances	8,839	8,839	0
Fund Balance at End of Year	\$15,000	\$13,498	(\$1,502)

**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, 2000**

**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 (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	52	52	0
Residual Equity Transfer Out	(52)	(52)	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, 2000**

**SPECIAL REVENUE FUNDS**

**HAZARDOUS MATERIALS EMERGENCY FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental Revenues	\$35,443	\$33,134	(\$2,309)
Charges for Services	0	6,141	6,141
Total Revenues	35,443	39,275	3,832
<b>Expenditures:</b>			
<b>Public Safety:</b>			
Personal Services	66,801	64,679	2,122
Contractual Services	11,360	10,633	727
Materials and Supplies	17,800	16,714	1,086
Other Expenditures	2,100	1,164	936
Capital Outlay	29,320	25,695	3,625
Total Expenditures	127,381	118,885	8,496
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,938)	(79,610)	12,328
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	83,200	83,200	0
Total Other Financing Sources (Uses)	83,200	83,200	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,738)	3,590	12,328
Fund Balance at Beginning of Year	11,535	11,535	0
Prior Year Encumbrances	8,280	8,280	0
Fund Balance at End of Year	\$11,077	\$23,405	\$12,328

**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, 2000**

**SPECIAL REVENUE FUNDS**

**ENFORCEMENT AND EDUCATION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$3,328	\$4,770	\$1,442
Total Revenues	3,328	4,770	1,442
<u>Expenditures:</u>			
Public Safety:			
Capital Outlay	56,210	54,050	2,160
Total Expenditures	56,210	54,050	2,160
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(52,882)	(49,280)	3,602
Fund Balance at Beginning of Year	52,883	52,883	0
Fund Balance at End of Year	\$1	\$3,603	\$3,602

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**SPECIAL REVENUE FUNDS**

**REHABILITATION GRANTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$46,710	\$46,710	\$0
All Other Revenues	4,165	36,945	32,780
Total Revenues	50,875	83,655	32,780
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	50,000	12,690	37,310
Total Human Services	50,000	12,690	37,310
Community and Economic Development:			
Other Expenditures	62,224	62,224	0
Total Community and Economic Development	62,224	62,224	0
Total Expenditures	112,224	74,914	37,310
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(61,349)	8,741	70,090
Fund Balance at Beginning of Year	124,363	124,363	0
Fund Balance at End of Year	\$63,014	\$133,104	\$70,090

**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, 2000**

**SPECIAL REVENUE FUNDS**

**COUNTY TRANSIT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$947,008	\$624,007	(\$323,001)
Total Revenues	947,008	624,007	(323,001)
<u>Expenditures:</u>			
Human Services:			
Contractual Services	1,123,212	1,123,212	0
Other Expenditures	2,336	985	1,351
Capital Outlay	201,599	149,248	52,351
Total Expenditures	1,327,147	1,273,445	53,702
Excess (Deficiency) of Revenues Over (Under) Expenditures	(380,139)	(649,438)	(269,299)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	260,401	278,573	18,172
Total Other Financing Sources (Uses)	260,401	278,573	18,172
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(119,738)	(370,865)	(251,127)
Fund Deficit at Beginning of Year	(197,359)	(197,359)	0
Prior Year Encumbrances	330,815	330,815	0
Fund Balance (Deficit) at End of Year	\$13,718	(\$237,409)	(\$251,127)

*DEBT SERVICE FUNDS*

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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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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, 2000**

**DEBT SERVICE FUNDS**

	<u>Special Assessment Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$1,571,267	\$127,054	\$1,698,321
Receivables (net of allowances for doubtful accounts):			
Special Assessments	18,878,483	0	18,878,483
Restricted Assets:			
Cash with Fiscal Agent	10,928	0	10,928
Total Assets	<u>\$20,460,678</u>	<u>\$127,054</u>	<u>\$20,587,732</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$218	\$0	\$218
Matured Bonds and Interest Payable	10,928	0	10,928
Deferred Revenue	18,878,483	0	18,878,483
Total Liabilities	<u>18,889,629</u>	<u>0</u>	<u>18,889,629</u>
<u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Reserved for Debt Service	1,571,049	127,054	1,698,103
Total Fund Equity	<u>1,571,049</u>	<u>127,054</u>	<u>1,698,103</u>
Total Liabilities and Fund Equity	<u>\$20,460,678</u>	<u>\$127,054</u>	<u>\$20,587,732</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DEBT SERVICES FUNDS**

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund	Tax Increment Financing Fund	Totals
<b>Revenues:</b>					
Taxes	\$0	\$0	\$0	\$61,853	\$61,853
Intergovernmental Revenues	0	0	0	556,678	556,678
Charges for Services	0	0	4,228	0	4,228
Investment Earnings	0	0	4,305	0	4,305
Special Assessments	0	0	1,662,964	0	1,662,964
Total Revenues	0	0	1,671,497	618,531	2,290,028
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	30,000	55,000	962,000	205,000	1,252,000
Interest and Fiscal Charges	26,250	60,684	757,007	337,438	1,181,379
Total Expenditures	56,250	115,684	1,719,007	542,438	2,433,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,250)	(115,684)	(47,510)	76,093	(143,351)
<b>Other Financing Sources (Uses):</b>					
Operating Transfers In	56,250	115,684	0	0	171,934
Total Other Financing Sources (Uses)	56,250	115,684	0	0	171,934
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	(47,510)	76,093	28,583
Fund Balance at Beginning of Year	0	0	1,616,561	50,961	1,667,522
Residual Equity Transfer	0	0	1,998	0	1,998
Fund Balance at End of Year	\$0	\$0	\$1,571,049	\$127,054	\$1,698,103

**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, 2000**

**DEBT SERVICE FUNDS**

**EAST STREET BUILDING FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	26,250	26,250	0
Total Expenditures	56,250	56,250	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,250)	(56,250)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	56,250	56,250	0
Total Other Financing Sources (Uses)	56,250	56,250	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0



**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**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	55,000	55,000	0
Interest and Fiscal Charges	60,684	60,684	0
Total Expenditures	115,684	115,684	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,684)	(115,684)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	115,684	115,684	0
Total Other Financing Sources (Uses)	115,684	115,684	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**DEBT SERVICE FUNDS**

**SPECIAL ASSESSMENT FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$24,841	\$24,841
Investment Earnings	0	4,305	4,305
Special Assessments	1,600,000	1,662,964	62,964
Total Revenues	1,600,000	1,692,110	92,110
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	962,000	962,000	0
Interest and Fiscal Charges	757,402	757,048	354
Total Expenditures	1,719,402	1,719,048	354
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,402)	(26,938)	92,464
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(20,613)	(20,613)	0
Total Other Financing Sources (Uses)	(20,613)	(20,613)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(140,015)	(47,551)	92,464
Fund Balance at Beginning of Year	1,616,820	1,616,820	0
Residual Equity Transfer In	0	1,998	1,998
Fund Balance at End of Year	\$1,476,805	\$1,571,267	\$94,462

**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, 2000**

**DEBT SERVICE FUNDS**

**TAX INCREMENT FINANCING FUND**

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$0	\$61,853	\$61,853
Intergovernmental Revenues	542,438	556,678	14,240
Total Revenues	542,438	618,531	76,093
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	205,000	205,000	0
Interest and Fiscal Charges	337,438	337,438	0
Total Expenditures	542,438	542,438	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	76,093	76,093
Fund Balance at Beginning of Year	50,961	50,961	0
Fund Balance at End of Year	\$50,961	\$127,054	\$76,093

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.

**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.

**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.

**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.

**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.

**Airport Construction Fund**

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

**Project 21 Road Construction Fund**

To account for the financing of engineering and construction of improvements to Mason Montgomery Road and Fields-Ertel Road. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**CAPITAL PROJECTS FUNDS**

	<u>County Road Projects Fund</u>	<u>Water Extension Projects Fund</u>	<u>Sewer Extension Projects Fund</u>
<b><u>Assets:</u></b>			
Cash and Cash Equivalents	\$6,029,902	\$245,881	\$381,122
Receivables (net of allowances for doubtful accounts):			
Accounts	0	0	0
Intergovernmental Receivable	165,050	0	0
Interfund Loans Receivable	0	54,505	593,329
Total Assets	<u>\$6,194,952</u>	<u>\$300,386</u>	<u>\$974,451</u>
<b><u>Liabilities and Fund Equity:</u></b>			
<b>Liabilities:</b>			
Accounts Payable	\$233,759	\$24,171	\$39,219
Due to Other Funds	0	107	0
Interfund Loans Payable	0	963,650	1,507,000
Total Liabilities	<u>233,759</u>	<u>987,928</u>	<u>1,546,219</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	781,963	515,525	377,194
Reserved for Interfund Loans Receivable	0	54,505	593,329
Unreserved	5,179,230	(1,257,572)	(1,542,291)
Total Fund Equity	<u>5,961,193</u>	<u>(687,542)</u>	<u>(571,768)</u>
Total Liabilities and Fund Equity	<u>\$6,194,952</u>	<u>\$300,386</u>	<u>\$974,451</u>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**CAPITAL PROJECTS FUNDS**

County Construction Projects Fund	Airport Construction Fund	Totals
\$8,207,001	\$4,500	\$14,868,406
729	0	729
0	0	165,050
0	0	647,834
<u>\$8,207,730</u>	<u>\$4,500</u>	<u>\$15,682,019</u>
\$1,674,329	\$0	\$1,971,478
0	0	107
0	135,453	2,606,103
<u>1,674,329</u>	<u>135,453</u>	<u>4,577,688</u>
3,516,262	12,957	5,203,901
0	0	647,834
3,017,139	(143,910)	5,252,596
<u>6,533,401</u>	<u>(130,953)</u>	<u>11,104,331</u>
<u>\$8,207,730</u>	<u>\$4,500</u>	<u>\$15,682,019</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CAPITAL PROJECTS FUNDS**

