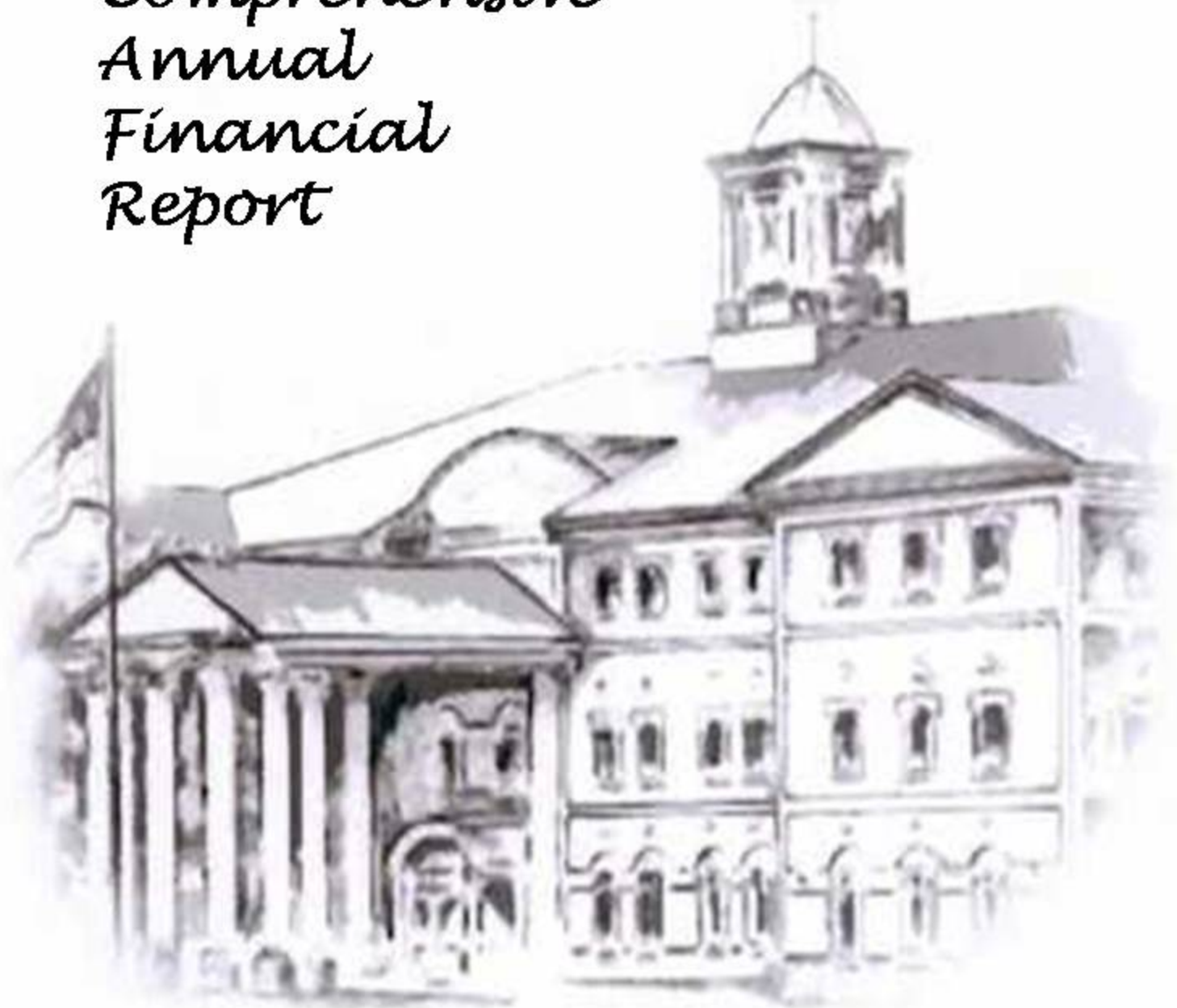


# *Warren County Ohio*

## *Comprehensive Annual Financial Report*



*For The Fiscal Year Ended December 31, 2009*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2009

*Nick Nelson  
County Auditor*

*Prepared by the  
Warren County Auditor's Office*



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WARREN COUNTY, OHIO

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## Introductory Section



# WARREN COUNTY AUDITOR

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June 18, 2010

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, 2009. 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 Reporting Entity:**

The accompanying basic financial statements comply with the provisions of the 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. 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.

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

*Letter of Transmittal  
For the Year Ended December 31, 2009*

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**County Organization and Services:**

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 158,383 (2000 U.S. Bureau of Census). The County includes 11 townships, 9 villages and 8 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. Five Common Pleas Court Judges are elected to six-year terms.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2009***

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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, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

### **Economic Outlook**

#### Population:

Ranked as the 2<sup>nd</sup> fastest growing County in Ohio, behind Delaware County, north of Columbus, Warren County has experienced a 31% increase in population since the 2000 census of 158,383 persons and an 82% increase in population since 1990. Our population is estimated to rise to 214,209 as we await the results of the 2010 census, making us the 13<sup>th</sup> largest County in Ohio. Warren County is also ranked as the 98<sup>th</sup> fastest growing County in the nation out of 3,141 counties. In 2009 Springboro, located in the northern portion of Warren County, was ranked 41<sup>st</sup> in the top 100 best places to live in the United States.

Warren County has been gaining in population by about 5,000 to 6,000 people annually until the past 3 years when our growth has tapered to 3,000-4,000 annually. Warren County has a 79.9% home ownership rate. That is the highest rate in the Dayton-Cincinnati Region while the State average is 69.8%. Despite our population increase, 62% of the land in Warren County is still in farmland, open/green space, and designated parks.

#### Education:

Warren County has a top performing education system with a higher percentage of "excellent" school districts than all but two of Ohio's 88 Counties. Serving the area are four universities and six colleges with a combined enrollment in excess of 85,000. Sinclair Community College, centered in Dayton, opened the Warren County Mason Courseview Campus in September of 2007. Through partnerships with other area universities, residents are now in closer proximity to a college campus that offers classes for associate, bachelor and master degrees from Sinclair, University of Cincinnati, Wright State University, Miami University and Wilmington College. The County Commissioners offer a \$10 per credit hour discount to all County residents enrolled at the Sinclair Courseview Campus. As of spring 2010, Sinclair's enrollment had exceeded 1,000 students with continued expectations for growth.

#### Per Capita Income

Warren County has the 2<sup>nd</sup> highest per capita income in the state at \$33,524 and the 2<sup>nd</sup> highest median household income of \$84,177 (the State Median is \$51,430). Warren County's poverty rate as of January 2010 was reported at 3%. However, as of March 2010, Warren County's unemployment reached 10.1%, compared to the State's 11% and the US at 10.2%. As of May 2010 the unemployment rate was 9.2% and improving.

## WARREN COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2009*

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A summary of Warren County's growth is demonstrated in the following tables:

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
1999	2,356	232,267,756
2000	2,204	210,864,401
2001	2,446	253,755,166
2002	2,414	277,780,036
2003	2,582	297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947

Source: Warren County Building Inspection Department

Warren County followed the state and national economic trend of decreased new construction activity. In 2009, assessed values of new construction decreased over all by 35.0%. Warren County's residential new construction decreased 31.1% along with commercial new construction seeing a decline of 52.2%. But surprisingly in this economic environment, industrial new construction increased 141.0% as shown in the following table. On the positive side, despite the down economy, Warren County is still experiencing some new construction.

#### Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
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
2001	156,540,920	3,086,230	18,040,820	177,667,970
2002	166,345,470	1,205,920	14,659,910	182,211,300
2003	172,025,920	2,100,170	13,153,070	187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720

Industrial/Commercial new construction assessed values do not include abated or exempted property  
Source: Warren County Auditor's Office



## ***WARREN COUNTY, OHIO***

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### ***Letter of Transmittal For the Year Ended December 31, 2009***

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#### Communities

Waynesville, located in the northwest part of the County has been recognized by USA Today as “The Antique Capital of the Midwest.” The annual Waynesville Sauerkraut Festival attracts over 300,000 visitors over 3 days in October each year. 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 1,400’ beach.

Lebanon is the home of many historic interests in the County. 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 eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and a library with an unusually fine collection of genealogical information.

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. Lebanon’s Christmas Festival which features Ohio’s largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 70,000+ for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, a Scenic Railroad Passenger Train and the Lebanon Raceway that offers spring and fall harness racing with pari-mutuel wagering and simulcasting of the races.

Lebanon also hosts one of the largest YMCA’s in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 125-acre site includes a facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

#### Sales Tax Receipts and the General Fund

While Warren County, at this point, has weathered the Country’s economic crisis, we are starting to feel the effects of declining revenue. For 2010, Warren County continues to be very financially conservative and projected a \$2.4 million decline in General Fund revenue. With the projected decline in revenue the Board of Commissioners asked all General Fund departments and those supported by the General Fund to cut their 2010 budget by 5%. A similar reduction is anticipated for 2011 and if necessary, for 2012.

The County’s 1% sales tax revenues generated \$26,201,290 in 2009. This is a decrease of 1.55% over 2008. This was the second year in a row that sales tax revenue decreased. The current trend through May of 2010 reflects a continuing decrease in sales tax revenues.

## ***WARREN COUNTY, OHIO***

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### ***Letter of Transmittal For the Year Ended December 31, 2009***

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For a period of time, the growth in sales tax revenue allowed the County to gradually phase out its share of property taxes. The County's inside millage entitlement is 2.57 mills per \$1,000 of property tax value. The County reduced its levy in 1997, again in 1999 and further reduced it to zero in 2000. In 2004 the County reinstated 1.50 mills and in 2008 the millage was increased to 2.0 mills and in 2010 the County will begin collecting the full 2.57 mills in an effort to offset the decline of sales tax, investment income and various fees collected by the General Fund.

#### **Travel and Tourism**

Warren County, Ohio is an entertaining, energetic, and enriching travel destination, where visitors can experience a wide variety of attractions, events, history and outdoor activities. "Ohio's Largest Playground" isn't just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It's a big County—come out and play!

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air.

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including; TPC Riverbend Golf Course, The Golf Center at Kings Island, The Western and Southern Financial Group Tennis Masters and Women's Open, The Great American Insurance ATP Championship, The American Volleyball Professional Tournaments, LaComedia Dinner Theater, the Beach Waterpark, and the new, 400-room Great Wolf Lodge that brings additional visitors to its year-round indoor water park resort and conference center.

While 2009's economy presented some challenges to the hospitality industry, over all it was a good year, trending just slightly above 2008. With a reported 6.4 million visitors to the area, the regional economic impact of these visitors is \$917 million. Tourism provides 11,029 tourism-related jobs that generate personal income of \$258 million per the biennium Ohio Travel Association report of 2007. The number of tourists and the economic impact continue to hold as the County's leading industry.

*Letter of Transmittal  
For the Year Ended December 31, 2009*

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**Major Initiatives and Future Outlook**

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office worked on over \$4.1 million worth of roadway improvements in 2009 and has an estimated \$68.1 million of scheduled road improvements to be completed in 2010 through 2015. There are an additional \$300 million of roadway improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements include (1) Corrections to the Mason-Montgomery Road / Fields-Ertel Road I-71 Interchange area (2) Studies to determine the best way to complete the Western Row Interchange on I-71 (3) Completion of the SR 63 Interchange on I-75, and the continuation of ODOT's improvements to I-75 between I-275 and Dayton.
- The Water and Sewer Department serves as the economic engine providing vital services that drive much of the development within the second fastest growing County in Ohio. Even with the economic downturn, the County strives to provide higher levels of service to a growing population. The County has several major projects underway that will meet the current and future demands for our services. The Water and Sewer Department had approximately 389 new connections to the waterworks system and 247 new connections to the sewer system in 2009. These additional connections bring the total water system connections to 26,563 and the total sewer system connections to 19,034. The County is currently expanding the Lower Little Miami Waste Water Treatment Plant from 7 million gallons per day (mgd) to 12 mgd average daily flow at a cost of \$28 million.
- During the past three years of economic slow down in new development, the County Commissioners have taken this opportunity to review all Growth Management Plans to assure quality development, preservation of open space and new economic resources that sustain a high quality of life. The following documents have all been completely updated: Land Use and Thoroughfare Plans, Subdivision Regulations, Access Management, Storm Water Management, Build-out capacity studies for our roads, water and sewer, Parkland Survey and Master Plan and it is anticipated that a comprehensive re-write of the County's Zoning Code will be completed by the end of 2010.
- As Warren County remains focused on retaining its rural ambience character and quality of life with its growing population, the County Commissioners have helped increase our County Park System by 1,310 acres over the past ten years. In 2009, there were 364 parks (17,711 acres) countywide representing an overall 6% open space of all 400 square miles in our County. Thanks to a partnership with Turtlecreek Township Trustees, Otterbein Home and a grant from Ohio Department of Natural Resources, in 2008, the County made a contribution towards the purchase of a 310 acre park from AK Steel that offers new amenities of boating, fishing, golfing, picnic area and ball fields. When the economy improves, the County is also entertaining the possibility of initiating a countywide Park Levy based on the positive feedback from our recently completed Park Survey. This levy could be shared with local governments that own and operate park land in Warren County to avoid duplication of competing levies. No park levies currently exist in the County.

*Letter of Transmittal*

*For the Year Ended December 31, 2009*

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- The demand for public services in Warren County continues to grow, driving the need for facilities expansion. Last year the Health and Human Services Building underwent a \$4.4 million dollar renovation. Current projects include \$1.8 million for energy efficiency improvements to the Common Pleas Court building. A future 90,000 square foot expansion to the Common Pleas Court building estimated at \$13.7 million and a 22,000 square foot expansion to the Probate-Juvenile facility estimated at \$5.9 million will likely remain on hold until after 2012.
- The Warren County Jail was doubled in size in 1996 to accommodate 176 prisoners. Overcrowding began in 2000. Some additional renovations and better space utilization allowed an increase of jail beds to accommodate 213. To alleviate overcrowding and lack of jail space, several actions have been taken. The Sheriff has been able to manage his jail population, in coordination with the Judges, through alternative sentencing and early release programs. The Commissioners increased funding to Community Corrections and Pre-Trial Services. Most importantly, the County entered into contract for a minimum of 50 jail beds per day with neighboring Butler County at a cost of \$55 per prisoner per day. With overcrowding continuing, Warren County has not only spent approximately \$1.2 million each of the last two years renting bed space in Butler County but it has also caused a significant increase in inmate transports. To be vigilant in his efforts to manage the jail population and be mindful of our tax dollars, in January 2010, the Sheriff, upon sending a letter of request, has received tentative approval from the Ohio Bureau of Adult Detention to double-bunk some areas of the jail thereby increasing inmate capacity an additional 75-85 inmates. Once the final approval has been met, Warren County will realize a savings of approximately \$1 million per year that has previously been spent on the out-of-county bed space. These aggressive steps are assuring that we maximize the use of space without jeopardizing the safety of personnel and inmates. These efforts are allowing the County more time through a down economy to plan for the permanent construction of a new wing in the next 5-7 years.
- In 2009, the Board of Commissioners remained focused on revitalizing economic development efforts and coordinating with the existing economic development initiatives from our various cities and townships to create more visibility and productivity in new job creation. From 1992 to 2002, our Economic Development office helped bring in more than 20,000 new jobs and realized an average of 350 new business starts annually. 80% of these projects involved manufacturing, research and development or service sector companies who pay high wages and sustain the quality of living we are so proud of in Warren County. In 2009, our Economic Development Department reported the creation of 2,250 new jobs and the retention of 2,552 existing jobs. These jobs involved 9 new companies and the expansions of 25 existing companies. These new jobs represent a \$175.6 million capital investment by the companies. By the end of the first quarter of 2010, the Economic Development Department reported 319 additional new jobs committed to by local companies within the County. Other new projects on the horizon for 2010 give us a very good chance to realize thousands of additional new jobs. Warren County is an active partner with Cincinnati USA and the Dayton Development Coalition for regional development.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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- In 2009 some new and exciting tourism opportunities include:
  - Kings Island Park's first hyper coaster the Diamondback opened in April. The Diamondback, a \$22 million steel coaster, is the park's tallest, fastest and meanest ride.
  - Women's tennis will advance to a Tier I level at the Lindner Tennis Complex; and become a combined top-level event with men's tennis in 2011. Warren County sports programs will include a national week-end tournament of Australian football, bringing 1,000 players and staff.
  - Ozone Zipline Adventures at YMCA Camp Kern and Fort Ancient State Park opened to the public in the summer of 2009 with the largest zipline tour in the Midwest, and includes some of the longest single zipline runs in the continental U.S. totaling well over 10,000 feet in length, and 170' in height.
  - The Cincinnati Premium Outlet Mall, with 400,000 sq. ft. containing 120 stores, opened at I-75 and Monroe, just west of Lebanon.
  - We anticipate expanded hotel amenities and additional hotel development that will add to visitation and over-night business. Warren County is poised to maintain our leisure travel base. With these new events and new hotel growth, combined with our world-class events and attractions, we anticipate maintaining the strength of tourism in our County.

**Financial Information**

This is the seventh year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Accountants' Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2009. The analysis focus in the MD&A is on major funds.

**Fiduciary Funds**

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2009, assets in agency funds totaled \$284,799,346 and assets of the Unclaimed Money fund totaled \$413,906.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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**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. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

***Letter of Transmittal  
For the Year Ended December 31, 2009***

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Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund 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 are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

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 and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.

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 an account with Star Ohio that allows daily access to funds, and additionally, is endorsed by the Ohio State Treasurer; as well as holding cash in an interest bearing checking account that is collateralized with U.S. government bonds and insured by FDIC. The County Treasurer makes such commitments of County recourses only with federally insured financial institutions. Interest earnings of the County (primary government) in 2009 totaled \$3,464,092.

Risk Management

Warren County is self-insured for employee health care benefits and offers the choice of two medical plans, the "Traditional Plan" requires a \$300 in-network annual per person deductible (\$600 per family) and an annual \$600 out-of-network per person deductible (\$1,200 per family); thereafter, in-network insurance payment is 80% with a 20% co-insurance to a maximum total out-of-pocket in-network of \$1,300 per person (\$2,600 per family), and out-of-network insurance payment is 60% with a 40% co-insurance to a maximum annual out-of-network out-of-pocket of \$4,600 per person (\$9,200 per family). The "HSA Plan" provides 100% in-network coverage once satisfying a \$1,500 annual per person deductible (\$2,300 per family), and an annual \$3,000 out-of-network per person deductible (\$4,600 per family); thereafter, out-of-network payment is 80% with a 20% co-insurance to a maximum annual out-of-network out-of-pocket of \$5,000 per person (\$8,600 per family).

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2009***

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Excess loss coverage, carried through United of Omaha, becomes effective after \$150,000 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 coverage. CORSA was established by the County Commissioner's Association of Ohio in 1987 to provide counties with comprehensive property and liability coverage. Warren County's coverage provides liability limits of \$10,000,000, with a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$1,000,000, with an additional \$9,000,000 available from excess coverage purchased from St. Paul Travelers and Munich/American RE. Any additional liability incurred in excess of the \$10,000,000 coverage is the responsibility of the County.

#### **Debt Administration**

At December 31, 2009, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$3,853,329. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$3,853,329
Net Debt Per Capita	\$24.33
Net Debt to Assessed Value	.060%
Net Debt to Estimated Actual Value	.0227%

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 the County Courts Building Addition and an extension to Justice Drive.

The County maintains an underlying "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 revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

#### **Other Information**

##### **Independent Auditor's Opinion**

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2009. The opinion of the Auditor appears in the financial section of this report.



***Letter of Transmittal  
For the Year Ended December 31, 2009***

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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, 2008. 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 18 years (1991 - 2008). 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 2009.

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	
Patti Taulbee, Auditor's Office	Donald J. Schonhardt and Associates, Inc.
Brenda Quillen, Auditor's Office	Gary Browning, Data Processing Director
Marty Edwards, Auditor's Office	

Sincerely,



Nick Nelson,  
Warren County Auditor

**WARREN COUNTY, OHIO**

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*List of Elected Officials  
For the Year Ended December 31, 2009*

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<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 David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	Rachel Hutzell
Recorder	Beth Deckard
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

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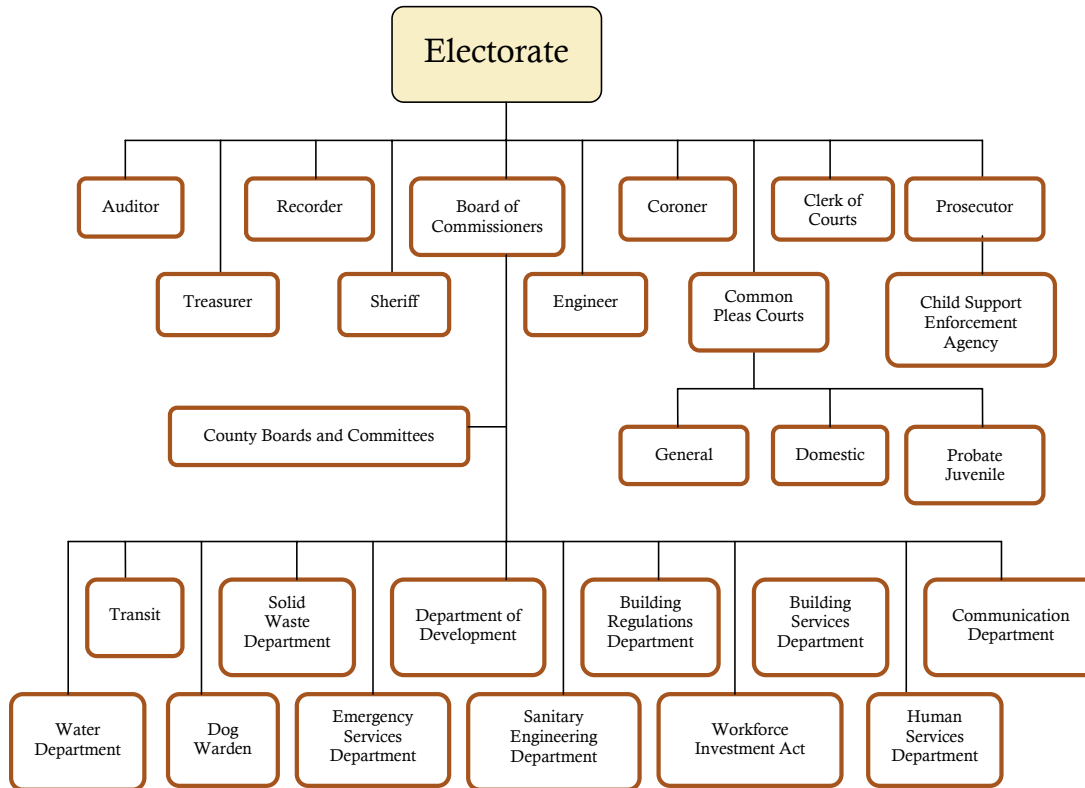
**JUDGES**

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Common Pleas Judges: General Division	Neil B. Bronson James L. Flannery Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Michael E. Powell
County Court Judges	Donald E. Oda Joseph W. Kirby

**County Organizational Chart  
For the Year Ended December 31, 2009**

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**County Boards and Committees**

County Budget Commission Board	Board of Revision	Data Processing Board
Record Commission	Mental Health Services Board	Microfilming Board
Soldiers' Relief Commission	Board of Developmental Disabilities	Board of Elections
Planning Commission		

# 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, 2008

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.



A handwritten signature in black ink, appearing to be "J.R. Emer".

President

A handwritten signature in black ink, appearing to be "Jeffrey R. Emer".

Executive Director

## Financial Section





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Production Services Unlimited, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. 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 our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Senior Citizens Service Levy and Board of Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The Management Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 18, 2010



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

## **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2009 are as follows:

- In total, net assets decreased \$3.8 million. Net assets of governmental activities decreased \$6.3 million, which represents a 2.9% decrease over net assets of 2008. Net assets of business-type activities increased \$2.6 million or 1.2% from net assets of 2008. This increase is primarily attributable to capital contributions received from tap-in fees and private developments.
- General revenues accounted for \$77.1 million in revenue or 52.6% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$69.5 million or 47.4% of total revenues of \$146.6 million.
- The County had \$124.7 million in expenses related to governmental activities; \$41.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$57.6 million in revenues and \$53.4 million in expenditures. The 2009 revenues were down 3.1% or \$1.8 million from 2008. The expenditures decreased 6.2% or \$3.5 million. The general fund balance at year-end totaled \$24.1 million.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

*The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the County's overall financial status.

*The Fund Financial Statements* – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that provide more detailed data and explain some of the information in the financial statements.

**Government-wide Statements**

The government-wide statements report information about the County as a whole, including Production Services Unlimited, Inc. the County's discretely presented component unit, using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net assets and how they have changed. Net-assets (the difference between the County's assets and liabilities) are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets.

The government-wide financial statements of the County are divided into two categories:

- Governmental Activities – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the County's enterprise activities are reported as business-type activities.

A separately issued audit report containing financial statements is available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Senior Citizen's Services Levy Fund, the Board of Developmental Disabilities Fund, and the Special Assessment Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Storm Water Fund, Sheriff's Fund and the Communications Rotary Fund.

**Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

***Proprietary Funds*** - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations. All five of the enterprise funds are reported as major funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County department's vehicle maintenance, gasoline purchases and self-insurance programs for employee medical benefits and workers' compensation.

***Fiduciary Funds*** - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are a private purpose trust fund and agency funds.

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**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The table below provides a comparison of 2009 to 2008 for both the Governmental and Business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Current and other assets	\$186,361,520	\$191,332,688	\$38,019,252	\$39,960,292	\$224,380,772	\$231,292,980
Capital assets, Net	95,865,650	95,406,793	195,304,633	192,139,614	291,170,283	287,546,407
Total assets	282,227,170	286,739,481	233,323,885	232,099,906	515,551,055	518,839,387
Long-term debt outstanding	31,359,702	31,654,085	11,913,367	12,406,524	43,273,069	44,060,609
Other liabilities	41,833,945	39,701,911	2,288,455	3,152,123	44,122,400	42,854,034
Total liabilities	73,193,647	71,355,996	14,201,822	15,558,647	87,395,469	86,914,643
Net assets						
Invested in capital assets, net of related debt	89,168,479	86,499,817	184,660,771	181,058,275	273,829,250	267,558,092
Restricted	117,230,738	123,909,039	65,521	69,277	117,296,259	123,978,316
Unrestricted	2,634,306	4,974,629	34,395,771	35,413,707	37,030,077	40,388,336
Total net assets	\$209,033,523	\$215,383,485	\$219,122,063	\$216,541,259	\$428,155,586	\$431,924,744

The net result of a \$6.9 million decrease in Current and Other Assets and a \$3.6 million increase in Capital Assets is a \$3.3 million decrease to Total Assets.

The \$6.9 million Current and Other Assets decrease is in large part due to the decrease in taxes receivable for the Board of Developmental Disabilities (BDD). The tax levy was cut in half in 2008 due to the large cash carryover balance within the BDD funds. This allows taxpayers a temporary tax cut until such time as the BDD cash balances decrease.

The \$3.6 million Capital Assets Net increase resulted from \$10.6 million in net asset additions and \$7.0 million is net asset disposals. The increase in Capital Assets Net was comprised of additional water and sewer lines, infrastructure improvements, communications towers, building renovations and land acquisitions.

Total liabilities increased by \$480,826.

\$117.3 million or 27.4% of net assets in the current year represent resources that are subject to external restrictions on how these assets may be used. \$37.0 million or 8.6% of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal year 2009 and 2008:

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program revenues:						
Charges for Services and Sales	\$16,789,449	\$15,907,057	\$20,628,775	\$21,200,409	\$37,418,224	\$37,107,466
Operating Grants and Contributions	20,126,606	18,748,618	6,333	15,245	20,132,939	18,763,863
Capital Grants and Contributions	4,389,793	8,908,520	7,606,331	11,564,883	11,996,124	20,473,403
General revenues:						
Property Taxes	30,211,196	36,828,915	0	0	30,211,196	36,828,915
Sales Taxes	26,201,290	26,612,717	0	0	26,201,290	26,612,717
Other Local Taxes	225,448	252,824	0	0	225,448	252,824
Motor Vehicle and Gasoline Taxes	8,060,812	8,126,013	0	0	8,060,812	8,126,013
Shared Revenues	8,882,249	9,029,267	0	0	8,882,249	9,029,267
Investment Earnings	3,458,859	9,270,167	5,233	574,474	3,464,092	9,844,641
Miscellaneous	13,189	165,161		0	13,189	165,161
Total revenues	118,358,891	133,849,259	28,246,672	33,355,011	146,605,563	167,204,270
Program Expenses						
General Government:						
Legislative and Executive	27,177,827	23,812,522	0	0	27,177,827	23,812,522
Judicial	11,113,332	11,515,619	0	0	11,113,332	11,515,619
Public Safety	28,601,590	27,809,742	0	0	28,601,590	27,809,742
Public Works	10,672,612	8,943,608	0	0	10,672,612	8,943,608
Health	927,509	645,752	0	0	927,509	645,752
Human Services	43,962,308	40,019,535	0	0	43,962,308	40,019,535
Community and Economic Development	751,650	2,056,654	0	0	751,650	2,056,654
Interest and Fiscal Charges	1,502,025	1,298,695	0	0	1,502,025	1,298,695
Business Type Activities:						
Water	0	0	11,576,895	12,721,115	11,576,895	12,721,115
Sewer	0	0	10,749,424	10,947,761	10,749,424	10,947,761
Sheriff	0	0	3,052,702	2,785,978	3,052,702	2,785,978
Communications Rotary	0	0	46,573	37,754	46,573	37,754
Storm Water	0	0	240,274	199,021	240,274	199,021
Total expenses	124,708,853	116,102,127	25,665,868	26,691,629	150,374,721	142,793,756
Total Change in Net Assets	(6,349,962)	17,747,132	2,580,804	6,663,382	(3,769,158)	24,410,514
Beginning Net Assets	215,383,485	197,636,353	216,541,259	209,877,877	431,924,744	407,514,230
Ending Net Assets	\$209,033,523	\$215,383,485	\$219,122,063	\$216,541,259	\$428,155,586	\$431,924,744

***Governmental Activities***

Net assets of the County's governmental activities decreased by \$6,349,962.

Expenses overall were up \$8.6 million or 7.4% over 2008. This is attributable to the increased expenses in Human Services of \$3.9 million, Legislative and Executive of \$3.4 million and Public Works of \$1.7 million. Expense decreases in other government types offset the total increase. The Board of Developmental Disabilities (BDD) and Workforce Investments Act (WIA) are the primary reason for the increase in the expenses under the Human Services Government Type. WIA's increased expenses were a result of the Adult Classroom Training for displaced workers and the low income unemployed. BDD's increased expenses were found in the categories of Residential Supported Living, Personal Services, and Contractual Services. Legislative and Executive expense increases resulted from the Real Estate's fund distribution of excess real estate revenues to subdivisions. The Redevelopment Tax Equivalent Fund is responsible for the increase under the Public Works expense. Expenses included infrastructure reimbursements to Clearcreek Township, the County Engineer and Greens of Bunnell Hill Developer.

Shared revenue accounts went relatively unchanged with a decrease of \$212,219 or 1.2% over 2008. Of this amount \$65,201 was a decrease in Motor Vehicle and Gas Tax Revenue and \$147,018 was a decrease in intergovernmental revenue not considered as program revenues which include monies from the state for the 10% rollback on real estate taxes, the 2 ½% homestead rollback, and the personal property tax reimbursement from the commercial activity tax.

Program Revenues consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had an increase of \$882,392. Operating Grants and Contributions increased by \$1.4 million due to increased federal funding for WIA's displaced workers and low income unemployed. Capital Grants and Contributions in total decreased by \$4.5 million. Although Capital Grants and Contributions received a \$1.4 million increase in Federal Housing Loans for the Community and Economic Development function, the Public Works function decreased by \$6.0 million when compared to the previous year. In 2008 Public Works Capital Grants increased \$5.7 million over 2007 as a result of bridges acquired through private developments; an ODNR Grant and additional special assessment receivables. This same peak in grants did not occur in 2009 and resulted in the \$6.0 million decrease in Public Works Capital Grants. Program Revenue decreased overall by \$2.3 million or 5.2% over 2008.

General Tax Revenue accounts for the largest part (47.5%) of the \$118.4 million in total revenues for governmental activities. General Tax revenues decreased \$7.0 million over 2008. The decrease is a direct result of the reduced Board of Developmental Disabilities tax levy. Of the total tax revenue, property tax accounted for \$30,211,196, sales tax accounted for \$26,201,290 and other tax revenue accounted for \$225,448. The percentage change, when compared to 2008 for the three categories were (17.97%), (1.55%) and (10.83%) respectively.

General Other Revenue took the hardest hit with a 66.6% decrease or \$6.9 million. Of this amount, investment earnings decreased \$6.8 million and miscellaneous earnings decreased \$151,972. See more information regarding the decrease in investment earnings on Page 10.

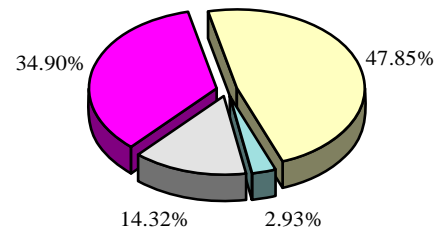
**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2009**

**Unaudited**

The County's net charges to users of governmental services totaled \$83,403,005. The County's general revenues subsidized \$77,053,043 of this amount and the remaining resulted in a \$6.3 million decrease in net assets.

Revenue Sources	2009	Percent of Total
Shared Revenues	\$16,943,061	14.32%
Program Revenues	41,305,848	34.90%
General Tax Revenues	56,637,934	47.85%
General Other	3,472,048	2.93%
<b>Total Revenue</b>	<b>\$118,358,891</b>	<b>100.00%</b>



**Business-Type Activities**

Net assets of the business-type activities increased by \$2,580,804. This increase is attributable to capital contributions received from tap-in-fees and private developments. These programs had revenues of \$28,246,672 and expenses of \$25,665,868 for fiscal year 2009. Business activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$116,761,088, which is a decrease of \$4.8 million over last year's restated total of \$121,591,130. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2009 and 2008.

	Fund Balance December 31, 2009	Restated Fund Balance December 31, 2008	Increase (Decrease)
General	\$24,080,551	\$24,941,289	(\$860,738)
Senior Citizens Services Levy	4,829,766	4,034,504	795,262
Board of Developmental Disabilities	43,989,770	47,514,129	(3,524,359)
Special Assessment	1,797,320	1,821,507	(24,187)
Other Governmental	42,063,681	43,279,701	(1,216,020)
<b>Total</b>	<b>\$116,761,088</b>	<b>\$121,591,130</b>	<b>(\$4,830,042)</b>

*General Fund* – Although the County's General Fund revenues exceeded expenses by \$4.1 million, the General Fund's balance decreased by \$860,738 due to \$5.0 million in transfers out. Children's Services received \$2.2 million in transfers to supplement their operating budget in lieu of seeking a levy to fund their needs. Youth Services Subsidy received \$899,000 in transfers that will also supplement their operating budget. Warren County Transit received \$543,712; the majority is targeted as operating revenue. Various other county departments received the remainder of the transfers.

## WARREN COUNTY, OHIO

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### Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

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The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2009 Revenues	2008 Revenues	Increase (Decrease)
Taxes	\$39,318,322	\$37,965,856	\$1,352,466
Intergovernmental Revenues	5,290,862	5,108,116	182,746
Charges for Services	6,215,124	5,809,302	405,822
Licenses and Permits	13,189	12,117	1,072
Investment Earnings	3,995,406	8,645,710	(4,650,304)
Fines and Forfeitures	308,962	332,648	(23,686)
All Other Revenue	2,422,092	1,501,662	920,430
Total	<u>\$57,563,957</u>	<u>\$59,375,411</u>	<u>(\$1,811,454)</u>

Tax revenues overall increased by 3.56%. The decline in home sales which began in 2006 continued for the fourth year resulting in a 2009 decrease of \$818,484 in the Property Transfer Taxes. Sales Tax revenues decreased \$411,427 or 1.55%. Real Estate Property Taxes increased by \$2.8 million as a result of the increase of the inside millage from the previous 1.5 mills (levied in 2007 and collected in 2008) to 2.0 mills (levied in 2008 and collected in 2009).