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
<b>Revenues:</b>			
Intergovernmental Revenues	\$165,050	\$0	\$42,308
Investment Earnings	0	0	3,426
Special Assessments	0	128,835	430,450
All Other Revenues	65,000	57,572	26,802
Total Revenues	230,050	186,407	502,986
<b>Expenditures:</b>			
Capital Outlay	1,346,662	1,093,196	731,190
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	1,346,662	1,093,196	731,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,116,612)	(906,789)	(228,204)
<b>Other Financing Sources (Uses):</b>			
Proceeds from Ohio Public Works Commission Loan	253,415	0	0
Proceeds from Special Assessment Bonds	0	400,784	779,216
Operating Transfers In	615,361	0	0
Total Other Financing Sources (Uses)	868,776	400,784	779,216
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(247,836)	(506,005)	551,012
Restated Fund Balance (Deficit) at Beginning of Year	6,209,029	(181,537)	(1,122,780)
Residual Equity Transfer	0	0	0
Fund Balance (Deficit) at End of Year	\$5,961,193	(\$687,542)	(\$571,768)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**CAPITAL PROJECTS FUNDS**

County Construction Projects Fund	Airport Construction Fund	Project 21 Road Construction Fund	Totals
\$0	\$0	\$0	\$207,358
0	0	2,658	6,084
0	0	0	559,285
64,535	0	0	213,909
64,535	0	2,658	986,636
13,061,063	8,999	25,590	16,266,700
0	0	588,485	588,485
0	0	1,368	1,368
13,061,063	8,999	615,443	16,856,553
(12,996,528)	(8,999)	(612,785)	(15,869,917)
0	0	0	253,415
0	0	0	1,180,000
2,101,898	4,050	0	2,721,309
2,101,898	4,050	0	4,154,724
(10,894,630)	(4,949)	(612,785)	(11,715,193)
17,428,031	(126,004)	614,783	22,821,522
0	0	(1,998)	(1,998)
<u>\$6,533,401</u>	<u>(\$130,953)</u>	<u>\$0</u>	<u>\$11,104,331</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, 2000**

**CAPITAL PROJECTS FUNDS**

**COUNTY ROAD PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$4,788	\$0	(\$4,788)
All Other Revenues	65,000	65,000	0
Total Revenues	69,788	65,000	(4,788)
<u>Expenditures:</u>			
Capital Outlay	2,128,625	2,128,625	0
Total Expenditures	2,128,625	2,128,625	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,058,837)	(2,063,625)	(4,788)
<u>Other Financing Sources (Uses):</u>			
Proceeds from OPWC Loan	518,000	253,415	(264,585)
Operating Transfers In	573,402	615,361	41,959
Total Other Financing Sources (Uses)	1,091,402	868,776	(222,626)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(967,435)	(1,194,849)	(227,414)
Fund Balance at Beginning of Year	6,204,124	6,204,124	0
Prior Year Encumbrances	4,905	4,905	0
Fund Balance at End of Year	<u>\$5,241,594</u>	<u>\$5,014,180</u>	<u>(\$227,414)</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, 2000**

**CAPITAL PROJECTS FUNDS**

**WATER EXTENSION PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$171,500	\$128,835	(\$42,665)
All Other Revenues	790,875	57,572	(733,303)
Total Revenues	962,375	186,407	(775,968)
<u>Expenditures:</u>			
Capital Outlay	3,130,658	1,598,967	1,531,691
Total Expenditures	3,130,658	1,598,967	1,531,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,168,283)	(1,412,560)	755,723
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	494,500	0	(494,500)
Proceeds from Special Assessment Bonds	846,255	400,784	(445,471)
Operating Transfers In	207,000	0	(207,000)
Construction Advances In	909,089	432,499	(476,590)
Advances In	0	725,459	725,459
Advances Out	0	(570,100)	(570,100)
Total Other Financing Sources (Uses)	2,456,844	988,642	(1,468,202)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	288,561	(423,918)	(712,479)
Fund Deficit at Beginning of Year	(78,775)	(78,775)	0
Prior Year Encumbrances	219,365	219,365	0
Fund Balance (Deficit) at End of Year	\$429,151	(\$283,328)	(\$712,479)

**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, 2000**

**CAPITAL PROJECTS FUNDS**

**SEWER EXTENSION PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$60,000	\$111,540	\$51,540
Investment Earnings	1,000	3,604	2,604
Special Assessments	263,250	430,450	167,200
All Other Revenues	0	26,802	26,802
Total Revenues	324,250	572,396	248,146
<u>Expenditures:</u>			
Capital Outlay	9,963,151	2,429,317	7,533,834
Total Expenditures	9,963,151	2,429,317	7,533,834
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,638,901)	(1,856,921)	7,781,980
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	7,090,000	0	(7,090,000)
Proceeds from Special Assessment Bonds	1,987,165	779,216	(1,207,949)
Operating Transfers In	259,805	0	(259,805)
Construction Advances In	715,784	600,504	(115,280)
Advances In	1,500,000	1,335,000	(165,000)
Advances Out	0	(1,320,000)	(1,320,000)
Total Other Financing Sources (Uses)	11,552,754	1,394,720	(10,158,034)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,913,853	(462,201)	(2,376,054)
Fund Deficit at Beginning of Year	(168,943)	(168,943)	0
Prior Year Encumbrances	635,072	635,072	0
Fund Balance at End of Year	\$2,379,982	\$3,928	(\$2,376,054)

**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, 2000**

**CAPITAL PROJECTS FUNDS**

**COUNTY CONSTRUCTION PROJECTS FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$108,004	\$0	(\$108,004)
All Other Revenues	0	108,004	108,004
Total Revenues	108,004	108,004	0
<u>Expenditures:</u>			
Capital Outlay	18,900,153	16,896,123	2,004,030
Total Expenditures	18,900,153	16,896,123	2,004,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,792,149)	(16,788,119)	2,004,030
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In	1,905,000	2,101,898	196,898
Advances Out	0	(108,004)	(108,004)
Total Other Financing Sources (Uses)	1,905,000	1,993,894	88,894
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,887,149)	(14,794,225)	2,092,924
Fund Balance at Beginning of Year	6,989,843	6,989,843	0
Prior Year Encumbrances	11,647,353	11,647,353	0
Fund Balance at End of Year	\$1,750,047	\$3,842,971	\$2,092,924

**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, 2000**

**CAPITAL PROJECTS FUNDS**

**AIRPORT CONSTRUCTION FUND**

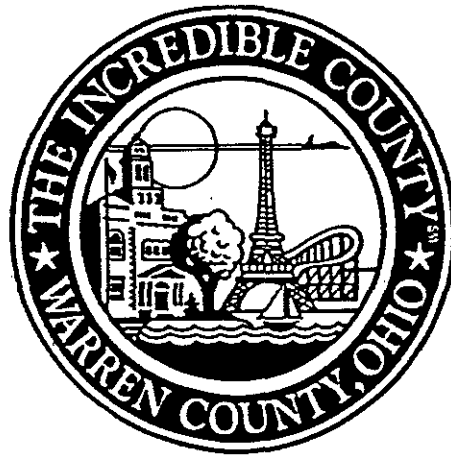
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$143,911	\$0	(\$143,911)
Total Revenues	143,911	0	(143,911)
<u>Expenditures:</u>			
Capital Outlay	22,457	22,457	0
Total Expenditures	22,457	22,457	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	121,454	(22,457)	(143,911)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	4,050	4,050	0
Advances In	0	9,450	9,450
Total Other Financing Sources (Uses)	4,050	13,500	9,450
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	125,504	(8,957)	(134,461)
Fund Deficit at Beginning of Year	(8,457)	(8,457)	0
Prior Year Encumbrances	8,957	8,957	0
Fund Balance (Deficit) at End of Year	\$126,004	(\$8,457)	(\$134,461)

**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, 2000**

**CAPITAL PROJECTS FUNDS**

**PROJECT 21 ROAD CONSTRUCTION FUND**

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	25,590	25,590	0
Total Expenditures	25,590	25,590	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(25,590)	(25,590)	0
Fund Balance at Beginning of Year	27,588	27,588	0
Residual Equity Transfer Out	(1,998)	(1,998)	0
Fund Balance at End of Year	\$0	\$0	\$0



***ENTERPRISE FUNDS***

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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, 2000**

**ENTERPRISE FUNDS**

<u>Assets:</u>	Water Fund	Sewer Fund	Totals
Cash and Cash Equivalents	\$18,324,062	\$13,639,628	\$31,963,690
Receivables (net of allowances for doubtful accounts):			
Accounts	777,119	652,951	1,430,070
Interest	152,616	115,056	267,672
Interfund Loans Receivable	963,650	1,507,000	2,470,650
Inventory of Supplies at Cost	400,001	23,752	423,753
Prepaid Items	3,170	3,170	6,340
Prepaid Water Contract	4,423,077	0	4,423,077
Deferred Loss on Early Retirement of Debt	594,001	0	594,001
Bond Issuance Costs	479,662	211,471	691,133
Restricted Assets:			
Cash and Cash Equivalents	0	171,744	171,744
Cash with Fiscal Agent	198,040	452,356	650,396
Property, Plant and Equipment	57,732,275	72,948,533	130,680,808
Less: Accumulated Depreciation	(13,794,390)	(16,821,891)	(30,616,281)
Net Fixed Assets	43,937,885	56,126,642	100,064,527
Construction in Progress	6,614,404	1,913,071	8,527,475
Total Assets	<u>\$76,867,687</u>	<u>\$74,816,841</u>	<u>\$151,684,528</u>
 <u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$710,471	\$79,467	\$789,938
Accrued Wages and Benefits Payable	45,522	41,285	86,807
Due to Other Funds	5,996	5,987	11,983
Intergovernmental Payables	171,988	140,836	312,824
Accrued Interest Payable	91,990	52,217	144,207
Interfund Loans Payable	54,505	593,329	647,834
Compensated Absences Payable	214,875	150,716	365,591
Long-Term Contract Payable	2,478,266	0	2,478,266
Ohio Water Development Authority Loans Payable	0	2,143,445	2,143,445
Revenue Bonds Payable	20,619,267	10,160,585	30,779,852
Total Liabilities	<u>24,392,880</u>	<u>13,367,867</u>	<u>37,760,747</u>
Fund Equity:			
Contributed Capital	46,241,502	59,613,564	105,855,066
Retained Earnings:			
Reserved for Restricted Assets	198,040	624,100	822,140
Unreserved	6,035,265	1,211,310	7,246,575
Total Retained Earnings	<u>6,233,305</u>	<u>1,835,410</u>	<u>8,068,715</u>
Total Fund Equity	<u>52,474,807</u>	<u>61,448,974</u>	<u>113,923,781</u>
Total Liabilities and Fund Equity	<u>\$76,867,687</u>	<u>\$74,816,841</u>	<u>\$151,684,528</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$5,813,152	\$4,516,639	\$10,329,791
Tap in Fees	311,910	750	312,660
Other Operating Revenues	12,777	9,615	22,392
Total Operating Revenues	6,137,839	4,527,004	10,664,843
<u>Operating Expenses:</u>			
Personal Services	1,545,834	1,311,929	2,857,763
Materials and Supplies	1,250,895	399,726	1,650,621
Contractual Services	224,586	390,407	614,993
Utilities	2,025,448	1,219,703	3,245,151
Depreciation	1,460,696	1,827,407	3,288,103
Other Operating Expenses	32,290	46,209	78,499
Total Operating Expenses	6,539,749	5,195,381	11,735,130
Operating Loss	(401,910)	(668,377)	(1,070,287)
<u>Nonoperating Revenues (Expenses):</u>			
Investment Earnings	840,063	544,892	1,384,955
Interest and Fiscal Charges	(1,325,740)	(840,648)	(2,166,388)
Loss on Disposal of Fixed Assets	(415,937)	0	(415,937)
Total Nonoperating Revenues (Expenses)	(901,614)	(295,756)	(1,197,370)
Net Loss	(1,303,524)	(964,133)	(2,267,657)
Add: Depreciation on Contributed Capital	224,897	730,910	955,807
Restated Retained Earnings at Beginning of Year	7,311,932	2,068,633	9,380,565
Retained Earnings at End of Year	\$6,233,305	\$1,835,410	\$8,068,715

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Customers	\$6,157,943	\$4,641,636	\$10,799,579
Cash Payments for Goods and Services	(3,485,312)	(2,191,720)	(5,677,032)
Cash Payments to Employees	(1,555,593)	(1,282,504)	(2,838,097)
Net Cash Provided by Operating Activities	<u>1,117,038</u>	<u>1,167,412</u>	<u>2,284,450</u>
<b><u>Cash Flows from Noncapital Financing Activities:</u></b>			
Advances In	755,885	1,862,400	2,618,285
Advances Out	(1,157,958)	(1,935,504)	(3,093,462)
Net Cash Used for Noncapital Financing Activities	<u>(402,073)</u>	<u>(73,104)</u>	<u>(475,177)</u>
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>			
Cash Received from Tap-in Fees in Excess of Cost	3,453,441	2,869,451	6,322,892
Acquisition and Construction of Assets	(5,197,616)	(423,382)	(5,620,998)
Principal Paid on Revenue Bonds	(770,000)	(440,000)	(1,210,000)
Principal Paid on Long Term Contracts	(280,545)	0	(280,545)
Principal Paid on Ohio Water Development Authority Loan	0	(306,700)	(306,700)
Interest Paid on All Debt	(1,254,053)	(826,093)	(2,080,146)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(4,048,773)</u>	<u>873,276</u>	<u>(3,175,497)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Receipts of Interest	<u>833,591</u>	<u>505,297</u>	<u>1,338,888</u>
Net Cash Provided by Investing Activities	<u>833,591</u>	<u>505,297</u>	<u>1,338,888</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(2,500,217)	2,472,881	(27,336)
Cash and Cash Equivalents at Beginning of Year	<u>21,022,319</u>	<u>11,790,847</u>	<u>32,813,166</u>
Cash and Cash Equivalents at End of Year	<u>\$18,522,102</u>	<u>\$14,263,728</u>	<u>\$32,785,830</u>
<b><u>Reconciliation of Cash and</u></b>			
<b><u>Cash Equivalents per the Balance Sheet:</u></b>			
Cash and Cash Equivalents	\$18,324,062	\$13,639,628	\$31,963,690
Restricted Cash and Cash Equivalents	0	171,744	171,744
Restricted Cash with Fiscal Agent	198,040	452,356	650,396
Cash and Cash Equivalents at End of Year	<u>\$18,522,102</u>	<u>\$14,263,728</u>	<u>\$32,785,830</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**ENTERPRISE FUNDS**

	Water Fund	Sewer Fund	Totals
<u>Reconciliation of Operating Loss to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Loss	(\$401,910)	(\$668,377)	(\$1,070,287)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation Expense	1,460,696	1,827,407	3,288,103
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(99,983)	0	(99,983)
Decrease in Due from Other Funds	0	3,578	3,578
Increase in Inventory	(119,152)	(861)	(120,013)
Decrease in Prepaid Items	596	596	1,192
Decrease in Prepaid Water Contract	176,923	0	176,923
Decrease in Accounts Payable	(7,079)	(33,412)	(40,491)
Increase in Accrued Wages and Benefits	3,202	6,200	9,402
Decrease in Due to Other Funds	(1,252)	(2,744)	(3,996)
Increase in Intergovernmental Payables	108,174	8,042	116,216
Increase (Decrease) in Compensated Absences	(3,177)	26,983	23,806
Total Adjustments	1,518,948	1,835,789	3,354,737
Net Cash Provided by Operating Activities	\$1,117,038	\$1,167,412	\$2,284,450

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2000 the Water and Sewer Funds had outstanding liabilities of \$642,171 and \$13,679 respectively for certain capital assets. The Water Fund received \$2,662,942 and the Sewer Fund received \$1,895,492 of contributed capital assets from other funds and developers. During 2000 the fair value of investments increased by \$30,951 and \$19,437 in the Water and Sewer Funds, respectively. During 2000 the Water Fund transferred a \$1,400,000 ground storage tank to the Cincinnati Waterworks as partial payment on the long-term contract payable.



*INTERNAL SERVICE FUNDS*

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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, 2000**

**INTERNAL SERVICE FUNDS**

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>Assets:</u>				
Cash and Cash Equivalents	\$273,049	\$310,359	\$23,891	\$1,417,755
Receivables (net of allowances for doubtful accounts):				
Accounts	232	0	0	70,493
Due from Other Funds	20,508	0	1,102	0
Intergovernmental Receivable	6,420	0	3,030	19,368
Inventory of Supplies at Cost	0	0	0	0
Property, Plant and Equipment	0	0	0	2,493
Less: Accumulated Depreciation	0	0	0	(2,055)
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>438</u>
Total Assets	<u>\$300,209</u>	<u>\$310,359</u>	<u>\$28,023</u>	<u>\$1,508,054</u>
 <u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$5,728	\$0	\$630	\$72,869
Accrued Wages and Benefits	0	38,361	0	1,058
Due to Other Funds	0	0	0	762
Intergovernmental Payables	0	16,204	0	273
Claims Payable	0	0	0	735,089
Compensated Absences	0	54,323	0	398
Total Liabilities	<u>5,728</u>	<u>108,888</u>	<u>630</u>	<u>810,449</u>
 <u>Fund Equity</u>				
Contributed Capital	11,084	0	0	0
Retained Earnings	283,397	201,471	27,393	697,605
Total Fund Equity	<u>294,481</u>	<u>201,471</u>	<u>27,393</u>	<u>697,605</u>
Total Liabilities and Fund Equity	<u>\$300,209</u>	<u>\$310,359</u>	<u>\$28,023</u>	<u>\$1,508,054</u>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS**

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$390,076	\$38,571	\$2,453,701
0	0	70,725
0	24,694	46,304
0	1,747	30,565
0	10,485	10,485
0	0	2,493
0	0	(2,055)
<u>0</u>	<u>0</u>	<u>438</u>
<u>\$390,076</u>	<u>\$75,497</u>	<u>\$2,612,218</u>
\$0	\$10,931	\$90,158
0	0	39,419
0	0	762
0	0	16,477
356,087	0	1,091,176
0	0	54,721
<u>356,087</u>	<u>10,931</u>	<u>1,292,713</u>
0	0	11,084
<u>33,989</u>	<u>64,566</u>	<u>1,308,421</u>
<u>33,989</u>	<u>64,566</u>	<u>1,319,505</u>
<u>\$390,076</u>	<u>\$75,497</u>	<u>\$2,612,218</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS**

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<b><u>Operating Revenues:</u></b>				
Charges for Services	\$282,308	\$1,169,907	\$42,248	\$4,984,899
Other Operating Revenues	0	0	0	1,190
Total Operating Revenues	<u>282,308</u>	<u>1,169,907</u>	<u>42,248</u>	<u>4,986,089</u>
<b><u>Operating Expenses:</u></b>				
Personal Services	0	1,187,812	0	35,283
Materials and Supplies	0	0	44,676	662
Contractual Services	199,250	0	0	836,979
Depreciation	0	0	0	439
Health Insurance Claims	0	0	0	4,855,628
Other Operating Expenses	0	0	0	2,490
Total Operating Expenses	<u>199,250</u>	<u>1,187,812</u>	<u>44,676</u>	<u>5,731,481</u>
Operating Income (Loss)	83,058	(17,905)	(2,428)	(745,392)
<b><u>Operating Transfers:</u></b>				
Operating Transfers In	0	0	0	750,000
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>
Net Income (Loss)	83,058	(17,905)	(2,428)	4,608
Restated Retained Earnings at Beginning of Year	<u>200,339</u>	<u>219,376</u>	<u>29,821</u>	<u>692,997</u>
Retained Earnings at End of Year	<u><u>\$283,397</u></u>	<u><u>\$201,471</u></u>	<u><u>\$27,393</u></u>	<u><u>\$697,605</u></u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS**

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$848,444	\$282,331	\$7,610,137
0	0	1,190
<u>848,444</u>	<u>282,331</u>	<u>7,611,327</u>
0	0	1,223,095
0	272,154	317,492
225,390	0	1,261,619
0	0	439
1,346,913	0	6,202,541
0	0	2,490
<u>1,572,303</u>	<u>272,154</u>	<u>9,007,676</u>
(723,859)	10,177	(1,396,349)
0	0	750,000
0	0	750,000
(723,859)	10,177	(646,349)
757,848	54,389	1,954,770
<u>\$33,989</u>	<u>\$64,566</u>	<u>\$1,308,421</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS**