While a 54% decrease in investment income is a significant drop (and does have to be dealt with budgetarily), it still continues to measure quite favorably when compared to the on-going national and international financial environment. In 2008, with the near collapse of the financial markets, interest rates dropped by more than 90% (although the county's investment income dropped by only 10%). In 2009, the economy and interest rates continued to trudge along at historically low rates. Therefore, as portions of our investment portfolio continued to "mature" or be "called", it required us to re-invest those funds into the new investments that were being issued at the prevailing historically low interest rates; thereby, continuing to put a downward pressure on the over-all yield of our portfolio. At this point, although interest rates have dropped by more than 90% over-all, our investment income decreased by only 54%, by comparison. This is partially due to steps that were taken in 2006 to revise our investment policy in order to help insulate us from the periodic downturn in interest rates that normally occurs in the interest rate cycle. However, as the economy, financial markets, and interest rates continue to struggle along the current path (and as our investments continue to "mature" or be "called" and have to be re-invested at these low rates), it will continue to pull down our investment income to the point that it eventually matches the current interest rate decline; unless (and depending upon how quickly) the currently forecasted upswing in the interest rate cycle intervenes and prevents that continued decline from occurring.



**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2009****Unaudited**

	2009 Expenditures	2008 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$19,390,808	\$22,880,477	(\$3,489,669)
Judicial	7,934,795	7,967,638	(32,843)
Public Safety	24,452,958	24,374,434	78,524
Human Services	1,323,874	1,329,396	(5,522)
Community and Economic Development	324,061	381,161	(57,100)
Debt Service:			
Principal Retirement	774	7,849	(7,075)
Interest and Fiscal Charges	10	605	(595)
Total	<u>\$53,427,280</u>	<u>\$56,941,560</u>	<u>(\$3,514,280)</u>

As demonstrated in the above table, expenditure decreases in 2009 were generated across the board. Legislative and Executive expenditures were the primary reason for the overall 6.17% decrease in General Fund expenditures.

In 2009 Legislative and Executive expenditures generated a \$3.5 million decrease when compared to 2008. This is a direct result of several large increases occurring in the prior year. The 2008 increases included a \$1.4 million land purchase involving the Airport Authority, \$1.6 million awarded to the Warren County Parks District toward the purchase and operations of Armco Park, and \$1.1 million in overall personal services. The net result of these large increases in 2008, results in the large decrease during 2009.

*Senior Citizens Services Levy Fund* - The Senior Citizens Services Levy Fund received revenues from a tax levy totaling \$6.7 million and incurred expenditures for services to senior citizens in the amount of \$5.9 million. The fund balance of \$4.8 million increased by \$795,262 over 2008.

*Board of Developmental Disabilities Fund (BDD)* - The 2009 revenue for the BDD Fund decreased by \$8.6 million when compared to 2008. This was a direct result of tax levy reduction from 4.0 mills to 2.0 mills. The reduction was done to decrease the large carryover balances held within the funds of BDD. Expenses increased 15% due to the increase in Medicaid waiver services being offered to individuals served in the County. The increases in waiver services necessitates the need for staff to accommodate the administration of the waivers, as well as, an increase in waiver match payments made to the State of Ohio. Although expenses exceeded revenues by \$3.5 million, the fund balance ended at \$44.0 million.

*Special Assessment Fund* - The Special Assessment Fund received approximately \$2.0 million from special assessment levies, capacity fees and non-participant charges, while expending \$2.0 million in debt service payments. The fund balance decreased by \$24,187.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

For the General Fund, actual revenue in total ended with a negative variance of \$131,759 when compared to the original budgeted estimates. Negative revenue variances of \$1,316,324 in Investment Earnings, \$349,499 in Intergovernmental Revenue and \$50,881 in All Other Revenue were offset by positive revenue variances of \$936,003 in Charges for Services, \$524,601 in Taxes, \$121,229 in Fines and Forfeitures and \$3,112 in License and Permits.

During the course of fiscal year 2009 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$1.9 million. However, actual expenditures were less than the final budgeted expenditures by \$4.8 million. The largest variances within the \$4.8 million involved, \$2.2 in Legislative and Executive and \$1.6 million in Public Safety. The largest variance in both these government type expenditures resulted from less spending than originally anticipated in the personal services category.

For twenty consecutive years (1989-2008) the positive variances between the final budget and actual revenues have been a direct result of the County Auditor's decision to conservatively estimate revenues. Although this same conservative approach was used in 2009, actual revenues ended with negative variance of \$131,759 as a direct result of the sharp decline in investment income. It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$5.2 million better than initially projected in the original budget.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### *Capital Assets*

At the end of fiscal 2009 the County had \$291,170,283 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total, \$95,865,650 was related to Governmental Activities and \$195,304,633 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2009 with a \$3.6 million dollar increase in total depreciable capital assets.

General Government's capital assets had additions of \$11,035,058 million. These additions included \$5.0 million in Building, Structures and Improvements, and \$2.7 million in Infrastructure, \$2.2 million in Construction Projects, \$1.0 million in Furniture, Fixtures and Equipment, and the remaining \$46,738 in Land purchases.

## WARREN COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

Building, Structures and Improvements included a \$4.5 million dollar renovation to our East Street Building, a new \$451,419 Goose Creek 800 MHz Radio and Fire Paging Tower and a new \$128,747 EOC Microwave Tower. Infrastructure additions included \$2.1 million in road improvements and \$610,054 in bridge improvements. The \$2.2 million addition to Construction in Progress involved ten road projects, one bridge project, and five building projects. The majority of the \$1.0 million addition to Furniture, Fixtures, and Equipment, involved the purchase of eighteen new vehicles at \$478,205, and the purchase of additional data processing equipment at \$500,752.

General Government's capital asset disposals totaled \$7,428,183. Of this amount \$5.9 million was reclassified from Construction in Progress to Buildings, Structures and Improvements and Infrastructure. Infrastructure asset disposals totaled \$852,143. Furniture, Fixtures and Equipment disposals totaled \$584,930. The remaining disposals involved \$21,500 in Land and \$64,539 in Buildings, Structures and Improvements.

Business Type's largest increase of \$6.5 million was in Construction in Progress. The increase involved thirteen water projects and three sewer projects. Land Improvements had the second largest increase totaling \$3.7 million. The majority of the land improvements, \$3.1 million, were acquired through capital contributions from private developers. The addition of two lift stations resulted in the \$417,012 increase to Buildings, Structures and Improvements. Furniture, Fixtures and Equipment saw a \$416,937 increase resulting primarily from the purchase of six vehicles and five generators.

Additional information on the County's capital assets can be found in Note 10 and under Capital Assets Used in the Operation of Governmental Funds beginning on Page 205.

The following table summarizes the County's capital assets as of December 31, 2009 and December 31, 2008:

	Governmental Activities		Increase (Decrease)
	2009	2008	
Land	\$7,986,802	\$7,961,564	\$25,238
Construction in Progress	3,393,176	7,066,010	(3,672,834)
Total Non-Depreciable Capital Assets	11,379,978	15,027,574	(3,647,596)
Land Improvements	496,516	496,516	0
Buildings, Structures and Improvements	57,481,294	52,503,812	4,977,482
Furniture, Fixtures and Equipment	16,828,938	16,380,515	448,423
Infrastructure	65,078,062	63,249,496	1,828,566
Less: Accumulated Depreciation	(55,399,138)	(52,251,120)	(3,148,018)
Total Depreciable Capital Assets	84,485,672	80,379,219	4,106,453
Totals	\$95,865,650	\$95,406,793	\$458,857

## WARREN COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

	Business-Type Activities		Increase (Decrease)
	2009	2008	
Land	\$2,151,591	\$2,152,507	(\$916)
Construction in Progress	29,225,680	23,501,130	5,724,550
Total Non-Depreciable Capital Assets	31,377,271	25,653,637	5,723,634
Land Improvements	178,558,650	174,856,555	3,702,095
Buildings, Structures and Improvements	58,628,695	58,362,338	266,357
Furniture, Fixtures and Equipment	5,054,496	4,699,123	355,373
Less: Accumulated Depreciation	(78,314,479)	(71,432,039)	(6,882,440)
Total Depreciable Capital Assets	163,927,362	166,485,977	(2,558,615)
Totals	\$195,304,633	\$192,139,614	\$3,165,019

### Debt

At December 31, 2009, the County had general obligation debt outstanding of \$17.5 million in bonds. Of this amount, \$3.8 million comprises debt backed by the full faith and credit of the County and \$13.7 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. In addition, the County issued Tax Increment District Revenue Bonds in 2009 in the amount of \$2,350,000. The bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes. The County also had outstanding principal of \$76,115 in an Ohio Public Works Commission Loan, \$6.0 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$481,988 in an Ohio Department of Transportation State Infrastructure Bank Loan. The Water enterprise fund had \$6.2 million of Mortgage Revenue Bonds, and \$5.0 million in OWDA Loans outstanding at December 31, 2009.

Governmental Activities long-term liabilities decreased by \$294,383 or .93% during the 2009 fiscal year, and the County's Water and Sewer debt decreased by \$493,157 or 4.0%. The County maintains an underlying "Aa2" rating from Moody's Investors Service, Inc. for general obligation debt. The Mortgage Revenue Bonds are insured by Financial Guarantee Municipal Corp (AGM), formerly named Financial Security Assurance Inc. In November 2009, Moody's issued a press release stating that it had confirmed the "Aa3" insurance financial strength rating of AGM, with a negative outlook.

In addition to the bonded debt, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 14 of this report.

The County, on September 16, 2009 retired the Armco Park Acquisition Note in the amount of \$1,000,000. Additional information regarding this note can be found in Note 13 of this report.

## WARREN COUNTY, OHIO

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### Management's Discussion and Analysis For the Year Ended December 31, 2009

Unaudited

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The following table summarizes the County's long-term debt outstanding as of December 31, 2009 and December 31, 2008:

	2009	2008
Governmental Activities:		
General Obligation Bonds	\$3,853,329	\$4,386,220
Special Assessment Bonds	13,657,815	14,896,998
Tax Increment Revenue Bonds	2,350,000	0
Loans	6,531,709	7,664,097
Capital Leases	11,044	774
Compensated Absences	4,955,805	4,705,996
Total Governmental Activities	<u>31,359,702</u>	<u>31,654,085</u>
Business-Type Activities:		
Mortgage Revenue Bonds	\$6,232,311	\$6,729,141
Loans	5,000,138	5,000,138
Compensated Absences	680,918	677,245
Total Business-Type Activities	<u>11,913,367</u>	<u>12,406,524</u>
Totals	<u>\$43,273,069</u>	<u>\$44,060,609</u>

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In 2009, the nation and state's economy continued to decline having a major impact on every form of local government, including Warren County. Warren County has exercised solid financial practices for many years, as can be evidenced by the fact that we are one of only a few counties in the state who did not have to lay off staff to approve a balanced budget for 2009. Warren County, however, no matter how good its development and financial practices, cannot escape the fact that we are inextricably tied to the economic fortunes of our state and our country.

In 2010, total General Fund revenues are anticipated at \$57.2 million, which is 4% less than what was actually received on a cash basis in fiscal year 2009. The General Fund's original budget for appropriations of anticipated expenses for 2010 were \$60.9 million as compared to \$66.7 at the end of 2009. Even though Warren County remains in strong financial shape largely due to consistent conservative budgeting, we are not immune from the effects of the state and national deficits and looming budget cuts. During 2010, 2011 and 2012 the County is focusing on potential State Revenue cuts, reductions in investment income, and continued reductions in sales tax receipts that could affect the County's General Fund balance. Our response to these possibilities include (1) deferring maintenance and capital expenditures (2) containing salary and benefit expenses, (3) minimizing hiring and reviewing vacant positions to see if they can go unfilled, and (4) instituting across the board cuts in budgets of departments and agencies that receive General Fund dollars.

A result of Warren County's location between the two big cities of Dayton and Cincinnati in the southwestern part of Ohio has made it an urban magnet attracting population and new development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in the City of Springboro. Many of the businesses locating to the County are high technology, research and development and service related industries.

In May 2009, Warren County unveiled a new transload facility in the City of Franklin. This facility will afford companies in the City of Franklin, Carlisle, Warren County and Southwest Ohio the ability to receive raw materials and to ship finished goods to market, thus opening access to small and medium sized manufacturers that otherwise could not utilize the benefits of rail either because of location or capital expense. Funding assistance from the State Controlling Board's Logistics and Distribution Program for \$1.3 million was granted in April 2009 which helps guarantee the success of this endeavor to attract new business and offer existing companies a way to lower their transport costs.

Warren County is credited with being one of the highest "new job" growth counties in the state. In 2009, Warren County's 8.8% annual average unemployment rate was the eleventh lowest in the state. Major layoffs/closures at DHL/ABX, Sumco, SENCORP and NCR and others, along with many smaller separation events, resulted in nearly 10,000 job losses in the SW Ohio region. These events along with the cumulative effect of the previous year's lay-offs resulted in over 9,000 Warren County residents being counted among the unemployed at some point during 2009, according to Ohio Labor Market Information's Civilian Labor Force Estimates. Our Economic Development Department has been working hard to offset those job losses with new jobs. They helped create 2,250 new jobs and retained 2,552 jobs in 2009. The Home Depot Distribution Center has hired approximately 300 people with the expectation of continued slow growth and steady employment. The Cincinnati Premium Outlet Center which opened in August of 2009 has created close to 1,000 new jobs and anticipates additional hiring as more stores lease space at the center. The addition of new companies such as NC Works, as well as the expansion at E-Beam, Armor Metal and Hartz Mountain in 2010, are expected to create 300-600 new positions. Additionally, as existing commercial properties in Warren County are leased out and build to suit requests are more prevalent, there is the potential of an additional 3,000 jobs for the Corridor I-75 industrial development in 2010 and beyond.

While we can't control the national economy, there is much we can do to spark a local recovery. The Board of County Commissioners are intent on remaining focused on economic development and coordinating these efforts with the various cities and townships to create more visibility and productivity in new job creation. As Warren County continues to weather the economic storm that has hit this nation and state, we will work hard to maintain services and planned projects and cut costs where ever possible. We will continue to place emphasis on Economic and Workforce Development.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Nick Nelson, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.



**WARREN COUNTY, OHIO**

**Statement of Net Assets  
December 31, 2009**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 117,105,815	\$ 29,056,689	\$ 146,162,504	\$ 181,827
Receivables:				
Taxes	37,965,909	0	37,965,909	0
Accounts	751,594	3,342,225	4,093,819	41,195
Intergovernmental	11,310,794	41,687	11,352,481	0
Interest	726,863	0	726,863	0
Special Assessments	16,623,786	533,401	17,157,187	0
Loans	1,630,818	0	1,630,818	0
Internal Balances	(810,077)	810,077	0	0
Inventory of Supplies at Cost	800,192	740,688	1,540,880	0
Prepaid Items	205,244	9,607	214,851	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	65,521	65,521	0
Prepaid Water Contract	0	2,830,770	2,830,770	0
Unamortized Bond Issuance Costs	50,582	116,141	166,723	0
Deferred Loss on Early Retirement of Debt	0	472,446	472,446	0
Non-Depreciable Capital Assets	11,379,978	31,377,271	42,757,249	0
Depreciable Capital Assets, Net	84,485,672	163,927,362	248,413,034	37,147
<b>Total Assets</b>	<b>282,227,170</b>	<b>233,323,885</b>	<b>515,551,055</b>	<b>260,169</b>
<b>Liabilities:</b>				
Accounts Payable	3,633,105	1,482,839	5,115,944	1,730
Accrued Wages and Benefits Payable	1,560,160	183,764	1,743,924	9,720
Intergovernmental Payable	731,934	598,902	1,330,836	0
Claims Payable	1,594,953	0	1,594,953	0
Unearned Revenue	34,216,919	0	34,216,919	0
Accrued Interest Payable	96,874	22,950	119,824	0
Long Term Liabilities:				
Due Within One Year	3,422,185	766,863	4,189,048	0
Due in More Than One Year	27,937,517	11,146,504	39,084,021	0
<b>Total Liabilities</b>	<b>73,193,647</b>	<b>14,201,822</b>	<b>87,395,469</b>	<b>11,450</b>



**WARREN COUNTY, OHIO**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	89,168,479	184,660,771	273,829,250	0
Restricted For:				
Capital Projects	6,745,640	0	6,745,640	0
Debt Service	27,956,079	65,521	28,021,600	0
General Government - Legislative and Executive	6,296,932	0	6,296,932	0
General Government - Judicial	3,369,006	0	3,369,006	0
Public Safety	2,207,361	0	2,207,361	0
Public Works	11,732,252	0	11,732,252	0
Health	2,071,996	0	2,071,996	0
Human Services	53,018,634	0	53,018,634	0
Community and Economic Development	3,832,838	0	3,832,838	0
Unrestricted	2,634,306	34,395,771	37,030,077	248,719
<b>Total Net Assets</b>	<b>\$ 209,033,523</b>	<b>\$ 219,122,063</b>	<b>\$ 428,155,586</b>	<b>\$ 248,719</b>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

**Statement of Activities  
For the Year Ended December 31, 2009**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 27,177,827	\$ 9,106,241	\$ 0	\$ 0
Judicial	11,113,332	2,761,977	336,098	0
Public Safety	28,601,590	2,461,724	2,498,515	379,918
Public Works	10,672,612	443,242	5,786	1,524,708
Health	927,509	607,342	30,000	250,000
Human Services	43,962,308	1,361,238	17,227,502	162,280
Community and Economic Development	751,650	47,685	28,705	2,072,887
Interest and Fiscal Charges	1,502,025	0	0	0
<b>Total Governmental Activities</b>	<b>124,708,853</b>	<b>16,789,449</b>	<b>20,126,606</b>	<b>4,389,793</b>
<b>Business-Type Activities:</b>				
Water	11,576,895	9,861,042	0	4,079,109
Sewer	10,749,424	7,531,172	6,333	3,264,210
Sheriff	3,052,702	3,198,283	0	0
Communications Rotary	46,573	38,278	0	0
Storm Water	240,274	0	0	263,012
<b>Total Business-Type Activities</b>	<b>25,665,868</b>	<b>20,628,775</b>	<b>6,333</b>	<b>7,606,331</b>
<b>Total Primary Government</b>	<b>\$ 150,374,721</b>	<b>\$ 37,418,224</b>	<b>\$ 20,132,939</b>	<b>\$ 11,996,124</b>
<b>Component Unit:</b>				
Production Services Unlimited, Inc.	\$ 338,910	\$ 339,614	\$ 0	\$ 0

**General Revenues:**

Property Taxes  
Sales Taxes  
Other Local Taxes  
Motor Vehicle and Gasoline Taxes  
Shared Revenues, Unrestricted  
Investment Earnings  
Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.
\$ (18,071,586)	\$ 0	\$ (18,071,586)	
(8,015,257)	0	(8,015,257)	
(23,261,433)	0	(23,261,433)	
(8,698,876)	0	(8,698,876)	
(40,167)	0	(40,167)	
(25,211,288)	0	(25,211,288)	
1,397,627	0	1,397,627	
(1,502,025)	0	(1,502,025)	
<u>(83,403,005)</u>	<u>0</u>	<u>(83,403,005)</u>	
0	2,363,256	2,363,256	
0	52,291	52,291	
0	145,581	145,581	
0	(8,295)	(8,295)	
0	22,738	22,738	
<u>0</u>	<u>2,575,571</u>	<u>2,575,571</u>	
<u>(83,403,005)</u>	<u>2,575,571</u>	<u>(80,827,434)</u>	
			\$ 704
30,211,196	0	30,211,196	0
26,201,290	0	26,201,290	0
225,448	0	225,448	0
8,060,812	0	8,060,812	0
8,882,249	0	8,882,249	0
3,458,859	5,233	3,464,092	0
13,189	0	13,189	0
<u>77,053,043</u>	<u>5,233</u>	<u>77,058,276</u>	<u>0</u>
(6,349,962)	2,580,804	(3,769,158)	704
<u>215,383,485</u>	<u>216,541,259</u>	<u>431,924,744</u>	<u>248,015</u>
<u>\$ 209,033,523</u>	<u>\$ 219,122,063</u>	<u>\$ 428,155,586</u>	<u>\$ 248,719</u>

**WARREN COUNTY, OHIO**

**Balance Sheet  
Governmental Funds  
December 31, 2009**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 20,848,498	\$ 6,023,985	\$ 44,091,959	\$ 1,848,875
Receivables:				
Taxes	18,688,628	6,311,219	9,328,720	0
Accounts	195,922	0	48,274	0
Intergovernmental	1,741,909	55,972	1,058,170	0
Interest	726,863	0	0	0
Special Assessments	0	0	0	16,623,786
Loans	0	0	0	0
Due from Other Funds	179,052	0	0	0
Interfund Loans Receivable	20,000	0	0	0
Inventory of Supplies, at Cost	12,793	0	0	0
Prepaid Items	183,027	0	13,754	0
<b>Total Assets</b>	<b>\$ 42,596,692</b>	<b>\$ 12,391,176</b>	<b>\$ 54,540,877</b>	<b>\$ 18,472,661</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 765,718	\$ 1,040,947	\$ 189,467	\$ 0
Accrued Wages and Benefits Payable	932,885	0	239,332	0
Intergovernmental Payable	465,766	0	111,675	0
Claims Payable	0	0	19,415	0
Due to Other Funds	276,715	0	126,682	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	16,061,329	6,520,463	9,860,943	16,675,341
Compensated Absences Payable	13,728	0	3,593	0
<b>Total Liabilities</b>	<b>18,516,141</b>	<b>7,561,410</b>	<b>10,551,107</b>	<b>16,675,341</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,455,020	650,228	818,308	0
Reserved for Prepaid Items	183,027	0	13,754	0
Reserved for Supplies Inventory	12,793	0	0	0
Reserved for Debt Service	0	0	0	1,797,320
Reserved for Interfund Loans Receivable	20,000	0	0	0
Undesignated, Unreserved in:				
General Fund	22,409,711	0	0	0
Special Revenue Funds	0	4,179,538	43,157,708	0
Capital Projects Funds	0	0	0	0
Permanent Fund	0	0	0	0
<b>Total Fund Balances</b>	<b>24,080,551</b>	<b>4,829,766</b>	<b>43,989,770</b>	<b>1,797,320</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 42,596,692</b>	<b>\$ 12,391,176</b>	<b>\$ 54,540,877</b>	<b>\$ 18,472,661</b>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 40,268,376	\$ 113,081,693
3,637,342	37,965,909
200,443	444,639
8,413,190	11,269,241
0	726,863
0	16,623,786
1,630,818	1,630,818
161,292	340,344
2,825,820	2,845,820
759,971	772,764
8,463	205,244
<u>\$ 57,905,715</u>	<u>\$ 185,907,121</u>
\$ 1,454,833	\$ 3,450,965
386,410	1,558,627
154,256	731,697
0	19,415
315,137	718,534
3,677,220	3,677,220
9,808,736	58,926,812
45,442	62,763
<u>15,842,034</u>	<u>69,146,033</u>
5,497,621	8,421,177
8,463	205,244
759,971	772,764
9,438,099	11,235,419
2,825,820	2,845,820
0	22,409,711
19,804,680	67,141,926
3,685,418	3,685,418
43,609	43,609
<u>42,063,681</u>	<u>116,761,088</u>
<u>\$ 57,905,715</u>	<u>\$ 185,907,121</u>

***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2009***

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<b>Total Governmental Fund Balances</b>	\$ 116,761,088
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	95,865,650
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.	24,760,475
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(31,442,524)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. This is the amount that applies to the governmental activities.	<u>3,088,834</u>
<b><i>Net Assets of Governmental Funds</i></b>	<b><u><u>\$ 209,033,523</u></u></b>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2009**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
<b>Revenues:</b>				
Taxes	\$ 39,318,322	\$ 5,551,970	\$ 8,355,146	\$ 0
Intergovernmental Revenues	5,290,862	1,187,994	6,239,432	0
Charges for Services	6,215,124	0	461,877	119,793
Licenses and Permits	13,189	0	0	0
Investment Earnings	3,995,406	0	0	0
Special Assessments	0	0	0	1,887,265
Fines and Forfeitures	308,962	0	0	0
All Other Revenue	2,422,092	0	95,324	0
<b>Total Revenue</b>	<b>57,563,957</b>	<b>6,739,964</b>	<b>15,151,779</b>	<b>2,007,058</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	19,390,808	0	0	0
Judicial	7,934,795	0	0	0
Public Safety	24,452,958	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,323,874	5,944,702	18,676,138	0
Community and Economic Development	324,061	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	774	0	0	1,239,183
Interest and Fiscal Charges	10	0	0	792,062
<b>Total Expenditures</b>	<b>53,427,280</b>	<b>5,944,702</b>	<b>18,676,138</b>	<b>2,031,245</b>
Excess (Deficiency) of Revenues Over Expenditures	4,136,677	795,262	(3,524,359)	(24,187)
<b>Other Financing Sources (Uses):</b>				
Capital Lease Initiated	0	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(4,992,656)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(4,992,656)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(855,979)	795,262	(3,524,359)	(24,187)
<b>Fund Balances at Beginning of Year</b>	<b>24,941,289</b>	<b>4,034,504</b>	<b>47,514,129</b>	<b>1,821,507</b>
Decrease in Inventory Reserve	(4,759)	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 24,080,551</b>	<b>\$ 4,829,766</b>	<b>\$ 43,989,770</b>	<b>\$ 1,797,320</b>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**

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<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 5,063,284	\$ 58,288,722
25,658,679	38,376,967
6,511,261	13,308,055
30	13,219
11,721	4,007,127
0	1,887,265
270,578	579,540
903,399	3,420,815
<u>38,418,952</u>	<u>119,881,710</u>
6,817,458	26,208,266
2,851,744	10,786,539
2,680,568	27,133,526
7,294,406	7,294,406
929,624	929,624
17,650,570	43,595,284
421,223	745,284
5,828,041	5,828,041
1,644,929	2,884,886
<u>711,855</u>	<u>1,503,927</u>
<u>46,830,418</u>	<u>126,909,783</u>
(8,411,466)	(7,028,073)
13,585	13,585
2,350,000	2,350,000
5,769,621	5,769,621
<u>(776,965)</u>	<u>(5,769,621)</u>
<u>7,356,241</u>	<u>2,363,585</u>
(1,055,225)	(4,664,488)
43,279,701	121,591,130
<u>(160,795)</u>	<u>(165,554)</u>
<u>\$ 42,063,681</u>	<u>\$ 116,761,088</u>

**WARREN COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For the Year Ended December 31, 2009***

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**Net Change in Fund Balances - Total Governmental Funds** \$ (4,664,488)

***Amounts reported for governmental activities in the statement of activities are different because***

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 916,929

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets net of proceeds received. (318,474)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,914,355)

The issuance of long-term debt (e.g. special assessment bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. 550,464

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. (13,676)

Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (413,218)

The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities. (493,144)

***Change in Net Assets of Governmental Activities*** \$ (6,349,962)

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 38,228,000	\$ 38,228,000	\$ 38,752,601	\$ 524,601
Intergovernmental Revenues	5,775,345	5,775,345	5,425,846	(349,499)
Charges for Services	5,268,858	5,268,858	6,204,861	936,003
Licenses and Permits	10,000	10,000	13,112	3,112
Investment Earnings	7,024,000	7,024,000	5,707,676	(1,316,324)
Fines and Forfeitures	186,242	186,242	307,471	121,229
All Other Revenues	3,226,784	3,226,784	3,175,903	(50,881)
Total Revenues	<u>59,719,229</u>	<u>59,719,229</u>	<u>59,587,470</u>	<u>(131,759)</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	22,222,811	23,308,128	21,128,935	2,179,193
Judicial	8,907,340	9,061,670	8,315,563	746,107
Public Safety	26,089,809	26,751,069	25,102,176	1,648,893
Human Services	1,434,699	1,452,188	1,335,208	116,980
Community and Economic Development	395,694	395,694	323,016	72,678
Total Expenditures	<u>59,050,353</u>	<u>60,968,749</u>	<u>56,204,898</u>	<u>4,763,851</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	668,876	(1,249,520)	3,382,572	4,632,092
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(7,625,770)	(7,638,863)	(5,104,604)	2,534,259
Advances In	60,000	60,000	206,913	146,913
Advances Out	0	0	(166,913)	(166,913)
Total Other Financing Sources (Uses):	<u>(7,565,770)</u>	<u>(7,578,863)</u>	<u>(5,064,604)</u>	<u>2,514,259</u>
Net Change in Fund Balance	(6,896,894)	(8,828,383)	(1,682,032)	7,146,351
Fund Balance at Beginning of Year	16,749,019	16,749,019	16,749,019	0
Prior Year Encumbrances	1,945,644	1,945,644	1,945,644	0
Fund Balance at End of Year	<u>\$ 11,797,769</u>	<u>\$ 9,866,280</u>	<u>\$ 17,012,631</u>	<u>\$ 7,146,351</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue – Senior Citizens Service Levy Fund  
For the Year Ended December 31, 2009**

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,200,000	\$ 5,200,000	\$ 5,565,242	\$ 365,242
Intergovernmental Revenues	1,000,000	1,000,000	1,187,994	187,994
Total Revenues	<u>6,200,000</u>	<u>6,200,000</u>	<u>6,753,236</u>	<u>553,236</u>
<b>Expenditures:</b>				
Current:				
Human Services	6,621,211	8,757,634	7,490,754	1,266,880
Total Expenditures	<u>6,621,211</u>	<u>8,757,634</u>	<u>7,490,754</u>	<u>1,266,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421,211)	(2,557,634)	(737,518)	1,820,116
Fund Balance at Beginning of Year	2,780,746	2,780,746	2,780,746	0
Prior Year Encumbrances	2,136,043	2,136,043	2,136,043	0
Fund Balance at End of Year	<u>\$ 4,495,578</u>	<u>\$ 2,359,155</u>	<u>\$ 4,179,271</u>	<u>\$ 1,820,116</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO****Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue – Board of Developmental Disabilities Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 8,208,626	\$ 8,208,626	\$ 8,384,317	\$ 175,691
Intergovernmental Revenues	5,159,048	5,159,048	5,083,349	(75,699)
Charges for Services	844,477	844,477	491,215	(353,262)
All Other Revenues	332,023	332,023	1,154,701	822,678
Total Revenues	<u>14,544,174</u>	<u>14,544,174</u>	<u>15,113,582</u>	<u>569,408</u>
<b>Expenditures:</b>				
Current:				
Human Services	<u>21,521,250</u>	<u>22,688,254</u>	<u>20,084,579</u>	<u>2,603,675</u>
Total Expenditures	<u>21,521,250</u>	<u>22,688,254</u>	<u>20,084,579</u>	<u>2,603,675</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,977,076)	(8,144,080)	(4,970,997)	3,173,083
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,600,000	2,600,000	2,400,000	(200,000)
Transfers Out	<u>(2,400,000)</u>	<u>(2,400,000)</u>	<u>(2,400,000)</u>	<u>0</u>
Total Other Financing Sources (Uses):	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>(200,000)</u>
Net Change in Fund Balance	(6,777,076)	(7,944,080)	(4,970,997)	2,973,083
Fund Balance at Beginning of Year	45,467,893	45,467,893	45,467,893	0
Prior Year Encumbrances	<u>2,304,014</u>	<u>2,304,014</u>	<u>2,304,014</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 40,994,831</u>	<u>\$ 39,827,827</u>	<u>\$ 42,800,910</u>	<u>\$ 2,973,083</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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**Statement of Net Assets  
Proprietary Funds  
December 31, 2009**

---

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents	\$ 11,709,295	\$ 15,836,574	\$ 469,424	\$ 1,003,057
Receivables:				
Accounts	1,838,120	1,504,105	0	0
Intergovernmental	32,230	8,602	0	0
Special Assessments	0	0	533,401	0
Due from Other Funds	17,703	3,870	0	0
Interfund Loans Receivable	97,400	734,000	0	0
Inventory of Supplies at Cost	698,646	42,042	0	0
Prepaid Items	3,088	6,519	0	0
<b>Total Current Assets</b>	<b>14,396,482</b>	<b>18,135,712</b>	<b>1,002,825</b>	<b>1,003,057</b>
<b>Noncurrent Assets:</b>				
<b>Restricted Assets:</b>				
Cash and Cash Equivalents with Fiscal Agent	65,521	0	0	0
Prepaid Water Contract	2,830,770	0	0	0
Unamortized Bond Issuance Costs	116,141	0	0	0
Deferred Loss on Early Retirement of Debt	472,446	0	0	0
Non-Depreciable Capital Assets	27,455,762	3,921,509	0	0
Depreciable Capital Assets, Net	79,611,933	84,298,074	17,355	0
<b>Total Noncurrent Assets</b>	<b>110,552,573</b>	<b>88,219,583</b>	<b>17,355</b>	<b>0</b>
<b>Total Assets</b>	<b>124,949,055</b>	<b>106,355,295</b>	<b>1,020,180</b>	<b>1,003,057</b>

**WARREN COUNTY, OHIO**

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<u>Communications</u> <u>Rotary</u>	<u>Total Enterprise</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 38,339	\$ 29,056,689	\$ 4,024,122
0	3,342,225	306,955
855	41,687	41,553
0	533,401	0
0	21,573	498,994
0	831,400	0
0	740,688	27,428
0	9,607	0
<u>39,194</u>	<u>34,577,270</u>	<u>4,899,052</u>
0	65,521	0
0	2,830,770	0
0	116,141	0
0	472,446	0
0	31,377,271	0
0	163,927,362	25,511
0	198,789,511	25,511
<u>39,194</u>	<u>233,366,781</u>	<u>4,924,563</u>

(Continued)

**WARREN COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2009**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	1,231,858	248,112	0	0
Accrued Wages and Benefits Payable	52,047	50,717	1,914	79,086
Intergovernmental Payable	124,023	290,020	799	184,060
Claims Payable	0	0	0	0
Due to Other Funds	24,434	43,929	141	6,241
Accrued Interest Payable	22,950	0	0	0
Compensated Absences Payable - Current	30,457	11,114	0	2,878
Mortgage Revenue Bonds Payable- Current	516,830	0	0	0
Ohio Water Development Authority Loans Payable - Current	205,584	0	0	0
<b>Total Current Liabilities</b>	<b>2,208,183</b>	<b>643,892</b>	<b>2,854</b>	<b>272,265</b>
<b>Noncurrent Liabilities</b>				
Compensated Absences Payable	176,139	177,644	751	281,935
Mortgage Revenue Bonds Payable	5,715,481	0	0	0
Ohio Water Development Authority Loans Payable	4,794,554	0	0	0
<b>Total Noncurrent Liabilities</b>	<b>10,686,174</b>	<b>177,644</b>	<b>751</b>	<b>281,935</b>
<b>Total Liabilities</b>	<b>12,894,357</b>	<b>821,536</b>	<b>3,605</b>	<b>554,200</b>
<b>Net Assets:</b>				
Invested in Capital Assets, net of debt	96,423,833	88,219,583	17,355	0
Restricted for Debt Service	65,521	0	0	0
Unrestricted	15,565,344	17,314,176	999,220	448,857
<b>Total Net Assets</b>	<b>\$ 112,054,698</b>	<b>\$ 105,533,759</b>	<b>\$ 1,016,575</b>	<b>\$ 448,857</b>

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Net Assets of Business-type Activities

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**

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Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
2,869	1,482,839	124,529
0	183,764	1,533
0	598,902	237
0	0	1,575,538
0	74,745	67,632
0	22,950	0
0	44,449	0
0	516,830	0
0	205,584	0
<u>2,869</u>	<u>3,130,063</u>	<u>1,769,469</u>
0	636,469	8,900
0	5,715,481	0
0	4,794,554	0
0	11,146,504	8,900
<u>2,869</u>	<u>14,276,567</u>	<u>1,778,369</u>
0	184,660,771	0
0	65,521	0
36,325	34,363,922	3,146,194
<u>\$ 36,325</u>	<u>219,090,214</u>	<u>\$ 3,146,194</u>
	31,849	
	<u>\$ 219,122,063</u>	