	<u>Vehicle Maintenance Fund</u>	<u>Sheriff Fund</u>
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$286,197	\$1,169,907
Cash Payments for Goods and Services	(207,839)	0
Cash Payments to Employees	0	(1,194,463)
Net Cash Provided (Used) by Operating Activities	<u>78,358</u>	<u>(24,556)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>		
Transfers In	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	78,358	(24,556)
Cash and Cash Equivalents at Beginning of Year	<u>194,691</u>	<u>334,915</u>
Cash and Cash Equivalents at End of Year	<u><u>\$273,049</u></u>	<u><u>\$310,359</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$83,058	(\$17,905)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	0	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(232)	0
(Increase) Decrease in Due from Other Funds	(6,278)	0
(Increase) Decrease in Intergovernmental Receivables	10,399	0
Decrease in Inventory	0	0
Increase (Decrease) in Accounts Payable	(8,589)	0
Increase in Accrued Wages and Benefits	0	5,883
Increase in Due to Other Funds	0	0
Decrease in Intergovernmental Payables	0	(242)
Increase (Decrease) in Claims Payable	0	0
Decrease in Compensated Absences	0	(12,292)
Total Adjustments	<u>(4,700)</u>	<u>(6,651)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$78,358</u></u>	<u><u>(\$24,556)</u></u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2000**

**INTERNAL SERVICE FUNDS**

Communications Rotary Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Totals
\$45,493	\$5,282,960	\$1,081,937	\$276,841	\$8,143,335
(46,310)	(6,102,038)	(1,569,517)	(276,515)	(8,202,219)
0	(37,808)	0	0	(1,232,271)
(817)	(856,886)	(487,580)	326	(1,291,155)
0	750,000	0	0	750,000
0	750,000	0	0	750,000
(817)	(106,886)	(487,580)	326	(541,155)
24,708	1,524,641	877,656	38,245	2,994,856
<u>\$23,891</u>	<u>\$1,417,755</u>	<u>\$390,076</u>	<u>\$38,571</u>	<u>\$2,453,701</u>
(\$2,428)	(\$745,392)	(\$723,859)	\$10,177	(\$1,396,349)
0	439	0	0	439
0	(58,237)	5,759	0	(52,710)
34	0	0	(7,798)	(14,042)
3,211	(6,836)	5,448	2,308	14,530
0	0	0	1,791	1,791
(1,634)	70,056	(61)	(6,152)	53,620
0	52	0	0	5,935
0	214	0	0	214
0	(408)	0	0	(650)
0	(114,605)	225,133	0	110,528
0	(2,169)	0	0	(14,461)
1,611	(111,494)	236,279	(9,851)	105,194
<u>(\$817)</u>	<u>(\$856,886)</u>	<u>(\$487,580)</u>	<u>\$326</u>	<u>(\$1,291,155)</u>

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*FIDUCIARY FUND TYPES*

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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.

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*EXPENDABLE TRUST FUND*

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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.

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*NONEXPENDABLE TRUST FUND*

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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.

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*AGENCY FUNDS*

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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.

**Tangible Personal Tax, Advance Estate Tax, Undivided General 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.

**Gasoline Tax**

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

**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.

**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.

(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**

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.

<b>Undivided Trailer Tax</b>	<b>Zoning Board</b>
<b>Cigarette Tax</b>	<b>Water Department</b>
<b>Real Estate Advance</b>	<b>Mary Haven</b>
<b>Law Library</b>	<b>Building Inspection</b>
<b>Life Insurance</b>	<b>Tax Maps</b>
<b>State (Escheated Estates)</b>	<b>Recorder</b>
<b>Miami Conservancy District</b>	<b>Board of Elections</b>
<b>Ohio Elections Commission</b>	<b>Drug Task Force</b>
<b>Job Training Consortium</b>	<b>Refundable Deposits</b>
<b>Tactical Response Unit</b>	<b>Treasurer</b>
<b>Escrow Rotary</b>	<b>Real Estate</b>
<b>Undivided Income Tax</b>	<b>Court Ordered Sheriff Sales</b>
<b>- Real Property</b>	<b>Massie Wayne Capacity Fees</b>
<b>Ohio Public Works</b>	<b>Warren County</b>
<b>- Township Projects</b>	<b>Board of MRDD</b>
<b>Notary Public</b>	<b>Non-Participant Rotary</b>

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

**FIDUCIARY FUNDS**

	<i>Expendable Trust Fund</i>	<i>Nonexpendable Trust Fund</i>	<i>Agency Funds</i>	
	Unclaimed Monies Fund	Scheurer- Smith Trust Fund	Total All	Totals
<b>Assets:</b>				
Cash and Cash Equivalents	\$316,361	\$42,173	\$12,225,072	\$12,583,606
Cash in Segregated Accounts	0	0	1,445,904	1,445,904
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	117,594,319	117,594,319
Accounts	6,355	0	0	6,355
Interest	0	428	0	428
Total Assets	<u>\$322,716</u>	<u>\$42,601</u>	<u>\$131,265,295</u>	<u>\$131,630,612</u>
<b>Liabilities and Fund Equity:</b>				
<b>Liabilities:</b>				
Intergovernmental Payables	\$0	\$0	\$121,992,638	\$121,992,638
Unapportioned Monies	0	0	6,808,519	6,808,519
Payroll Withholding	0	0	735,729	735,729
Deposits Held Due to Others	0	0	1,728,409	1,728,409
Total Liabilities	<u>0</u>	<u>0</u>	<u>131,265,295</u>	<u>131,265,295</u>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Unreserved	322,716	42,601	0	365,317
Total Fund Equity	<u>322,716</u>	<u>42,601</u>	<u>0</u>	<u>365,317</u>
Total Liabilities and Fund Equity	<u>\$322,716</u>	<u>\$42,601</u>	<u>\$131,265,295</u>	<u>\$131,630,612</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Employees Retirement</u></b>				
Assets				
Cash and Cash Equivalents	\$345,246	\$3,926,431	(\$4,029,583)	\$242,094
Total Assets	\$345,246	\$3,926,431	(\$4,029,583)	\$242,094
Liabilities				
Payroll Withholding	\$345,246	\$3,926,431	(\$4,029,583)	\$242,094
Total Liabilities	\$345,246	\$3,926,431	(\$4,029,583)	\$242,094
<b><u>Townships</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$17,357,907	(\$17,357,907)	\$0
Total Assets	\$0	\$17,357,907	(\$17,357,907)	\$0
Liabilities				
Unapportioned Monies	\$0	\$17,357,907	(\$17,357,907)	\$0
Total Liabilities	\$0	\$17,357,907	(\$17,357,907)	\$0
<b><u>Corporations</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$13,492,726	(\$13,492,726)	\$0
Total Assets	\$0	\$13,492,726	(\$13,492,726)	\$0
Liabilities				
Unapportioned Monies	\$0	\$13,492,726	(\$13,492,726)	\$0
Total Liabilities	\$0	\$13,492,726	(\$13,492,726)	\$0
<b><u>Undivided Water and Sewer Revenue</u></b>				
Assets				
Cash and Cash Equivalents	\$50,219	\$17,338,717	(\$17,324,441)	\$64,495
Total Assets	\$50,219	\$17,338,717	(\$17,324,441)	\$64,495
Liabilities				
Unapportioned Monies	\$50,219	\$17,338,717	(\$17,324,441)	\$64,495
Total Liabilities	\$50,219	\$17,338,717	(\$17,324,441)	\$64,495

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Payroll</u></b>				
Assets				
Cash and Cash Equivalents	\$286,889	\$35,328,195	(\$35,143,992)	\$471,092
Total Assets	<u>\$286,889</u>	<u>\$35,328,195</u>	<u>(\$35,143,992)</u>	<u>\$471,092</u>
Liabilities				
Payroll Withholding	\$286,889	\$35,328,195	(\$35,143,992)	\$471,092
Total Liabilities	<u>\$286,889</u>	<u>\$35,328,195</u>	<u>(\$35,143,992)</u>	<u>\$471,092</u>
<b><u>Schools</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$101,909,373	(\$101,909,373)	\$0
Total Assets	<u>\$0</u>	<u>\$101,909,373</u>	<u>(\$101,909,373)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$101,909,373	(\$101,909,373)	\$0
Total Liabilities	<u>\$0</u>	<u>\$101,909,373</u>	<u>(\$101,909,373)</u>	<u>\$0</u>
<b><u>Undivided General Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$1,729,941	\$113,457,326	(\$112,191,696)	\$2,995,571
Taxes Receivable	102,551,241	117,594,319	(102,551,241)	117,594,319
Total Assets	<u>\$104,281,182</u>	<u>\$231,051,645</u>	<u>(\$214,742,937)</u>	<u>\$120,589,890</u>
Liabilities				
Intergovernmental Payables	\$102,551,241	\$117,594,319	(\$102,551,241)	\$117,594,319
Unapportioned Monies	1,729,941	113,457,326	(112,191,696)	2,995,571
Total Liabilities	<u>\$104,281,182</u>	<u>\$231,051,645</u>	<u>(\$214,742,937)</u>	<u>\$120,589,890</u>
<b><u>Tangible Personal Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$449,535	\$28,794,234	(\$28,502,079)	\$741,690
Total Assets	<u>\$449,535</u>	<u>\$28,794,234</u>	<u>(\$28,502,079)</u>	<u>\$741,690</u>
Liabilities				
Unapportioned Monies	\$449,535	\$28,794,234	(\$28,502,079)	\$741,690
Total Liabilities	<u>\$449,535</u>	<u>\$28,794,234</u>	<u>(\$28,502,079)</u>	<u>\$741,690</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Undivided Trailer Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,910	(\$4,465)	\$445
Total Assets	\$0	\$4,910	(\$4,465)	\$445
Liabilities				
Unapportioned Monies	\$0	\$4,910	(\$4,465)	\$445
Total Liabilities	\$0	\$4,910	(\$4,465)	\$445
<b><u>Local Government</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$7,147,565	(\$7,147,565)	\$0
Total Assets	\$0	\$7,147,565	(\$7,147,565)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,147,565	(\$7,147,565)	\$0
Total Liabilities	\$0	\$7,147,565	(\$7,147,565)	\$0
<b><u>Special Districts</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$628,061	(\$628,061)	\$0
Total Assets	\$0	\$628,061	(\$628,061)	\$0
Liabilities				
Unapportioned Monies	\$0	\$628,061	(\$628,061)	\$0
Total Liabilities	\$0	\$628,061	(\$628,061)	\$0
<b><u>Cigarette Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$14	\$5,744	(\$5,758)	\$0
Total Assets	\$14	\$5,744	(\$5,758)	\$0
Liabilities				
Unapportioned Monies	\$14	\$5,744	(\$5,758)	\$0
Total Liabilities	\$14	\$5,744	(\$5,758)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Gasoline Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,926,487	(\$1,926,487)	\$0
Total Assets	\$0	\$1,926,487	(\$1,926,487)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,926,487	(\$1,926,487)	\$0
Total Liabilities	\$0	\$1,926,487	(\$1,926,487)	\$0
<b><u>Local Government Revenue Assistance</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,289,123	(\$1,289,123)	\$0
Total Assets	\$0	\$1,289,123	(\$1,289,123)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,289,123	(\$1,289,123)	\$0
Total Liabilities	\$0	\$1,289,123	(\$1,289,123)	\$0
<b><u>Motor Vehicle License</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$5,431,351	(\$5,431,351)	\$0
Total Assets	\$0	\$5,431,351	(\$5,431,351)	\$0
Liabilities				
Unapportioned Monies	\$0	\$5,431,351	(\$5,431,351)	\$0
Total Liabilities	\$0	\$5,431,351	(\$5,431,351)	\$0
<b><u>County Lodging Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$46,509	\$707,844	(\$720,536)	\$33,817
Total Assets	\$46,509	\$707,844	(\$720,536)	\$33,817
Liabilities				
Unapportioned Monies	\$46,509	\$707,844	(\$720,536)	\$33,817
Total Liabilities	\$46,509	\$707,844	(\$720,536)	\$33,817