**WARREN COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2009**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<b>Operating Revenues:</b>				
Charges for Services	\$ 9,837,861	\$ 7,505,621	\$ 0	\$ 3,198,081
Tap in Fees	152,981	0	0	0
Other Operating Revenue	23,181	25,551	0	202
Total Operating Revenues	<u>10,014,023</u>	<u>7,531,172</u>	<u>0</u>	<u>3,198,283</u>
<b>Operating Expenses:</b>				
Personal Services	2,277,859	2,102,205	106,520	2,863,924
Contractual Services	495,162	228,670	122,000	0
Materials and Supplies	990,075	1,417,835	7,635	0
Utilities	3,907,784	3,191,967	0	0
Depreciation	3,526,201	3,513,005	2,479	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	93,704	230,030	1,213	169,285
Total Operating Expenses	<u>11,290,785</u>	<u>10,683,712</u>	<u>239,847</u>	<u>3,033,209</u>
Operating Income (Loss)	(1,276,762)	(3,152,540)	(239,847)	165,074
<b>Nonoperating Revenue (Expenses):</b>				
Intergovernmental Grants	0	6,333	0	0
Special Assessment Revenue	0	0	263,012	0
Investment Earnings	5,233	0	0	0
Interest and Fiscal Charges	(277,003)	0	0	0
Gain on Disposal of Capital Assets	2,210	0	0	0
Loss on Disposal of Capital Assets	0	(52,974)	0	0
Total Nonoperating Revenues (Expenses)	<u>(269,560)</u>	<u>(46,641)</u>	<u>263,012</u>	<u>0</u>
Income (Loss) Before Contributions	(1,546,322)	(3,199,181)	23,165	165,074
Capital Contributions - Tap in Fees	1,795,667	1,388,747	0	0
Capital Contributions	2,130,461	1,875,463	0	0
Change in Net Assets	2,379,806	65,029	23,165	165,074
<b>Net Assets Beginning of Year</b>	<u>109,674,892</u>	<u>105,468,730</u>	<u>993,410</u>	<u>283,783</u>
<b>Net Assets End of Year</b>	<u>\$ 112,054,698</u>	<u>\$ 105,533,759</u>	<u>\$ 1,016,575</u>	<u>\$ 448,857</u>

Change in Net Assets - Total Enterprise Funds

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Change in Net Assets - Business-type Activities

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
\$ 38,278	\$ 20,579,841	\$ 13,170,211
0	152,981	0
0	48,934	572,688
<u>38,278</u>	<u>20,781,756</u>	<u>13,742,899</u>
0	7,350,508	881,472
0	845,832	972,972
46,573	2,462,118	1,014,298
0	7,099,751	0
0	7,041,685	2,173
0	0	11,021,885
0	494,232	387,218
<u>46,573</u>	<u>25,294,126</u>	<u>14,280,018</u>
(8,295)	(4,512,370)	(537,119)
0	6,333	0
0	263,012	0
0	5,233	0
0	(277,003)	0
0	2,210	0
0	(52,974)	0
<u>0</u>	<u>(53,189)</u>	<u>0</u>
(8,295)	(4,565,559)	(537,119)
0	3,184,414	0
<u>0</u>	<u>4,005,924</u>	<u>0</u>
(8,295)	2,624,779	(537,119)
<u>44,620</u>	<u>216,465,435</u>	<u>3,683,313</u>
<u>\$ 36,325</u>	<u>219,090,214</u>	<u>\$ 3,146,194</u>
	2,624,779	
	(43,975)	
	<u>\$ 2,580,804</u>	

**WARREN COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2009***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$9,893,653	\$7,472,639	\$0
Cash Payments for Goods and Services	(5,612,011)	(5,473,215)	(130,345)
Cash Payments to Employees	(2,286,153)	(2,135,101)	(125,139)
Net Cash Provided (Used) by Operating Activities	<u>1,995,489</u>	<u>(135,677)</u>	<u>(255,484)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	0	400,000	0
Advances Out	(97,400)	(734,000)	0
Net Cash Used by Noncapital Financing Activities	<u>(97,400)</u>	<u>(334,000)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	1,795,667	1,388,747	0
Cash Received from Intergovernmental Grants	0	3,833	0
Special Assessments Received	0	0	265,264
Acquisition and Construction of Assets	(4,890,230)	(1,656,002)	0
Sale of Capital Assets	3,126	0	0
Principal Paid on Revenue Bonds	(485,000)	0	0
Interest Paid on All Debt	(295,469)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(3,871,906)</u>	<u>(263,422)</u>	<u>265,264</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	19,511	18,259	0
Net Cash Provided by Investing Activities	<u>19,511</u>	<u>18,259</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,954,306)	(714,840)	9,780
Cash and Cash Equivalents at Beginning of Year	<u>13,729,122</u>	<u>16,551,414</u>	<u>459,644</u>
Cash and Cash Equivalents at End of Year	<u><u>\$11,774,816</u></u>	<u><u>\$15,836,574</u></u>	<u><u>\$469,424</u></u>
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$11,709,295	\$15,836,574	\$469,424
Restricted Cash with Fiscal Agent	65,521	0	0
Cash and Cash Equivalents at End of Year	<u><u>\$11,774,816</u></u>	<u><u>\$15,836,574</u></u>	<u><u>\$469,424</u></u>

**WARREN COUNTY, OHIO**

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
\$3,648,713	\$39,696	\$21,054,701	\$14,136,414
(206,957)	(44,645)	(11,467,173)	(13,560,489)
(2,793,379)	0	(7,339,772)	(881,765)
648,377	(4,949)	2,247,756	(305,840)
0	0	400,000	0
0	0	(831,400)	0
0	0	(431,400)	0
0	0	3,184,414	0
0	0	3,833	0
0	0	265,264	0
0	0	(6,546,232)	0
0	0	3,126	0
0	0	(485,000)	0
0	0	(295,469)	0
0	0	(3,870,064)	0
0	0	37,770	0
0	0	37,770	0
648,377	(4,949)	(2,015,938)	(305,840)
354,680	43,288	31,138,148	4,329,962
\$1,003,057	\$38,339	\$29,122,210	\$4,024,122
\$1,003,057	\$38,339	\$29,056,689	\$4,024,122
0	0	65,521	0
\$1,003,057	\$38,339	\$29,122,210	\$4,024,122

(Continued)

**WARREN COUNTY, OHIO**

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***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2009***

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	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$1,276,762)	(\$3,152,540)	(\$239,847)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	3,526,201	3,513,005	2,479
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(88,140)	(47,649)	0
(Increase) Decrease in Due from Other Funds	(17,703)	(3,870)	0
(Increase) Decrease in Intergovernmental Receivable	(32,230)	(7,014)	0
Increase in Inventory	(221,784)	(8,121)	0
Decrease in Prepaid Items	3,756	5,227	0
Decrease in Prepaid Water Contract	176,923	0	0
Increase (Decrease) in Accounts Payable	132,701	(441,185)	0
Increase (Decrease) in Accrued Wages and Benefits	2,376	3,241	(1,489)
Increase (Decrease) in Due to Other Funds	(1,888)	17,132	141
Increase (Decrease) in Intergovernmental Payables	(202,305)	17,622	275
Increase in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(5,656)	(31,525)	(17,043)
Total Adjustments	<u>3,272,251</u>	<u>3,016,863</u>	<u>(15,637)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$1,995,489</u>	<u>(\$135,677)</u>	<u>(\$255,484)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2009 the Water and Sewer Funds had outstanding liabilities of \$716,406 and \$17,846, respectively, for the purchase of certain capital assets. The Water Fund received \$2,130,461 and the Sewer Fund received \$1,875,463 of capital contributions from other funds, special assessments and developers. During 2009, the fair value of investments decreased by \$15,848 and \$20,710 in the Water and Sewer Funds, respectively.

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**

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<u>Sheriff</u>	<u>Communications Rotary</u>	<u>Total Enterprise</u>	<u>Governmental - Activities Internal Service Funds</u>
\$165,074	(\$8,295)	(\$4,512,370)	(\$537,119)
0	0	7,041,685	2,173
0	69	(135,720)	(96,027)
0	1,958	(19,615)	(3,319)
450,430	(609)	410,577	(11,082)
0	0	(229,905)	(3,594)
0	0	8,983	0
0	0	176,923	0
0	1,928	(306,556)	95,512
15,403	0	19,531	170
(5,743)	0	9,642	67,484
(34,684)	0	(219,092)	27
0	0	0	179,611
57,897	0	3,673	324
<u>483,303</u>	<u>3,346</u>	<u>6,760,126</u>	<u>231,279</u>
<u>\$648,377</u>	<u>(\$4,949)</u>	<u>\$2,247,756</u>	<u>(\$305,840)</u>

**WARREN COUNTY, OHIO**

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***Statement of Net Assets  
Fiduciary Funds  
December 31, 2009***

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	Private Purpose Trust	Agency Funds
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 413,906	\$ 21,632,392
Cash in Segregated Accounts	0	3,781,918
Receivables:		
Taxes	0	259,385,036
<b>Total Assets</b>	<u>413,906</u>	<u>284,799,346</u>
<b>Liabilities:</b>		
Intergovernmental Payable	0	274,457,772
Unapportioned Monies	0	5,836,016
Payroll Withholding	0	108,354
Deposits Held Due to Others	0	4,397,204
<b>Total Liabilities</b>	<u>0</u>	<u>284,799,346</u>
<b>Net Assets:</b>		
Unrestricted	413,906	0
<b>Total Net Assets</b>	<u>\$ 413,906</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**

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***Statement of Changes in Net Assets  
Fiduciary Fund  
For the Year Ended December 31, 2009***

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	Private Purpose Trust
<b>Additions:</b>	
Contributions	\$ 27,593
Increase in Net Assets Resulting from Operations	<u>27,593</u>
<b>Deductions:</b>	
Reimbursements	<u>53,755</u>
Change in Net Assets	(26,162)
Net Assets at Beginning of Year	<u>440,068</u>
Net Assets End of Year	<u>\$ 413,906</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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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 basic 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, 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, the county operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Assets includes the financial data of the County's component unit, Production Services Unlimited, Inc. (PSU). It is reported in a separate column to emphasize that it is legally separate from the County. PSU is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of the Board of Developmental Disabilities. 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.

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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**A. Reporting Entity (Continued)**

- *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.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture and research.

**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 20 "Joint Venture."

**B. Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on the basis of funds 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 or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

***Governmental Funds***

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

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

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 tax, property transfer tax, real estate tax, 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.

Senior Citizens Service Levy Fund - This fund is used to account for a County-wide tax levy, which provides the source of funding for senior citizen services.

Board of Developmental Disabilities Fund – Formally called Board of Mental Retardation, this fund is used 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.

Special Assessment Fund – This fund is used 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.

***Proprietary Funds***

All 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 these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Enterprise Funds - These 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. The County's major enterprise funds are:

Water Fund – This fund is used to account for the operation of the County's water service.

Sewer Fund – This fund is used to account for the operation of the County's sanitary sewer service.

Storm Water Fund – This fund is used to account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Sheriff Fund – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, South Lebanon and Caesar Creek Litter Control.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

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

Communications Rotary Fund – This fund is used to account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

Internal Service Funds – The four internal service funds operated by the County are the Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance and the Gasoline funds. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers' Compensation Self Insurance fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Fiduciary Funds***

Fiduciary fund reporting focuses on net assets and changes in net assets. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 184 and 185.

**C. Basis of Presentation – Financial Statements**

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Internal Service fund activity is eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**C. Basis of Presentation – Financial Statements (Continued)**

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

*Fund Financial Statements* – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**D. Basis of Accounting** (Continued)

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers 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 debt service and expenditures related to compensated absences which are recorded only when due.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred revenues. Property taxes measurable as of December 31, 2009 but which are not intended to finance 2009 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenues.

The accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. 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. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**E. 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 the General and Major Special Revenue 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 2009.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**E. 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. During 2009, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to 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 on the budgetary statements, 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 basic 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**E. Budgetary Process (Continued)**

**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.

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the general fund and for the major special revenue funds is shown below:

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	(\$855,979)	\$795,262	(\$3,524,359)
Increase (Decrease):			
Accrued Revenues at December 31, 2009 received during 2010	(6,551,180)	(267)	(801,286)
Accrued Revenues at December 31, 2008 received during 2009	6,563,701	13,539	397,754
Accrued Expenditures at December 31, 2009 paid during 2010	2,454,812	1,040,947	690,164
Accrued Expenditures at December 31, 2008 paid during 2009	(2,365,370)	(895,824)	(672,163)
Change in Fair Value, 2009	(638,362)	0	0
Change in Fair Value, 2008	1,756,055	0	0
2009 Prepays for 2010	(183,027)	0	(13,754)
2008 Prepays for 2009	214,688	0	16,631
Interfund Loans Receivable, 2009	(20,000)	0	0
Interfund Loans Receivable, 2008	60,000	0	0
Outstanding Encumbrances	(2,117,370)	(1,691,175)	(1,063,984)
Budget Basis	<u>(\$1,682,032)</u>	<u>(\$737,518)</u>	<u>(\$4,970,997)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**F. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve of Ohio (STAR Ohio), 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 5 "Cash, Cash Equivalents and Investments."

**G. 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. 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 5 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in the STAR Ohio during 2009. 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, 2009. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only with the exception of the Fifth Third Liquid Investment Account which can invest up to 25% in commercial paper as long as it is rated A1P1.

**H. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**I. 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.

**J. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**K. Capital Assets and Depreciation**

Capital assets are defined by the County as assets with an initial, individual cost of more than \$10,000.

**1. Property, Plant and Equipment - Governmental Activities**

Governmental Activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

Estimated historical costs for governmental activities capital asset values were initially determined 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 capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Capital assets include land, construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Assets, but they are not reported in the Fund Financial Statements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**K. Capital Assets and Depreciation** (Continued)

2. Property, Plant and Equipment – Business Type Activities

Proprietary funds capital assets are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines, whereas Governmental Activities infrastructure consists of roads and bridges. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Assets and in the respective funds.

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment	5 - 25
Infrastructure	15 - 100

**L. Capitalization of Interest**

The County's policy is to capitalize interest for 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 proprietary funds during 2009.

**M. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**M. Accrued Liabilities and Long-term Obligations (Continued)**

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

**N. Long-Term Obligations**

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Court Building Construction Fund Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	General Fund Child Support Enforcement Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund
Ohio Department of Transportation Loan	State DOT Loan Fund
Compensated Absences	General Fund Human Services Board of Developmental Disabilities Fund Children's Services Board Fund Water Fund Sewer Fund Storm Water Fund Sheriff Revolving Fund Health Insurance Fund

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**O. Bond Discounts/Issuance Costs**

Bond discounts and issuance costs for governmental and 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, bond premiums are recorded as an increase to the face amount of bonds payable, and issuance costs are recorded as deferred charges.

**P. 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, that portion of unpaid compensated absences that is due and payable as of year end 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." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

**Q. 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 capital assets in Proprietary funds are receivables and capital contributions 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**R. Restricted Cash and Cash Equivalents with Fiscal Agent**

Restricted cash and cash equivalents with fiscal agent reported in the water enterprise fund (Business-Type Activities) represent temporarily restricted assets that will be paid to bond holders upon maturity of the annual coupon.

**S. Pensions**

The provision for pension costs is recorded when the related payroll is accrued and the obligation is incurred.

**T. Operating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**U. Special Assessments**

The County reports Special Assessment bonds in the governmental activities on the entity wide statement of net assets. 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 the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

**V. Self-Funded Insurance**

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by Custom Design Benefits, Express Scripts, Dental Care Plus and Sedgwick Claims Management Services, Inc. which provide claims review and processing services. For health care, prescription, dental and vision 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. For workers' compensation each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**W. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**X. Reservations of Fund Balance**

Reservations of fund balance or net assets 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 supplies, prepaid items, long-term interfund loans, debt service and encumbered amounts that are not accrued at year end in the governmental funds.

**Y. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets net of accumulated depreciation, and net of the outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009*

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net assets of governmental funds as reported in the government-wide statement of net assets. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Other long-term assets not available to pay for current-period expenditures:*

Unamortized Bond Issuance Costs	\$50,582
Shared Revenues	7,574,572
Interest Revenue	420,455
Special Assessment Revenue	16,714,866
	<hr/>
	\$24,760,475

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	\$3,853,329
Special Assessment Bonds Payable	13,657,815
Tax Increment District Revenue Bonds Payable	2,350,000
Loans Payable	6,531,709
Capital Leases Payable	11,044
Accrued Interest on Long-Term Debt	96,874
Retainage Payable	57,611
Compensated Absences Payable	4,884,142
	<hr/>
	\$31,442,524

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009*

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Amount by which capital outlay exceeded depreciation in the current period:*

Capital Outlay	\$4,865,357
Capital Contributions	415,640
Depreciation Expense	<u>(4,364,068)</u>
	\$916,929

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$629,825
Decrease in Interest Revenue	(548,268)
Decrease in Special Assessment Revenue	(1,995,281)
Decrease in Charges for Services	<u>(631)</u>
	(\$1,914,355)

*Net amount of long-term debt issuance and bond and lease principal payments:*

General Obligation Bond Principal Payments	\$532,891
Special Assessment Bond Principal Payments	1,239,183
Loan Payments	1,132,388
Capital Lease Payments	3,315
Unamortized Bond Issuance Costs	(7,313)
Issuance of Tax Increment District Revenue Bonds	<u>(2,350,000)</u>
	\$550,464

*Expenses not requiring the use of current financial resources:*

Increase in Compensated Absences Payable	(\$247,664)
Decrease in supplies inventory	<u>(165,554)</u>
	(\$413,218)

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 3 – PRIOR PERIOD ADJUSTMENTS**

The Governmental Accounting Standards Board advised that while Tax Increment Financing payments do have similarities to exchange transactions, they are still imposed non-exchange transactions, and not subject to long-term recognition. Because Ohio law subjects them to the same collection process as property taxes, governments should account for them in a manner such as property tax accounting guidance. The result was an decrease in Deferred Revenue and a decrease in Taxes Receivable in the Tax Increment Financing Fund for \$531,849. An error in reporting interest in the General Fund resulted in a decrease to Interest Receivable and a decrease in the General Fund Balance – Undesignated, Unreserved in the amount of \$964,257.

**NOTE 4 – DEFICIT FUND EQUITIES**

At December 31, 2009 the following funds had deficit fund/net asset balances:

<u>Fund</u>	<u>Deficit</u>
Special Revenue:	
Law Library Resources Fund	\$ 7,468
Capital Project:	
Water Extension Projects Fund	78,757
Sewer Extension Projects Fund	734,180

The fund/net asset deficits arise from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficits do not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

**NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash, Cash Equivalents and Investments." Investments are reported at fair value, which is based on quoted market prices. Ohio law requires the classification of funds held by the County into two categories.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

Active monies are public monies determined to be necessary to meet current demand upon the County Treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawn on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use of current expenses. Inactive deposits must either be evidenced by certificates of deposit or by savings or deposit accounts including, but not limited to passbook accounts.

Ohio Law permits inactive monies to be deposited or invested in the following:

- 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;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- 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).
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio;
- Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed 25 percent of the County's total average portfolio.

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 five years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2009 the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper 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.

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. 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. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**A. Deposits** (Continued)

At year end the carrying amount of the County's deposits was \$33,788,153 and the bank balance was \$39,472,823. Federal depository insurance covered \$2,207,925 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$8,750,000, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$28,514,898. The County had \$123,490 in undeposited cash on hand at December 31, 2009 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.

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$126,181,861	853.94
STAR Ohio	7,194,323	0.05
U.S. Treasuries Money Market Fund	1,267,855	0.01
U.S. Treasury Notes	913,743	1.11
County Government Bonds	2,586,816	172.72
Total Investments	<u>\$138,144,598</u>	<u>1,027.83</u>

*Interest Rate Risk* – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The current County Investment and Depository Policy has been expanded from its previous three year maturity position to a five year maturity position (mirroring the Ohio Revised Code). This new investment tool allows the County the opportunity to “lock in” a portion of its investments at higher rates for a longer period of time, when interest rates are at their peak during an interest rate cycle.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

**B. Investments** (Continued)

*Credit Risk* – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2009 did not have any Commercial Paper investments. The County's investments at December 31, 2009 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AAA by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa2 based upon the County's credit rating.

*Concentration of Credit Risk* – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 3.03% are FFCB, 41.76% are FHLB, 21.59% are FHLMC, 23.81% are FNMA, 1.15% are FAMCA, 5.21% are STAR Ohio, 0.92% are US Treasuries Money Market Fund, 0.66% are US Treasury Notes and 1.87% is Warren County Special Assessment Bonds.

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party.

**C. Component Unit**

Cash and cash equivalents in the amount of \$181,827 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$181,827 and the bank balance was \$190,889. Federal depository insurance covered \$190,889 of the bank balance.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 6- TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2009 were levied after October 1, 2008 on assessed values as of January 1, 2008, 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 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Taxpayers become liable for tangible personal property taxes (other than public utility) on January 1 of the current calendar year. Tangible personal property, such as machinery, equipment, furniture, fixtures and computers are assessed at 25% of its true value on December 31, of the preceding year or last fiscal year end. Inventory assessment beginning in tax year 2002 and the tax year 2003, subtract one percent point from the rate at which the property was required to be listed and assessed the previous year, if the total statewide collection of tangible personal property taxes for the second preceding year exceeded the total statewide collection of this tax for the third preceding year. Inventory assessment for the tax year 2004 and the tax year 2005; subtract an additional percentage point for the rate at which the property was assessed the previous year. The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently is phasing out the Tangible Personal Property Tax over the following four years. Local revenues lost are to be reimbursed from the CAT until 2011. Beginning in tax year 2006, for inventory assessment, subtract four and a quarter percentage points from the assessment of the previous tax year, in addition to that, subtract six and a quarter percentage points from the furniture/fixture, computers and machinery/equipment assessments, assessed value equals 18.75% of true value. For inventory and furniture/fixture, computers and machinery/equipment for tax years 2007 and 2008 subtract six and a quarter for each of the remaining tax assessment years from the previous assessment year. New manufacturing equipment for tax years 2006, 2007, and 2008 were exempted from reported taxable values. Taxes were based on the assessed value of the property and the current tax rate for the taxing district where the property was located. As of tax year 2009 Interexchange telephone carriers are the only business subject to the tangible personal property tax. 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 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 6- TAXES (Continued)**

**A. Property Taxes (Continued)**

Beginning in the tax year 2001, the percentages used to determine the assessed value of electric company personal property used in the production of electricity was reduced from 100% to 25% of true value; taxable transmission and distribution property will continue to be assessed at 88% of true value (50% of true value for rural electric companies). The state is to reimburse local taxing districts for a portion of the revenues lost due to this reduction in tax valuation with proceeds of a new kilowatt-hour excise tax imposed on electricity consumers.

For tax levies which are to produce a given dollar amount each year (such as debt service levies), the reimbursement is to be generally the amount that would have otherwise been collected from the utility property less an amount equal to one-fourth of a mill. For all other non school district tax levies, the State reimbursement is to be, in general, a percentage of the amount that would have otherwise been collected from the utility property, which percentage is to decline from 100% in 2002 to 0% in 2017 and thereafter; all such school district tax levies are to be reimbursed at generally an amount sufficient to produce the same revenues that would have otherwise been collected but taking into account State education aid. Tax levies which were (i) not in effect for the 1998 tax year or (ii) approved by the voters after June 30, 1999 are not eligible for reimbursement by the State.

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, 2009 was \$5.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2008 property tax levy was based totaled \$6,038,685,860 which was comprised of \$5,878,188,780 in real property, and \$160,497,080 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. The County is levying the full 2.57 mills of assessed value.

**B. Other Taxes**

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1% County levied sales tax, gasoline taxes, property transfer tax and miscellaneous other taxes which have various lien, levy and collection dates.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2009, consisted of taxes, interfund, accounts receivable, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2009 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$20,000	\$0
Other Governmental Funds	2,825,820	3,677,220
Total Governmental Funds	<u>2,845,820</u>	<u>3,677,220</u>
Proprietary Funds:		
Enterprise Fund:		
Water Fund	97,400	0
Sewer Fund	734,000	0
Total Proprietary Funds	<u>831,400</u>	<u>0</u>
Total Interfund Loans	<u>\$3,677,220</u>	<u>\$3,677,220</u>

Interfund loans purpose is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for assessment projects and as a way to cash flow funds that are specifically for reimbursable grants.

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**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2009, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$179,052	\$276,715
Board of Developmental Disabilities	0	126,682
Other Governmental Funds	161,292	315,137
Total Governmental Funds	<u>340,344</u>	<u>718,534</u>
Enterprise Funds:		
Water	17,703	24,434
Sewer	3,870	43,929
Storm Water	0	141
Sheriff	0	6,241
Total Enterprise Funds	<u>21,573</u>	<u>74,745</u>
Internal Service Funds	<u>498,994</u>	<u>67,632</u>
Total Interfund Receivables and Payables	<u><u>\$860,911</u></u>	<u><u>\$860,911</u></u>

Interfund receivables and payables purpose is to account for amounts due between different funds for billings such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers compensation charge-backs and unemployment charge-backs.

**NOTE 9 - TRANSFERS**

The following balances at December 31, 2009 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$4,992,656
Other Governmental Funds	5,769,621	776,965
Total Transfers	<u><u>\$5,769,621</u></u>	<u><u>\$5,769,621</u></u>

The principal purpose for interfund transfers is to provide additional funding for current operations of certain Special Revenue funds, to segregate money for construction of capital assets and to pay government obligation debt.

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2009

*Historical Cost:*

Class	December 31, 2008	Additions	Deletions	December 31, 2009
<b>Non-Depreciable Capital Assets:</b>				
Land	\$7,961,564	\$46,738	(\$21,500)	\$7,986,802
Construction in Progress	7,066,010	2,232,237	(5,905,071)	3,393,176
Total Non-Depreciable Capital Assets	15,027,574	2,278,975	(5,926,571)	11,379,978
<b>Depreciable Capital Assets:</b>				
Land Improvements	496,516			496,516
Buildings, Structures and Improvements	52,503,812	5,042,021	(64,539)	57,481,294
Furniture, Fixtures and Equipment	16,380,515	1,033,353	(584,930)	16,828,938
Infrastructure	63,249,496	2,680,709	(852,143)	65,078,062
Total Depreciable Capital Assets	132,630,339	8,756,083	(1,501,612)	139,884,810
Total Cost	\$147,657,913	\$11,035,058	(\$7,428,183)	\$151,264,788

*Accumulated Depreciation:*

Class	December 31, 2008	Additions	Deletions	December 31, 2009
Land Improvements	(\$258,692)	(\$14,987)	\$0	(\$273,679)
Buildings, Structures and Improvements	(14,151,301)	(1,495,024)	50,018	(15,596,307)
Furniture, Fixtures and Equipment	(11,547,454)	(1,359,955)	528,974	(12,378,435)
Infrastructure	(26,293,673)	(1,496,275)	639,231	(27,150,717)
Total Depreciation	(\$52,251,120)	(\$4,366,241)	\$1,218,223	(\$55,399,138)
<b>Net Value:</b>	\$95,406,793			\$95,865,650

\* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$862,451
Judicial	181,071
Public Safety	1,010,370
Public Works	1,779,724
Health	24,383
Human Services	503,900
Community and Economic Development	4,342
Total Depreciation Expense	\$4,366,241

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 10 - CAPITAL ASSETS (Continued)**

**A. Governmental Activities Capital Assets (Continued)**

Construction in Progress:

County governmental construction projects in progress as of December 31, 2009 total \$3,393,176.

This amount is comprised of the following projects:

Wilmington Road Bridge	\$776,114
Courts Building Construction	639,493
St. Rt. 73 & Township Line Project	514,724
Bethany Road Widening Project	500,374
Various Other Projects	962,471
Total Construction in Progress	<u><u>\$3,393,176</u></u>

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

**NOTE 10 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2009:

<i>Historical Cost:</i>				
Class	December 31, 2008	Additions	Deletions	December 31, 2009
<b><i>Non-Depreciable Capital Assets:</i></b>				
Land	\$2,152,507	\$0	(\$916)	\$2,151,591
Construction in Progress	23,501,130	6,458,729	(734,179)	\$29,225,680
Total Non-Depreciable Capital Assets	25,653,637	6,458,729	(735,095)	31,377,271
<b><i>Depreciable Capital Assets:</i></b>				
Land Improvements	174,856,555	3,702,095	0	\$178,558,650
Buildings, Structures and Improvements	58,362,338	417,012	(150,655)	\$58,628,695
Furniture, Fixtures and Equipment	4,699,123	416,937	(61,564)	\$5,054,496
Total Depreciable Capital Assets	237,918,016	4,536,044	(212,219)	242,241,841
Total Cost	\$263,571,653	\$10,994,773	(\$947,314)	\$273,619,112
<b><i>Accumulated Depreciation:</i></b>				
Class	December 31, 2008	Additions	Deletions	December 31, 2009
Land Improvements	(\$47,517,994)	(\$4,645,086)		(\$52,163,080)
Buildings, Structures and Improvements	(20,775,948)	(1,958,323)	97,681	(\$22,636,590)
Furniture, Fixtures and Equipment	(3,138,097)	(438,276)	61,564	(\$3,514,809)
Total Depreciation	(\$71,432,039)	(\$7,041,685)	\$159,245	(\$78,314,479)
<b><i>Net Value:</i></b>	\$192,139,614			\$195,304,633

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 10 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets (Continued)**

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2009 total \$29,225,680. This amount is comprised of the following projects:

Grandin Road Water OWDA	\$18,440,048
Lower Little Miami WWTP	3,080,227
Robinson Vale/Shaker Water Line	2,601,204
Various Other Water Projects	4,669,084
Various Other Sewer Projects	435,117
Total Construction in Progress	<u>\$29,225,680</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. With new development practically coming to a halt the last couple of years, it has given the Warren County Water and Sewer Department a chance to make much needed upgrades to some aging facilities. The following projects are in the various stages of engineering or construction.

Improvements are substantially complete at the newly named Richard A. Renneker Water Treatment Plant located on Grandin Road. The improvements increased capacity from 6.0 million gallons per day (mgd) to 9.0 mgd with the ability to expand to 12.0 mgd in the future. Prior to completion, the plant was running at capacity in the summer months. There are a few punch list items that need to be addressed.

The County is upgrading the Lower Little Miami Waste Water Treatment Plant first built in 1976 and upgraded in 1990 (Phase 1) and again in 1995 (Phase 2). The purpose of this project is to allow the County to expand this facility from the current 7.3 mgd average daily flow (adf) capacity to 12 mgd adf. Peak hourly flow capacity will also increase from 25.2 mgd to 48 mgd. Bids for construction, electrical, HVAC and plumbing were awarded in the total amount of \$27.0 million dollars. Total Engineering costs are estimated to be around \$5.0 million.

Approximately 22,700 feet of 24-inch Class 52 ductile iron waterline is being constructed along Robinson Vail Road and Shaker Roads to improve water flow distribution within the Franklin-Clearcreek water system. Total estimated costs are \$2.9 million dollars.

Bid documents were prepared by the Water and Sewer Department for the painting of the 1.5 million gallon hydropiller elevated tank (Snider Elevated Tank) constructed in 1990. Painting of the tank is substantially complete and total costs are estimated to be \$1.1 million dollars.

Construction of the Thornton Grove Sewer Improvement, consisting of 2,800 feet of 8-inch gravity sanitary sewers, will allow the elimination of the Thornton Grove Lift Station. This project is substantially complete with costs estimated at \$458,100.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

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

**A. Ohio Public Employees Retirement System (the "OPERS")**

The following information was provided by the OPERS to assist the County 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 Board of Developmental Disabilities, participate in the OPERS, a multiple-employer public employee retirement system. OPERS administers three separate pension plans. The Traditional Pension Plan is a cost sharing, multiple employer defined benefit pension plan. The Combined Plan is also a cost sharing, multiple employer defined benefit pension plan where employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan and member contributions are self-directed and accumulate retirement assets equal to the value of member contributions plus any investment earnings. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions to accumulate retirement assets equal to the value of contributions plus any investment earnings. The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2009, member and employer contribution rates were consistent across all three plans. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff's department contribute 10.1% of covered salary. The 2009 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, 7% was used to fund the pension and 7% to fund health care for the period January 1 through March 31, 2009. For the period April 1 through December 31, 2009, 8.5% was used to fund the pension and 5.5% was used to fund health care. For law enforcement, the employer rate was 17.63% of covered payroll. Of this amount, 10.63% was used to fund the pension and 7% to fund health care for the period January 1 through March 31, 2009. For the period April 1 through December 31, 2009, 12.13% was used to fund the pension and 5.50% was used to fund the health care. The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2009, 2008, and 2007 were \$6,761,444, \$6,591,038, and \$6,253,795 respectively, for employees of the County and \$1,052,171, \$1,047,410, and \$974,394 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2009 employer contribution rate (identified above) for employees other than law enforcement that was used to fund health care for the period of January 1 through March 31, 2009 was 7% of covered payroll which amounted to \$801,472. For the period of April 1 through December 31, 2009, 5.5% was used to fund health care which amounted to \$1,697,147. For law enforcement employees, 7% of employer contributions of covered payroll was used to fund health care for the period January 1 through March 31, 2009 which amounted to \$95,066 and 5.5% was used to fund health care for the period of April 1 through December 31, 2009 which amounted to \$253,585.

The significant actuarial assumptions and calculations relating to post employment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2008. 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 annually, not to exceed a 12% corridor. The investment assumption rate for 2008 was 6.5%. An annual increase of 4.0% 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 4.0% base increase, were assumed to range from 0.50% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .50% to 3% for the next 6 years. In subsequent years (7 and beyond) health care costs were assumed to increase 4.0% (the projected wage inflation rate).

Benefits are advanced-funded on an actuarially determined basis. At year-end 2009, the number of active contributing participants in the Traditional Pension and Combined Plans totaled 357,584. The number of active contributing participants for both plans used in the December 31, 2008 actuarial valuation was 356,388. The actuarial value of the OPERS net assets available for OPEB at December 31, 2008 is \$10.7 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.6 billion and \$18.9 billion, respectively.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

OPERS adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, local government member and employer contribution rates increased on January 1 of each year from 2006 to 2008 and law enforcement employer contribution rates will increase over a six year period beginning January 1, 2006 with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

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

The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS 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 Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

The Ohio Revised Code provides statutory authority for County and employee contributions. 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. For fiscal year ended June 30, 2009, 13% was the portion of County contribution used to fund pension obligations. The County’s contributions to the STRS of Ohio for the years ending December 31, 2009, 2008 and 2007 were \$29,185, \$28,373, and \$28,700 which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. 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 to a health care stabilization fund equal to 1% of covered payroll for 2009. The balance of the Health Care Stabilization Fund was \$2.7 billion at June 30, 2009. For the fiscal year ended June 30, 2009, the net health care costs paid by STRS were \$298,110,000. There were 129,659 eligible benefit recipients. The portion of the 2009 employer contribution rate (identified above) that was used to fund health care for fiscal year 2009 was 1.0% of County covered payroll which amounted to \$292.

**NOTE 12 - COMPENSATED ABSENCES**

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is cumulative without limit.

At December 31, 2009, the County's accumulated, unpaid compensated absences amounted to \$5,636,723. Of this amount, \$4,955,805 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$341,440 is reported as due within one year), \$680,918 is recorded as Business-type activities (\$44,449 is reported as due within one year).

At December 31, 2009 the liability recorded as Governmental Activities within the Statement of Net Assets representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	114,426	\$2,672,016	\$173,107
Sick Time	87,132	2,217,510	168,333
Compensatory Time	<u>3,334</u>	<u>66,279</u>	<u>0</u>
Total	<u>204,892</u>	<u>\$4,955,805</u>	<u>\$341,440</u>

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 13 – NOTES PAYABLE**

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2009 the outstanding \$1,000,000 Armco Park Acquisition Bond Anticipation Note was retired from revenue received by a grant from the Ohio Division of Natural Resources. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

	Balance January 1, 2009	Issued	(Retired)	Balance December 31, 2009
Primary Government General Obligation Note:				
2.00% Armco Park Acquisition Note	\$1,000,000	\$0	(\$1,000,000)	\$0
Total Notes Payable	<u>\$1,000,000</u>	<u>\$0</u>	<u>(\$1,000,000)</u>	<u>\$0</u>

**NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS**

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. The 1991 G.O. Building Project debt, issued for various county building improvements, will be retired from the debt service fund utilizing a portion of the 1/2% additional sales tax levied in 1992.

Special assessment debt service is financed by property tax 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 \$73,992. Special assessment bonds will be retired with proceeds of collections of special assessment receivables in the related debt service funds.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county, including expanding the Deerfield-Hamilton Water Treatment Plant and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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

A State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008.

Both the TIF Bond and the State 166 Loan are being retired from the debt service fund utilizing payments in lieu of taxes received from Procter and Gamble. A service agreement with Procter and Gamble provides for minimum annual payments sufficient to satisfy the TIF Bond and the State 166 Loan debt service requirements.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandlewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

The 2000 Ohio Public Works Commission interest-free loan was used to cover costs incurred for the Columbia Road Reconstruction Project. The loan will be retired from the debt service fund over ten years by funding provided by the County Engineer.

In 2006, Warren County entered into a loan agreement with the Ohio Department of Transportation as partial funding for its local share of the construction of the US 22 Road Widening Project. The total original loan amount of \$1,406,261 carries a 3% interest rate. The loan payments began in 2008. The loan will be retired in 2010 through funding provided by the County Engineer.

The 2002 Waterworks System Revenue Refunding Bond is currently the only Revenue Bond of the Water System. 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 2009 was 120%. The bond coverage ratio for the fiscal year, based upon operating revenue and investment income and operating expenses excluding depreciation, was 289% for the Water Fund. The Sewer Fund did not have any debt outstanding in 2009. The ratio for the Water Fund increased to 519% when the calculation includes the tap-in fees collected from customers connecting to the existing water system.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount is \$5,000,138 and carries a 2% interest rate. The loan payments will not begin until 2010.

This OWDA loan, along with the remaining water revenue bond will be retired from the revenues generated by the water fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$56.53 million of additional unvoted general obligation debt.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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

	Interest Rate	Maturity Date	Balance January 1, 2009	Additions	Retired	Balance December 31, 2009	Amounts Due Within One Year	
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
Unvoted General Obligation Bonds:								
1991	G. O. Building Project	5.95 - 8.85%	2011	300,000	0	(95,000)	205,000	100,000
2005	TIF Refunding	3.00 - 5.00%	2016	4,086,220	0	(437,891)	3,648,329	452,891
<b>Total Unvoted General Obligation Bonds</b>				<b>4,386,220</b>	<b>0</b>	<b>(532,891)</b>	<b>3,853,329</b>	<b>552,891</b>
<b>Special Assessment Bonds (with Governmental Commitment):</b>								
1989	Water and Sewer	7.35 - 7.45%	2010	95,000	0	(45,000)	50,000	50,000
1990	Waterline	5.95 - 8.85%	2010	20,000	0	(10,000)	10,000	10,000
1991	Water System	5.95 - 8.85%	2011	180,000	0	(55,000)	125,000	60,000
1992	Morrow-Roachester Sewer	6.100%	2012	1,127,500	0	(255,200)	872,300	273,100
1992	Vivian Drive Sewer	6.100%	2012	7,000	0	(1,600)	5,400	1,700
1992	Shaker Road Water	6.100%	2012	38,500	0	(8,800)	29,700	9,300
1992	Routt Lane Water	6.100%	2012	16,900	0	(3,900)	13,000	4,100
1992	Sherman Terrace Water	6.100%	2012	79,400	0	(18,100)	61,300	19,200
1992	Hathaway Road Water	6.100%	2012	10,700	0	(2,400)	8,300	2,600
1993	Water and Sewer	2.80 - 5.85%	2013	365,000	0	(65,000)	300,000	70,000
1994	Water	6.550%	2014	740,000	0	(105,000)	635,000	110,000
1996	Water and Sewer	6.125 - 6.20%	2016	124,000	0	(18,000)	106,000	17,000
1997	Waterstone	4.15 - 5.50%	2017	1,945,000	0	(175,000)	1,770,000	180,000
1998	Drake Rd Waterline	4.975%	2018	14,795	0	(1,180)	13,615	1,230
1998	Eagle Hill Waterline	4.975%	2018	25,835	0	(2,055)	23,780	2,150
1998	Turtlecreek Union Waterline	4.975%	2018	644,370	0	(51,765)	592,605	51,620
2000	Water and Sewer	4.40 - 4.85%	2020	835,000	0	(50,000)	785,000	55,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,735,000	0	(100,000)	1,635,000	105,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	1,195,000	0	(65,000)	1,130,000	65,000
2003	Water and Sewer	2.00 - 4.75%	2023	2,150,000	0	(110,000)	2,040,000	110,000
2004	Water and Sewer	1.7 - 4.75%	2024	183,647	0	(8,560)	175,087	8,817
2005	Water and Sewer	4.400%	2025	64,351	0	(2,623)	61,728	2,740
2007	Bunnell Hill Road	4.3-5.75%	2027	29,000	0	(1,000)	28,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	516,000	0	(19,000)	497,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,755,000	0	(65,000)	2,690,000	100,000
<b>Total Special Assessment Bonds</b>				<b>14,896,998</b>	<b>0</b>	<b>(1,239,183)</b>	<b>13,657,815</b>	<b>1,328,557</b>
<b>Tax Increment District Revenue Bonds</b>								
2009	Greens of Bunnell Hill	6.500%	2035	0	2,350,000	0	2,350,000	25,000
<b>Total Tax Increment Revenue Bonds</b>				<b>0</b>	<b>2,350,000</b>	<b>0</b>	<b>2,350,000</b>	<b>25,000</b>
<b>Loans:</b>								
1994	State 166 Loan	4.000%	2017	6,587,404	0	(613,798)	5,973,606	638,805
2000	OPWC Loan	0.000%	2011	126,859	0	(50,744)	76,115	50,744
2006	ODOT Loan	3.000%	2011	949,834	0	(467,846)	481,988	481,988
<b>Total Loans</b>				<b>7,664,097</b>	<b>0</b>	<b>(1,132,388)</b>	<b>6,531,709</b>	<b>1,171,537</b>
Capital Leases				774	13,585	(3,315)	11,044	2,760
Compensated Absences				4,705,996	4,947,229	(4,697,420)	4,955,805	341,440
<b>Total Governmental Activities Long-term Liabilities</b>				<b>\$31,654,085</b>	<b>\$7,310,814</b>	<b>(\$7,605,197)</b>	<b>\$31,359,702</b>	<b>\$3,422,185</b>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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

	Interest Rate	Maturity Date	Balance January 1, 2009	Additions	Retired	Balance December 31, 2009	Amounts Due Within One Year
<b>Business-type Activities:</b>							
Mortgage Revenue Bonds:							
2002 Water	2.00 - 5.00%	2019	6,729,141	0	(496,830)	6,232,311	516,830
Total Mortgage Revenue Bonds			6,729,141	0	(496,830)	6,232,311	516,830
OWDA Loan Water	2.0%	2029	5,000,138	0	0	5,000,138	205,584
Compensated Absences			677,245	680,918	(677,245)	680,918	44,449
Total Business-type Activities Long-term Liabilities			\$12,406,524	\$680,918	(\$1,174,075)	\$11,913,367	\$766,863

The principal amount of the County's special assessment debt outstanding at December 31, 2009 of \$13,657,815 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 \$1,797,320 in the Special Assessment Debt Service Fund at December 31, 2009 is reserved for the retirement of outstanding special assessment bonds.

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**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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

A summary of the County's future debt service requirements including principal and interest at December 31, 2009 follows:

**A. Bonded Debt**

Years	General Obligation		Water Revenue	
	Principal	Interest	Principal	Interest
2010	552,891	167,983	516,830	279,223
2011	572,891	147,358	536,830	261,295
2012	492,891	118,125	551,830	241,870
2013	517,891	94,625	571,830	221,350
2014	547,891	69,875	601,830	193,350
2015-2019	1,168,874	66,625	3,453,161	525,500
Totals	<u>\$3,853,329</u>	<u>\$664,591</u>	<u>\$6,232,311</u>	<u>\$1,722,588</u>

Years	Tax Increment Dist. Revenue		Special Assessment	
	Principal	Interest	Principal	Interest
2010	25,000	163,619	1,328,557	686,743
2011	40,000	150,475	1,343,957	616,545
2012	40,000	147,875	1,338,398	545,641
2013	40,000	145,275	1,037,874	475,448
2014	50,000	142,513	993,381	423,401
2015-2019	285,000	661,374	4,221,683	1,428,509
2020-2024	395,000	553,637	2,508,740	528,328
2025-2029	545,000	404,788	885,225	110,230
2030-2034	750,000	199,063	0	0
2035	180,000	8,775	0	0
Totals	<u>\$2,350,000</u>	<u>\$2,577,394</u>	<u>\$13,657,815</u>	<u>\$4,814,845</u>

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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

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

Years	OWDA Loans		OPWC Loans		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	205,584	98,980	50,744	0	638,805	227,317
2011	209,717	94,848	25,371	0	664,831	201,291
2012	213,932	90,632	0	0	691,917	174,205
2013	218,232	86,332	0	0	720,107	146,015
2014	222,618	81,946	0	0	749,445	116,677
2015-2019	1,182,038	340,783	0	0	2,508,501	162,044
2020-2024	1,305,706	217,118	0	0	0	0
2025-2029	1,442,311	80,511	0	0	0	0
Totals	<u>\$5,000,138</u>	<u>\$1,091,150</u>	<u>\$76,115</u>	<u>\$0</u>	<u>\$5,973,606</u>	<u>\$1,027,549</u>

Years	ODOT Loan		Capital Leases	
	Principal	Interest	Principal	Interest
2010	481,988	10,872	2,760	814
2011	0	0	2,998	576
2012	0	0	3,257	317
2013	0	0	2,029	56
Totals	<u>\$481,988</u>	<u>\$10,872</u>	<u>\$11,044</u>	<u>\$1,763</u>

**C. 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, 2009 there were thirteen (13) 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 \$15,150,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$96,353,402 which brings the total conduit debt to \$111,503,402.

**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009**

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**NOTE 15 - CAPITAL LEASES**

In prior years, the County has entered into capital leases for copiers and a postage machine. Equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$25,621. The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2009, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2010	\$3,574
2011	3,574
2012	3,574
2013	<u>2,085</u>
Minimum Lease Payments	12,807
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(1,763)</u>
Present value of minimum lease payments	<u><u>\$11,044</u></u>

**NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

As of December 31, 2009, the County had the following significant construction projects that will be financed through Water and Sewer Surplus Revenues and General Fund Revenues:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Lower Little Miami WWTP	\$27,728,749	2012
Courts Bldg Construction	<u>1,480,698</u>	2012
Total	<u><u>\$29,209,447</u></u>	

**NOTE 17 - 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 \$641,176 for these contributions, recording revenue and expenses at cost or fair market value, as applicable (the reported number is from 2008 and is the most recent number available).

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 18 - 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 significant programs are the Waiver Day Habilitation, Title XIX Medical Assistance Program, State Homeland Security Program, Community Development Block Grant, Youth Services-Out of Home Placement Grant and the Workforce Investment 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 19 - 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 sixty-six 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 various specified insurance coverage provided by CORSA. This coverage includes 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.

Insurance coverage stayed the same as coverage in the prior year. Settled claims during the last eight years have not exceeded commercial insurance coverage.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 19 - RISK MANAGEMENT (Continued)**

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, Custom Design Benefits, who monitors all claim payments. Excess loss coverage, carried through United of Omaha, becomes effective after \$150,000 per year per specific claim. There is a lifetime maximum coverage per person of \$2,000,000.

The total claims liability of \$1,594,953 comprised of Board of Developmental Disabilities (BDD) and County health insurance, reported (at face value) within the BDD Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2009 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. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2009 were:

	<u>Balance at December 31, 2008</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2009</u>
BDD				
2008	\$3,188	\$95,686	(\$94,564)	\$4,310
2009	4,310	142,125	(127,020)	19,415
County:				
2008	\$1,148,024	\$9,538,838	(\$9,290,935)	\$1,395,927
2009	1,395,927	11,023,568	(10,843,957)	1,575,538

**NOTE 20 - JOINT VENTURE**

**Warren/Clinton Counties Recovery Services Board**

Warren County is a member of Mental Health Recovery Services of Warren and Clinton Counties (MHRS), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2009***

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**NOTE 20 - JOINT VENTURE (Continued)**

MHRS is governed by an 18-member board of directors, four of which are appointed by the Ohio Department of Mental Health (ODMH) and four by the Ohio Department of Alcohol and Drug Addiction Services (ODADAS). The remaining ten members are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS' main sources of revenue are grants and other allocations from the two state departments previously named and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. 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.

A summary of the unaudited cash basis financial information for the year ended December 31, 2009 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,345,669	Revenues	\$16,272,037
Fund Equity	\$11,345,669	Expenses	\$15,802,884
		Net Income	<u>\$469,153</u>

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE  
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, INTERNAL  
SERVICE FUNDS AND FIDUCIARY FUNDS.*

***Nonmajor Governmental Funds***

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***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 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.

**Dog and Kennel Fund**

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

**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.

**Delinquent Real Estate Tax and Assessment Fund**

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

(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.

**Workforce Investment Act Fund**

To account for grants from the Federal Government for employment and training needs of area job seekers.

**Pass Through Grants Fund**

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients.

**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.

**Emergency Management Fund**

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

**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 Court Special Projects Fund**

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court for more efficient operation.

**County Transit Fund**

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

***Special Revenue Funds***

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**Other Special Revenue Fund**

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:

- Law Library Resources Fund – Modified Accrual Basis Only**
- Veteran’s Memorial Fund**
- Federal Emergency Management Agency (FEMA) Fund**
- Common Pleas Mental Health Grant Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- Prosecutor Grants Fund**
- County Court Probation Department Fund**
- Donations Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant Fund**
- Hazardous Materials Emergency Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**

***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

**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.)

**Tax Increment Financing Fund**

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

**State Ohio Public Works Commission (OPWC) Loan Fund**

To account for Ohio Public Works Commission loan which provided the source of financing for the reconstruction of Columbia Road in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

(Continued)

***Debt Service Funds***

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**State Department of Transportation (DOT) Loan Fund**

To account for the County Engineer's repayment of principal and interest for a DOT loan which provided financing for a portion of the US 22 Road Widening Project.

**Tax Increment District Revenue Bond Fund**

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

***Capital Projects Funds***

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The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary 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 construction of water line extensions in various areas of the County to be financed by special assessments from property owners.

**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.

**Redevelopment Tax Equivalent Fund**

To account for expenses and sources of financing for public improvements to the Greens of Bunnell Hill Incentive District.

***Permanent Fund***

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The Permanent Fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

**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.

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 20,394,687	\$ 9,532,849	\$ 10,297,231	\$ 43,609	\$ 40,268,376
Receivables:					
Taxes	0	3,637,342	0	0	3,637,342
Accounts	200,443	0	0	0	200,443
Intergovernmental	8,074,172	0	339,018	0	8,413,190
Loans	1,630,818	0	0	0	1,630,818
Due from Other Funds	161,292	0	0	0	161,292
Interfund Loans Receivable	2,825,820	0	0	0	2,825,820
Inventory of Supplies, at Cost	759,971	0	0	0	759,971
Prepaid Items	8,463	0	0	0	8,463
<b>Total Assets</b>	<b>\$ 34,055,666</b>	<b>\$ 13,170,191</b>	<b>\$ 10,636,249</b>	<b>\$ 43,609</b>	<b>\$ 57,905,715</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 1,221,444	\$ 0	\$ 233,389	\$ 0	\$ 1,454,833
Accrued Wages and Benefits Payable	386,410	0	0	0	386,410
Intergovernmental Payable	154,256	0	0	0	154,256
Due to Other Funds	315,137	0	0	0	315,137
Interfund Loans Payable	20,000	0	3,657,220	0	3,677,220
Deferred Revenue	6,076,644	3,732,092	0	0	9,808,736
Compensated Absences Payable	45,442	0	0	0	45,442
<b>Total Liabilities</b>	<b>8,219,333</b>	<b>3,732,092</b>	<b>3,890,609</b>	<b>0</b>	<b>15,842,034</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	2,437,399	0	3,060,222	0	5,497,621
Reserved for Prepaid Items	8,463	0	0	0	8,463
Reserved for Supplies Inventory	759,971	0	0	0	759,971
Reserved for Debt Service	0	9,438,099	0	0	9,438,099
Reserved for Interfund Loans Receivable	2,825,820	0	0	0	2,825,820
Undesignated/Unreserved	19,804,680	0	3,685,418	43,609	23,533,707
<b>Total Fund Balances</b>	<b>25,836,333</b>	<b>9,438,099</b>	<b>6,745,640</b>	<b>43,609</b>	<b>42,063,681</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 34,055,666</b>	<b>\$ 13,170,191</b>	<b>\$ 10,636,249</b>	<b>\$ 43,609</b>	<b>\$ 57,905,715</b>

**WARREN COUNTY, OHIO**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2009**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,650,788	\$ 3,412,496	\$ 0	\$ 0	\$ 5,063,284
Intergovernmental Revenues	24,911,609	24,242	722,828	0	25,658,679
Charges for Services	6,511,261	0	0	0	6,511,261
Licenses and Permits	30	0	0	0	30
Investment Earnings	11,706	0	0	15	11,721
Fines and Forfeitures	270,578	0	0	0	270,578
All Other Revenue	409,143	0	494,256	0	903,399
<b>Total Revenue</b>	<b>33,765,115</b>	<b>3,436,738</b>	<b>1,217,084</b>	<b>15</b>	<b>38,418,952</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	6,817,458	0	0	0	6,817,458
Judicial	2,851,744	0	0	0	2,851,744
Public Safety	2,680,568	0	0	0	2,680,568
Public Works	7,294,406	0	0	0	7,294,406
Health	929,624	0	0	0	929,624
Human Services	17,650,570	0	0	0	17,650,570
Community and Economic Development	421,223	0	0	0	421,223
Capital Outlay	0	0	5,828,041	0	5,828,041
Debt Service:					
Principal Retirement	2,541	1,642,388	0	0	1,644,929
Interest and Fiscal Charges	15,224	696,631	0	0	711,855
<b>Total Expenditures</b>	<b>38,663,358</b>	<b>2,339,019</b>	<b>5,828,041</b>	<b>0</b>	<b>46,830,418</b>
Excess (Deficiency) of Revenues Over Expenditures	(4,898,243)	1,097,719	(4,610,957)	15	(8,411,466)
<b>Other Financing Sources (Uses):</b>					
Capital Lease Initiated	13,585	0	0	0	13,585
Tax Increment Revenue Bonds Issued	0	0	2,350,000	0	2,350,000
Transfers In	4,402,706	658,553	708,362	0	5,769,621
Transfers Out	(776,965)	0	0	0	(776,965)
<b>Total Other Financing Sources (Uses)</b>	<b>3,639,326</b>	<b>658,553</b>	<b>3,058,362</b>	<b>0</b>	<b>7,356,241</b>
Net Change in Fund Balances	(1,258,917)	1,756,272	(1,552,595)	15	(1,055,225)
<b>Fund Balances at Beginning of Year</b>	<b>27,256,045</b>	<b>7,681,827</b>	<b>8,298,235</b>	<b>43,594</b>	<b>43,279,701</b>
Decrease in Inventory Reserve	(160,795)	0	0	0	(160,795)
<b>Fund Balances End of Year</b>	<b>\$ 25,836,333</b>	<b>\$ 9,438,099</b>	<b>\$ 6,745,640</b>	<b>\$ 43,609</b>	<b>\$ 42,063,681</b>

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,514,294	\$ 689,250	\$ 369,660	\$ 0
Receivables:				
Accounts	13,804	274	8,507	19,175
Intergovernmental	3,497,375	127	89	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	2,825,820	0	0	0
Inventory of Supplies, at Cost	759,971	0	0	0
Prepaid Items	6,970	237	307	0
<b>Total Assets</b>	<b>\$ 10,618,234</b>	<b>\$ 689,888</b>	<b>\$ 378,563</b>	<b>\$ 19,175</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 112,567	\$ 486,312	\$ 2,832	\$ 25,487
Accrued Wages and Benefits Payable	76,254	50,182	5,238	946
Intergovernmental Payable	16,767	23,739	3,415	146
Due to Other Funds	16,725	18,512	2,304	64
Interfund Loans Payable	0	0	0	0
Deferred Revenue	2,394,202	0	0	0
Compensated Absences Payable	0	1,536	0	0
<b>Total Liabilities</b>	<b>2,616,515</b>	<b>580,281</b>	<b>13,789</b>	<b>26,643</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	763,768	153,228	300	0
Reserved for Prepaid Items	6,970	237	307	0
Reserved for Supplies Inventory	759,971	0	0	0
Reserved for Interfund Loans Receivable	2,825,820	0	0	0
Undesignated/Unreserved	3,645,190	(43,858)	364,167	(7,468)
<b>Total Fund Balances</b>	<b>8,001,719</b>	<b>109,607</b>	<b>364,774</b>	<b>(7,468)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 10,618,234</b>	<b>\$ 689,888</b>	<b>\$ 378,563</b>	<b>\$ 19,175</b>

**WARREN COUNTY, OHIO**

<u>Veteran's Memorial</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>	<u>Children's Services Board</u>
\$ 2,719	\$ 13,297	\$ 925,338	\$ 20,607	\$ 4,989,339	\$ 649,984
0	0	0	2,906	8	909
0	0	36,247	0	0	298,764
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	338
<u>\$ 2,719</u>	<u>\$ 13,297</u>	<u>\$ 961,585</u>	<u>\$ 23,513</u>	<u>\$ 4,989,347</u>	<u>\$ 949,995</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 121,815	\$ 89,304
0	1,237	0	0	16,291	57,909
0	191	0	0	2,507	9,825
0	0	0	0	1,555	13,448
0	0	0	0	0	0
0	0	0	0	0	154,908
0	0	0	0	0	43,906
<u>0</u>	<u>1,428</u>	<u>0</u>	<u>0</u>	<u>142,168</u>	<u>369,300</u>
0	0	268,989	0	61,318	45,743
0	0	0	0	0	338
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,719</u>	<u>11,869</u>	<u>692,596</u>	<u>23,513</u>	<u>4,785,861</u>	<u>534,614</u>
<u>2,719</u>	<u>11,869</u>	<u>961,585</u>	<u>23,513</u>	<u>4,847,179</u>	<u>580,695</u>
<u>\$ 2,719</u>	<u>\$ 13,297</u>	<u>\$ 961,585</u>	<u>\$ 23,513</u>	<u>\$ 4,989,347</u>	<u>\$ 949,995</u>

(Continued)

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	Certificate of Title Administration
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 20,794	\$ 1,558,138	\$ 1,531,256	\$ 712,618
Receivables:				
Accounts	0	7,125	0	101,700
Intergovernmental	9,962	29,227	0	6
Loans	0	0	0	0
Due from Other Funds	0	151,587	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	86	0	0
<b>Total Assets</b>	<u>\$ 30,756</u>	<u>\$ 1,746,163</u>	<u>\$ 1,531,256</u>	<u>\$ 814,324</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 245	\$ 52,661	\$ 0	\$ 12,061
Accrued Wages and Benefits Payable	1,918	44,502	11,519	15,754
Intergovernmental Payable	296	11,733	2,070	2,406
Due to Other Funds	283	218,752	424	4,103
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	16,900	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>2,742</u>	<u>344,548</u>	<u>14,013</u>	<u>34,324</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	303,117	0	1,162
Reserved for Prepaid Items	0	86	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	28,014	1,098,412	1,517,243	778,838
<b>Total Fund Balances</b>	<u>28,014</u>	<u>1,401,615</u>	<u>1,517,243</u>	<u>780,000</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 30,756</u>	<u>\$ 1,746,163</u>	<u>\$ 1,531,256</u>	<u>\$ 814,324</u>



**WARREN COUNTY, OHIO**

<u>Prosecutor Grants</u>	<u>County Court Probation Department</u>	<u>Donations</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>	<u>Workforce Investment Act</u>
\$ 23,119	\$ 25,032	\$ 25	\$ 11,504	\$ 1,647,730	\$ 305,625
0	10,017	0	0	7,849	0
0	0	0	0	136	1,393,697
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	165	360
<u>\$ 23,119</u>	<u>\$ 35,049</u>	<u>\$ 25</u>	<u>\$ 11,504</u>	<u>\$ 1,655,880</u>	<u>\$ 1,699,682</u>
\$ 0	\$ 1,633	\$ 0	\$ 0	\$ 1,000	\$ 42,339
0	4,868	0	1,613	2,923	9,697
0	750	0	249	527	58,663
0	612	0	283	1,186	5,247
0	0	0	0	0	0
0	0	0	0	0	1,392,410
0	0	0	0	0	0
<u>0</u>	<u>7,863</u>	<u>0</u>	<u>2,145</u>	<u>5,636</u>	<u>1,508,356</u>
0	0	0	0	13,754	120,898
0	0	0	0	165	360
0	0	0	0	0	0
0	0	0	0	0	0
<u>23,119</u>	<u>27,186</u>	<u>25</u>	<u>9,359</u>	<u>1,636,325</u>	<u>70,068</u>
<u>23,119</u>	<u>27,186</u>	<u>25</u>	<u>9,359</u>	<u>1,650,244</u>	<u>191,326</u>
<u>\$ 23,119</u>	<u>\$ 35,049</u>	<u>\$ 25</u>	<u>\$ 11,504</u>	<u>\$ 1,655,880</u>	<u>\$ 1,699,682</u>

(Continued)

**WARREN COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 4,052	\$ 0	\$ 206,423	\$ 99,446
Receivables:				
Accounts	0	0	0	0
Intergovernmental	0	10,200	149,990	198
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 4,052</u>	<u>\$ 10,200</u>	<u>\$ 356,413</u>	<u>\$ 99,644</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 32,176	\$ 2,538
Accrued Wages and Benefits Payable	0	0	3,486	68,995
Intergovernmental Payable	0	0	537	10,602
Due to Other Funds	0	0	0	15,651
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	10,200	117,105	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>10,200</u>	<u>153,304</u>	<u>97,786</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	10,200	39	233
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	4,052	(10,200)	203,070	1,625
<b>Total Fund Balances</b>	<u>4,052</u>	<u>0</u>	<u>203,109</u>	<u>1,858</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 4,052</u>	<u>\$ 10,200</u>	<u>\$ 356,413</u>	<u>\$ 99,644</u>

**WARREN COUNTY, OHIO**

<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>	<u>Drug Law Enforcement</u>
\$ 608,214	\$ 88,888	\$ 201,565	\$ 66,265	\$ 82,386	\$ 64,215
0	0	887	1,580	0	0
15,136	2,441,797	9,613	0	748	25
0	1,334,349	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 623,350</u>	<u>\$ 3,865,034</u>	<u>\$ 212,065</u>	<u>\$ 67,845</u>	<u>\$ 83,134</u>	<u>\$ 64,240</u>
\$ 47,672	\$ 53,278	\$ 0	\$ 1,995	\$ 800	\$ 0
2,611	3,110	534	0	0	0
403	880	7,410	0	0	0
1,821	283	0	0	0	0
0	0	20,000	0	0	0
500	1,855,747	0	0	0	0
0	0	0	0	0	0
<u>53,007</u>	<u>1,913,298</u>	<u>27,944</u>	<u>1,995</u>	<u>800</u>	<u>0</u>
190,720	248,881	8,909	0	3,992	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>379,623</u>	<u>1,702,855</u>	<u>175,212</u>	<u>65,850</u>	<u>78,342</u>	<u>64,240</u>
<u>570,343</u>	<u>1,951,736</u>	<u>184,121</u>	<u>65,850</u>	<u>82,334</u>	<u>64,240</u>
<u>\$ 623,350</u>	<u>\$ 3,865,034</u>	<u>\$ 212,065</u>	<u>\$ 67,845</u>	<u>\$ 83,134</u>	<u>\$ 64,240</u>

(Continued)

**WARREN COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2009**

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	Law Enforcement	Court Computerization	County Court Special Projects	TASC Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 41,608	\$ 805,823	\$ 689,887	\$ 21,177
Receivables:				
Accounts	0	9,988	15,351	0
Intergovernmental	0	0	0	92,152
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 41,608</u>	<u>\$ 815,811</u>	<u>\$ 705,238</u>	<u>\$ 113,329</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 29,815	\$ 2,839	\$ 1,854
Accrued Wages and Benefits Payable	0	0	3,021	3,802
Intergovernmental Payable	0	0	466	586
Due to Other Funds	0	0	424	609
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	0	46,076
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>29,815</u>	<u>6,750</u>	<u>52,927</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	101,087	63,615	0
Reserved for Prepaid Items	0	0	0	0
Reserved for Supplies Inventory	0	0	0	0
Reserved for Interfund Loans Receivable	0	0	0	0
Undesignated/Unreserved	41,608	684,909	634,873	60,402
<b>Total Fund Balances</b>	<u>41,608</u>	<u>785,996</u>	<u>698,488</u>	<u>60,402</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 41,608</u>	<u>\$ 815,811</u>	<u>\$ 705,238</u>	<u>\$ 113,329</u>

**WARREN COUNTY, OHIO**

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<u>Hazardous Materials Emergency</u>	<u>Enforcement and Education</u>	<u>Rehabilitation Grants</u>	<u>County Transit</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 30,957	\$ 28,869	\$ 28,195	\$ 316,388	\$ 20,394,687
0	0	0	363	200,443
0	87	0	88,596	8,074,172
0	0	296,469	0	1,630,818
0	0	0	9,705	161,292
0	0	0	0	2,825,820
0	0	0	0	759,971
0	0	0	0	8,463
<u>\$ 30,957</u>	<u>\$ 28,956</u>	<u>\$ 324,664</u>	<u>\$ 415,052</u>	<u>\$ 34,055,666</u>
\$ 0	\$ 0	\$ 0	\$ 100,221	\$ 1,221,444
0	0	0	0	386,410
0	0	88	0	154,256
1,421	0	0	11,430	315,137
0	0	0	0	20,000
0	0	0	88,596	6,076,644
0	0	0	0	45,442
<u>1,421</u>	<u>0</u>	<u>88</u>	<u>200,247</u>	<u>8,219,333</u>
0	0	0	77,446	2,437,399
0	0	0	0	8,463
0	0	0	0	759,971
0	0	0	0	2,825,820
<u>29,536</u>	<u>28,956</u>	<u>324,576</u>	<u>137,359</u>	<u>19,804,680</u>
<u>29,536</u>	<u>28,956</u>	<u>324,576</u>	<u>214,805</u>	<u>25,836,333</u>
<u>\$ 30,957</u>	<u>\$ 28,956</u>	<u>\$ 324,664</u>	<u>\$ 415,052</u>	<u>\$ 34,055,666</u>

**WARREN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Revenues:</b>				
Taxes	\$ 1,650,788	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	5,977,704	6,176,963	0	0
Charges for Services	73,904	0	406,012	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	149,096	0	39,477	19,175
All Other Revenue	105,446	183	18,488	0
<b>Total Revenue</b>	<b>7,956,938</b>	<b>6,177,146</b>	<b>463,977</b>	<b>19,175</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	26,643
Public Safety	0	0	0	0
Public Works	6,990,684	0	0	0
Health	0	0	491,495	0
Human Services	0	6,707,479	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>6,990,684</b>	<b>6,707,479</b>	<b>491,495</b>	<b>26,643</b>
Excess (Deficiency) of Revenues Over Expenditures	966,254	(530,333)	(27,518)	(7,468)
<b>Other Financing Sources (Uses):</b>				
Capital Lease Initiated	0	0	0	0
Transfers In	0	261,400	0	0
Transfers Out	(776,965)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(776,965)</b>	<b>261,400</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	189,289	(268,933)	(27,518)	(7,468)
<b>Fund Balances at Beginning of Year</b>	<b>7,973,225</b>	<b>378,540</b>	<b>392,292</b>	<b>0</b>
Increase (Decrease) in Inventory Reserve	(160,795)	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 8,001,719</b>	<b>\$ 109,607</b>	<b>\$ 364,774</b>	<b>\$ (7,468)</b>

**WARREN COUNTY, OHIO**

Veteran's Memorial	FEMA	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter	Real Estate Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	163,073	22,055	448,891	0	0
0	0	0	0	44,165	2,800,072
0	0	0	0	0	30
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	197
<u>0</u>	<u>163,073</u>	<u>22,055</u>	<u>448,891</u>	<u>44,165</u>	<u>2,800,299</u>
0	18,695	0	0	0	6,330,848
0	0	10,186	0	0	0
0	23,932	0	0	0	0
0	120,446	0	183,276	0	0
0	0	0	0	44,528	0
212	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>212</u>	<u>163,073</u>	<u>10,186</u>	<u>183,276</u>	<u>44,528</u>	<u>6,330,848</u>
(212)	0	11,869	265,615	(363)	(3,530,549)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(212)	0	11,869	265,615	(363)	(3,530,549)
2,931	0	0	695,970	23,876	8,377,728
0	0	0	0	0	0
<u>\$ 2,719</u>	<u>\$ 0</u>	<u>\$ 11,869</u>	<u>\$ 961,585</u>	<u>\$ 23,513</u>	<u>\$ 4,847,179</u>

(Continued)

**WARREN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Children's Services Board	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,004,820	60,861	1,664,092	0
Charges for Services	0	0	0	501,655
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	675	0
All Other Revenue	15,621	0	95,256	0
<b>Total Revenue</b>	<b>2,020,441</b>	<b>60,861</b>	<b>1,760,023</b>	<b>501,655</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	466,690
Judicial	0	0	1,153,032	0
Public Safety	0	84,355	1,575,352	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	4,095,547	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>4,095,547</b>	<b>84,355</b>	<b>2,728,384</b>	<b>466,690</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,075,106)	(23,494)	(968,361)	34,965
<b>Other Financing Sources (Uses):</b>				
Capital Lease Initiated	0	0	0	0
Transfers In	2,196,000	20,213	899,000	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,196,000</b>	<b>20,213</b>	<b>899,000</b>	<b>0</b>
Net Change in Fund Balances	120,894	(3,281)	(69,361)	34,965
<b>Fund Balances at Beginning of Year</b>	<b>459,801</b>	<b>31,295</b>	<b>1,470,976</b>	<b>1,482,278</b>
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 580,695</b>	<b>\$ 28,014</b>	<b>\$ 1,401,615</b>	<b>\$ 1,517,243</b>



**WARREN COUNTY, OHIO**

Certificate of Title Administration	Prosecutor Grants	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	280,000
1,021,147	0	141,652	0	60,000	98,754
0	0	0	0	0	0
11,706	0	0	0	0	0
0	0	0	0	0	0
51,546	0	0	1,250	0	446
<u>1,084,399</u>	<u>0</u>	<u>141,652</u>	<u>1,250</u>	<u>60,000</u>	<u>379,200</u>
0	0	0	1,225	0	0
884,810	0	219,474	0	0	0
0	6,393	0	0	62,665	0
0	0	0	0	0	0
0	0	0	0	0	393,601
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>884,810</u>	<u>6,393</u>	<u>219,474</u>	<u>1,225</u>	<u>62,665</u>	<u>393,601</u>
199,589	(6,393)	(77,822)	25	(2,665)	(14,401)
0	0	0	0	0	0
0	25,000	93,750	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>25,000</u>	<u>93,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
199,589	18,607	15,928	25	(2,665)	(14,401)
580,411	4,512	11,258	0	12,024	1,664,645
0	0	0	0	0	0
<u>\$ 780,000</u>	<u>\$ 23,119</u>	<u>\$ 27,186</u>	<u>\$ 25</u>	<u>\$ 9,359</u>	<u>\$ 1,650,244</u>

(Continued)

**WARREN COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,034,235	4,149	1,056,700	175,299
Charges for Services	0	0	0	124,139
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	5	0	0	0
<b>Total Revenue</b>	<u>2,034,240</u>	<u>4,149</u>	<u>1,056,700</u>	<u>299,438</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	221,188
Public Safety	0	0	56,700	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,957,232	4,776	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	14,191	0
<b>Total Expenditures</b>	<u>1,957,232</u>	<u>4,776</u>	<u>70,891</u>	<u>221,188</u>
Excess (Deficiency) of Revenues Over Expenditures	77,008	(627)	985,809	78,250
<b>Other Financing Sources (Uses):</b>				
Capital Lease Initiated	0	0	0	0
Transfers In	0	0	19,944	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>19,944</u>	<u>0</u>
Net Change in Fund Balances	77,008	(627)	1,005,753	78,250
<b>Fund Balances at Beginning of Year</b>	114,318	4,679	(1,005,753)	124,859
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 191,326</u>	<u>\$ 4,052</u>	<u>\$ 0</u>	<u>\$ 203,109</u>