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Real Estate Advance</u></b>				
Assets				
Cash and Cash Equivalents	\$8,142	\$11,620	(\$8,142)	\$11,620
Total Assets	\$8,142	\$11,620	(\$8,142)	\$11,620
Liabilities				
Unapportioned Monies	\$8,142	\$11,620	(\$8,142)	\$11,620
Total Liabilities	\$8,142	\$11,620	(\$8,142)	\$11,620
<b><u>Law Library</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$334,829	(\$334,829)	\$0
Total Assets	\$0	\$334,829	(\$334,829)	\$0
Liabilities				
Unapportioned Monies	\$0	\$334,829	(\$334,829)	\$0
Total Liabilities	\$0	\$334,829	(\$334,829)	\$0
<b><u>Trailer Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$38,607	\$147,708	(\$167,242)	\$19,073
Total Assets	\$38,607	\$147,708	(\$167,242)	\$19,073
Liabilities				
Unapportioned Monies	\$38,607	\$147,708	(\$167,242)	\$19,073
Total Liabilities	\$38,607	\$147,708	(\$167,242)	\$19,073
<b><u>Life Insurance</u></b>				
Assets				
Cash and Cash Equivalents	\$17,950	\$83,794	(\$79,201)	\$22,543
Total Assets	\$17,950	\$83,794	(\$79,201)	\$22,543
Liabilities				
Payroll Withholding	\$17,950	\$83,794	(\$79,201)	\$22,543
Total Liabilities	\$17,950	\$83,794	(\$79,201)	\$22,543

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Libraries</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,970,246	(\$4,970,246)	\$0
Total Assets	\$0	\$4,970,246	(\$4,970,246)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,970,246	(\$4,970,246)	\$0
Total Liabilities	\$0	\$4,970,246	(\$4,970,246)	\$0
<b><u>State</u></b>				
Assets				
Cash and Cash Equivalents	\$828	\$1,121,619	(\$1,120,891)	\$1,556
Total Assets	\$828	\$1,121,619	(\$1,120,891)	\$1,556
Liabilities				
Unapportioned Monies	\$828	\$1,121,619	(\$1,120,891)	\$1,556
Total Liabilities	\$828	\$1,121,619	(\$1,120,891)	\$1,556
<b><u>Miami Conservancy District</u></b>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	\$18,051	\$0	\$0	\$18,051
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	\$18,051	\$0	\$0	\$18,051
<b><u>Advance Estate Tax</u></b>				
Assets				
Cash and Cash Equivalents	\$803,696	\$4,161,636	(\$3,300,513)	\$1,664,819
Total Assets	\$803,696	\$4,161,636	(\$3,300,513)	\$1,664,819
Liabilities				
Unapportioned Monies	\$803,696	\$4,161,636	(\$3,300,513)	\$1,664,819
Total Liabilities	\$803,696	\$4,161,636	(\$3,300,513)	\$1,664,819

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Undivided Interest</u></b>				
Assets				
Cash and Cash Equivalents	\$413,361	\$6,842,286	(\$6,345,280)	\$910,367
Total Assets	\$413,361	\$6,842,286	(\$6,345,280)	\$910,367
Liabilities				
Unapportioned Monies	\$413,361	\$6,842,286	(\$6,345,280)	\$910,367
Total Liabilities	\$413,361	\$6,842,286	(\$6,345,280)	\$910,367
<b><u>Ohio Elections Commission</u></b>				
Assets				
Cash and Cash Equivalents	\$95	\$590	(\$675)	\$10
Total Assets	\$95	\$590	(\$675)	\$10
Liabilities				
Deposits Held Due to Others	\$95	\$590	(\$675)	\$10
Total Liabilities	\$95	\$590	(\$675)	\$10
<b><u>Job Training Consortium</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,026,089	(\$1,026,089)	\$0
Total Assets	\$0	\$1,026,089	(\$1,026,089)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,026,089	(\$1,026,089)	\$0
Total Liabilities	\$0	\$1,026,089	(\$1,026,089)	\$0
<b><u>Tactical Response Unit</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$864	\$0	\$864
Total Assets	\$0	\$864	\$0	\$864
Liabilities				
Unapportioned Monies	\$0	\$864	\$0	\$864
Total Liabilities	\$0	\$864	\$0	\$864

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Escrow Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$328,387	\$176,159	(\$210,866)	\$293,680
Total Assets	\$328,387	\$176,159	(\$210,866)	\$293,680
Liabilities				
Unapportioned Monies	\$328,387	\$176,159	(\$210,866)	\$293,680
Total Liabilities	\$328,387	\$176,159	(\$210,866)	\$293,680
<b><u>Undivided Income Tax - Real Property</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$881,483	(\$881,483)	\$0
Total Assets	\$0	\$881,483	(\$881,483)	\$0
Liabilities				
Unapportioned Monies	\$0	\$881,483	(\$881,483)	\$0
Total Liabilities	\$0	\$881,483	(\$881,483)	\$0
<b><u>Ohio Public Works - Township Projects</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Total Assets	\$0	\$0	\$0	\$0
Liabilities				
Deposits Held Due to Others	\$0			\$0
Total Liabilities	\$0	\$0	\$0	\$0
<b><u>Notary Public</u></b>				
Assets				
Cash and Cash Equivalents	\$14,086	\$11,715	(\$8,296)	\$17,505
Total Assets	\$14,086	\$11,715	(\$8,296)	\$17,505
Liabilities				
Deposits Held Due to Others	\$14,086	\$11,715	(\$8,296)	\$17,505
Total Liabilities	\$14,086	\$11,715	(\$8,296)	\$17,505

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Zoning Board</u></b>				
Assets				
Cash and Cash Equivalents	\$193,322	\$125,169	(\$116,400)	\$202,091
Total Assets	\$193,322	\$125,169	(\$116,400)	\$202,091
Liabilities				
Deposits Held Due to Others	\$193,322	\$125,169	(\$116,400)	\$202,091
Total Liabilities	\$193,322	\$125,169	(\$116,400)	\$202,091
<b><u>Clerk of Courts</u></b>				
Assets				
Cash in Segregated Accounts	\$1,278,476	\$20,228,172	(\$20,599,317)	\$907,331
Total Assets	\$1,278,476	\$20,228,172	(\$20,599,317)	\$907,331
Liabilities				
Deposits Held Due to Others	\$1,278,476	\$20,228,172	(\$20,599,317)	\$907,331
Total Liabilities	\$1,278,476	\$20,228,172	(\$20,599,317)	\$907,331
<b><u>Common Pleas Court - Probate Court</u></b>				
Assets				
Cash in Segregated Accounts	\$13,921	\$158,460	(\$160,624)	\$11,757
Total Assets	\$13,921	\$158,460	(\$160,624)	\$11,757
Liabilities				
Deposits Held Due to Others	\$13,921	\$158,460	(\$160,624)	\$11,757
Total Liabilities	\$13,921	\$158,460	(\$160,624)	\$11,757
<b><u>Child Support Enforcement Agency</u></b>				
Assets				
Cash in Segregated Accounts	\$153,086	\$13,670,590	(\$13,593,116)	\$230,560
Total Assets	\$153,086	\$13,670,590	(\$13,593,116)	\$230,560
Liabilities				
Deposits Held Due to Others	\$153,086	\$13,670,590	(\$13,593,116)	\$230,560
Total Liabilities	\$153,086	\$13,670,590	(\$13,593,116)	\$230,560

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>County Court</u></b>				
Assets				
Cash in Segregated Accounts	\$322,521	\$1,541,526	(\$1,596,291)	\$267,756
Total Assets	\$322,521	\$1,541,526	(\$1,596,291)	\$267,756
Liabilities				
Deposits Held Due to Others	\$322,521	\$1,541,526	(\$1,596,291)	\$267,756
Total Liabilities	\$322,521	\$1,541,526	(\$1,596,291)	\$267,756
<b><u>Water Department</u></b>				
Assets				
Cash in Segregated Accounts	\$1,000	\$0	\$0	\$1,000
Total Assets	\$1,000	\$0	\$0	\$1,000
Liabilities				
Deposits Held Due to Others	\$1,000	\$0	\$0	\$1,000
Total Liabilities	\$1,000	\$0	\$0	\$1,000
<b><u>Juvenile Court</u></b>				
Assets				
Cash in Segregated Accounts	\$2,434	\$290,730	(\$289,077)	\$4,087
Total Assets	\$2,434	\$290,730	(\$289,077)	\$4,087
Liabilities				
Deposits Held Due to Others	\$2,434	\$290,730	(\$289,077)	\$4,087
Total Liabilities	\$2,434	\$290,730	(\$289,077)	\$4,087
<b><u>Prosecuting Attorney</u></b>				
Assets				
Cash in Segregated Accounts	\$10,515	\$0	(\$10,515)	\$0
Total Assets	\$10,515	\$0	(\$10,515)	\$0
Liabilities				
Deposits Held Due to Others	\$10,515	\$0	(\$10,515)	\$0
Total Liabilities	\$10,515	\$0	(\$10,515)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Sheriff</u></b>				
Assets				
Cash in Segregated Accounts	\$22,994	\$400,144	(\$402,939)	\$20,199
Total Assets	\$22,994	\$400,144	(\$402,939)	\$20,199
Liabilities				
Deposits Held Due to Others	\$22,994	\$400,144	(\$402,939)	\$20,199
Total Liabilities	\$22,994	\$400,144	(\$402,939)	\$20,199
<b><u>Children's Services</u></b>				
Assets				
Cash in Segregated Accounts	\$163	\$0	(\$100)	\$63
Total Assets	\$163	\$0	(\$100)	\$63
Liabilities				
Deposits Held Due to Others	\$163	\$0	(\$100)	\$63
Total Liabilities	\$163	\$0	(\$100)	\$63
<b><u>Engineer</u></b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
<b><u>Mary Haven</u></b>				
Assets				
Cash in Segregated Accounts	\$1,484	\$1,260	(\$1,325)	\$1,419
Total Assets	\$1,484	\$1,260	(\$1,325)	\$1,419
Liabilities				
Deposits Held Due to Others	\$1,484	\$1,260	(\$1,325)	\$1,419
Total Liabilities	\$1,484	\$1,260	(\$1,325)	\$1,419

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Building Inspection</u></b>				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
<b><u>Tax Maps</u></b>				
Assets				
Cash in Segregated Accounts	\$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
<b><u>Recorder</u></b>				
Assets				
Cash in Segregated Accounts	\$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
<b><u>Board of Elections</u></b>				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Drug Task Force</u></b>				
Assets				
Cash and Cash Equivalents	\$91,634	\$159,907	(\$152,672)	\$98,869
Total Assets	\$91,634	\$159,907	(\$152,672)	\$98,869
Liabilities				
Intergovernmental Payables	\$91,634	\$159,907	(\$152,672)	\$98,869
Total Liabilities	\$91,634	\$159,907	(\$152,672)	\$98,869
<b><u>Refundable Deposits</u></b>				
Assets				
Cash and Cash Equivalents	\$62,463	\$31,641	(\$33,545)	\$60,559
Total Assets	\$62,463	\$31,641	(\$33,545)	\$60,559
Liabilities				
Deposits Held Due to Others	\$62,463	\$31,641	(\$33,545)	\$60,559
Total Liabilities	\$62,463	\$31,641	(\$33,545)	\$60,559
<b><u>Non-Entity Holdings</u></b>				
Assets				
Cash and Cash Equivalents	\$3,221,368	\$14,183,279	(\$13,107,797)	\$4,296,850
Total Assets	\$3,221,368	\$14,183,279	(\$13,107,797)	\$4,296,850
Liabilities				
Intergovernmental Payables	\$3,221,368	\$14,183,279	(\$13,107,797)	\$4,296,850
Total Liabilities	\$3,221,368	\$14,183,279	(\$13,107,797)	\$4,296,850
<b><u>Treasurer</u></b>				
Assets				
Cash in Segregated Accounts	\$4,583	\$118,483	(\$121,979)	\$1,087
Total Assets	\$4,583	\$118,483	(\$121,979)	\$1,087
Liabilities				
Deposits Held Due to Others	\$4,583	\$118,483	(\$121,979)	\$1,087
Total Liabilities	\$4,583	\$118,483	(\$121,979)	\$1,087

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Real Estate</u></b>				
Assets				
Cash in Segregated Accounts	\$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
<b><u>Court Ordered Sheriff Sales</u></b>				
Assets				
Cash and Cash Equivalents	\$90,769	\$5,121,326	(\$5,159,624)	\$52,471
Total Assets	\$90,769	\$5,121,326	(\$5,159,624)	\$52,471
Liabilities				
Unapportioned Monies	\$90,769	\$5,121,326	(\$5,159,624)	\$52,471
Total Liabilities	\$90,769	\$5,121,326	(\$5,159,624)	\$52,471
<b><u>Massie Wayne Capacity Fees</u></b>				
Assets				
Cash and Cash Equivalents	\$0	\$41,550	(\$38,950)	\$2,600
Total Assets	\$0	\$41,550	(\$38,950)	\$2,600
Liabilities				
Intergovernmental Payables	\$0	\$41,550	(\$38,950)	\$2,600
Total Liabilities	\$0	\$41,550	(\$38,950)	\$2,600
<b><u>Warren County Board of MRDD</u></b>				
Assets				
Cash in Segregated Accounts	\$430	\$0	\$0	\$430
Total Assets	\$430	\$0	\$0	\$430
Liabilities				
Deposits Held Due to Others	\$430	\$0	\$0	\$430
Total Liabilities	\$430	\$0	\$0	\$430

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Balance December 31, 1999	Additions	Deductions	Balance December 31, 2000
<b><u>Non-Participant Rotary</u></b>				
Assets				
Cash and Cash Equivalents	\$5,370	\$7,788	(\$10,818)	\$2,340
Total Assets	\$5,370	\$7,788	(\$10,818)	\$2,340
Liabilities				
Deposits Held Due to Others	\$5,370	\$7,788	(\$10,818)	\$2,340
Total Liabilities	\$5,370	\$7,788	(\$10,818)	\$2,340
<b><u>Total - All Agency Funds</u></b>				
Assets				
Cash and Cash Equivalents	\$8,216,482	\$388,187,292	(\$384,178,702)	\$12,225,072
Cash in Segregated Accounts	1,811,822	36,409,365	(36,775,283)	1,445,904
Taxes Receivable	102,551,241	117,594,319	(102,551,241)	117,594,319
Total Assets	\$112,579,545	\$542,190,976	(\$523,505,226)	\$131,265,295
Liabilities				
Intergovernmental Payables	\$105,864,243	\$131,979,055	(\$115,850,660)	\$121,992,638
Unapportioned Monies	3,978,059	334,287,233	(331,456,773)	6,808,519
Payroll Withholding	650,085	39,338,420	(39,252,776)	735,729
Deposits Held Due to Others	2,087,158	36,586,268	(36,945,017)	1,728,409
Total Liabilities	\$112,579,545	\$542,190,976	(\$523,505,226)	\$131,265,295

*GENERAL FIXED ASSETS ACCOUNT GROUP*

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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, 2000**

General Fixed Assets:

Land and Land Improvements	\$1,811,191
Buildings, Structures and Improvements	28,369,210
Furniture, Fixtures and Equipment	18,113,031
Construction in Progress	16,744,484
	<hr/>
Total General Fixed Assets	<u>\$65,037,916</u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$5,256,920
General Fund	12,432,968
Special Revenue Funds	7,889,664
Capital Project Funds	39,446,807
Donations	11,557
	<hr/>
Total Investment	<u>\$65,037,916</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY CATEGORY**  
**DECEMBER 31, 2000**

Function and Category	Land and Land Improvements	Buildings/ Structures and Improvements	Furniture, Fixtures and Equipment	Total
Legislative and Executive	\$1,671,991	\$25,757,375	\$4,747,310	\$32,176,676
Judicial	0	0	656,388	656,388
Public Safety	60,000	2,333,016	6,158,965	8,551,981
Public Works	0	0	3,052,774	3,052,774
Health	0	0	154,543	154,543
Human Services	79,200	278,819	3,339,065	3,697,084
Community and Economic Development	0	0	3,986	3,986
	<u>\$1,811,191</u>	<u>\$28,369,210</u>	<u>\$18,113,031</u>	<u>48,293,432</u>
Construction in Progress				<u>16,744,484</u>
				<u>\$65,037,916</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

Function	December 31, 1999	Prior Period Adjustment	Transfers	Additions	Deletions	December 31, 2000
Legislative and Executive	\$27,927,756	\$0	\$36,654	\$4,263,841	(\$51,575)	\$32,176,676
Judicial	601,724	0	(63,646)	146,668	(28,358)	656,388
Public Safety	7,105,727	6,499	27,067	1,467,287	(54,599)	8,551,981
Public Works	2,974,190	0	0	344,103	(265,519)	3,052,774
Health	158,275	0	(5,277)	1,545	0	154,543
Human Services	3,294,933	0	5,202	443,569	(46,620)	3,697,084
Community and Economic Development	3,986	0	0	0	0	3,986
<b>Total General Fixed Assets</b>	<u>42,066,591</u>	<u>6,499</u>	<u>0</u>	<u>6,667,013</u>	<u>(446,671)</u>	<u>48,293,432</u>
Construction in Progress	8,546,616	0	0	11,692,177	(3,494,309)	16,744,484
	<u>\$50,613,207</u>	<u>\$6,499</u>	<u>\$0</u>	<u>\$18,359,190</u>	<u>(\$3,940,980)</u>	<u>\$65,037,916</u>

**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
1991	\$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	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	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	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	11,687,555	6,747,627	4,472,435	781,936	17,491,284	474,675	0	11,731,374	1,910,388	55,297,274
1996	14,343,144	8,833,730	5,603,955	743,790	18,589,201	396,466	0	8,931,839	2,026,472	59,468,597
1997	13,542,009	9,048,658	5,013,316	715,476	18,905,406	594,568	0	4,853,592	2,200,767	54,873,792
1998	16,171,983	9,844,353	6,215,777	729,713	20,522,603	982,644	0	5,307,122	2,431,876	62,206,071
1999	17,833,782	11,385,644	7,087,106	789,203	22,693,350	720,884	0	9,124,342	2,454,895	72,089,206
2000	19,864,416	13,035,719	5,859,505	738,075	24,524,141	714,868	0	16,266,700	3,041,965	84,045,389