**WARREN COUNTY, OHIO**

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2,293,106	476,066	797,876	62,135	0	0
654,700	0	11,381	96,400	16,130	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	18,138
47,928	389	35,542	17,102	0	0
<u>2,995,734</u>	<u>476,455</u>	<u>844,799</u>	<u>175,637</u>	<u>16,130</u>	<u>18,138</u>
0	0	0	0	0	0
0	0	0	0	18,657	0
0	325,713	0	187,415	0	800
0	0	0	0	0	0
0	0	0	0	0	0
3,386,156	0	0	0	0	0
0	0	420,924	0	0	0
2,541	0	0	0	0	0
1,033	0	0	0	0	0
<u>3,389,730</u>	<u>325,713</u>	<u>420,924</u>	<u>187,415</u>	<u>18,657</u>	<u>800</u>
(393,996)	150,742	423,875	(11,778)	(2,527)	17,338
13,585	0	0	0	0	0
237,573	24,633	0	0	0	0
0	0	0	0	0	0
<u>251,158</u>	<u>24,633</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(142,838)	175,375	423,875	(11,778)	(2,527)	17,338
144,696	394,968	1,527,861	195,899	68,377	64,996
0	0	0	0	0	0
<u>\$ 1,858</u>	<u>\$ 570,343</u>	<u>\$ 1,951,736</u>	<u>\$ 184,121</u>	<u>\$ 65,850</u>	<u>\$ 82,334</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009**

	<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Court Computerization</u>	<u>County Court Special Projects</u>
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	158,510	217,272
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	9,977	19,549	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>9,977</u>	<u>19,549</u>	<u>158,510</u>	<u>217,272</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	163,877	153,877
Public Safety	0	40,396	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
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>40,396</u>	<u>163,877</u>	<u>153,877</u>
Excess (Deficiency) of Revenues Over Expenditures	9,977	(20,847)	(5,367)	63,395
<b>Other Financing Sources (Uses):</b>				
Capital Lease Initiated	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	9,977	(20,847)	(5,367)	63,395
<b>Fund Balances at Beginning of Year</b>	54,263	62,455	791,363	635,093
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 64,240</u>	<u>\$ 41,608</u>	<u>\$ 785,996</u>	<u>\$ 698,488</u>

**WARREN COUNTY, OHIO**

<u>TASC Grant</u>	<u>Hazardous Materials Emergency</u>	<u>Enforcement and Education</u>	<u>Rehabilitation Grants</u>	<u>County Transit</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,650,788
245,396	24,539	0	0	943,649	24,911,609
0	155	0	0	85,213	6,511,261
0	0	0	0	0	30
0	0	0	0	0	11,706
0	0	14,491	0	0	270,578
238	0	0	762	18,744	409,143
<u>245,634</u>	<u>24,694</u>	<u>14,491</u>	<u>762</u>	<u>1,047,606</u>	<u>33,765,115</u>
0	0	0	0	0	6,817,458
0	0	0	0	0	2,851,744
225,888	85,685	5,186	88	0	2,680,568
0	0	0	0	0	7,294,406
0	0	0	0	0	929,624
0	0	0	2,469	1,496,699	17,650,570
0	0	0	299	0	421,223
0	0	0	0	0	2,541
0	0	0	0	0	15,224
<u>225,888</u>	<u>85,685</u>	<u>5,186</u>	<u>2,856</u>	<u>1,496,699</u>	<u>38,663,358</u>
19,746	(60,991)	9,305	(2,094)	(449,093)	(4,898,243)
0	0	0	0	0	13,585
0	77,327	0	0	547,866	4,402,706
0	0	0	0	0	(776,965)
0	<u>77,327</u>	<u>0</u>	<u>0</u>	<u>547,866</u>	<u>3,639,326</u>
19,746	16,336	9,305	(2,094)	98,773	(1,258,917)
40,656	13,200	19,651	326,670	116,032	27,256,045
0	0	0	0	0	(160,795)
<u>\$ 60,402</u>	<u>\$ 29,536</u>	<u>\$ 28,956</u>	<u>\$ 324,576</u>	<u>\$ 214,805</u>	<u>\$ 25,836,333</u>



**WARREN COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	<u>Tax Increment Financing</u>	<u>State DOT Loan</u>	<u>Tax Increment District Revenue Bond</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 9,206,844	\$ 405	\$ 325,600	\$ 9,532,849
Receivables:				
Taxes	3,282,939	0	354,403	3,637,342
<b>Total Assets</b>	<u>\$ 12,489,783</u>	<u>\$ 405</u>	<u>\$ 680,003</u>	<u>\$ 13,170,191</u>
<b>Liabilities:</b>				
Deferred Revenue	3,363,291	0	368,801	3,732,092
<b>Total Liabilities</b>	<u>3,363,291</u>	<u>0</u>	<u>368,801</u>	<u>3,732,092</u>
<b>Fund Balances:</b>				
Reserved for Debt Service	9,126,492	405	311,202	9,438,099
<b>Total Fund Balances</b>	<u>9,126,492</u>	<u>405</u>	<u>311,202</u>	<u>9,438,099</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 12,489,783</u>	<u>\$ 405</u>	<u>\$ 680,003</u>	<u>\$ 13,170,191</u>

**WARREN COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	<u>Court Building Construction</u>	<u>Tax Increment Financing</u>	<u>State OPWC Loan</u>	<u>State DOT Loan</u>
<b>Revenues:</b>				
Taxes	\$ 0	\$ 3,120,033	\$ 0	\$ 0
Intergovernmental Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenue</b>	<u>0</u>	<u>3,120,033</u>	<u>0</u>	<u>0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	95,000	1,028,798	50,744	467,846
Interest and Fiscal Charges	<u>19,950</u>	<u>646,165</u>	<u>0</u>	<u>25,013</u>
<b>Total Expenditures</b>	<u>114,950</u>	<u>1,674,963</u>	<u>50,744</u>	<u>492,859</u>
Excess (Deficiency) of Revenues Over Expenditures	(114,950)	1,445,070	(50,744)	(492,859)
<b>Other Financing Sources (Uses):</b>				
Transfers In	<u>114,950</u>	<u>0</u>	<u>50,744</u>	<u>492,859</u>
<b>Total Other Financing Sources (Uses)</b>	<u>114,950</u>	<u>0</u>	<u>50,744</u>	<u>492,859</u>
Net Change in Fund Balances	0	1,445,070	0	0
<b>Fund Balances at Beginning of Year</b>	<u>0</u>	<u>7,681,422</u>	<u>0</u>	<u>405</u>
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 9,126,492</u>	<u>\$ 0</u>	<u>\$ 405</u>



**WARREN COUNTY, OHIO**

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<u>Tax Increment District Revenue Bond</u>	<u>Total Nonmajor Debt Service Funds</u>
\$ 292,463	\$ 3,412,496
<u>24,242</u>	<u>24,242</u>
<u>316,705</u>	<u>3,436,738</u>
0	1,642,388
<u>5,503</u>	<u>696,631</u>
<u>5,503</u>	<u>2,339,019</u>
311,202	1,097,719
0	658,553
<u>0</u>	<u>658,553</u>
311,202	1,756,272
0	7,681,827
<u>\$ 311,202</u>	<u>\$ 9,438,099</u>

**WARREN COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2009**

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	County Road Projects	Water Extension Projects	Sewer Extension Projects	County Construction Projects
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,079,310	\$ 18,643	\$ 29,770	\$ 6,808,075
Receivables:				
Intergovernmental	339,018	0	0	0
<b>Total Assets</b>	<u>\$ 3,418,328</u>	<u>\$ 18,643</u>	<u>\$ 29,770</u>	<u>\$ 6,808,075</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 17,346	\$ 0	\$ 29,950	\$ 186,093
Interfund Loans Payable	2,825,820	97,400	734,000	0
<b>Total Liabilities</b>	<u>2,843,166</u>	<u>97,400</u>	<u>763,950</u>	<u>186,093</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	907,099	18,643	0	2,134,480
Undesignated/Unreserved	(331,937)	(97,400)	(734,180)	4,487,502
<b>Total Fund Balances</b>	<u>575,162</u>	<u>(78,757)</u>	<u>(734,180)</u>	<u>6,621,982</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 3,418,328</u>	<u>\$ 18,643</u>	<u>\$ 29,770</u>	<u>\$ 6,808,075</u>

**WARREN COUNTY, OHIO**

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Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
\$ 2,210	\$ 359,223	\$ 10,297,231
<u>0</u>	<u>0</u>	<u>339,018</u>
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 10,636,249</u>
\$ 0	\$ 0	\$ 233,389
<u>0</u>	<u>0</u>	<u>3,657,220</u>
<u>0</u>	<u>0</u>	<u>3,890,609</u>
0	0	3,060,222
<u>2,210</u>	<u>359,223</u>	<u>3,685,418</u>
<u>2,210</u>	<u>359,223</u>	<u>6,745,640</u>
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 10,636,249</u>

**WARREN COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	County Road Projects	Water Extension Projects	Sewer Extension Projects	County Construction Projects
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 722,828	\$ 0	\$ 0	\$ 0
All Other Revenue	440,778	0	0	53,478
<b>Total Revenue</b>	<u>1,163,606</u>	<u>0</u>	<u>0</u>	<u>53,478</u>
<b>Expenditures:</b>				
Capital Outlay	1,786,552	78,757	621,166	1,320,070
<b>Total Expenditures</b>	<u>1,786,552</u>	<u>78,757</u>	<u>621,166</u>	<u>1,320,070</u>
Excess (Deficiency) of Revenues Over Expenditures	(622,946)	(78,757)	(621,166)	(1,266,592)
<b>Other Financing Sources (Uses):</b>				
Tax Increment Revenue Bonds Issued	0	0	0	0
Transfers In	233,362	0	0	475,000
<b>Total Other Financing Sources (Uses)</b>	<u>233,362</u>	<u>0</u>	<u>0</u>	<u>475,000</u>
Net Change in Fund Balances	(389,584)	(78,757)	(621,166)	(791,592)
<b>Fund Balances at Beginning of Year</b>	964,746	0	(113,014)	7,413,574
<b>Fund Balances End of Year</b>	<u>\$ 575,162</u>	<u>\$ (78,757)</u>	<u>\$ (734,180)</u>	<u>\$ 6,621,982</u>

**WARREN COUNTY, OHIO**

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<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 722,828
0	0	494,256
<u>0</u>	<u>0</u>	<u>1,217,084</u>
0	2,021,496	5,828,041
<u>0</u>	<u>2,021,496</u>	<u>5,828,041</u>
0	(2,021,496)	(4,610,957)
0	2,350,000	2,350,000
0	0	708,362
<u>0</u>	<u>2,350,000</u>	<u>3,058,362</u>
0	328,504	(1,552,595)
2,210	30,719	8,298,235
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 6,745,640</u>

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 38,228,000	\$ 38,228,000	\$ 38,752,601	\$ 524,601
Intergovernmental Revenues	5,775,345	5,775,345	5,425,846	(349,499)
Charges for Services	5,268,858	5,268,858	6,204,861	936,003
Licenses and Permits	10,000	10,000	13,112	3,112
Investment Earnings	7,024,000	7,024,000	5,707,676	(1,316,324)
Fines and Forfeitures	186,242	186,242	307,471	121,229
All Other Revenues	3,226,784	3,226,784	3,175,903	(50,881)
Total Revenues	<u>59,719,229</u>	<u>59,719,229</u>	<u>59,587,470</u>	<u>(131,759)</u>
<b>Expenditures:</b>				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,490,296	1,419,809	1,133,634	286,175
Materials and Supplies	173,205	213,520	191,646	21,874
Contractual Services	1,229,455	1,186,130	1,024,586	161,544
Other Expenditures	3,158,998	3,866,923	3,760,376	106,547
Total Commissioners	<u>6,051,954</u>	<u>6,686,382</u>	<u>6,110,242</u>	<u>576,140</u>
Auditor:				
Personal Services	1,007,083	1,007,237	914,717	92,520
Materials and Supplies	29,000	30,332	19,636	10,696
Contractual Services	52,500	52,500	31,011	21,489
Other Expenditures	10,000	9,584	3,668	5,916
Capital Outlay	25,440	26,340	26,023	317
Total Auditor	<u>1,124,023</u>	<u>1,125,993</u>	<u>995,055</u>	<u>130,938</u>
Treasurer:				
Personal Services	381,517	381,517	371,801	9,716
Materials and Supplies	21,300	21,300	17,479	3,821
Contractual Services	3,500	3,500	1,552	1,948
Other Expenditures	7,500	7,500	5,978	1,522
Capital Outlay	1,600	4,445	3,218	1,227
Total Treasurer	<u>415,417</u>	<u>418,262</u>	<u>400,028</u>	<u>18,234</u>

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,560,324	2,564,396	2,520,807	43,589
Materials and Supplies	30,016	30,016	24,413	5,603
Contractual Services	111,844	103,226	80,108	23,118
Other Expenditures	88,710	97,710	84,253	13,457
Capital Outlay	23,651	25,051	10,128	14,923
Total Prosecutor	2,814,545	2,820,399	2,719,709	100,690
Recorder:				
Personal Services	722,183	722,183	712,812	9,371
Materials and Supplies	10,000	10,000	9,631	369
Contractual Services	15,000	15,000	7,734	7,266
Other Expenditures	4,500	4,500	2,818	1,682
Capital Outlay	30,000	30,000	6,511	23,489
Total Recorder	781,683	781,683	739,506	42,177
Board of Elections:				
Personal Services	882,995	874,922	709,029	165,893
Materials and Supplies	148,300	182,977	154,249	28,728
Contractual Services	67,500	62,588	48,850	13,738
Other Expenditures	26,100	29,600	13,712	15,888
Capital Outlay	25,000	25,000	24,430	570
Total Board of Elections	1,149,895	1,175,087	950,270	224,817
Data Processing:				
Personal Services	2,545,462	2,548,874	2,415,651	133,223
Materials and Supplies	48,700	49,308	36,709	12,599
Contractual Services	552,800	659,818	529,303	130,515
Other Expenditures	14,850	14,850	1,838	13,012
Capital Outlay	1,111,766	1,164,856	851,445	313,411
Total Data Processing	4,273,578	4,437,706	3,834,946	602,760
Microfilming Process:				
Personal Services	316,743	316,743	261,408	55,335
Materials and Supplies	14,970	14,970	11,631	3,339
Contractual Services	34,300	42,222	36,690	5,532
Other Expenditures	3,045	3,210	1,634	1,576
Capital Outlay	0	3,321	3,321	0
Total Microfilming Process	369,058	380,466	314,684	65,782

(Continued)

**WARREN COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Building and Grounds:</b>				
Personal Services	2,567,246	2,572,341	2,395,244	177,097
Materials and Supplies	449,500	490,872	405,961	84,911
Contractual Services	1,773,500	1,972,926	1,876,787	96,139
Other Expenditures	14,100	6,600	2,971	3,629
Capital Outlay	50,500	51,599	16,570	35,029
<b>Total Building and Grounds</b>	<b>4,854,846</b>	<b>5,094,338</b>	<b>4,697,533</b>	<b>396,805</b>
<b>Tax Maps:</b>				
Personal Services	362,112	362,112	359,910	2,202
Materials and Supplies	5,000	5,000	4,253	747
Contractual Services	11,000	11,000	2,641	8,359
Other Expenditures	2,000	2,000	158	1,842
Capital Outlay	7,700	7,700	0	7,700
<b>Total Tax Maps</b>	<b>387,812</b>	<b>387,812</b>	<b>366,962</b>	<b>20,850</b>
<b>Total Legislative and Executive</b>	<b>22,222,811</b>	<b>23,308,128</b>	<b>21,128,935</b>	<b>2,179,193</b>
<b>General Government-Judicial:</b>				
<b>Common Pleas Court:</b>				
Personal Services	2,190,183	2,201,730	2,107,746	93,984
Materials and Supplies	45,045	49,045	38,421	10,624
Contractual Services	702,585	684,256	491,315	192,941
Other Expenditures	39,600	50,960	38,322	12,638
Capital Outlay	50,000	88,049	82,046	6,003
<b>Total Common Pleas Court</b>	<b>3,027,413</b>	<b>3,074,040</b>	<b>2,757,850</b>	<b>316,190</b>
<b>Domestic Relations Court:</b>				
Personal Services	822,321	821,835	805,244	16,591
Materials and Supplies	6,916	6,916	6,816	100
Contractual Services	37,600	38,600	29,831	8,769
Other Expenditures	11,114	11,114	7,469	3,645
Capital Outlay	15,000	15,000	5,736	9,264
<b>Total Domestic Relations Court</b>	<b>892,951</b>	<b>893,465</b>	<b>855,096</b>	<b>38,369</b>
<b>Juvenile Court:</b>				
Personal Services	1,221,620	1,226,831	1,178,130	48,701
Materials and Supplies	22,500	25,500	24,912	588
Contractual Services	464,700	465,889	392,170	73,719
Other Expenditures	21,000	21,000	19,280	1,720
Capital Outlay	7,500	4,500	1,583	2,917
<b>Total Juvenile Court</b>	<b>1,737,320</b>	<b>1,743,720</b>	<b>1,616,075</b>	<b>127,645</b>

(Continued)



**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	450,004	477,686	460,682	17,004
Materials and Supplies	54,000	59,000	52,689	6,311
Contractual Services	45,800	43,380	15,819	27,561
Other Expenditures	10,000	10,000	5,241	4,759
Capital Outlay	<u>1,200</u>	<u>1,200</u>	<u>630</u>	<u>570</u>
Total Probate Court	561,004	591,266	535,061	56,205
Clerk of Courts:				
Personal Services	894,695	888,195	874,074	14,121
Materials and Supplies	206,000	215,276	213,921	1,355
Contractual Services	31,500	34,455	25,612	8,843
Other Expenditures	17,800	26,602	25,046	1,556
Capital Outlay	<u>4,000</u>	<u>4,000</u>	<u>2,019</u>	<u>1,981</u>
Total Clerk of Courts	1,153,995	1,168,528	1,140,672	27,856
Municipal Court:				
Personal Services	267,981	268,504	231,379	37,125
Contractual Services	102,000	102,762	78,914	23,848
Other Expenditures	<u>25,000</u>	<u>74,708</u>	<u>24,673</u>	<u>50,035</u>
Total Municipal Court	394,981	445,974	334,966	111,008
Criminal Prosecutors:				
Personal Services	<u>51,518</u>	<u>51,589</u>	<u>51,589</u>	<u>0</u>
Total Criminal Prosecutors	51,518	51,589	51,589	0
County Court:				
Personal Services	937,320	940,744	895,697	45,047
Materials and Supplies	28,700	28,700	20,202	8,498
Contractual Services	55,000	56,506	53,724	2,782
Other Expenditures	14,500	11,500	3,646	7,854
Capital Outlay	<u>5,000</u>	<u>8,000</u>	<u>3,437</u>	<u>4,563</u>
Total County Court	1,040,520	1,045,450	976,706	68,744

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Law Library:				
Personal Services	47,638	47,638	47,548	90
Total Law Library	47,638	47,638	47,548	90
Total Judicial	8,907,340	9,061,670	8,315,563	746,107
Public Safety:				
Coroner:				
Personal Services	209,571	208,738	208,614	124
Materials and Supplies	10,240	14,515	14,513	2
Contractual Services	131,790	172,828	172,828	0
Other Expenditures	6,460	3,154	3,134	20
Capital Outlay	5,000	3,426	3,426	0
Total Coroner	363,061	402,661	402,515	146
Sheriff:				
Personal Services	12,851,069	12,693,173	11,854,970	838,203
Materials and Supplies	515,590	532,505	498,631	33,874
Contractual Services	2,596,900	2,912,869	2,882,671	30,198
Other Expenditures	114,866	134,501	111,780	22,721
Capital Outlay	287,460	297,283	292,473	4,810
Total Sheriff	16,365,885	16,570,331	15,640,525	929,806
Building Regulation:				
Personal Services	911,369	930,112	864,960	65,152
Materials and Supplies	52,227	54,807	41,567	13,240
Contractual Services	8,665	8,665	4,651	4,014
Other Expenditures	15,025	7,516	2,909	4,607
Total Building Regulation	987,286	1,001,100	914,087	87,013
Adult Probation:				
Personal Services	307,881	305,381	293,980	11,401
Materials and Supplies	26,698	25,198	16,243	8,955
Contractual Services	13,845	11,345	6,297	5,048
Other Expenditures	7,210	3,710	1,179	2,531
Capital Outlay	4,000	14,000	8,506	5,494
Total Adult Probation	359,634	359,634	326,205	33,429

(Continued)

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	937,381	948,596	863,960	84,636
Materials and Supplies	11,000	11,000	5,083	5,917
Contractual Services	5,200	5,200	1,331	3,869
Other Expenditures	6,500	6,500	4,007	2,493
Capital Outlay	3,500	3,500	1,531	1,969
Total Juvenile Probation	963,581	974,796	875,912	98,884
Juvenile Detention:				
Personal Services	1,294,176	1,294,176	1,227,653	66,523
Materials and Supplies	17,500	16,500	14,104	2,396
Contractual Services	133,000	158,111	100,277	57,834
Other Expenditures	3,500	4,500	2,963	1,537
Capital Outlay	27,200	34,608	33,523	1,085
Total Juvenile Detention	1,475,376	1,507,895	1,378,520	129,375
Communication Dispatch:				
Personal Services	2,473,088	2,537,347	2,428,646	108,701
Materials and Supplies	15,000	14,300	14,223	77
Contractual Services	25,500	22,200	17,022	5,178
Other Expenditures	7,500	7,500	2,749	4,751
Capital Outlay	0	3,948	3,948	0
Total Communication Dispatch	2,521,088	2,585,295	2,466,588	118,707
Telecommunications:				
Personal Services	1,379,398	1,384,398	1,301,927	82,471
Materials and Supplies	96,000	85,116	55,752	29,364
Contractual Services	990,000	1,162,246	1,089,001	73,245
Other Expenditures	12,500	12,500	5,052	7,448
Capital Outlay	576,000	705,097	646,092	59,005
Total Telecommunications	3,053,898	3,349,357	3,097,824	251,533
Total Public Safety	26,089,809	26,751,069	25,102,176	1,648,893

(Continued)

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2009**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Health:				
Other Expenditures	700	700	463	237
Total Health	<u>700</u>	<u>700</u>	<u>463</u>	<u>237</u>
Veterans' Services:				
Personal Services	503,136	499,153	451,918	47,235
Materials and Supplies	26,265	26,265	24,874	1,391
Contractual Services	62,030	71,151	43,918	27,233
Other Expenditures	817,568	829,319	790,637	38,682
Capital Outlay	25,000	25,600	23,398	2,202
Total Veterans' Services	<u>1,433,999</u>	<u>1,451,488</u>	<u>1,334,745</u>	<u>116,743</u>
Total Human Services	<u>1,434,699</u>	<u>1,452,188</u>	<u>1,335,208</u>	<u>116,980</u>
Community and Economic Development:				
Commissioners:				
Personal Services	218,694	218,694	213,628	5,066
Materials and Supplies	5,000	5,000	2,086	2,914
Contractual Services	25,000	25,000	4,354	20,646
Other Operating Expenditures	147,000	147,000	102,948	44,052
Total Community and Economic Development	<u>395,694</u>	<u>395,694</u>	<u>323,016</u>	<u>72,678</u>
Total Expenditures	<u>59,050,353</u>	<u>60,968,749</u>	<u>56,204,898</u>	<u>4,763,851</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	668,876	(1,249,520)	3,382,572	4,632,092
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(7,625,770)	(7,638,863)	(5,104,604)	2,534,259
Advances In	60,000	60,000	206,913	146,913
Advances Out	0	0	(166,913)	(166,913)
Total Other Financing Sources (Uses)	<u>(7,565,770)</u>	<u>(7,578,863)</u>	<u>(5,064,604)</u>	<u>2,514,259</u>
Net Change in Fund Balance	(6,896,894)	(8,828,383)	(1,682,032)	7,146,351
Fund Balance at Beginning of Year	16,749,019	16,749,019	16,749,019	0
Prior Year Encumbrances	1,945,644	1,945,644	1,945,644	0
Fund Balance at End of Year	<u>\$ 11,797,769</u>	<u>\$ 9,866,280</u>	<u>\$ 17,012,631</u>	<u>\$ 7,146,351</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SENIOR CITIZENS SERVICE LEVY FUND</b>				
<b>Revenues:</b>				
Taxes	\$ 5,200,000	\$ 5,200,000	\$ 5,565,242	\$ 365,242
Intergovernmental Revenues	1,000,000	1,000,000	1,187,994	187,994
Total Revenues	<u>6,200,000</u>	<u>6,200,000</u>	<u>6,753,236</u>	<u>553,236</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	6,491,711	8,627,754	7,386,682	1,241,072
Other Expenditures	129,500	129,880	104,072	25,808
Total Expenditures	<u>6,621,211</u>	<u>8,757,634</u>	<u>7,490,754</u>	<u>1,266,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(421,211)	(2,557,634)	(737,518)	1,820,116
Fund Balance at Beginning of Year	2,780,746	2,780,746	2,780,746	0
Prior Year Encumbrances	2,136,043	2,136,043	2,136,043	0
Fund Balance at End of Year	<u>\$ 4,495,578</u>	<u>\$ 2,359,155</u>	<u>\$ 4,179,271</u>	<u>\$ 1,820,116</u>

**WARREN COUNTY, OHIO****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2009**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 8,208,626	\$ 8,208,626	\$ 8,384,317	\$ 175,691
Intergovernmental Revenues	5,159,048	5,159,048	5,083,349	(75,699)
Charges for Services	844,477	844,477	491,215	(353,262)
All Other Revenues	332,023	332,023	1,154,701	822,678
Total Revenues	<u>14,544,174</u>	<u>14,544,174</u>	<u>15,113,582</u>	<u>569,408</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	9,303,363	9,953,498	9,756,065	197,433
Materials and Supplies	500,000	555,920	517,224	38,696
Contractual Services	9,756,137	10,189,222	8,440,391	1,748,831
Health Insurance Claims	180,000	180,000	127,020	52,980
Other Expenditures	876,300	605,905	469,890	136,015
Capital Outlay	905,450	1,203,709	773,989	429,720
Total Expenditures	<u>21,521,250</u>	<u>22,688,254</u>	<u>20,084,579</u>	<u>2,603,675</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,977,076)	(8,144,080)	(4,970,997)	3,173,083
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,600,000	2,600,000	2,400,000	(200,000)
Transfers Out	(2,400,000)	(2,400,000)	(2,400,000)	0
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>(200,000)</u>
Net Change in Fund Balance	(6,777,076)	(7,944,080)	(4,970,997)	2,973,083
Fund Balance at Beginning of Year	45,467,893	45,467,893	45,467,893	0
Prior Year Encumbrances	2,304,014	2,304,014	2,304,014	0
Fund Balance at End of Year	<u>\$ 40,994,831</u>	<u>\$ 39,827,827</u>	<u>\$ 42,800,910</u>	<u>\$ 2,973,083</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Debt Service Fund  
For the Year Ended December 31, 2009***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SPECIAL ASSESSMENT FUND</b>				
<b>Revenues:</b>				
Charges for Services	\$ 0	\$ 0	\$ 119,793	\$ 119,793
Special Assessments	1,815,000	1,815,000	1,887,265	72,265
Total Revenues	<u>1,815,000</u>	<u>1,815,000</u>	<u>2,007,058</u>	<u>192,058</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	1,239,185	1,239,185	1,239,183	2
Interest and Fiscal Charges	781,898	794,076	792,062	2,014
Total Expenditures	<u>2,021,083</u>	<u>2,033,261</u>	<u>2,031,245</u>	<u>2,016</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(206,083)	(218,261)	(24,187)	194,074
Fund Balance at Beginning of Year	1,821,507	1,821,507	1,821,507	0
Fund Balance at End of Year	<u>\$ 1,615,424</u>	<u>\$ 1,603,246</u>	<u>\$ 1,797,320</u>	<u>\$ 194,074</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009*****MOTOR VEHICLE AND GASOLINE TAX FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,550,000	\$ 1,654,750	\$ 104,750
Intergovernmental Revenues	5,710,000	5,963,801	253,801
Charges for Services	6,400	65,551	59,151
Investment Earnings	4,000	4,642	642
Fines and Forfeitures	149,300	149,345	45
All Other Revenues	<u>604,000</u>	<u>685,382</u>	<u>81,382</u>
Total Revenues	<u>8,023,700</u>	<u>8,523,471</u>	<u>499,771</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	3,320,570	3,095,686	224,884
Materials and Supplies	2,427,631	2,033,897	393,734
Contractual Services	2,617,513	2,175,499	442,014
Other Expenditures	33,000	16,768	16,232
Capital Outlay	<u>1,284,968</u>	<u>1,091,035</u>	<u>193,933</u>
Total Expenditures	<u>9,683,682</u>	<u>8,412,885</u>	<u>1,270,797</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,659,982)	110,586	1,770,568
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(776,965)	(776,965)	0
Advances In	1,885,706	1,885,706	0
Advances Out	<u>0</u>	<u>(2,825,820)</u>	<u>(2,825,820)</u>
Total Other Financing Sources (Uses)	<u>1,108,741</u>	<u>(1,717,079)</u>	<u>(2,825,820)</u>
Net Change in Fund Balance	(551,241)	(1,606,493)	(1,055,252)
Fund Balance at Beginning of Year	3,688,237	3,688,237	0
Prior Year Encumbrances	<u>577,033</u>	<u>577,033</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,714,029</u>	<u>\$ 2,658,777</u>	<u>\$ (1,055,252)</u>