(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	Inter-Governmental Revenue		Charges for Services	Licenses and Permits	Earnings on Investments	Special Assessments	Fines and Forfeitures	Other Revenues	Total
	Taxes	Governmental Revenue							
1991	\$12,511,790	\$15,382,337	\$3,007,197	\$22,359	\$2,068,296	\$925,841	\$238,405	\$1,629,438	\$35,785,663
1992	15,985,344	17,268,432	3,538,558	23,959	1,956,497	1,955,414	315,077	917,154	41,960,435
1993	20,211,494	17,950,921	4,339,513	21,550	1,705,741	1,506,130	594,778	1,093,533	47,423,660
1994	21,314,665	19,628,735	5,842,161	22,320	2,376,261	1,291,085	669,973	868,240	52,013,440
1995	23,349,157	22,550,206	4,778,934	21,709	3,349,382	1,466,991	591,975	1,109,669	57,218,023
1996	25,082,063	20,882,072	5,718,630	21,779	3,867,812	1,534,093	683,138	1,383,895	59,173,482
1997	24,935,435	21,824,341	6,399,518	27,264	4,003,551	1,383,654	718,225	2,171,059	61,463,047
1998	28,194,987	22,890,370	7,755,134	19,839	4,515,496	2,359,414	605,723	1,700,707	68,041,670
1999	30,761,098	24,597,622	7,364,474	18,903	4,840,779	1,678,969	557,246	1,617,288	71,436,379
2000	30,555,847	25,449,680	7,759,460	19,355	6,463,951	2,222,249	761,993	1,523,739	74,756,274

(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**  
**LAST TEN YEARS**

Collection Year	Total Tax Levy	Current Taxes Collected as a			Total Collections as a		
		Current Tax Collections	Percent of Current Taxes Levied	Delinquent Tax Collections	Total Tax Collections	Percent of Current Taxes Levied	
1991	\$8,366,670	\$8,156,445	97.49%	\$217,559	\$8,374,004	100.09%	
1992	9,234,804	9,015,932	97.63%	227,242	9,243,174	100.09%	
1993	9,653,065	9,379,015	97.16%	366,507	9,745,522	100.96%	
1994	10,176,649	9,934,445	97.62%	434,620	10,369,065	101.89%	
1995	11,064,709	10,945,448	98.92%	304,974	11,250,422	101.68%	
1996	11,687,957	11,400,274	97.54%	331,107	11,731,381	100.37%	
1997	8,967,509	8,830,147	98.47%	197,277	9,027,424	100.67%	
1998	9,714,396	9,592,472	98.74%	227,857	9,820,329	101.09%	
1999	9,642,984	9,533,848	98.87%	254,497	9,788,345	101.51%	
2000	8,279,846	8,110,109	97.95%	251,708	8,361,817	100.99%	

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	
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%
1996	1,698,827,910	4,853,794,028	180,306,020	204,893,204	211,261,673	845,046,692	2,090,395,603	5,903,733,924	35.41%
1997	1,817,904,590	5,194,013,114	182,470,220	207,352,552	241,030,001	964,120,004	2,241,404,811	6,365,485,670	35.21%
1998	2,159,880,840	6,171,088,114	181,185,325	205,892,415	261,131,177	1,044,524,708	2,602,197,342	7,421,505,237	35.06%
1999	2,318,945,940	6,625,559,830	184,842,000	210,047,727	296,287,893	1,185,151,572	2,800,075,833	8,020,759,129	34.91%
2000	2,504,545,530	7,155,844,370	182,182,735	207,025,835	326,109,551	1,304,438,200	3,012,837,816	8,667,308,405	34.76%

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	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<b>COUNTY ENTITY:</b>											
General Fund	2.60	2.60	2.60	2.60	2.57	2.57	1.00	1.00	0.75	0.00	0.00
Board of Mental Retardation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total County Entity	6.60	6.60	6.60	6.60	6.57	6.57	5.00	5.00	4.75	4.00	4.00
<b>OTHER ENTITIES:</b>											
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
Health District	7.10	7.10	7.10	7.10	7.07	7.07	5.50	5.50	5.25	4.50	4.50
Total County Levy	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>SPECIAL DISTRICTS:</b>											
Warren/Clinton Community	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Mental Health	46.55	46.20	45.70	45.20	44.71	44.22	42.24	42.24	42.24	42.24	46.19
Franklin Carlisle Joint	40.90	40.90	45.12	44.62	51.13	51.13	51.13	51.13	51.13	51.03	50.63
Emergency Medical Service	43.35	44.70	44.26	44.15	47.90	53.50	53.16	53.16	50.75	50.40	50.40
SCHOOL DISTRICTS:	38.95	38.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Springboro	48.20	48.40	51.07	51.00	50.78	53.26	62.36	61.95	61.95	61.95	61.95
Lebanon	41.30	45.45	45.20	50.30	53.48	53.48	53.13	52.48	52.48	53.57	53.57
Wayne	34.74	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24	42.24	46.19
Miamisburg	44.55	44.55	44.55	44.55	44.28	50.08	50.08	49.83	49.83	49.83	49.83
Mason	33.43	33.43	33.23	32.88	32.88	38.20	37.03	36.63	36.56	35.33	35.33
Kings	42.70	42.70	42.70	42.70	42.71	42.71	42.71	43.71	50.52	50.52	50.52
Princeton	38.54	38.54	45.44	44.99	43.65	43.40	43.15	48.36	47.59	46.05	46.05
Franklin	51.46	57.54	57.46	56.69	56.13	55.44	60.14	59.58	64.21	63.79	63.79
Middletown	30.00	30.40	30.40	30.40	30.40	30.40	30.40	26.40	26.40	30.40	30.40
Carlisle	35.20	35.00	34.40	34.15	33.90	33.80	33.45	33.45	33.45	36.04	36.04
Little Miami	35.50	34.60	34.50	32.70	32.55	32.50	31.80	31.80	31.80	30.20	30.20
Love/land	50.80	50.60	58.50	63.20	63.50	64.30	63.35	63.35	64.70	64.24	64.24
Goshen	36.3	36.40	41.10	41.10	40.80	40.40	39.50	39.30	39.10	38.70	38.70
Blanchester											
Clinton Massie											
Sugarcreek											
Xenia											

(Continued)

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

	1990		1991		1992		1993		1994		1995		1996		1997		1998		1999		2000	
	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
<b>JOINT VOCATIONAL SCHOOL DISTRICTS:</b>																						
Warren County	4.50		4.50		4.50		4.50		4.50		4.50		4.50		4.50		4.50		4.50		4.50	
Great Oaks	2.70		2.70		2.70		2.70		2.70		2.70		2.70		2.70		2.70		2.70		2.70	
Miami Valley Career Tech Center	1.98		1.98		1.98		2.58		2.58		2.58		2.58		2.58		2.58		2.58		2.58	
Greene County	3.70		3.70		3.45		3.45		3.45		3.45		3.45		3.45		3.45		3.45		3.45	
Butler County																					1.93	1.93
<b>TOWNSHIPS:</b>																						
Clearcreek	11.60		11.60		11.60		11.60		11.62		11.62		11.62		11.62		11.62		11.62		11.62	13.12
Deerfield	8.05		8.05		8.05		7.05		7.05		7.05		5.80		4.30		4.80		9.75		9.75	9.75
Franklin	3.60		3.60		3.60		3.60		3.62		3.62		3.62		3.62		3.62		3.62		3.62	3.62
Hamilton	8.30		8.30		8.30		8.30		8.30		8.30		8.30		10.30		10.30		10.30		10.30	10.30
Harlan	7.60		7.60		9.20		8.20		8.22		8.22		8.22		7.22		7.22		7.22		7.22	7.22
Massie	9.00		9.00		8.00		8.00		8.03		8.03		8.03		8.03		8.03		8.03		8.03	8.03
Salem	5.70		5.70		5.70		5.70		4.72		4.72		4.72		6.72		6.72		6.72		6.72	6.72
Turtlecreek	5.60		5.60		5.60		5.60		5.62		5.62		5.62		5.62		5.62		5.62		5.62	5.62
Union	5.20		5.20		6.20		6.20		6.20		6.20		6.20		5.20		5.20		6.20		6.20	6.20
Washington	3.76		3.76		3.76		3.76		4.78		4.78		4.78		4.78		4.78		4.78		4.78	4.78
Wayne	5.25		7.95		5.25		7.05		7.07		7.07		7.07		7.07		7.07		7.07		7.07	7.07

Source: Warren County Auditor's Office

(Continued)

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

**LAST TEN YEARS**

	1990		1991		1992		1993		1994		1995		1996		1997		1998		1999		2000	
	1990	1991	1992	1992	1993	1993	1994	1994	1995	1995	1996	1996	1997	1997	1998	1998	1999	1999	2000	2000		
<b>MUNICIPALITIES:</b>																						
Springboro	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	1.11	
Mason	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.89	1.89	1.89	1.89	1.89	1.89	1.87	1.87	1.87	1.87	1.87	1.87	1.87	
Carlisle	3.80	3.80	3.80	2.90	2.90	2.90	2.90	2.90	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	2.92	
Franklin	2.86	2.85	2.85	2.85	2.85	2.85	2.85	2.85	2.82	2.82	2.82	2.82	2.82	2.82	2.80	2.80	2.81	2.81	2.81	2.83	2.83	
Middletown	5.28	5.28	5.28	5.18	5.18	5.18	5.18	5.18	5.16	5.16	5.03	5.03	4.96	4.96	4.96	4.96	5.01	5.01	5.11	5.11	5.11	
Loveland	8.61	9.41	9.41	9.41	9.41	9.41	9.69	9.69	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	9.72	
Maineville	4.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	6.72	
Butler	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	1.71	
Pleasant Plain	1.90	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	1.82	
Blanchester	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	
Harveysburg	7.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	8.32	8.32	8.32	8.32	8.32	8.32	4.82	4.82	5.82	5.82	5.82	5.82	5.82	
Morrow	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.51	9.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	7.51	
Monroe	9.05	9.05	9.05	9.05	9.05	9.05	8.49	8.49	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	8.51	
Lebanon	7.05	6.95	6.80	6.80	6.80	6.80	6.70	6.70	6.62	6.62	6.62	6.62	6.62	6.62	6.32	6.32	6.32	6.32	6.32	6.32	6.32	
South Lebanon	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	
Corwin	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	2.32	
Waynesville	12.30	12.30	12.30	12.30	12.30	12.30	12.30	12.30	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	9.82	10.32	