**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	<b>HUMAN SERVICES FUND</b>		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 6,598,900	\$ 6,603,497	\$ 4,597
All Other Revenues	526	525	(1)
Total Revenues	<u>6,599,426</u>	<u>6,604,022</u>	<u>4,596</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,326,049	2,280,916	45,133
Materials and Supplies	101,021	79,498	21,523
Contractual Services	4,908,030	4,590,104	317,926
Other Expenditures	58,000	15,714	42,286
Total Expenditures	<u>7,393,100</u>	<u>6,966,232</u>	<u>426,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(793,674)	(362,210)	431,464
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>217,366</u>	<u>261,400</u>	<u>44,034</u>
Total Other Financing Sources (Uses)	<u>217,366</u>	<u>261,400</u>	<u>44,034</u>
Net Change in Fund Balance	(576,308)	(100,810)	475,498
Fund Balance at Beginning of Year	254,768	254,768	0
Prior Year Encumbrances	351,660	351,660	0
Fund Balance at End of Year	<u>\$ 30,120</u>	<u>\$ 505,618</u>	<u>\$ 475,498</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	DOG AND KENNEL FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Charges for Services	\$ 377,500	\$ 404,022	\$ 26,522
Fines and Forfeitures	36,000	40,219	4,219
All Other Revenues	16,900	18,054	1,154
Total Revenues	<u>430,400</u>	<u>462,295</u>	<u>31,895</u>
<b>Expenditures:</b>			
Health:			
Personal Services	228,126	210,868	17,258
Materials and Supplies	56,640	54,705	1,935
Contractual Services	169,800	165,106	4,694
Other Expenditures	21,260	18,946	2,314
Capital Outlay	42,150	39,180	2,970
Total Expenditures	<u>517,976</u>	<u>488,805</u>	<u>29,171</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,576)	(26,510)	61,066
Fund Balance at Beginning of Year	395,870	395,870	0
Fund Balance at End of Year	<u>\$ 308,294</u>	<u>\$ 369,360</u>	<u>\$ 61,066</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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<b>VETERAN'S MEMORIAL FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Human Services:			
Capital Outlay	<u>          2,901</u>	<u>            212</u>	<u>          2,689</u>
Total Expenditures	<u>          2,901</u>	<u>            212</u>	<u>          2,689</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,901)	(212)	2,689
Fund Balance at Beginning of Year	<u>          2,931</u>	<u>          2,931</u>	<u>            0</u>
Fund Balance at End of Year	<u><u>\$          30</u></u>	<u><u>\$         2,719</u></u>	<u><u>\$         2,689</u></u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<b>FEMA FUND</b>		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 163,073	\$ 163,073	\$ 0
Total Revenues	<u>163,073</u>	<u>163,073</u>	<u>0</u>
<b>Expenditures:</b>			
Public Works:			
Other Expenditures	163,073	163,073	0
Total Expenditures	<u>163,073</u>	<u>163,073</u>	<u>0</u>
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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 22,050	\$ 22,055	\$ 5
Total Revenues	<u>22,050</u>	<u>22,055</u>	<u>5</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	17,194	8,758	8,436
Capital Outlay	<u>4,856</u>	<u>0</u>	<u>4,856</u>
Total Expenditures	<u>22,050</u>	<u>8,758</u>	<u>13,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	13,297	13,297
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 13,297</u>	<u>\$ 13,297</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	PERMISSIVE TAX FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 430,000	\$ 446,314	\$ 16,314
Total Revenues	<u>430,000</u>	<u>446,314</u>	<u>16,314</u>
<b>Expenditures:</b>			
Public Works:			
Capital Outlay	<u>512,989</u>	<u>452,265</u>	<u>60,724</u>
Total Expenditures	<u>512,989</u>	<u>452,265</u>	<u>60,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,989)	(5,951)	77,038
Fund Balance at Beginning of Year	579,311	579,311	0
Prior Year Encumbrances	<u>82,989</u>	<u>82,989</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 579,311</u>	<u>\$ 656,349</u>	<u>\$ 77,038</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 42,000	\$ 43,788	\$ 1,788
Total Revenues	<u>42,000</u>	<u>43,788</u>	<u>1,788</u>
<b>Expenditures:</b>			
Health:			
Contractual Services	<u>45,000</u>	<u>44,528</u>	<u>472</u>
Total Expenditures	<u>45,000</u>	<u>44,528</u>	<u>472</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,000)	(740)	2,260
Fund Balance at Beginning of Year	<u>21,347</u>	<u>21,347</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,347</u>	<u>\$ 20,607</u>	<u>\$ 2,260</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 2,500,000	\$ 2,824,867	\$ 324,867
Licenses and Permits	0	30	30
All Other Revenues	0	197	197
Total Revenues	<u>2,500,000</u>	<u>2,825,094</u>	<u>325,094</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	801,227	629,420	171,807
Materials and Supplies	28,000	23,723	4,277
Contractual Services	908,140	623,467	284,673
Other Expenditures	5,142,116	5,106,099	36,017
Capital Outlay	57,235	6,521	50,714
Total Expenditures	<u>6,936,718</u>	<u>6,389,230</u>	<u>547,488</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,436,718)	(3,564,136)	872,582
Fund Balance at Beginning of Year	8,281,407	8,281,407	0
Prior Year Encumbrances	9,491	9,491	0
Fund Balance at End of Year	<u>\$ 3,854,180</u>	<u>\$ 4,726,762</u>	<u>\$ 872,582</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,980,185	\$ 2,024,316	\$ 44,131
All Other Revenues	167,967	188,616	20,649
Total Revenues	<u>2,148,152</u>	<u>2,212,932</u>	<u>64,780</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,477,163	2,446,452	30,711
Materials and Supplies	51,045	36,698	14,347
Contractual Services	1,838,846	1,618,587	220,259
Other Expenditures	270,403	258,119	12,284
Capital Outlay	33,999	30,756	3,243
Total Expenditures	<u>4,671,456</u>	<u>4,390,612</u>	<u>280,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,523,304)	(2,177,680)	345,624
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>2,196,000</u>	<u>2,196,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,196,000</u>	<u>2,196,000</u>	<u>0</u>
Net Change in Fund Balance	(327,304)	18,320	345,624
Fund Balance at Beginning of Year	369,720	369,720	0
Prior Year Encumbrances	152,198	152,198	0
Fund Balance at End of Year	<u>\$ 194,614</u>	<u>\$ 540,238</u>	<u>\$ 345,624</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 49,439	\$ 61,008	\$ 11,569
Total Revenues	<u>49,439</u>	<u>61,008</u>	<u>11,569</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	81,710	80,934	776
Materials and Supplies	454	290	164
Other Expenditures	<u>5,688</u>	<u>2,886</u>	<u>2,802</u>
Total Expenditures	<u>87,852</u>	<u>84,110</u>	<u>3,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,413)	(23,102)	15,311
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>20,213</u>	<u>20,213</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>20,213</u>	<u>20,213</u>	<u>0</u>
Net Change in Fund Balance	(18,200)	(2,889)	15,311
Fund Balance at Beginning of Year	<u>23,683</u>	<u>23,683</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,483</u>	<u>\$ 20,794</u>	<u>\$ 15,311</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>YOUTH SERVICES SUBSIDY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,397,049	\$ 2,430,058	\$ 33,009
Fines and Forfeitures	0	675	675
All Other Revenues	<u>75,475</u>	<u>102,642</u>	<u>27,167</u>
Total Revenues	<u>2,472,524</u>	<u>2,533,375</u>	<u>60,851</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	1,637,766	1,560,555	77,211
Materials and Supplies	15,700	8,345	7,355
Contractual Services	170,779	157,596	13,183
Other Expenditures	5,800	3,973	1,827
Capital Outlay	<u>298,304</u>	<u>278,060</u>	<u>20,244</u>
Total Judicial	<u>2,128,349</u>	<u>2,008,529</u>	<u>119,820</u>
Public Safety:			
Personal Services	1,516,740	1,328,280	188,460
Materials and Supplies	39,000	36,173	2,827
Contractual Services	789,241	525,131	264,110
Other Expenditures	19,470	4,226	15,244
Capital Outlay	<u>50,000</u>	<u>13,972</u>	<u>36,028</u>
Total Public Safety	<u>2,414,451</u>	<u>1,907,782</u>	<u>506,669</u>
Total Expenditures	<u>4,542,800</u>	<u>3,916,311</u>	<u>626,489</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,070,276)	(1,382,936)	687,340
<b>Other Financing Sources (Uses):</b>			
Transfers In	915,000	899,000	(16,000)
Advances Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>895,000</u>	<u>879,000</u>	<u>(16,000)</u>
Net Change in Fund Balance	(1,175,276)	(503,936)	671,340
Fund Balance at Beginning of Year	1,181,887	1,181,887	0
Prior Year Encumbrances	<u>346,823</u>	<u>346,823</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 353,434</u>	<u>\$ 1,024,774</u>	<u>\$ 671,340</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 450,000	\$ 506,956	\$ 56,956
All Other Revenues	0	6,116	6,116
Total Revenues	<u>450,000</u>	<u>513,072</u>	<u>63,072</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	443,482	439,288	4,194
Materials and Supplies	15,000	869	14,131
Contractual Services	47,200	23,461	23,739
Other Expenditures	12,550	4,449	8,101
Capital Outlay	4,512	3,293	1,219
Total Expenditures	<u>522,744</u>	<u>471,360</u>	<u>51,384</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(72,744)	41,712	114,456
Fund Balance at Beginning of Year	1,482,637	1,482,637	0
Prior Year Encumbrances	2,010	2,010	0
Fund Balance at End of Year	<u>\$ 1,411,903</u>	<u>\$ 1,526,359</u>	<u>\$ 114,456</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 600,000	\$ 971,412	\$ 371,412
Investment Earnings	8,000	11,196	3,196
All Other Revenues	50,661	52,839	2,178
Total Revenues	<u>658,661</u>	<u>1,035,447</u>	<u>376,786</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	790,118	752,153	37,965
Materials and Supplies	19,200	18,272	928
Contractual Services	104,695	103,576	1,119
Other Expenditures	7,250	6,745	505
Capital Outlay	5,351	5,304	47
Total Expenditures	<u>926,614</u>	<u>886,050</u>	<u>40,564</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(267,953)	149,397	417,350
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
Net Change in Fund Balance	(287,953)	149,397	437,350
Fund Balance at Beginning of Year	551,900	551,900	0
Fund Balance at End of Year	<u>\$ 263,947</u>	<u>\$ 701,297</u>	<u>\$ 437,350</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	5,000	5,000	0
Materials and Supplies	1,000	0	1,000
Other Expenditures	12,000	0	12,000
Capital Outlay	<u>11,156</u>	<u>2,549</u>	<u>8,607</u>
Total Expenditures	<u>29,156</u>	<u>7,549</u>	<u>21,607</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,156)	(7,549)	21,607
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Net Change in Fund Balance	(4,156)	17,451	21,607
Fund Balance at Beginning of Year	4,511	4,511	0
Prior Year Encumbrances	<u>1,157</u>	<u>1,157</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,512</u>	<u>\$ 23,119</u>	<u>\$ 21,607</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 144,805	\$ 144,212	\$ (593)
All Other Revenues	0	13	13
Total Revenues	<u>144,805</u>	<u>144,225</u>	<u>(580)</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	218,787	215,894	2,893
Materials and Supplies	2,500	2,071	429
Contractual Services	3,000	1,658	1,342
Other Expenditures	2,835	637	2,198
Total Expenditures	<u>227,122</u>	<u>220,260</u>	<u>6,862</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(82,317)	(76,035)	6,282
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>75,000</u>	<u>93,750</u>	<u>18,750</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>93,750</u>	<u>18,750</u>
Net Change in Fund Balance	(7,317)	17,715	25,032
Fund Balance at Beginning of Year	<u>7,317</u>	<u>7,317</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 25,032</u>	<u>\$ 25,032</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	DONATIONS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
All Other Revenues	\$ 1,250	\$ 1,250	\$ 0
Total Revenues	<u>1,250</u>	<u>1,250</u>	<u>0</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Other Expenditures	<u>1,250</u>	<u>1,225</u>	<u>25</u>
Total Expenditures	<u>1,250</u>	<u>1,225</u>	<u>25</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	25	25
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 25</u>	<u>\$ 25</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	<u>62,497</u>	<u>61,949</u>	<u>548</u>
Total Expenditures	<u>62,497</u>	<u>61,949</u>	<u>548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,497)	(1,949)	548
Fund Balance at Beginning of Year	<u>13,453</u>	<u>13,453</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,956</u>	<u>\$ 11,504</u>	<u>\$ 548</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 130,000	\$ 280,000	\$ 150,000
Charges for Services	77,900	98,619	20,719
All Other Revenues	1,500	615	(885)
Total Revenues	<u>209,400</u>	<u>379,234</u>	<u>169,834</u>
<b>Expenditures:</b>			
Health:			
Personal Services	110,381	107,994	2,387
Materials and Supplies	34,039	17,747	16,292
Contractual Services	73,595	31,761	41,834
Other Expenditures	32,110	1,112	30,998
Capital Outlay	252,266	250,000	2,266
Total Expenditures	<u>502,391</u>	<u>408,614</u>	<u>93,777</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(292,991)	(29,380)	263,611
Fund Balance at Beginning of Year	1,652,066	1,652,066	0
Prior Year Encumbrances	9,387	9,387	0
Fund Balance at End of Year	<u>\$ 1,368,462</u>	<u>\$ 1,632,073</u>	<u>\$ 263,611</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,114,053	\$ 2,163,888	\$ 49,835
Investment Earnings	37	37	0
All Other Revenues	5	5	0
Total Revenues	<u>2,114,095</u>	<u>2,163,930</u>	<u>49,835</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	795,452	766,073	29,379
Materials and Supplies	36,000	14,769	21,231
Contractual Services	1,268,751	1,245,033	23,718
Other Expenditures	66,259	45,449	20,810
Capital Outlay	25,355	6,335	19,020
Total Expenditures	<u>2,191,817</u>	<u>2,077,659</u>	<u>114,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(77,722)	86,271	163,993
Fund Balance at Beginning of Year	57,315	57,315	0
Prior Year Encumbrances	20,407	20,407	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 163,993</u>	<u>\$ 163,993</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,000	\$ 4,149	\$ 2,149
Total Revenues	<u>2,000</u>	<u>4,149</u>	<u>2,149</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	3,500	2,298	1,202
Contractual Services	200	0	200
Other Expenditures	<u>3,300</u>	<u>2,864</u>	<u>436</u>
Total Expenditures	<u>7,000</u>	<u>5,162</u>	<u>1,838</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(1,013)	3,987
Fund Balance at Beginning of Year	<u>5,065</u>	<u>5,065</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 65</u>	<u>\$ 4,052</u>	<u>\$ 3,987</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,066,900	\$ 1,056,700	\$ (10,200)
Total Revenues	<u>1,066,900</u>	<u>1,056,700</u>	<u>(10,200)</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	<u>66,900</u>	<u>66,900</u>	<u>0</u>
Total Public Safety	<u>66,900</u>	<u>66,900</u>	<u>0</u>
Debt Service:			
Principal Retirement	1,000,000	1,000,000	0
Interest and Fiscal Charges	<u>19,944</u>	<u>19,944</u>	<u>0</u>
Total Expenditures	<u>1,086,844</u>	<u>1,086,844</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,944)	(30,144)	(10,200)
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>19,944</u>	<u>19,944</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>19,944</u>	<u>19,944</u>	<u>0</u>
Net Change in Fund Balance	0	(10,200)	(10,200)
Fund Balance at Beginning of Year	(20,000)	(20,000)	0
Prior Year Encumbrances	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (10,200)</u>	<u>\$ (10,200)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 53,102	\$ 155,069	\$ 101,967
Charges for Services	110,000	127,348	17,348
Total Revenues	<u>163,102</u>	<u>282,417</u>	<u>119,315</u>
<b>Expenditures:</b>			
General Government-Judicial:			
Personal Services	67,625	52,955	14,670
Contractual Services	185,000	184,626	374
Total Expenditures	<u>252,625</u>	<u>237,581</u>	<u>15,044</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(89,523)	44,836	134,359
Fund Balance at Beginning of Year	132,117	132,117	0
Fund Balance at End of Year	<u>\$ 42,594</u>	<u>\$ 176,953</u>	<u>\$ 134,359</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>CHILD SUPPORT ENFORCEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,292,582	\$ 2,293,106	\$ 524
Charges for Services	654,698	654,700	2
All Other Revenues	<u>48,736</u>	<u>48,747</u>	<u>11</u>
Total Revenues	<u>2,996,016</u>	<u>2,996,553</u>	<u>537</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,977,057	2,944,452	32,605
Materials and Supplies	66,000	57,832	8,168
Contractual Services	323,701	306,971	16,730
Other Expenditures	58,818	49,221	9,597
Capital Outlay	<u>26,057</u>	<u>13,226</u>	<u>12,831</u>
Total Expenditures	<u>3,451,633</u>	<u>3,371,702</u>	<u>79,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(455,617)	(375,149)	80,468
<b>Other Financing Sources (Uses):</b>			
Transfers In	237,573	237,573	0
Advances In	0	35,000	35,000
Advances Out	<u>0</u>	<u>(35,000)</u>	<u>(35,000)</u>
Total Other Financing Sources (Uses)	<u>237,573</u>	<u>237,573</u>	<u>0</u>
Net Change in Fund Balance	(218,044)	(137,576)	80,468
Fund Balance at Beginning of Year	225,316	225,316	0
Prior Year Encumbrances	<u>3,818</u>	<u>3,818</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,090</u>	<u>\$ 91,558</u>	<u>\$ 80,468</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>EMERGENCY MANAGEMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 194,891	\$ 461,430	\$ 266,539
All Other Revenues	9,402	10,790	1,388
Total Revenues	<u>204,293</u>	<u>472,220</u>	<u>267,927</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	58,441	57,822	619
Materials and Supplies	10,482	9,209	1,273
Contractual Services	19,402	15,518	3,884
Other Expenditures	11,569	11,475	94
Capital Outlay	437,414	432,981	4,433
Total Expenditures	<u>537,308</u>	<u>527,005</u>	<u>10,303</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(333,015)	(54,785)	278,230
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>24,633</u>	<u>24,633</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>24,633</u>	<u>24,633</u>	<u>0</u>
Net Change in Fund Balance	(308,382)	(30,152)	278,230
Fund Balance at Beginning of Year	390,541	390,541	0
Prior Year Encumbrances	9,457	9,457	0
Fund Balance at End of Year	<u>\$ 91,616</u>	<u>\$ 369,846</u>	<u>\$ 278,230</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 676,337	\$ 398,129	\$ (278,208)
Charges for Services	11,381	11,381	0
All Other Revenues	<u>63,839</u>	<u>70,016</u>	<u>6,177</u>
Total Revenues	<u>751,557</u>	<u>479,526</u>	<u>(272,031)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	136,981	136,946	35
Materials and Supplies	15,100	392	14,708
Contractual Services	128,424	124,370	4,054
Other Expenditures	30,514	28,754	1,760
Capital Outlay	<u>551,363</u>	<u>551,362</u>	<u>1</u>
Total Expenditures	<u>862,382</u>	<u>841,824</u>	<u>20,558</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,825)	(362,298)	(251,473)
Fund Balance at Beginning of Year	(25,006)	(25,006)	0
Prior Year Encumbrances	<u>174,350</u>	<u>174,350</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 38,519</u>	<u>\$ (212,954)</u>	<u>\$ (251,473)</u>

**WARREN COUNTY, OHIO*****Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>SHERIFF GRANTS FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 102,065	\$ 89,160	\$ (12,905)
Charges for Services	0	95,513	95,513
All Other Revenues	<u>31,729</u>	<u>38,929</u>	<u>7,200</u>
Total Revenues	<u>133,794</u>	<u>223,602</u>	<u>89,808</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	139,083	116,638	22,445
Contractual Services	80,170	47,336	32,834
Other Expenditures	21,289	16,860	4,429
Capital Outlay	<u>37,910</u>	<u>25,428</u>	<u>12,482</u>
Total Expenditures	<u>278,452</u>	<u>206,262</u>	<u>72,190</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(144,658)	17,340	161,998
<b>Other Financing Sources (Uses):</b>			
Advances In	0	20,000	20,000
Advances Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(20,000)</u>	<u>20,000</u>
Net Change in Fund Balance	(184,658)	(2,660)	181,998
Fund Balance at Beginning of Year	185,862	185,862	0
Prior Year Encumbrances	<u>2,990</u>	<u>2,990</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,194</u>	<u>\$ 186,192</u>	<u>\$ 181,998</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 15,890	\$ 15,890	\$ 0
Total Revenues	<u>15,890</u>	<u>15,890</u>	<u>0</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	4,618	2,193	2,425
Contractual Services	15,000	14,801	199
Total Expenditures	<u>19,618</u>	<u>16,994</u>	<u>2,624</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,728)	(1,104)	2,624
Fund Balance at Beginning of Year	67,369	67,369	0
Fund Balance at End of Year	<u>\$ 63,641</u>	<u>\$ 66,265</u>	<u>\$ 2,624</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<b>INDIGENT DRIVER FUND</b>		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Fines and Forfeitures	\$ 16,807	\$ 17,859	\$ 1,052
Total Revenues	<u>16,807</u>	<u>17,859</u>	<u>1,052</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	<u>3,992</u>	<u>3,992</u>	<u>0</u>
Total Expenditures	<u>3,992</u>	<u>3,992</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12,815	13,867	1,052
Fund Balance at Beginning of Year	60,535	60,535	0
Prior Year Encumbrances	<u>3,992</u>	<u>3,992</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 77,342</u>	<u>\$ 78,394</u>	<u>\$ 1,052</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 9,952	\$ 9,952
Total Revenues	<u>0</u>	<u>9,952</u>	<u>9,952</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	9,952	59,952
Fund Balance at Beginning of Year	<u>54,263</u>	<u>54,263</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,263</u>	<u>\$ 64,215</u>	<u>\$ 59,952</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 0	\$ 55	\$ 55
Fines and Forfeitures	19,407	19,576	169
Total Revenues	<u>19,407</u>	<u>19,631</u>	<u>224</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	14,985	14,985	0
Other Expenditures	29,311	24,811	4,500
Capital Outlay	38,287	1,402	36,885
Total Expenditures	<u>82,583</u>	<u>41,198</u>	<u>41,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,176)	(21,567)	41,609
Fund Balance at Beginning of Year	61,700	61,700	0
Prior Year Encumbrances	1,475	1,475	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 41,608</u>	<u>\$ 41,609</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 136,241	\$ 160,163	\$ 23,922
Total Revenues	<u>136,241</u>	<u>160,163</u>	<u>23,922</u>
<b>Expenditures:</b>			
Judicial:			
Materials and Supplies	48,952	32,429	16,523
Contractual Services	190,120	169,624	20,496
Capital Outlay	109,976	51,820	58,156
Total Expenditures	<u>349,048</u>	<u>253,873</u>	<u>95,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(212,807)	(93,710)	119,097
Fund Balance at Beginning of Year	731,420	731,420	0
Prior Year Encumbrances	61,968	61,968	0
Fund Balance at End of Year	<u>\$ 580,581</u>	<u>\$ 699,678</u>	<u>\$ 119,097</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 192,600	\$ 218,586	\$ 25,986
Total Revenues	<u>192,600</u>	<u>218,586</u>	<u>25,986</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	138,410	95,835	42,575
Materials and Supplies	10,000	0	10,000
Contractual Services	154,293	107,998	46,295
Other Expenditures	1,089	1,089	0
Capital Outlay	28,948	11,948	17,000
Total Expenditures	<u>332,740</u>	<u>216,870</u>	<u>115,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(140,140)	1,716	141,856
Fund Balance at Beginning of Year	582,064	582,064	0
Prior Year Encumbrances	40,091	40,091	0
Fund Balance at End of Year	<u>\$ 482,015</u>	<u>\$ 623,871</u>	<u>\$ 141,856</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	TASC GRANT FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 192,670	\$ 199,320	\$ 6,650
All Other Revenues	238	238	0
Total Revenues	<u>192,908</u>	<u>199,558</u>	<u>6,650</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	219,292	207,890	11,402
Materials and Supplies	5,109	4,611	498
Contractual Services	15,469	13,381	2,088
Other Expenditures	1,966	1,428	538
Capital Outlay	5,735	5,734	1
Total Expenditures	<u>247,571</u>	<u>233,044</u>	<u>14,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,663)	(33,486)	21,177
<b>Other Financing Sources (Uses):</b>			
Advances In	0	3,971	3,971
Advances Out	0	(3,971)	(3,971)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(54,663)	(33,486)	21,177
Fund Balance at Beginning of Year	51,663	51,663	0
Prior Year Encumbrances	3,000	3,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 21,177</u>	<u>\$ 21,177</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>HAZARDOUS MATERIALS EMERGENCY FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 23,021	\$ 24,539	\$ 1,518
Charges for Services	0	205	205
All Other Revenues	0	4,129	4,129
Total Revenues	<u>23,021</u>	<u>28,873</u>	<u>5,852</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	53,809	47,921	5,888
Materials and Supplies	2,000	1,361	639
Contractual Services	39,500	37,551	1,949
Other Expenditures	1,500	1,255	245
Capital Outlay	2,000	1,817	183
Total Expenditures	<u>98,809</u>	<u>89,905</u>	<u>8,904</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,788)	(61,032)	14,756
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>77,327</u>	<u>77,327</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>77,327</u>	<u>77,327</u>	<u>0</u>
Net Change in Fund Balance	1,539	16,295	14,756
Fund Balance at Beginning of Year	<u>14,662</u>	<u>14,662</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,201</u>	<u>\$ 30,957</u>	<u>\$ 14,756</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 15,220	\$ 15,220
Total Revenues	<u>0</u>	<u>15,220</u>	<u>15,220</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	<u>13,000</u>	<u>5,186</u>	<u>7,814</u>
Total Expenditures	<u>13,000</u>	<u>5,186</u>	<u>7,814</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,000)	10,034	23,034
Fund Balance at Beginning of Year	<u>18,835</u>	<u>18,835</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 5,835</u>	<u>\$ 28,869</u>	<u>\$ 23,034</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 1,962	\$ 1,962
Total Revenues	<u>0</u>	<u>1,962</u>	<u>1,962</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	<u>46,000</u>	<u>23,037</u>	<u>22,963</u>
Total Expenditures	<u>46,000</u>	<u>23,037</u>	<u>22,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(46,000)	(21,075)	24,925
Fund Balance at Beginning of Year	<u>49,270</u>	<u>49,270</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,270</u>	<u>\$ 28,195</u>	<u>\$ 24,925</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2009***

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	COUNTY TRANSIT FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 944,573	\$ 944,855	\$ 282
Charges for Services	67,128	77,706	10,578
All Other Revenues	<u>18,744</u>	<u>18,744</u>	<u>0</u>
Total Revenues	<u>1,030,445</u>	<u>1,041,305</u>	<u>10,860</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	186,215	161,215	25,000
Contractual Services	1,316,193	1,316,192	1
Other Expenditures	36,485	36,482	3
Capital Outlay	<u>168,001</u>	<u>166,152</u>	<u>1,849</u>
Total Expenditures	<u>1,706,894</u>	<u>1,680,041</u>	<u>26,853</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(676,449)	(638,736)	37,713
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>547,866</u>	<u>547,866</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>547,866</u>	<u>547,866</u>	<u>0</u>
Net Change in Fund Balance	(128,583)	(90,870)	37,713
Fund Balance at Beginning of Year	35,955	35,955	0
Prior Year Encumbrances	<u>182,207</u>	<u>182,207</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 89,579</u>	<u>\$ 127,292</u>	<u>\$ 37,713</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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**COURT BUILDING CONSTRUCTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	95,000	95,000	0
Interest and Fiscal Charges	<u>19,950</u>	<u>19,950</u>	<u>0</u>
Total Expenditures	<u>114,950</u>	<u>114,950</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(114,950)	(114,950)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>114,950</u>	<u>114,950</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>114,950</u>	<u>114,950</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 3,120,033	\$ 3,120,033	\$ 0
Total Revenues	<u>3,120,033</u>	<u>3,120,033</u>	<u>0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,028,800	1,028,798	2
Interest and Fiscal Charges	<u>646,371</u>	<u>646,165</u>	<u>206</u>
Total Expenditures	<u>1,675,171</u>	<u>1,674,963</u>	<u>208</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,444,862	1,445,070	208
Fund Balance at Beginning of Year	<u>7,681,422</u>	<u>7,681,422</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,126,284</u>	<u>\$ 9,126,492</u>	<u>\$ 208</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	<u>          50,744</u>	<u>          50,744</u>	<u>          0</u>
Total Expenditures	<u>          50,744</u>	<u>          50,744</u>	<u>          0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,744)	(50,744)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>          50,744</u>	<u>          50,744</u>	<u>          0</u>
Total Other Financing Sources (Uses)	<u>          50,744</u>	<u>          50,744</u>	<u>          0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	STATE DOT LOAN FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	468,209	467,846	363
Interest and Fiscal Charges	<u>25,055</u>	<u>25,013</u>	<u>42</u>
Total Expenditures	<u>493,264</u>	<u>492,859</u>	<u>405</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(493,264)	(492,859)	405
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>492,859</u>	<u>492,859</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>492,859</u>	<u>492,859</u>	<u>0</u>
Net Change in Fund Balance	(405)	0	405
Fund Balance at Beginning of Year	405	405	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 405</u>	<u>\$ 405</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 292,463	\$ 292,463	\$ 0
Intergovernmental Revenues	24,242	24,242	0
Total Revenues	<u>316,705</u>	<u>316,705</u>	<u>0</u>
<b>Expenditures:</b>			
Debt Service:			
Interest and Fiscal Charges	<u>5,503</u>	<u>5,503</u>	<u>0</u>
Total Expenditures	<u>5,503</u>	<u>5,503</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	311,202	311,202	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 311,202</u></u>	<u><u>\$ 311,202</u></u>	<u><u>\$ 0</u></u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,054,487	\$ 520,744	\$ (2,533,743)
All Other Revenues	481,068	481,068	0
Total Revenues	<u>3,535,555</u>	<u>1,001,812</u>	<u>(2,533,743)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>3,738,580</u>	<u>2,815,251</u>	<u>923,329</u>
Total Expenditures	<u>3,738,580</u>	<u>2,815,251</u>	<u>923,329</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(203,025)	(1,813,439)	(1,610,414)
<b>Other Financing Sources (Uses):</b>			
Transfers In	2,924,592	233,362	(2,691,230)
Advances In	319,880	3,785,460	3,465,580
Advances Out	<u>(2,205,586)</u>	<u>(2,845,346)</u>	<u>(639,760)</u>
Total Other Financing Sources (Uses)	<u>1,038,886</u>	<u>1,173,476</u>	<u>134,590</u>
Net Change in Fund Balance	835,861	(639,963)	(1,475,824)
Fund Balance at Beginning of Year	1,408,427	1,408,427	0
Prior Year Encumbrances	<u>1,386,401</u>	<u>1,386,401</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,630,689</u>	<u>\$ 2,154,865</u>	<u>\$ (1,475,824)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>          97,400</u>	<u>          97,400</u>	<u>          0</u>
Total Expenditures	<u>          97,400</u>	<u>          97,400</u>	<u>          0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(97,400)	(97,400)	0
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	97,400	0	(97,400)
Advances In	<u>          0</u>	<u>          97,400</u>	<u>          97,400</u>
Total Other Financing Sources (Uses)	<u>          97,400</u>	<u>          97,400</u>	<u>          0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>	<u><u>\$          0</u></u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>663,164</u>	<u>621,166</u>	<u>41,998</u>
Total Expenditures	<u>663,164</u>	<u>621,166</u>	<u>41,998</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(663,164)	(621,166)	41,998
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	1,000,000	0	(1,000,000)
Advances In	0	734,000	734,000
Advances Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>334,000</u>	<u>(266,000)</u>
Net Change in Fund Balance	(63,164)	(287,166)	(224,002)
Fund Balance at Beginning of Year	273,822	273,822	0
Prior Year Encumbrances	<u>13,164</u>	<u>13,164</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 223,822</u>	<u>\$ (180)</u>	<u>\$ (224,002)</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 53,478	\$ 53,478
Total Revenues	<u>0</u>	<u>53,478</u>	<u>53,478</u>
<b>Expenditures:</b>			
Capital Outlay	<u>5,134,997</u>	<u>3,781,636</u>	<u>1,353,361</u>
Total Expenditures	<u>5,134,997</u>	<u>3,781,636</u>	<u>1,353,361</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,134,997)	(3,728,158)	1,406,839
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>0</u>	<u>475,000</u>	<u>475,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>475,000</u>	<u>475,000</u>
Net Change in Fund Balance	(5,134,997)	(3,253,158)	1,881,839
Fund Balance at Beginning of Year	4,942,383	4,942,383	0
Prior Year Encumbrances	<u>2,804,574</u>	<u>2,804,574</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,611,960</u>	<u>\$ 4,493,799</u>	<u>\$ 1,881,839</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	2,210	2,210	0
Fund Balance at End of Year	<u>\$ 2,210</u>	<u>\$ 2,210</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	<u>\$          0</u>	<u>\$          0</u>	<u>\$          0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>2,027,271</u>	<u>2,021,496</u>	<u>5,775</u>
Total Expenditures	<u>2,027,271</u>	<u>2,021,496</u>	<u>5,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,027,271)	(2,021,496)	5,775
<b>Other Financing Sources (Uses):</b>			
Tax Increment Revenue Bonds Issued	<u>2,350,000</u>	<u>2,350,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>2,350,000</u>	<u>2,350,000</u>	<u>0</u>
Net Change in Fund Balance	322,729	328,504	5,775
Fund Balance at Beginning of Year	<u>30,719</u>	<u>30,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 353,448</u>	<u>\$ 359,223</u>	<u>\$ 5,775</u>



**WARREN COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Permanent Fund  
For the Year Ended December 31, 2009***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 0	\$ 51	\$ 51
Total Revenues	<u>0</u>	<u>51</u>	<u>51</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Total Expenditures	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,902)	(18,851)	51
Fund Balance at Beginning of Year	24,656	24,656	0
Prior Year Encumbrances	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,656</u>	<u>\$ 24,707</u>	<u>\$ 51</u>

***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.

**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.

**Workers' Compensation Self Insurance Fund**

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

**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 Statement of Net Assets  
Internal Service Funds  
December 31, 2009**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>	<u>Gasoline</u>	<u>Total</u>
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$ 526,101	\$ 2,464,274	\$ 849,333	\$ 184,414	\$ 4,024,122
<i>Receivables:</i>					
Accounts	290	306,665	0	0	306,955
Intergovernmental	9,993	0	26,561	4,999	41,553
Due from Other Funds	19,609	0	416,647	62,738	498,994
Inventory of Supplies at Cost	0	0	0	27,428	27,428
<i>Total Current Assets</i>	<u>555,993</u>	<u>2,770,939</u>	<u>1,292,541</u>	<u>279,579</u>	<u>4,899,052</u>
<i>Non Current Assets:</i>					
Capital Assets, Net	25,511	0	0	0	25,511
<b>Total Assets</b>	<u>581,504</u>	<u>2,770,939</u>	<u>1,292,541</u>	<u>279,579</u>	<u>4,924,563</u>
<b>Liabilities:</b>					
<i>Current Liabilities:</i>					
Accounts Payable	11,318	0	67,704	45,507	124,529
Accrued Wages and Benefits Payable	0	1,533	0	0	1,533
Intergovernmental Payable	0	237	0	0	237
Claims Payable	0	1,575,538	0	0	1,575,538
Due to Other Funds	0	149	67,483	0	67,632
<i>Total Current Liabilities</i>	<u>11,318</u>	<u>1,577,457</u>	<u>135,187</u>	<u>45,507</u>	<u>1,769,469</u>
<i>Long Term Liabilities:</i>					
Compensated Absences Payable	0	8,900	0	0	8,900
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>8,900</u>	<u>0</u>	<u>0</u>	<u>8,900</u>
<b>Total Liabilities</b>	<u>11,318</u>	<u>1,586,357</u>	<u>135,187</u>	<u>45,507</u>	<u>1,778,369</u>
<b>Net Assets:</b>					
Unrestricted	570,186	1,184,582	1,157,354	234,072	3,146,194
<b>Total Net Assets</b>	<u>\$ 570,186</u>	<u>\$ 1,184,582</u>	<u>\$ 1,157,354</u>	<u>\$ 234,072</u>	<u>\$ 3,146,194</u>

**WARREN COUNTY, OHIO****Combining Statement of Revenues, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2009**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Gasoline	Total
<b>Operating Revenues:</b>					
Charges for Service	\$ 405,847	\$ 11,585,689	\$ 443,208	\$ 735,467	\$ 13,170,211
Other Operating Revenue	598	572,090	0	0	572,688
<b>Total Operating Revenues</b>	<b>406,445</b>	<b>12,157,779</b>	<b>443,208</b>	<b>735,467</b>	<b>13,742,899</b>
<b>Operating Expenses:</b>					
Personal Services	0	634,067	247,405	0	881,472
Materials and Supplies	301,268	745	0	712,285	1,014,298
Contractual Services	43,652	648,005	281,315	0	972,972
Depreciation	2,173	0	0	0	2,173
Health Insurance Claims	0	11,021,885	0	0	11,021,885
Other Operating Expenses	0	387,218	0	0	387,218
<b>Total Operating Expenses</b>	<b>347,093</b>	<b>12,691,920</b>	<b>528,720</b>	<b>712,285</b>	<b>14,280,018</b>
Operating Income (Loss)	59,352	(534,141)	(85,512)	23,182	(537,119)
Net Assets Beginning of Year	510,834	1,718,723	1,242,866	210,890	3,683,313
Net Assets End of Year	\$ 570,186	\$ 1,184,582	\$ 1,157,354	\$ 234,072	\$ 3,146,194

**WARREN COUNTY, OHIO****Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2009**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Gasoline	Totals
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$414,139	\$12,565,163	\$418,475	\$738,637	\$14,136,414
Cash Payments for Goods and Services	(350,969)	(12,381,370)	(146,128)	(682,022)	(13,560,489)
Cash Payments to Employees	0	(633,538)	(248,227)	0	(881,765)
Net Cash Provided (Used) by Operating Activities	63,170	(449,745)	24,120	56,615	(305,840)
Net Increase (Decrease) in Cash and Cash Equivalents	63,170	(449,745)	24,120	56,615	(305,840)
Cash and Cash Equivalents at Beginning of Year	462,931	2,914,019	825,213	127,799	4,329,962
Cash and Cash Equivalents at End of Year	\$526,101	\$2,464,274	\$849,333	\$184,414	\$4,024,122
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>					
Operating Income (Loss)	\$59,352	(\$534,141)	(\$85,512)	\$23,182	(\$537,119)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	2,173	0	0	0	2,173
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	(290)	(95,737)	0	0	(96,027)
(Increase) Decrease in Due from Other Funds	8,403	0	(12,819)	1,097	(3,319)
(Increase) Decrease in Intergovernmental Receivables	(419)	0	(12,736)	2,073	(11,082)
Increase in Inventory	0	0	0	(3,594)	(3,594)
Increase (Decrease) in Accounts Payable	(6,049)	0	67,704	33,857	95,512
Increase in Accrued Wages and Benefits	0	170	0	0	170
Increase in Due to Other Funds	0	1	67,483	0	67,484
Increase in Intergovernmental Payables	0	27	0	0	27
Increase in Claims Payable	0	179,611	0	0	179,611
Increase in Compensated Absences	0	324	0	0	324
Total Adjustments	3,818	84,396	109,632	33,433	231,279
Net Cash Provided (Used) by Operating Activities	\$63,170	(\$449,745)	\$24,120	\$56,615	(\$305,840)

***Fiduciary 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.

***Agency Funds***

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**Employees Retirement Fund**

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

**Townships, Corporations, Schools, Special Districts, Libraries Fund**

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

**Undivided Water and Sewer Revenue Fund**

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

**Payroll Fund**

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

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

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

**Local Government Fund**

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

**Gasoline Tax Fund**

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

**Motor Vehicle License Fund**

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

**Trailer Tax Fund**

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

(Continued)

***Agency Funds***

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**Undivided Interest Fund**

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

**Non-Entity Holdings Fund**

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

**Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff and Engineer Fund**

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

**Other Agency Funds**

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

<b>Undivided Trailer Tax</b>	<b>Undivided Drug Task Force Seizures</b>
<b>Cigarette Tax</b>	<b>Massie Wayne Capacity Fees</b>
<b>Undivided Wireless 911 Government Assist</b>	<b>Non-Participant Rotary</b>
<b>Real Estate Advance</b>	<b>Forfeited Land</b>
<b>Law Library</b>	<b>Housing Trust Authority</b>
<b>Life Insurance</b>	<b>Undivided Auction Proceeds</b>
<b>State</b>	<b>Recorder's Escrow Rotary</b>
<b>Miami Conservancy District</b>	<b>Undivided Indigent Fees</b>
<b>Ohio Elections Commission</b>	<b>Water Department</b>
<b>Sewer Rotary</b>	<b>Dog and Kennel</b>
<b>Outside Entity Flowthru</b>	<b>Mary Haven</b>
<b>Unidentified Deposits</b>	<b>Building Inspection</b>
<b>Payment in Lieu of Taxes</b>	<b>Tax Maps</b>
<b>Undivided Public Utility Deregulation</b>	<b>Recorder</b>
<b>Tactical Response Unit</b>	<b>Board of Elections</b>
<b>Escrow Rotary</b>	<b>Records Center</b>
<b>Undivided Income Tax – Real Property</b>	<b>Board of Developmental Disabilities</b>
<b>Notary Public</b>	<b>Treasurer</b>
<b>Zoning Board</b>	<b>Licensing</b>
<b>Undivided Federal and State Forfeitures</b>	<b>Real Estate</b>
<b>Refundable Deposits</b>	<b>Auditor</b>
<b>Court Ordered Sheriff Sales</b>	

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Employees Retirement</b>				
Assets				
Cash and Cash Equivalents	\$214	\$7,843,049	(\$7,840,336)	\$2,927
Total Assets	\$214	\$7,843,049	(\$7,840,336)	\$2,927
Liabilities				
Payroll Withholding	\$214	\$7,843,049	(\$7,840,336)	\$2,927
Total Liabilities	\$214	\$7,843,049	(\$7,840,336)	\$2,927
<b>Townships</b>				
Assets				
Cash and Cash Equivalents	\$0	\$43,839,027	(\$43,839,027)	\$0
Total Assets	\$0	\$43,839,027	(\$43,839,027)	\$0
Liabilities				
Unapportioned Monies	\$0	\$43,839,027	(\$43,839,027)	\$0
Total Liabilities	\$0	\$43,839,027	(\$43,839,027)	\$0
<b>Corporations</b>				
Assets				
Cash and Cash Equivalents	\$0	\$23,871,466	(\$23,871,466)	\$0
Total Assets	\$0	\$23,871,466	(\$23,871,466)	\$0
Liabilities				
Unapportioned Monies	\$0	\$23,871,466	(\$23,871,466)	\$0
Total Liabilities	\$0	\$23,871,466	(\$23,871,466)	\$0
<b>Undivided Water and Sewer Revenue</b>				
Assets				
Cash and Cash Equivalents	\$192,356	\$22,484,172	(\$22,479,695)	\$196,833
Total Assets	\$192,356	\$22,484,172	(\$22,479,695)	\$196,833
Liabilities				
Unapportioned Monies	\$192,356	\$22,484,172	(\$22,479,695)	\$196,833
Total Liabilities	\$192,356	\$22,484,172	(\$22,479,695)	\$196,833

(Continued)



**WARREN COUNTY, OHIO**
**Combining Statement Of Changes In Assets And Liabilities**  
**Agency Funds**  
**For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Payroll</b>				
Assets				
Cash and Cash Equivalents	\$27,408	\$55,717,552	(\$55,672,662)	\$72,298
Total Assets	<u>\$27,408</u>	<u>\$55,717,552</u>	<u>(\$55,672,662)</u>	<u>\$72,298</u>
Liabilities				
Payroll Withholding	\$27,408	\$55,717,552	(\$55,672,662)	\$72,298
Total Liabilities	<u>\$27,408</u>	<u>\$55,717,552</u>	<u>(\$55,672,662)</u>	<u>\$72,298</u>
<b>Schools</b>				
Assets				
Cash and Cash Equivalents	\$0	\$201,235,227	(\$201,235,227)	\$0
Total Assets	<u>\$0</u>	<u>\$201,235,227</u>	<u>(\$201,235,227)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$201,235,227	(\$201,235,227)	\$0
Total Liabilities	<u>\$0</u>	<u>\$201,235,227</u>	<u>(\$201,235,227)</u>	<u>\$0</u>
<b>Undivided General Tax</b>				
Assets				
Cash and Cash Equivalents	\$4,375,429	\$292,194,393	(\$292,892,684)	\$3,677,138
Taxes Receivable	254,616,909	259,385,036	(254,616,909)	259,385,036
Total Assets	<u>\$258,992,338</u>	<u>\$551,579,429</u>	<u>(\$547,509,593)</u>	<u>\$263,062,174</u>
Liabilities				
Intergovernmental Payables	\$254,616,909	\$259,385,036	(\$254,616,909)	\$259,385,036
Unapportioned Monies	4,375,429	292,194,393	(292,892,684)	3,677,138
Total Liabilities	<u>\$258,992,338</u>	<u>\$551,579,429</u>	<u>(\$547,509,593)</u>	<u>\$263,062,174</u>
<b>Tangible Personal Tax</b>				
Assets				
Cash and Cash Equivalents	\$517,069	\$2,155,616	(\$2,667,802)	\$4,883
Total Assets	<u>\$517,069</u>	<u>\$2,155,616</u>	<u>(\$2,667,802)</u>	<u>\$4,883</u>
Liabilities				
Unapportioned Monies	\$517,069	\$2,155,616	(\$2,667,802)	\$4,883
Total Liabilities	<u>\$517,069</u>	<u>\$2,155,616</u>	<u>(\$2,667,802)</u>	<u>\$4,883</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Undivided Trailer Tax</b>				
Assets				
Cash and Cash Equivalents	\$13,703	\$73,479	(\$80,388)	\$6,794
Total Assets	\$13,703	\$73,479	(\$80,388)	\$6,794
Liabilities				
Unapportioned Monies	\$13,703	\$73,479	(\$80,388)	\$6,794
Total Liabilities	\$13,703	\$73,479	(\$80,388)	\$6,794
<b>Local Government</b>				
Assets				
Cash and Cash Equivalents	\$0	\$6,889,189	(\$6,889,189)	\$0
Total Assets	\$0	\$6,889,189	(\$6,889,189)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,889,189	(\$6,889,189)	\$0
Total Liabilities	\$0	\$6,889,189	(\$6,889,189)	\$0
<b>Special Districts</b>				
Assets				
Cash and Cash Equivalents	\$0	\$963,485	(\$963,485)	\$0
Total Assets	\$0	\$963,485	(\$963,485)	\$0
Liabilities				
Unapportioned Monies	\$0	\$963,485	(\$963,485)	\$0
Total Liabilities	\$0	\$963,485	(\$963,485)	\$0
<b>Cigarette Tax</b>				
Assets				
Cash and Cash Equivalents	\$204	\$4,565	(\$4,303)	\$466
Total Assets	\$204	\$4,565	(\$4,303)	\$466
Liabilities				
Unapportioned Monies	\$204	\$4,565	(\$4,303)	\$466
Total Liabilities	\$204	\$4,565	(\$4,303)	\$466

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Gasoline Tax</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,726,570	(\$3,726,570)	\$0
Total Assets	\$0	\$3,726,570	(\$3,726,570)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,726,570	(\$3,726,570)	\$0
Total Liabilities	\$0	\$3,726,570	(\$3,726,570)	\$0
<b>Undivided Wireless 911 Government Assist</b>				
Assets				
Cash and Cash Equivalents	\$0	\$506,767	(\$506,767)	\$0
Total Assets	\$0	\$506,767	(\$506,767)	\$0
Liabilities				
Unapportioned Monies	\$0	\$506,767	(\$506,767)	\$0
Total Liabilities	\$0	\$506,767	(\$506,767)	\$0
<b>Motor Vehicle License</b>				
Assets				
Cash and Cash Equivalents	\$0	\$7,410,447	(\$7,410,447)	\$0
Total Assets	\$0	\$7,410,447	(\$7,410,447)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,410,447	(\$7,410,447)	\$0
Total Liabilities	\$0	\$7,410,447	(\$7,410,447)	\$0
<b>County Lodging Tax</b>				
Assets				
Cash and Cash Equivalents	\$99,498	\$1,784,532	(\$1,799,419)	\$84,611
Total Assets	\$99,498	\$1,784,532	(\$1,799,419)	\$84,611
Liabilities				
Unapportioned Monies	\$99,498	\$1,784,532	(\$1,799,419)	\$84,611
Total Liabilities	\$99,498	\$1,784,532	(\$1,799,419)	\$84,611

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Real Estate Advance</b>				
Assets				
Cash and Cash Equivalents	\$208,111	\$579,438	(\$787,549)	\$0
Total Assets	\$208,111	\$579,438	(\$787,549)	\$0
Liabilities				
Unapportioned Monies	\$208,111	\$579,438	(\$787,549)	\$0
Total Liabilities	\$208,111	\$579,438	(\$787,549)	\$0
<b>Law Library</b>				
Assets				
Cash and Cash Equivalents	\$0	\$287,121	(\$287,121)	\$0
Total Assets	\$0	\$287,121	(\$287,121)	\$0
Liabilities				
Unapportioned Monies	\$0	\$287,121	(\$287,121)	\$0
Total Liabilities	\$0	\$287,121	(\$287,121)	\$0
<b>Trailer Tax</b>				
Assets				
Cash and Cash Equivalents	\$1,575	\$27,155	(\$27,312)	\$1,418
Total Assets	\$1,575	\$27,155	(\$27,312)	\$1,418
Liabilities				
Unapportioned Monies	\$1,575	\$27,155	(\$27,312)	\$1,418
Total Liabilities	\$1,575	\$27,155	(\$27,312)	\$1,418
<b>Life Insurance</b>				
Assets				
Cash and Cash Equivalents	\$45,634	\$72,642	(\$85,147)	\$33,129
Total Assets	\$45,634	\$72,642	(\$85,147)	\$33,129
Liabilities				
Payroll Withholding	\$45,634	\$72,642	(\$85,147)	\$33,129
Total Liabilities	\$45,634	\$72,642	(\$85,147)	\$33,129

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Libraries</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,870,259	(\$3,870,259)	\$0
Total Assets	\$0	\$3,870,259	(\$3,870,259)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,870,259	(\$3,870,259)	\$0
Total Liabilities	\$0	\$3,870,259	(\$3,870,259)	\$0
<b>State</b>				
Assets				
Cash and Cash Equivalents	\$1,683	\$404,905	(\$403,982)	\$2,606
Total Assets	\$1,683	\$404,905	(\$403,982)	\$2,606
Liabilities				
Unapportioned Monies	\$1,683	\$404,905	(\$403,982)	\$2,606
Total Liabilities	\$1,683	\$404,905	(\$403,982)	\$2,606
<b>Miami Conservancy District</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>Advance Estate Tax</b>				
Assets				
Cash and Cash Equivalents	\$570,836	\$2,064,209	(\$2,153,198)	\$481,847
Total Assets	\$570,836	\$2,064,209	(\$2,153,198)	\$481,847
Liabilities				
Unapportioned Monies	\$570,836	\$2,064,209	(\$2,153,198)	\$481,847
Total Liabilities	\$570,836	\$2,064,209	(\$2,153,198)	\$481,847

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Undivided Interest</b>				
Assets				
Cash and Cash Equivalents	\$1,443	\$5,634,614	(\$5,636,057)	\$0
Total Assets	\$1,443	\$5,634,614	(\$5,636,057)	\$0
Liabilities				
Unapportioned Monies	\$1,443	\$5,634,614	(\$5,636,057)	\$0
Total Liabilities	\$1,443	\$5,634,614	(\$5,636,057)	\$0
<b>Ohio Elections Commission</b>				
Assets				
Cash and Cash Equivalents	\$0	\$6,605	(\$6,605)	\$0
Total Assets	\$0	\$6,605	(\$6,605)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$6,605	(\$6,605)	\$0
Total Liabilities	\$0	\$6,605	(\$6,605)	\$0
<b>Sewer Rotary</b>				
Assets				
Cash and Cash Equivalents	\$41,465	\$159,420	(\$180,830)	\$20,055
Total Assets	\$41,465	\$159,420	(\$180,830)	\$20,055
Liabilities				
Deposits Held Due to Others	\$41,465	\$159,420	(\$180,830)	\$20,055
Total Liabilities	\$41,465	\$159,420	(\$180,830)	\$20,055

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Outside Entity Flowthru</b>				
Assets				
Cash and Cash Equivalents	\$0	\$2,336	(\$2,336)	\$0
Total Assets	\$0	\$2,336	(\$2,336)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$2,336	(\$2,336)	\$0
Total Liabilities	\$0	\$2,336	(\$2,336)	\$0
<b>Unidentified Deposits</b>				
Assets				
Cash and Cash Equivalents	\$8	\$410,376	(\$410,384)	\$0
Total Assets	\$8	\$410,376	(\$410,384)	\$0
Liabilities				
Deposits Held Due to Others	\$8	\$410,376	(\$410,384)	\$0
Total Liabilities	\$8	\$410,376	(\$410,384)	\$0
<b>Payment In Lieu Of Taxes</b>				
Assets				
Cash and Cash Equivalents	\$0	\$18,578	(\$18,578)	\$0
Total Assets	\$0	\$18,578	(\$18,578)	\$0
Liabilities				
Unapportioned Monies	\$0	\$18,578	(\$18,578)	\$0
Total Liabilities	\$0	\$18,578	(\$18,578)	\$0
<b>Undivided Public Utility Deregulation</b>				
Assets				
Cash and Cash Equivalents	\$0	\$678,122	(\$678,122)	\$0
Total Assets	\$0	\$678,122	(\$678,122)	\$0
Liabilities				
Unapportioned Monies	\$0	\$678,122	(\$678,122)	\$0
Total Liabilities	\$0	\$678,122	(\$678,122)	\$0

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Tactical Response Unit</b>				
Assets				
Cash and Cash Equivalents	\$19,471	\$525	(\$9,033)	\$10,963
Total Assets	\$19,471	\$525	(\$9,033)	\$10,963
Liabilities				
Unapportioned Monies	\$19,471	\$525	(\$9,033)	\$10,963
Total Liabilities	\$19,471	\$525	(\$9,033)	\$10,963
<b>Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$1,041,375	\$13,451	(\$259,935)	\$794,891
Total Assets	\$1,041,375	\$13,451	(\$259,935)	\$794,891
Liabilities				
Unapportioned Monies	\$1,041,375	\$13,451	(\$259,935)	\$794,891
Total Liabilities	\$1,041,375	\$13,451	(\$259,935)	\$794,891
<b>Undivided Income Tax - Real Property</b>				
Assets				
Cash and Cash Equivalents	\$0	\$10,080,486	(\$10,080,486)	\$0
Total Assets	\$0	\$10,080,486	(\$10,080,486)	\$0
Liabilities				
Unapportioned Monies	\$0	\$10,080,486	(\$10,080,486)	\$0
Total Liabilities	\$0	\$10,080,486	(\$10,080,486)	\$0
<b>Notary Public</b>				
Assets				
Cash and Cash Equivalents	\$80,260	\$11,220	(\$7,827)	\$83,653
Total Assets	\$80,260	\$11,220	(\$7,827)	\$83,653
Liabilities				
Deposits Held Due to Others	\$80,260	\$11,220	(\$7,827)	\$83,653
Total Liabilities	\$80,260	\$11,220	(\$7,827)	\$83,653

(Continued)



**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Zoning Board</b>				
Assets				
Cash and Cash Equivalents	\$222,603	\$97,911	(\$105,650)	\$214,864
Total Assets	\$222,603	\$97,911	(\$105,650)	\$214,864
Liabilities				
Deposits Held Due to Others	\$222,603	\$97,911	(\$105,650)	\$214,864
Total Liabilities	\$222,603	\$97,911	(\$105,650)	\$214,864
<b>Undivided Federal and State Forfeiture</b> (Formerly called Durg Task Force)				
Assets				
Cash and Cash Equivalents	\$1,434,580	\$151,536	(\$1,586,116)	\$0
Total Assets	\$1,434,580	\$151,536	(\$1,586,116)	\$0
Liabilities				
Deposits Held Due to Others	\$1,434,580	\$151,536	(\$1,586,116)	\$0
Total Liabilities	\$1,434,580	\$151,536	(\$1,586,116)	\$0
<b>Refundable Deposits</b>				
Assets				
Cash and Cash Equivalents	\$238,836	\$169,163	(\$131,024)	\$276,975
Total Assets	\$238,836	\$169,163	(\$131,024)	\$276,975
Liabilities				
Deposits Held Due to Others	\$238,836	\$169,163	(\$131,024)	\$276,975
Total Liabilities	\$238,836	\$169,163	(\$131,024)	\$276,975
<b>Non-Entity Holdings</b>				
Assets				
Cash and Cash Equivalents	\$13,416,789	\$27,055,305	(\$25,399,358)	\$15,072,736
Total Assets	\$13,416,789	\$27,055,305	(\$25,399,358)	\$15,072,736
Liabilities				
Intergovernmental Payables	\$13,416,789	\$27,055,305	(\$25,399,358)	\$15,072,736
Total Liabilities	\$13,416,789	\$27,055,305	(\$25,399,358)	\$15,072,736

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Court Ordered Sheriff Sales</b>				
Assets				
Cash and Cash Equivalents	\$287,066	\$7,332,206	(\$7,266,202)	\$353,070
Total Assets	\$287,066	\$7,332,206	(\$7,266,202)	\$353,070
Liabilities				
Unapportioned Monies	\$287,066	\$7,332,206	(\$7,266,202)	\$353,070
Total Liabilities	\$287,066	\$7,332,206	(\$7,266,202)	\$353,070
<b>Undivided Drug Task Force Seizures</b>				
Assets				
Cash and Cash Equivalents	\$10,710	\$288,036	(\$96,301)	\$202,445
Total Assets	\$10,710	\$288,036	(\$96,301)	\$202,445
Liabilities				
Unapportioned Monies	\$10,710	\$288,036	(\$96,301)	\$202,445
Total Liabilities	\$10,710	\$288,036	(\$96,301)	\$202,445
<b>Massie Wayne Capacity Fees</b>				
Assets				
Cash and Cash Equivalents	\$3,890	\$3,250	(\$7,140)	\$0
Total Assets	\$3,890	\$3,250	(\$7,140)	\$0
Liabilities				
Intergovernmental Payables	\$3,890	\$3,250	(\$7,140)	\$0
Total Liabilities	\$3,890	\$3,250	(\$7,140)	\$0
<b>Non-Participant Rotary</b>				
Assets				
Cash and Cash Equivalents	\$386	\$17,098	(\$16,712)	\$772
Total Assets	\$386	\$17,098	(\$16,712)	\$772
Liabilities				
Deposits Held Due to Others	\$386	\$17,098	(\$16,712)	\$772
Total Liabilities	\$386	\$17,098	(\$16,712)	\$772

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Forfeited Land</b>				
Assets				
Cash and Cash Equivalents	\$9,170	\$0	\$0	\$9,170
Total Assets	\$9,170	\$0	\$0	\$9,170
Liabilities				
Deposits Held Due to Others	\$9,170	\$0	\$0	\$9,170
Total Liabilities	\$9,170	\$0	\$0	\$9,170
<b>Housing Trust Authority</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,251,518	(\$1,251,518)	\$0
Total Assets	\$0	\$1,251,518	(\$1,251,518)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$1,251,518	(\$1,251,518)	\$0
Total Liabilities	\$0	\$1,251,518	(\$1,251,518)	\$0
<b>Undivided Auction Proceeds</b>				
Assets				
Cash and Cash Equivalents	\$308	\$131,258	(\$130,724)	\$842
Total Assets	\$308	\$131,258	(\$130,724)	\$842
Liabilities				
Deposits Held Due to Others	\$308	\$131,258	(\$130,724)	\$842
Total Liabilities	\$308	\$131,258	(\$130,724)	\$842
<b>Recorder's Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$4,178	\$13,663	(\$8,886)	\$8,955
Total Assets	\$4,178	\$13,663	(\$8,886)	\$8,955
Liabilities				
Deposits Held Due to Others	\$4,178	\$13,663	(\$8,886)	\$8,955
Total Liabilities	\$4,178	\$13,663	(\$8,886)	\$8,955

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Undivided Indigent Fees</b>				
Assets				
Cash and Cash Equivalents	\$0	\$19,174	(\$19,174)	\$0
Total Assets	<u>\$0</u>	<u>\$19,174</u>	<u>(\$19,174)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$19,174	(\$19,174)	\$0
Total Liabilities	<u>\$0</u>	<u>\$19,174</u>	<u>(\$19,174)</u>	<u>\$0</u>
<b>Clerk of Courts</b>				
Assets				
Cash in Segregated Accounts	\$4,291,842	\$34,320,398	(\$35,156,828)	\$3,455,412
Total Assets	<u>\$4,291,842</u>	<u>\$34,320,398</u>	<u>(\$35,156,828)</u>	<u>\$3,455,412</u>
Liabilities				
Deposits Held Due to Others	\$4,291,842	\$34,320,398	(\$35,156,828)	\$3,455,412
Total Liabilities	<u>\$4,291,842</u>	<u>\$34,320,398</u>	<u>(\$35,156,828)</u>	<u>\$3,455,412</u>
<b>Common Pleas Court - Probate Court</b>				
Assets				
Cash in Segregated Accounts	\$20,989	\$185,355	(\$179,924)	\$26,420
Total Assets	<u>\$20,989</u>	<u>\$185,355</u>	<u>(\$179,924)</u>	<u>\$26,420</u>
Liabilities				
Deposits Held Due to Others	\$20,989	\$185,355	(\$179,924)	\$26,420
Total Liabilities	<u>\$20,989</u>	<u>\$185,355</u>	<u>(\$179,924)</u>	<u>\$26,420</u>
<b>Child Support Enforcement Agency</b>				
Assets				
Cash in Segregated Accounts	\$6,381	\$1,445,393	(\$1,445,974)	\$5,800
Total Assets	<u>\$6,381</u>	<u>\$1,445,393</u>	<u>(\$1,445,974)</u>	<u>\$5,800</u>
Liabilities				
Deposits Held Due to Others	\$6,381	\$1,445,393	(\$1,445,974)	\$5,800
Total Liabilities	<u>\$6,381</u>	<u>\$1,445,393</u>	<u>(\$1,445,974)</u>	<u>\$5,800</u>

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>County Court</b>				
Assets				
Cash in Segregated Accounts	\$181,858	\$1,987,753	(\$1,943,464)	\$226,147
Total Assets	\$181,858	\$1,987,753	(\$1,943,464)	\$226,147
Liabilities				
Deposits Held Due to Others	\$181,858	\$1,987,753	(\$1,943,464)	\$226,147
Total Liabilities	\$181,858	\$1,987,753	(\$1,943,464)	\$226,147
<b>Water Department</b>				
Assets				
Cash in Segregated Accounts	\$1,000	\$18	(\$114)	\$904
Total Assets	\$1,000	\$18	(\$114)	\$904
Liabilities				
Deposits Held Due to Others	\$1,000	\$18	(\$114)	\$904
Total Liabilities	\$1,000	\$18	(\$114)	\$904
<b>Juvenile Court</b>				
Assets				
Cash in Segregated Accounts	\$21,617	\$307,777	(\$319,526)	\$9,868
Total Assets	\$21,617	\$307,777	(\$319,526)	\$9,868
Liabilities				
Deposits Held Due to Others	\$21,617	\$307,777	(\$319,526)	\$9,868
Total Liabilities	\$21,617	\$307,777	(\$319,526)	\$9,868
<b>Prosecuting Attorney</b>				
Assets				
Cash in Segregated Accounts	\$0	\$57,852	(\$57,852)	\$0
Total Assets	\$0	\$57,852	(\$57,852)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$57,852	(\$57,852)	\$0
Total Liabilities	\$0	\$57,852	(\$57,852)	\$0

(Continued)

**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Sheriff</b>				
Assets				
Cash in Segregated Accounts	\$40,475	\$480,822	(\$486,176)	\$35,121
Total Assets	\$40,475	\$480,822	(\$486,176)	\$35,121
Liabilities				
Deposits Held Due to Others	\$40,475	\$480,822	(\$486,176)	\$35,121
Total Liabilities	\$40,475	\$480,822	(\$486,176)	\$35,121
<b>Dog and Kennel</b>				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
<b>Engineer</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>Mary Haven</b>				
Assets				
Cash in Segregated Accounts	\$1,715	\$486	(\$559)	\$1,642
Total Assets	\$1,715	\$486	(\$559)	\$1,642
Liabilities				
Deposits Held Due to Others	\$1,715	\$486	(\$559)	\$1,642
Total Liabilities	\$1,715	\$486	(\$559)	\$1,642

(Continued)

**WARREN COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Building Inspection</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>Tax Maps</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>Recorder</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>Board of Elections</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, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Records Center</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>Board of Developmental Disabilities</b>				
Assets				
Cash in Segregated Accounts	\$14,784	\$259	(\$24)	\$15,019
Total Assets	\$14,784	\$259	(\$24)	\$15,019
Liabilities				
Deposits Held Due to Others	\$14,784	\$259	(\$24)	\$15,019
Total Liabilities	\$14,784	\$259	(\$24)	\$15,019
<b>Treasurer</b>				
Assets				
Cash in Segregated Accounts	\$0	\$635,449	(\$635,449)	\$0
Total Assets	\$0	\$635,449	(\$635,449)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$635,449	(\$635,449)	\$0
Total Liabilities	\$0	\$635,449	(\$635,449)	\$0
<b>Licensing</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100

(Continued)



**WARREN COUNTY, OHIO****Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2009**

	Balance December 31, 2008	Additions	Deductions	Balance December 31, 2009
<b>Real Estate</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
<b>Auditor</b>				
Assets				
Cash in Segregated Accounts	\$10,000	\$433,072	(\$438,072)	\$5,000
Total Assets	<u>\$10,000</u>	<u>\$433,072</u>	<u>(\$438,072)</u>	<u>\$5,000</u>
Liabilities				
Deposits Held Due to Others	\$10,000	\$433,072	(\$438,072)	\$5,000
Total Liabilities	<u>\$10,000</u>	<u>\$433,072</u>	<u>(\$438,072)</u>	<u>\$5,000</u>
<b>Total - All Agency Funds</b>				
Assets				
Cash and Cash Equivalents	\$22,884,309	\$731,551,116	(\$732,803,033)	\$21,632,392
Cash in Segregated Accounts	4,591,246	39,854,634	(40,663,962)	3,781,918
Taxes Receivable	254,616,909	259,385,036	(254,616,909)	259,385,036
Total Assets	<u>\$282,092,464</u>	<u>\$1,030,790,786</u>	<u>(\$1,028,083,904)</u>	<u>\$284,799,346</u>
Liabilities				
Intergovernmental Payables	\$269,472,168	\$287,846,645	(\$282,861,041)	\$274,457,772
Unapportioned Monies	7,358,580	638,418,040	(639,940,604)	5,836,016
Payroll Withholding	73,256	63,633,243	(63,598,145)	108,354
Deposits Held Due to Others	5,188,460	40,892,858	(41,684,114)	4,397,204
Total Liabilities	<u>\$282,092,464</u>	<u>\$1,030,790,786</u>	<u>(\$1,028,083,904)</u>	<u>\$284,799,346</u>

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2009***

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Capital Assets:

Land	\$7,986,802
Construction in Progress	3,393,176
Land Improvements	496,516
Buildings, Structures and Improvements	57,481,294
Furniture, Fixtures and Equipment	16,828,938
Infrastructure	65,078,062
Total Capital Assets	<u><u>\$151,264,788</u></u>

Investment in Capital Assets from:

Acquired prior to January 1, 1988	\$4,506,235
General Fund	14,406,329
Special Revenue Funds	69,009,577
Capital Project Funds	56,749,991
Capital Contributions	6,560,767
Internal Service Funds	31,889
Total Investment	<u><u>\$151,264,788</u></u>

**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2009***

---

<u>Function and Category</u>	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings, Structures and Improvements</u>	<u>Furniture, Fixtures and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
Legislative and Executive	\$3,759,545	\$488,516	\$53,664,383	\$4,146,690	\$0	\$62,059,134
Judicial	0	0	0	305,025	0	305,025
Public Safety	80,000	8,000	3,093,548	6,254,774	0	9,436,322
Public Works	4,068,057			3,961,194	65,078,062	73,107,313
Health	0	0	0	152,321	0	152,321
Human Services	<u>79,200</u>	<u></u>	<u>723,363</u>	<u>2,008,934</u>	<u>0</u>	<u>2,811,497</u>
Total	<u>\$7,986,802</u>	<u>\$496,516</u>	<u>\$57,481,294</u>	<u>\$16,828,938</u>	<u>\$65,078,062</u>	<u>147,871,612</u>
Construction in Progress						<u>3,393,176</u>
Total Capital Assets						<u>\$151,264,788</u>

**WARREN COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Function and Activity  
For Year Ended December 31, 2009***

---

<u>Function</u>	<u>December 31, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2009</u>
Legislative and Executive	\$57,151,396	\$4,987,542	(\$79,804)	\$62,059,134
Judicial	339,848	0	(34,823)	305,025
Public Safety	8,942,712	745,794	(252,184)	9,436,322
Public Works	71,211,063	2,797,340	(901,090)	73,107,313
Health	154,771	39,180	(41,630)	152,321
Human Services	<u>2,792,113</u>	<u>232,965</u>	<u>(213,581)</u>	<u>2,811,497</u>
Total	<u>140,591,903</u>	<u>8,802,821</u>	<u>(1,523,112)</u>	<u>147,871,612</u>
Construction in Progress	<u>7,066,010</u>	<u>2,232,237</u>	<u>(5,905,071)</u>	<u>3,393,176</u>
Total Capital Assets	<u>\$147,657,913</u>	<u>\$11,035,058</u>	<u>(\$7,428,183)</u>	<u>\$151,264,788</u>



## Statistical Section





## ***STATISTICAL TABLES***

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This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

### ***Contents***

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<b>Financial Trends</b>	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	S 14 – S 25
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b>	S 26 – S 35
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b>	S 36 – S 39
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
<b>Operating Information</b>	S 40 – S 57
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
<b>Sources Note:</b>	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

## Warren County, Ohio

*Net Assets by Component  
Last Seven Years  
(accrual basis of accounting)*

	2003	2004	2005	2006
<b>Governmental Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$53,371,047	\$78,444,697	\$81,539,279	\$85,398,414
Restricted	65,290,504	69,109,801	83,902,769	90,678,144
Unrestricted	15,221,377	(1,201,520)	819,128	6,778,929
Total Governmental Activities Net Assets	<u>\$133,882,928</u>	<u>\$146,352,978</u>	<u>\$166,261,176</u>	<u>\$182,855,487</u>
<b>Business-type Activities:</b>				
Invested in Capital Assets, Net of Related Debt	\$113,424,773	\$131,385,110	\$139,912,158	\$151,632,916
Restricted	391,989	315,601	131,824	138,196
Unrestricted	37,918,818	34,873,951	41,779,537	45,521,917
Total Business-type Activities Net Assets	<u>\$151,735,580</u>	<u>\$166,574,662</u>	<u>\$181,823,519</u>	<u>\$197,293,029</u>
<b>Primary Government:</b>				
	\$166,795,820	\$209,829,807	\$221,451,437	\$237,031,330
Restricted	65,682,493	69,425,402	84,034,593	90,816,340
Unrestricted	53,140,195	33,672,431	42,598,665	52,300,846
Total Primary Government Net Assets	<u>\$285,618,508</u>	<u>\$312,927,640</u>	<u>\$348,084,695</u>	<u>\$380,148,516</u>

Source: County Auditor's Office

*Warren County, Ohio*

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<u>2007</u>	<u>2008</u>	<u>2009</u>
\$78,317,156	\$86,499,817	\$89,168,479
110,599,082	123,909,039	117,230,738
8,720,115	4,974,629	2,634,306
<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,033,523</u>
\$169,102,380	\$181,058,275	\$184,660,771
139,125	69,277	65,521
40,636,372	35,413,707	34,395,771
<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>
\$247,419,536	\$267,558,092	\$273,829,250
110,738,207	123,978,316	117,296,259
49,356,487	40,388,336	37,030,077
<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$428,155,586</u>

## Warren County, Ohio

### Changes in Net Assets Last Seven Years (accrual basis of accounting)

	2003	2004	2005	2006
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,794,372	\$16,094,889	\$20,806,979	\$23,168,083
Judicial	7,385,089	8,859,116	8,982,162	10,754,998
Public Safety	19,538,316	17,312,747	20,656,646	22,988,810
Public Works	6,231,985	11,543,019	7,994,465	6,965,278
Health	638,477	838,628	627,548	647,914
Human Services	35,895,122	37,562,356	37,321,917	38,003,987
Community and Economic Development	856,785	791,039	1,023,113	1,275,089
Interest and Fiscal Charges	1,391,801	1,436,293	1,485,224	1,212,156
<i>Total Governmental Activities Expenses</i>	<u>87,731,947</u>	<u>94,438,087</u>	<u>98,898,054</u>	<u>105,016,315</u>
Business-type Activities:				
Water	8,776,350	10,791,794	10,241,330	10,944,231
Sewer	8,642,247	9,641,749	10,287,272	10,234,254
Sheriff	1,759,694	1,843,104	2,073,391	2,307,269
Communications Rotary	37,337	36,719	55,233	42,478
Storm Water	0	0	116,816	109,582
<i>Total Business-type Activities Expenses</i>	<u>19,215,628</u>	<u>22,313,366</u>	<u>22,774,042</u>	<u>23,637,814</u>
<i>Total Primary Government Expenses</i>	<u>\$106,947,575</u>	<u>\$116,751,453</u>	<u>\$121,672,096</u>	<u>\$128,654,129</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,602,544	\$7,034,649	\$7,219,028	\$7,687,388
Judicial	2,291,587	2,341,374	2,453,087	2,329,909
Public Safety	2,212,576	2,523,847	2,963,790	2,811,352
Public Works	455,468	773,116	513,800	350,017
Health	381,418	451,074	535,296	565,581
Human Services	2,712,219	942,687	2,217,411	2,485,442
Community and Economic Development	52,272	63,969	23,827	23,477
Operating Grants and Contributions	15,848,191	16,378,470	19,021,085	16,967,683
Capital Grants and Contributions	5,471,404	5,983,261	5,729,622	4,122,575
<i>Total Governmental Activities</i>	<u>37,027,679</u>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>
<i>Program Revenues</i>	<u>37,027,679</u>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>

*Warren County, Ohio*

2007	2008	2009
\$20,420,763	\$23,812,522	\$27,177,827
10,964,956	11,515,619	11,113,332
25,536,922	27,809,742	28,601,590
18,342,826	8,943,608	10,672,612
610,409	645,752	927,509
38,359,310	40,019,535	43,962,308
1,430,122	2,056,654	751,650
1,209,055	1,298,695	1,502,025
116,874,363	116,102,127	124,708,853
11,955,590	12,721,115	11,576,895
10,165,363	10,947,761	10,749,424
2,525,530	2,785,978	3,052,702
50,932	37,754	46,573
158,505	199,021	240,274
24,855,920	26,691,629	25,665,868
\$141,730,283	\$142,793,756	\$150,374,721
\$7,983,419	\$7,942,240	\$9,106,241
2,383,447	2,669,094	2,761,977
2,624,481	2,498,387	2,461,724
527,328	343,470	443,242
563,739	629,957	607,342
2,543,850	1,803,321	1,361,238
610,641	20,588	47,685
20,486,915	18,748,618	20,126,606
2,830,599	8,908,520	4,389,793
40,554,419	43,564,195	41,305,848

(continued)

## Warren County, Ohio

### Changes in Net Assets Last Seven Years (accrual basis of accounting)

	2003	2004	2005	2006
Charges for Services				
Water	7,321,559	7,875,254	9,261,215	8,936,711
Sewer	6,645,735	6,904,423	8,119,675	7,317,756
Sheriff	1,514,712	1,989,786	2,065,112	2,122,777
Communications Rotary	42,762	43,091	47,321	47,659
Operating Grants and Contributions	399,701	173,182	9,305	8,447
Capital Grants and Contributions	14,315,030	20,092,628	18,202,907	20,111,371
<i>Total Business-type Activities Program Revenues</i>	30,239,499	37,078,364	37,705,535	38,544,721
<i>Total Primary Government Program Revenues</i>	67,267,178	73,570,811	78,382,481	75,888,145
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(50,704,268)	(57,945,640)	(58,221,108)	(67,672,891)
Business-type Activities	11,023,871	14,764,998	14,931,493	14,906,907
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$39,680,397)	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes	\$24,144,523	\$31,378,957	\$33,888,269	\$35,692,314
Sales Taxes	21,559,525	22,964,671	24,605,086	24,976,708
Other Local Taxes	223,732	351,176	216,141	216,044
Grants and Entitlements not Restricted to Specific Programs	12,374,277	13,419,490	14,388,158	14,992,042
Investment Earnings	1,816,825	2,054,124	3,892,655	8,376,073
Miscellaneous	3,251	20,132	14,934	14,021
<i>Total Governmental Activities</i>	60,122,133	70,188,550	77,005,243	84,267,202
Business-type Activities:				
Investment Earnings	26,829	74,084	317,364	562,603
<i>Total Business-type Activities</i>	26,829	74,084	317,364	562,603
<i>Total Primary Government</i>	\$60,148,962	\$70,262,634	\$77,322,607	\$84,829,805
<b>Change in Net Assets</b>				
Governmental Activities	\$9,417,865	\$12,242,910	\$18,784,135	\$16,594,311
Business-type Activities	11,050,700	14,839,082	15,248,857	15,469,510
<i>Total Primary Government Change in Net Assets</i>	\$20,468,565	\$27,081,992	\$34,032,992	\$32,063,821

Source: County Auditor's Office

*Warren County, Ohio*

2007	2008	2009
10,850,277	10,290,994	9,861,042
7,448,705	7,675,398	7,531,172
2,462,539	3,193,952	3,198,283
56,925	40,065	38,278
12,862	15,245	6,333
15,741,696	11,564,883	7,606,331
<u>36,573,004</u>	<u>32,780,537</u>	<u>28,241,439</u>
<u>77,127,423</u>	<u>76,344,732</u>	<u>69,547,287</u>
(76,319,944)	(72,537,932)	(83,403,005)
<u>11,717,084</u>	<u>6,088,908</u>	<u>2,575,571</u>
<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>	<u>(\$80,827,434)</u>
\$37,654,331	\$36,828,915	\$30,211,196
26,750,179	26,612,717	26,201,290
232,555	252,824	225,448
16,077,499	17,155,280	16,943,061
10,373,240	9,270,197	3,458,859
13,006	165,161	13,189
<u>91,100,810</u>	<u>90,285,094</u>	<u>77,053,043</u>
<u>867,764</u>	<u>574,474</u>	<u>5,233</u>
<u>867,764</u>	<u>574,474</u>	<u>5,233</u>
<u>\$91,968,574</u>	<u>\$90,859,568</u>	<u>\$77,058,276</u>
\$14,780,866	\$17,747,162	(\$6,349,962)
<u>12,584,848</u>	<u>6,663,382</u>	<u>2,580,804</u>
<u>\$27,365,714</u>	<u>\$24,410,544</u>	<u>(\$3,769,158)</u>