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		Accumulated Delinquencies
	Levied	Collected	Percent of Current Assessments Levied	Collected as a Percent of Current Assessments			Delinquent Assessments Collected	Assessments Collected	Percent of Total Assessments Collected	Assessments Levied	
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
1995/1996	1,304,512	1,262,075	96.75%		101,982	1,364,057	7.48%		104.56%		70,798
1996/1997	1,335,517	1,279,457	95.80%		50,123	1,329,580	3.77%		99.56%		83,195
1997/1998	1,321,180	1,271,039	96.20%		74,618	1,345,657	5.55%		101.85%		67,821
1998/1999	1,710,474	1,638,965	95.82%		46,755	1,685,720	2.77%		98.55%		100,731
1999/2000	1,588,535	1,496,298	94.19%		154,259	1,650,557	9.35%		103.90%		126,221

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2000**

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		67,820,945
2.5% on the amount in excess of \$300,000,000		<u>73,820,945</u>
Total Direct Legal Debt Limitation	61,939,514	
Total of all County Debt Outstanding		
Less:		
Special Assessment Bonds	12,980,000	
State Loan Payable	5,844,536	
Enterprise Fund Revenue Bonds	30,779,852	
OWDA Loan - Sewer	2,143,445	
OWDA Loan - Road	253,415	
Long-Term Contracts	2,478,266	
Total Exempt Debt	<u>(54,479,514)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 2000	0	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		7,460,000
Direct Legal Debt Margin		<u>\$66,360,945</u>
Unvoted Debt Limitation	30,128,378	
Total Net Indebtedness	<u>(7,460,000)</u>	
Total Unvoted Legal Debt Margin		<u>\$22,668,378</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**

Collection Year	Population (1)	Assessed Values	Gross Boned Debt (2)	Debt Service Fund Balance (2)	Net General Boned Debt	Ratio of	
						Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
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
1996	113,909	2,090,395,603	8,495,000	0	8,495,000	0.406%	74.58
1997	113,909	2,241,404,811	8,275,000	0	8,275,000	0.369%	72.65
1998	113,909	2,602,197,342	8,020,000	0	8,020,000	0.308%	70.41
1999	113,909	2,800,075,833	7,750,000	0	7,750,000	0.277%	68.04
2000	158,383	3,012,837,816	7,460,000	0	7,460,000	0.248%	47.10

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

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the enterprise funds.  
 Excludes the following debt service funds: Special Assessment Fund and Tax Increment Financing Fund.

**WARREN COUNTY, OHIO**  
**RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED**  
**DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN YEARS**

Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service	Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
1991	\$15,000	\$39,375	\$54,375	\$39,249,783	0.14%
1992	50,000	139,469	189,469	38,243,520	0.50%
1993	50,000	117,603	167,603	39,205,575	0.43%
1994	55,000	113,380	168,380	50,358,002	0.33%
1995	60,000	216,052	276,052	55,149,750	0.50%
1996	65,000	463,931	528,931	59,468,597	0.89%
1997	220,000	460,048	680,048	54,873,792	1.24%
1998	255,000	449,788	704,788	62,206,071	1.13%
1999	270,000	437,558	707,558	72,089,206	0.98%
2000	290,000	424,370	714,370	84,045,389	0.85%

(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, 2000**

	Debt Outstanding (1)	Percent Applicable to County	Amount Applicable to County
Direct Debt: County	\$7,460,000	100.00%	\$7,460,000
Overlapping Debt: School Districts			
Springboro CSD	384,000	100.00%	\$384,000
Franklin CSD	973,000	100.00%	973,000
Goshen LSD	329,904	8.43%	27,811
Carlisle LSD	30,556	62.70%	19,159
Sugarcreek LSD	254,520	0.17%	433
Greatoaks JVS	8,850,000	6.08%	538,080
Townships:			
Deerfield	5,136,545	100.00%	5,136,545
Hamilton	3,093,125	100.00%	3,093,125
Harlan	1,265,000	100.00%	1,265,000
Union	60,000	100.00%	60,000
Municipalities:			
Mason	11,595,000	100.00%	11,595,000
Springboro	8,121,451	98.29%	7,982,574
Franklin	2,197,000	100.00%	2,197,000
Lebanon	15,074,514	100.00%	15,074,514
Waynesville	326,500	100.00%	326,500
Carlisle	1,768,250	94.57%	1,672,234
Middletown	29,333,677	8.40%	2,464,029
Loveland	2,500,000	2.80%	70,000
Montee	5,415,500	7.05%	381,793
South Lebanon	824,500	100.00%	824,500
Harveysburg	23,600	100.00%	23,600
Overlapping Debt	97,556,642	55.46%	54,108,897
Total Direct and Overlapping General Obligation Debt	\$105,016,642	58.63%	\$61,568,897

(1) Includes general obligation bonds.

Source: Warren County Auditor's Office.

**WARREN COUNTY, OHIO**  
**REVENUE BOND COVERAGE - WATER**  
**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)
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
1996	4,605,104	2,403,650	2,201,454	1,926,905	1.14	1,862,912	2.11
1997	5,180,635	2,576,416	2,604,219	1,931,770	1.35	3,186,297	3.00
1998	6,460,775	3,000,211	3,460,564	1,695,967	2.04	4,866,661	4.91
1999	7,657,458	3,495,012	4,162,446	1,906,305	2.18	5,442,949	5.04
2000	6,977,902	5,079,053	1,898,849	1,908,938	0.99	3,579,226	2.87

(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**  
**REVENUE BOND COVERAGE - SEWER**  
**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)
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	869,183	2.11	1,444,006	3.77
1996	4,314,718	2,683,459	1,631,259	1,098,375	1.49	1,485,735	2.84
1997	4,193,858	2,506,084	1,687,774	1,105,643	1.53	2,473,356	3.76
1998	4,685,669	2,716,302	1,969,367	1,105,543	1.78	3,721,494	5.15
1999	5,067,572	3,081,207	1,986,365	1,102,568	1.80	3,928,631	5.36
2000	5,071,896	3,367,974	1,703,922	1,092,758	1.56	3,471,851	4.74

(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	County	State	U.S.
1970	85,505	5.00%	5.70%	5.50%
1980	99,276	6.50%	7.20%	7.40%
1990	113,909	5.70%	6.10%	6.00%
1994	113,909	5.30%	5.50%	6.10%
1995	113,909	4.20%	4.80%	5.60%
1996	113,909	3.80%	4.90%	5.40%
1997	113,909	3.00%	4.60%	4.90%
1998	113,909	3.00%	4.30%	4.50%
1999	113,909	2.60%	3.80%	3.70%
2000	158,383	2.50%	3.70%	3.70%

**Income and Purchasing Power (3)**

Population 12/31/00 (thousands)	Warren County	
Households (thousands)	157.8	
Total Effective Buying Income (thousands)	56.1	
Median Household EBI*	\$3,165,754	
	49,774	*EBI (Effective Buying Income) is a bulk measurement
Percent of Households by EBI Groups		of market potential. It is personal income less personal
\$20,000 - \$34,999	17.7	tax and non-tax payments or disposable personal income.
\$35,000 - \$49,999	17.7	
\$50,000 and Over	49.7	
Total Retail Sales (thousands)		
Food Stores	\$1,869,317	
Eating and Drinking Places	264,955	
Furniture, Home Furnishings, Appliance	184,144	
Automotive Dealers	1,750	
	470,804	

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

(2) Source: Ohio Bureau of Employment Services.

(3) Source: 2000 Sales and Marketing Management, Survey of Buying Power.

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

Year	Building Permits (2)		Assessed Value (3)	Bank Deposits (1)
	Number of Permits Issued	Estimated Value		
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
1996	1,542	153,790,226	2,090,395,603	465,584,000
1997	1,919	196,852,435	2,241,404,811	523,595,000
1998	2,220	222,905,877	2,602,197,342	521,795,000
1999	2,356	232,267,756	2,800,075,833	533,873,000
2000	2,204	210,864,401	3,012,837,816	548,623,000

- (1) Source: Federal Reserve Bank
- (2) Source: Warren County Building Department. Includes County and Contracting Municipalities.
- (3) Source: Warren County Auditor's Office

**WARREN COUNTY, OHIO**  
**PRINCIPAL TAXPAYERS (PROPERTY TAX)**  
**DECEMBER 31, 2000**

Taxpayer	Type of Business	2000 Assessed Valuation (Tax Duplicate)	Percentage of Total Assessed Valuation
1. Cincinnati Gas & Electric Company	Utility	\$105,230,400	3.49%
2. Duke Realty Ltd.	Commercial	34,954,590	1.16%
3. Kings Island Company	Commercial	31,596,050	1.05%
4. Proctor & Gamble Company	Manufacturing	28,766,580	0.95%
5. Mitsubishi Electric Mfg.	Manufacturing	18,423,580	0.61%
6. Sumitomo Sitix Silicon	Manufacturing	18,152,935	0.60%
7. Texas Eastern Transmission	Utility	17,167,480	0.57%
8. United Telephone Company	Utility	14,947,070	0.50%
9. Dayton Newspapers	Commercial	14,197,400	0.47%
10. Makino Inc.	Manufacturing	12,515,680	0.42%
	Subtotal	295,951,765	9.82%
	All Other	2,716,886,051	90.18%
	Total	\$3,012,837,816	100.00%

Source: Warren County Auditor

**WARREN COUNTY, OHIO**  
**MISCELLANEOUS STATISTICS**  
**DECEMBER 31, 2000**

Date Established	1803			Number of
County Seat	Lebanon, Ohio			Employees
Area (square miles)	408			2,500
Number of Political Subdivisions				2,000
Within the County				1,500
Municipalities	17			1,397
Townships	11			888
School Districts	21			803
Special Districts	4			627

**Ten Largest Private Employers**

Financial & Credit Services Group	2,500
Anthem Blue Cross and Blue Shield	2,000
Proctor & Gamble	1,500
Cintas Corporation	1,397
Entex Information Services	888
G.E. Capital Consumer Card Company	803
Blackhawk Automotive	627
Sumitomo Sitix Silicon, Inc.	616
SEI Brakes	600
Makino Inc.	520

Number of County Employees 1,164

Source: Warren County Auditor's Office.

**Five Largest Public and Health Employers**

Warren County Government	1,164
Mason Schools	802
Lebanon Correctional Facility	586
Lebanon City Schools	487
Lebanon Correctional Institute	461

Source: Warren County United Way and  
Warren County Office of Economic Development