## Warren County, Ohio

*Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	2000	2001	2002	2003
General Fund				
Reserved	\$1,721,355	\$1,987,107	\$2,988,707	\$2,685,713
Unreserved	14,589,508	19,182,006	14,103,541	13,331,618
<i>Total General Fund</i>	<u>16,310,863</u>	<u>21,169,113</u>	<u>17,092,248</u>	<u>16,017,331</u>
All Other Governmental Funds				
Reserved	11,687,819	13,344,337	12,164,846	9,264,203
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	15,822,546	17,720,523	22,303,245	29,761,021
Capital Projects Funds	5,252,596	(4,085,299)	(4,099,854)	1,781,055
Permanent Fund	42,601	40,153	40,377	40,413
Total All Other Governmental Funds	<u>32,805,562</u>	<u>27,019,714</u>	<u>30,408,614</u>	<u>40,846,692</u>
<i>Total Governmental Funds</i>	<u><u>\$49,116,425</u></u>	<u><u>\$48,188,827</u></u>	<u><u>\$47,500,862</u></u>	<u><u>\$56,864,023</u></u>

Source: County Auditor's Office

NOTE: Years 2000-2002 Do not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003



*Warren County, Ohio*

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<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$2,235,219	\$1,931,668	\$1,363,117	\$4,766,817	\$1,680,082	\$1,670,840
<u>19,336,406</u>	<u>19,108,190</u>	<u>21,003,586</u>	<u>21,381,377</u>	<u>23,261,207</u>	<u>22,409,711</u>
<u>21,571,625</u>	<u>21,039,858</u>	<u>22,366,703</u>	<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>
10,982,841	10,552,465	12,091,922	19,397,472	20,629,796	21,809,584
35,622,555	42,019,099	51,978,875	65,027,186	71,506,337	67,141,926
(881,971)	9,643,552	7,927,152	4,059,884	4,470,114	3,685,418
<u>40,500</u>	<u>41,064</u>	<u>41,703</u>	<u>42,788</u>	<u>43,594</u>	<u>43,609</u>
<u>45,763,925</u>	<u>62,256,180</u>	<u>72,039,652</u>	<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>
<u>\$67,335,550</u>	<u>\$83,296,038</u>	<u>\$94,406,355</u>	<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>

## Warren County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	2000	2001	2002	2003
<b>Revenues:</b>				
Taxes	\$30,555,847	\$32,982,064	\$33,918,134	\$46,149,053
Intergovernmental Revenues	25,449,680	28,279,040	30,449,878	28,462,239
Charges for Services	7,759,460	9,105,290	9,757,839	11,518,445
Licenses and Permits	19,355	16,087	17,718	24,177
Investment Earnings	6,463,951	6,255,856	3,762,732	1,904,174
Special Assessments	2,222,249	2,040,662	1,570,886	2,707,239
Fines and Forfeitures	761,993	672,096	740,875	728,029
All Other Revenue	1,523,739	1,219,372	1,717,964	3,419,948
<b>Total Revenue</b>	<b>74,756,274</b>	<b>80,570,467</b>	<b>81,936,026</b>	<b>94,913,304</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	14,115,195	15,455,230	16,394,004	15,406,359
Judicial	5,749,221	6,517,477	6,995,030	7,302,996
Public Safety	13,035,719	14,022,562	17,337,300	17,971,299
Public Works	5,859,505	5,663,208	5,895,132	5,879,020
Health	738,075	731,368	742,254	613,223
Human Services	24,524,141	28,077,320	28,267,899	35,358,416
Community and Economic Development	714,868	443,890	616,826	850,560
Capital Outlay	16,266,700	11,430,252	4,460,160	1,778,516
Debt Service:				
Principal Retirement	1,853,985	1,367,559	1,183,325	1,293,562
Interest and Fiscal Charges	1,187,980	1,234,080	1,235,913	1,208,673
<b>Total Expenditures</b>	<b>84,045,389</b>	<b>84,942,946</b>	<b>83,127,843</b>	<b>87,662,624</b>
Excess (Deficiency) of Revenues Over Expenditures	(9,289,115)	(4,372,479)	(1,191,817)	7,250,680

**Warren County, Ohio**

2004	*2005	2006	2007	2008	2009
\$54,946,546	\$59,806,913	\$62,442,778	\$66,251,838	\$65,343,356	\$58,288,722
33,867,366	35,572,407	33,909,065	36,554,283	35,752,753	38,376,967
11,200,834	12,841,869	14,025,407	13,789,145	13,432,656	13,308,055
20,247	14,984	14,101	13,081	12,162	13,219
2,009,577	1,853,238	7,699,283	10,852,836	8,748,552	4,007,127
2,020,006	716,249	1,806,801	1,812,452	1,796,592	1,887,265
708,702	3,734,174	675,352	603,044	683,888	579,540
2,254,675	2,366,240	1,568,712	2,859,267	1,868,546	3,420,815
<u>107,027,953</u>	<u>116,906,074</u>	<u>122,141,499</u>	<u>132,735,946</u>	<u>127,638,505</u>	<u>119,881,710</u>
15,311,361	20,522,498	22,531,354	19,871,191	24,544,073	26,208,266
8,727,236	8,957,244	10,347,193	10,760,891	11,520,486	10,786,539
18,892,806	20,370,614	22,196,942	24,789,947	27,149,511	27,133,526
6,708,772	6,569,286	7,524,824	7,596,556	8,864,008	7,294,406
836,343	634,847	635,359	612,110	623,426	929,624
37,374,387	37,361,835	37,507,664	38,423,877	40,103,146	43,595,284
788,838	1,020,458	1,256,362	1,435,989	2,059,655	745,284
6,605,649	3,047,156	5,852,857	5,601,434	4,868,260	5,828,041
1,430,200	6,616,891	1,593,337	1,683,670	2,767,353	2,884,886
1,262,638	1,412,944	1,055,048	1,041,485	1,290,075	1,503,927
<u>97,938,230</u>	<u>106,513,773</u>	<u>110,500,940</u>	<u>111,817,150</u>	<u>123,789,993</u>	<u>126,909,783</u>
9,089,723	10,392,301	11,640,559	20,918,796	3,848,512	(7,028,073)

(Continued)

## Warren County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	2000	2001	2002	2003
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Leases	30,810	14,125	0	63,486
Ohio Public Works Commission Loan	253,415	88,973	0	0
Special Assessment Bonds Issued	1,180,000	2,320,000	1,525,000	2,635,000
General Obligation Bonds Issued	0	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Ohio Department of Transportation Loan	0	0	0	0
Transfers In	5,685,464	4,128,351	6,117,391	3,888,278
Transfers Out	(6,435,464)	(5,128,351)	(6,767,391)	(4,888,278)
<b>Total Other Financing Sources (Uses)</b>	<u>714,225</u>	<u>1,423,098</u>	<u>875,000</u>	<u>1,698,486</u>
<b>Net Change in Fund Balance</b>	<u><u>(\$8,574,890)</u></u>	<u><u>(\$2,949,381)</u></u>	<u><u>(\$316,817)</u></u>	<u><u>\$8,949,166</u></u>
 <b>Debt Service as a Percentage of Noncapital Expenditures</b>	 4.70%	 3.67%	 3.17%	 3.00%

Source: County Auditor's Office

\* In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is reflected in the 2005 debt service.

NOTE: Years 2000-2002 Do not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003

*Warren County, Ohio*

2004	*2005	2006	2007	2008	2009
12,036	0	0	0	0	13,585
0	0	0	0	0	0
213,950	71,577	0	560,000	2,755,000	0
0	5,030,000	0	0	0	0
0	0	0	0	0	2,350,000
0	263,246	0	0	8,590	0
0	0	1,000,000	406,261	0	0
6,041,025	14,424,158	7,962,923	10,757,773	4,570,076	5,769,621
(6,041,025)	(14,424,158)	(9,462,923)	(12,257,773)	(4,570,076)	(5,769,621)
<u>225,986</u>	<u>5,364,823</u>	<u>(500,000)</u>	<u>(533,739)</u>	<u>2,763,590</u>	<u>2,363,585</u>
<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>	<u>\$20,385,057</u>	<u>\$6,612,102</u>	<u>(\$4,664,488)</u>
3.04%	8.41%	2.60%	2.63%	3.53%	3.76%

## Warren County, Ohio

### Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Tax year	2000	2001	2002	2003
<b>Real Property (2)</b>				
Assessed				
Residential/Agricultural	\$2,051,816,850	\$2,553,091,030	\$2,742,863,870	\$2,944,701,410
Commercial/Industrial/Public Utility	452,728,680	544,454,050	574,015,230	591,620,220
Actual	7,155,844,370	8,850,128,800	9,476,797,430	10,103,776,090
<b>Personal Property - Public Utility (2)</b>				
Assessed	182,182,735	187,827,770	132,558,680	149,367,762
Actual	207,025,835	213,440,650	150,634,870	169,736,100
<b>Tangible Personal Property - General Business (2)</b>				
Assessed	326,109,551	386,747,993	425,999,708	440,810,410
Actual	1,304,438,200	1,546,991,980	1,703,998,830	1,763,241,640
<b>Total</b>				
Assessed	3,012,837,816	3,672,120,843	3,875,437,488	4,126,499,802
Actual	8,667,308,405	10,610,561,430	11,331,431,130	12,036,753,830
<b>Assessed Value as a Percentage of Actual Value</b>				
	34.76%	34.61%	34.20%	34.28%
<b>Total Direct Tax Rate</b>				
	4.00	4.00	4.00	4.96

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 6 - Taxes in the Financial Statements.

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.

Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

Source:

County Auditor's Office

**Warren County, Ohio**

2004	2005	2006	2007	2008	2009
\$3,399,768,870	\$3,628,061,400	\$3,860,915,220	\$4,620,980,270	\$4,824,838,340	\$4,958,841,330
625,459,770	664,935,360	687,970,460	818,492,130	866,239,420	919,347,450
11,500,653,260	12,265,705,029	12,996,816,229	15,541,349,714	16,260,222,171	16,794,825,086
150,538,870	157,337,250	152,939,740	155,539,600	135,350,390	144,066,080
171,066,900	178,792,330	173,795,159	176,749,545	153,807,261	163,711,455
430,776,911	428,282,018	351,771,062	268,201,325	127,312,790	16,431,000
1,723,107,644	1,713,128,072	1,876,112,331	2,145,610,600	2,037,004,640	164,310,000
4,606,544,421	4,878,616,028	5,053,596,482	5,863,213,325	5,953,740,940	6,038,685,860
13,394,827,804	14,157,625,430	15,046,723,718	17,863,709,860	18,451,034,073	17,122,846,540
34.39%	34.46%	33.59%	32.82%	32.27%	35.27%
6.53	6.46	6.46	6.71	5.21	5.78

## Warren County, Ohio

*Property Tax Rates of Direct and Overlapping Governments*  
(per \$1,000 of assessed value)  
*Last Ten Years*

	2000	2001	2002	2003
<b>Direct Rates</b>				
County				
General Fund	0.00	0.00	0.00	0.00
Board of Mental Retardation	4.00	4.00	4.00	4.00
Senior Citizens	0.00	0.00	0.00	0.96
Total	4.00	4.00	4.00	4.96
<b>Overlapping Rates</b>				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11 - 10.32	1.11 - 10.51	1.11 - 11.72	1.11 - 11.72
Townships	3.62 - 13.12	3.62 - 13.12	3.62 - 16.97	3.62 - 16.97
School Districts	30.20 - 64.24	30.00 - 70.14	30.40 - 71.11	30.40 - 72.61
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office  
County Treasurer's Office



**Warren County, Ohio**

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2004	2005	2006	2007	2008	2009
1.57	1.50	1.50	1.50	2.00	2.57
4.00	4.00	4.00	4.00	2.00	2.00
0.96	0.96	0.96	1.21	1.21	1.21
6.53	6.46	6.46	6.71	5.21	5.78
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80
1.11 - 11.72	1.11 - 11.72	1.11 - 11.72	1.11-10.07	1.11-10.07	1.11-10.07
3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.87-16.97	3.87-16.97	3.87-16.97
30.40 - 74.11	30.40 - 74.88	30.40 - 80.65	28.90-83.45	28.90-83.45	28.90-83.45
1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93-4.50	1.93-4.50	1.93-4.50



## Warren County, Ohio

*Principal Taxpayers  
Tangible Personal Property Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2009		
		Assessed Value	Rank	Percent of Total Assessed Value
United Telephone	Telephone/Communications	\$2,937,710	1	17.88%
Cincinnati Bell Extended	Telephone/Communications	2,890,890	2	17.59%
Ohio Bell Telephone	Telephone/Communications	1,357,470	3	8.26%
New Par	Telephone/Communications	934,160	4	5.69%
Cincinnati Bell Telephone	Telephone/Communications	712,780	5	4.34%
Cincinnati Bell Wireless	Telephone/Communications	617,760	6	3.76%
Time Warner Telecomm	Telephone/Communications	299,300	7	1.82%
Ohio Telephone & Telegraph	Telephone/Communications	288,270	8	1.75%
Sprintcom Inc.	Telephone/Communications	261,500	9	1.59%
TWC Digital Inc.	Telephone/Communications	375,240	10	2.28%
	Subtotal	10,675,080		64.96%
	All Others	5,755,920		35.04%
	Total	<u>\$16,431,000</u>		<u>100.00%</u>
Name of Taxpayer	Nature of Business	2000		
		Assessed Value	Rank	Percent of Total Assessed Value
Mitsubishi Electric Motor	Manufacturing	\$18,413,580	1	5.65%
Sumitomo Sitex Silicon	Manufacturing	18,142,940	2	5.56%
Makino Inc.	Manufacturing	12,505,680	3	3.83%
Procter & Gamble Company	Research/Manufacturing	12,179,880	4	3.73%
Kings Island Company	Amusement	11,992,360	5	3.68%
Lucas Sumitomo Brakes	Manufacturing	10,840,770	6	3.32%
Pharmacia Hepar Inc.	Pharmaceutical Manufacturing	6,499,630	7	1.99%
Facs Group Inc.	Credit	3,861,860	8	1.18%
Pioneer Industrial Corp	Manufacturing	3,262,960	9	1.00%
Cincinnati Electronics	Manufacturing	3,233,840	10	0.99%
	Subtotal	100,933,500		30.93%
	All Others	225,176,051		69.07%
	Total	<u>\$326,109,551</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2009 and 2000

## Warren County, Ohio

*Principal Taxpayers  
Real Estate Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2009		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Company	Research/Manufacturing	54,691,960	1	0.93%
Kings Island Company	Amusement Park	20,334,450	2	0.35%
Deerfield Realty Holding	Real Estate	16,779,530	3	0.29%
Craig & Frances Lindner	Office Space	12,326,700	4	0.21%
Duke Realty Ohio	Real Estate	10,752,550	5	0.18%
Otterbein Home	Retirement Community	10,561,150	6	0.18%
SMG Land Holdings LLC	Real Estate	9,400,480	7	0.16%
Community Insurance Company	Insurance/Office Space	9,112,270	8	0.16%
Passco Mallard Crossing	Apartments	8,727,520	9	0.15%
Twin Fountains of Mason	Apartments	8,695,050	10	0.15%
	Subtotal	161,381,660		2.76%
	All Others	5,716,807,120		97.24%
	Total	<u>\$5,878,188,780</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2000		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$36,382,950	1	1.45%
Kings Island Company	Amusement	19,522,850	2	0.78%
Duke Realty Ltd Prtnrs	Real Estate	17,217,250	3	0.69%
Drees Company	Real Estate Developer	6,454,850	4	0.26%
Mason Christian Village	Retirement Community	6,264,700	5	0.25%
Fujitec America Inc	Manufacturing	5,927,310	6	0.24%
Texas Eastern Transmission Corp	Gas, Pipeline	5,862,550	7	0.23%
Cintas Sales Corp	Uniform Company	5,748,990	8	0.23%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	9	0.22%
Northeast Cincinnati Hotel	Lodging	5,534,340	10	0.22%
	Subtotal	114,504,870		4.57%
	All Others	2,390,040,660		95.43%
	Total	<u>\$2,504,545,530</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2009 and 2000

## Warren County, Ohio

### Principal Taxpayers Public Utilities Tangible Personal Property Tax Current Year and Nine Years Ago

		2009		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc	Gas & Electric	\$93,933,960	1	65.20%
Texas Eastern Transmission	Gas Pipeline & Storage	16,925,360	2	11.75%
Dayton Power & Light Co	Gas & Electric	12,892,360	3	8.95%
Dominion Transmission Inc	Gas Transportation	5,343,410	4	3.71%
Vectren Energy Delivery Ohio	Gas Transportation	4,874,720	5	3.38%
ANR Pipeline	Gas Pipeline & Storage	4,675,890	6	3.25%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,048,190	7	1.42%
Columbus Southern Power	Gas & Electric	2,035,550	8	1.41%
Ohio Power Company	Gas & Electric	460,220	9	0.32%
Columbia Gas Transmission	Gas Transportation	375,240	10	0.26%
	Subtotal	143,564,900		99.65%
	All Others	501,180		0.35%
	Total	\$144,066,080		100.00%
		2000		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$105,230,400	1	57.76%
Texas Eastern Transmission	Gas Pipeline & Storage	17,167,480	2	9.42%
United Telephone Service	Telephone/Communications	14,947,070	3	8.20%
Dayton Power & Light Co	Gas & Electric	10,123,120	4	5.56%
Ohio Bell Telephone Co	Telephone/Communications	7,136,110	5	3.92%
CNG Transmission Corp	Gas Transportation	6,949,730	6	3.81%
ANR Pipeline Corp	Gas Pipeline & Storage	4,873,550	7	2.68%
LCI International Corp	Telephone/Communications	2,611,220	8	1.43%
Ohio Telephone & Telegraph	Telephone/Communications	2,281,000	9	1.25%
Cincinnati Bell Telephone	Telephone/Communications	2,239,640	10	1.23%
	Subtotal	173,559,320		95.26%
	All Others	8,623,415		4.74%
	Total	\$182,182,735		100.00%

Source: County Auditor - Land and Buildings

Based on valuation of property in 2009 and 2000

## *Warren County, Ohio*

*Property Tax Levies and Collections  
(amounts in thousands)  
Last Ten Years*

<b>Collection Year</b>	<u>2000</u>	<u>2001</u>	<u>2002</u>
<b>Total Tax Levy</b> (1)	\$8,279,846	\$8,674,070	\$8,848,333
<b>Collections within the Fiscal Year of the Levy</b>			
Current Tax Collections (2)	8,110,109	8,578,655	8,723,572
Percent of Levy Collected	97.95%	98.90%	98.59%
Delinquent Tax Collections	<u>251,708</u>	<u>310,782</u>	<u>244,213</u>
Total Tax Collections	8,361,817	8,889,437	8,967,785
<b>Percent of Total Tax Collections to Tax Levy</b>	100.99%	102.48%	101.35%
<b>Accumulated Outstanding Delinquent Taxes</b> (3)	0	0	0
<b>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</b>	0.00%	0.00%	0.00%

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included;

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Source: County Auditor's Office

*Warren County, Ohio*

2003	2004	2005	2006	2007	2008	2009
\$20,271,413	\$28,795,437	\$29,369,302	\$29,928,991	\$33,601,985	\$36,160,721	\$29,152,357
20,046,400	28,565,074	29,046,240	28,973,397	32,513,550	35,195,734	26,694,705
98.89%	99.20%	98.90%	96.81%	96.76%	97.33%	91.57%
<u>378,928</u>	<u>578,788</u>	<u>363,095</u>	<u>987,346</u>	<u>733,678</u>	<u>1,109,746</u>	<u>866,080</u>
20,425,328	29,143,862	29,409,335	29,960,743	33,247,228	36,305,480	27,560,785
100.76%	101.21%	100.14%	100.11%	98.94%	100.40%	94.54%
0	174,839	236,254	185,173	263,118	334,730	363,508
0.00%	0.61%	0.80%	0.62%	0.78%	0.93%	1.25%

## Warren County, Ohio

### Taxable Sales By Industry (Category - Cash Basis) Last Nine Years

Industry (Category)	2001	2002	2003	2004
Sales Tax Payments	\$6,451,379	\$6,735,126	\$6,929,849	\$6,755,557
Direct Pay Tax Return Payments	598,462	469,453	319,464	338,393
Seller's Use Tax Return Payments	2,087,218	1,704,757	1,892,876	2,326,091
Consumer's Use Tax Return Payments	1,034,283	951,652	1,123,716	1,292,732
Motor Vehicle Tax Payments	3,257,552	3,865,403	4,139,238	3,897,048
Watercraft and Outboard Motors	79,905	67,545	56,604	79,575
Department of Liquor Control	35,335	38,361	41,195	45,358
Sales Tax on Motor Vehicle Fuel Refunds	1,127	740	1,731	953
Sales/Use Tax Voluntary Payments	11,912	11,767	36,165	37,818
Statewide Master Numbers	6,542,351	7,105,139	6,984,776	8,309,474
Sales/Use Tax Assessment Payments	11,078	53,964	36,213	31,417
Streamlined Sales Tax Payments	0	0	0	0
State Administrative Rotary Fund	(201,126)	(209,482)	(215,613)	(231,144)
Sales/Use Tax Refunds Approved	(122,038)	(189,754)	(39,131)	(152,046)
State Adjustment to Prior Allocations	2,003	(55,632)	(496)	0
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
<b>Total</b>	<b>\$19,789,441</b>	<b>\$20,549,039</b>	<b>\$21,306,587</b>	<b>\$22,731,226</b>
Sales Tax Rate	6.00%	6.00%	6.00%	6.00-7.00%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Note: This information is not available for years prior to 2001.



**Warren County, Ohio**

2005	2006	2007	2008	2009
\$7,611,321	\$7,831,851	\$8,191,274	\$8,123,715	\$7,305,710
379,655	359,786	418,565	578,098	590,123
2,490,095	2,591,293	2,910,922	2,856,422	2,529,204
1,330,848	1,170,146	1,271,731	1,279,125	1,156,878
3,737,959	3,398,487	3,686,268	3,539,029	3,252,997
68,750	65,198	66,627	47,975	43,325
51,929	57,816	64,827	70,988	75,678
1,843	2,861	1,975	2,511	2,832
46,888	32,269	24,877	22,555	82,355
9,050,142	9,611,678	10,257,271	10,660,551	10,597,975
47,778	72,227	45,109	121,436	270,590
0	1,082	1,350	13,967	9,961
(248,172)	(251,904)	(268,854)	(270,541)	(258,822)
(68,677)	(69,917)	(61,260)	(333,753)	(93,100)
0	(2,784)	(18,567)	(13,813)	0
0	0	5,880	71,485	57,649
<u>\$24,500,359</u>	<u>\$24,870,089</u>	<u>\$26,597,995</u>	<u>\$26,769,751</u>	<u>\$25,623,355</u>
7.00%	6.50%	6.50%	6.50%	6.50%

## Warren County, Ohio

### Ratio of Outstanding Debt By Type Last Ten Years

	2000	2001	2002	2003
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$7,460,000	\$7,160,000	\$6,840,000	\$6,505,000
Special Assessment Bonds Payable	12,980,000	14,274,000	15,003,000	16,746,000
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	5,844,536	6,023,397	6,202,257	6,381,118
OPWC Loan Payable	253,415	482,066	431,322	380,578
ODOT Loan Payable	0	0	0	0
Capital Leases	67,972	57,226	40,645	72,905
<b>Business-type Activities</b> <sup>(1)</sup>				
Mortgage Revenue Bonds Payable	\$30,779,852	\$27,592,259	\$27,459,124	\$26,116,194
OWDA Loan Payable	2,143,445	1,811,485	1,455,575	1,074,125
Long-Term Contract	2,478,266	2,185,198	1,879,048	1,559,232
Total Primary Government	<u>\$62,007,486</u>	<u>\$59,585,631</u>	<u>\$59,310,971</u>	<u>\$58,835,152</u>
<b>Population</b> <sup>(2)</sup>				
Warren County	158,383	158,383	158,383	158,383
Outstanding Debt Per Capita	\$392	\$376	\$374	\$371
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	4,856,023	4,990,965	4,992,549	5,020,583
Percentage of Personal Income	1.28%	1.19%	1.19%	1.17%

Sources:

- (1) Source: County Auditor's Office
- (2) US Bureau of Census, Population Division
- (3) US Department of Commerce, Bureau of Economic Analysis

*Warren County, Ohio*

2004	2005	2006	2007	2008	2009
\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329
15,958,950	14,953,707	13,841,411	13,304,853	14,896,998	13,657,815
0	0	0	0	0	2,350,000
6,559,979	6,738,840	6,917,700	7,099,111	6,587,404	5,973,606
329,834	279,091	228,347	177,603	126,859	76,115
0	0	1,000,000	1,406,261	949,834	481,988
42,577	33,249	22,952	11,584	774	11,044
<u>\$17,291,845</u>	<u>\$13,067,893</u>	<u>\$12,253,970</u>	<u>\$11,415,049</u>	<u>\$6,729,141</u>	<u>\$6,232,311</u>
665,244	613,540	1,691,066	5,000,138	5,000,138	5,000,138
<u>1,225,140</u>	<u>876,135</u>	<u>511,552</u>	<u>130,694</u>	<u>0</u>	<u>0</u>
<u><u>\$48,218,569</u></u>	<u><u>\$42,507,348</u></u>	<u><u>\$41,969,000</u></u>	<u><u>\$43,499,404</u></u>	<u><u>\$38,677,368</u></u>	<u><u>\$37,636,346</u></u>
158,383	158,383	158,383	158,383	158,383	158,383
\$304	\$268	\$265	\$275	\$244	\$238
5,186,251	5,511,728	5,866,506	6,099,171	6,201,645	6,201,645
0.93%	0.77%	0.72%	0.71%	0.62%	0.61%

## Warren County, Ohio

### Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2000	2001	2002	2003
<b>Population</b> <sup>(1)</sup>	158,383	158,383	158,383	158,383
<b>Assessed Value</b> <sup>(2)</sup>	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488	\$4,126,499,802
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$7,460,000	\$7,160,000	\$6,840,000	\$6,505,000
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$0	\$0	\$0	\$0
<b>Net General Bonded Debt</b>	\$7,460,000	\$7,160,000	\$6,840,000	\$6,505,000
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.25%	0.19%	0.18%	0.16%
<b>Ratio of Net Bonded Debt to Estimated Assessed Value</b>	0.0860%	0.0675%	0.0604%	0.0540%
<b>Net Bonded Debt per Capita</b>	\$47.10	\$45.21	\$43.19	\$41.07

Source:

(1) U.S. Bureau of Census of Population

(2) Source: County Auditor's Office

(3) Includes all governmental general obligation bonded debt supported by property taxes.

(4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

*Warren County, Ohio*

2004	2005	2006	2007	2008	2009
158,383	158,383	158,383	158,383	158,383	158,383
\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329
\$0	\$0	\$0	\$0	\$0	\$0
\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329
0.13%	0.12%	0.11%	0.08%	0.07%	0.06%
0.0459%	0.0419%	0.0377%	0.0277%	0.0264%	0.0227%
\$38.80	\$37.53	\$34.74	\$31.28	\$27.69	\$24.33



**Warren County, Ohio**

*Computation of Direct and Overlapping  
Debt Attributable to Governmental Activities  
December 31, 2009*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
<b>Direct:</b>			
Warren County	\$3,853,329	100.00%	\$3,853,329
<b>Overlapping:</b>			
All Cities wholly within the County	118,500,932	100.00%	118,500,932
All Townships wholly within the County	24,725,000	100.00%	24,725,000
All School Districts wholly within the County	22,620,906	100.00%	<u>22,620,906</u>
Subtotal	<u>165,846,838</u>		<u>165,846,838</u>
Total	<u><u>\$169,700,167</u></u>		<u><u>\$169,700,167</u></u>

Source: Warren County Auditor

## Warren County, Ohio

### Debt Limitations Last Ten Years

Collection Year	2000	2001	2002	2003
<u>Total Debt</u>				
Net Assessed Valuation	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488	\$4,126,499,802
Debt Limit (1)	73,820,945	90,303,021	95,385,937	101,662,495
County G.O. Debt Outstanding (2)	7,460,000	7,160,000	6,840,000	6,505,000
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>7,460,000</u>	<u>7,160,000</u>	<u>6,840,000</u>	<u>6,505,000</u>
Overall Legal Debt Margin	<u>\$66,360,945</u>	<u>\$83,143,021</u>	<u>\$88,545,937</u>	<u>\$95,157,495</u>
	89.89%	92.07%	92.83%	93.60%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$3,012,837,816	\$3,672,120,843	\$3,875,437,488	\$4,126,499,802
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	30,128,378	36,721,208	38,754,375	41,264,998
Net Indebtedness Subject to Limit	<u>7,460,000</u>	<u>7,160,000</u>	<u>6,840,000</u>	<u>6,505,000</u>
Overall Legal Debt Margin	<u>\$22,668,378</u>	<u>\$29,561,208</u>	<u>\$31,914,375</u>	<u>\$34,759,998</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

(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 the portion of the

State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office



**Warren County, Ohio**

2004	2005	2006	2007	2008	2009
\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
113,663,611	120,465,401	124,839,912	145,080,333	147,343,524	149,467,147
6,145,000	5,944,893	5,502,002	4,954,111	4,386,220	3,853,329
0	0	0	0	0	0
<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>
<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>	<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>
94.59%	95.07%	95.59%	96.59%	97.02%	97.42%
\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
46,065,444	48,786,160	50,535,965	58,632,133	59,537,409	60,386,859
6,145,000	5,944,893	5,502,002	4,954,111	4,386,220	3,853,329
<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>	<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>

## Warren County, Ohio

### Pledged Revenue Coverage Last Ten Years

	2000	2001	2002	2003
<b>Water System Bonds (1)</b>				
Gross Revenues (2)	\$6,977,902	\$7,171,564	\$7,841,950	\$7,783,391
Direct Operating Expenses (3)	5,079,053	5,356,289	5,809,187	5,706,655
Net Revenue Available for Debt Service	1,898,849	1,815,275	2,032,763	2,076,736
Annual Debt Service Requirement	1,908,938	1,918,365	1,224,685	1,880,968
Coverage Excluding Tap-in Fees	0.99	0.95	1.66	1.10
Tap-in Fees (4)	3,579,226	4,589,704	3,576,274	4,018,524
Coverage Including Tap-in Fees	2.87	3.34	4.58	3.24
<b>Sewer System Bonds (1)</b>				
Gross Revenues (2)	\$5,071,896	\$5,287,985	\$6,110,052	\$6,653,766
Direct Operating Expenses (3)	3,367,974	3,643,844	4,455,744	5,781,330
Net Revenue Available for Debt Service	1,703,922	1,644,141	1,654,308	872,436
Annual Debt Service Requirement	1,092,758	1,106,600	766,645	769,935
Coverage	1.56	1.49	2.16	1.13
Tap-in Fees (4)	3,471,851	4,020,712	2,796,828	3,083,397
Coverage Including Tap-in Fees	4.74	5.12	5.81	5.14
<b>Special Assessment Bonds (1)</b>				
Special Assessment Collections	\$1,671,497	\$1,991,064	\$1,595,985	\$1,781,783
Debt Service				
Principal	962,000	1,026,000	796,000	892,000
Interest	575,007	763,925	801,358	827,955
Coverage	1.09	1.11	1.00	1.04
<b>Tax Increment Financing (TIF) Bonds (1) &amp; (5)</b>				
Collections	\$618,531	\$648,583	\$739,816	\$798,781
Debt Service				
Principal	205,000	215,000	225,000	235,000
Interest	337,438	328,370	318,648	308,459
Coverage	1.14	1.19	1.36	1.47

(1) Additional Information on the various bond issues can be found in Note 14.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. 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.

(5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Source: County Auditor's Office

**Warren County, Ohio**

2004	2005	2006	2007	2008	2009
\$8,343,118	\$9,885,270	\$9,590,838	\$11,628,964	\$10,791,275	\$10,019,256
6,968,951	6,794,196	7,125,885	7,963,596	8,169,088	7,764,584
1,374,167	3,091,074	2,464,953	3,665,368	2,622,187	2,254,672
1,881,393	1,375,090	1,375,620	1,373,526	1,378,950	780,470
0.73	2.25	1.79	2.67	1.90	2.89
3,685,089	6,122,509	4,236,843	3,701,775	2,452,235	1,795,667
2.69	6.70	4.87	5.36	3.68	5.19
\$6,932,942	\$8,232,064	\$7,514,417	\$7,783,496	\$7,951,392	\$7,531,172
5,841,063	6,955,319	6,856,439	6,597,254	7,524,961	7,170,707
1,091,879	1,276,745	657,978	1,186,242	426,431	360,465
766,855	357,895	0	0	0	0
1.42	3.57	N/A	N/A	N/A	N/A
2,933,621	3,923,904	2,974,478	2,045,308	1,704,983	1,388,747
5.25	14.53	N/A	N/A	N/A	N/A
\$1,955,006	\$1,909,494	\$1,865,748	\$1,818,870	\$1,823,300	\$2,007,058
1,001,000	1,076,820	1,112,296	1,096,558	1,162,855	1,239,183
897,760	832,927	781,256	723,305	699,921	792,062
1.03	1.00	0.99	1.00	0.98	0.99
\$860,627	\$1,013,324	\$2,391,453	\$3,146,387	\$3,216,753	\$3,120,033
250,000	285,000	300,000	395,000	946,517	1,028,798
297,423	386,038	201,850	192,850	449,206	646,165
1.57	1.51	4.77	5.35	2.30	1.86

## Warren County, Ohio

### Demographic and Economic Statistics Last Ten Years

Calendar Year	2000	2001	2002	2003
<b>Population</b> <sup>(1)</sup>				
Warren County	158,383	158,383	158,383	158,383
<b>Income</b> <sup>(2) (a)</sup>				
Total Personal (in thousands)	4,856,023	4,990,965	4,992,549	5,020,583
Per Capita	30,660	31,512	31,522	31,699
<b>Unemployment Rate</b> <sup>(3)</sup>				
Federal	4.2%	3.8%	4.8%	5.8%
State	4.3%	3.7%	4.3%	5.7%
Warren County	2.9%	3.3%	4.0%	4.4%
<b>Civilian Work Force Estimates</b> <sup>(3)</sup>				
State	5,900,400	5,857,000	5,828,000	5,915,000
Warren County	81,300	83,000	89,500	93,900
<b>Total Retail Sales (thousands)</b> <sup>(1)</sup>				
Warren County	1,869,317	2,011,298	1,983,238	2,006,178
<b>Employment Distribution by Occupation</b> <sup>(1) (a)</sup>				
Manufacturing	19,238	16,358	17,423	16,912
Education	2,630	2,630	2,630	2,335
Service	11,011	8,257	8,106	8,388
Retail	6,914	8,035	8,196	8,176
Medical	2,207	3,939	4,216	4,409
Construction	5,808	5,151	6,172	6,199
Financial	3,406	4,840	5,313	6,620
Restaurants/Accommodations	6,084	9,131	9,714	12,198
<b>Daytime Population</b> <sup>(1)</sup>	57,298	58,341	61,770	65,237

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2000 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2000-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2008 for the presentation of 2009 statistics, the County is using the latest information available.

(3) State Department of Labor Statistics

**Warren County, Ohio**

2004	2005	2006	2007	2008	2009
158,383	158,383	158,383	158,383	158,383	158,383
5,186,251	5,511,728	5,866,506	6,099,171	6,201,645	6,201,645
32,745	34,800	37,040	38,509	39,156	39,156
6.0%	5.5%	4.6%	4.6%	5.8%	9.3%
6.1%	6.0%	5.5%	5.6%	6.8%	10.2%
4.5%	4.4%	4.9%	4.6%	5.5%	8.8%
5,875,300	5,900,400	5,934,000	5,976,500	5,986,400	5,970,200
99,200	100,200	105,600	107,800	108,500	109,300
2,205,173	2,254,236	2,497,924	2,675,288	2,661,541	2,620,394
18,386	19,187	20,099	20,900	18,071	12,843
2,335	2,335	2,780	2,900	2,900	2,336
8,790	9,378	10,113	10,864	27,449	11,049
7,709	8,215	8,215	8,215	10,023	14,044
4,650	4,804	5,049	7,137	12,574	6,241
6,547	6,243	6,161	5,895	7,217	2,137
7,054	7,548	8,798	9,151	9,878	4,015
12,371	13,137	14,482	14,826	16,402	12,410
67,842	70,847	75,697	79,888	104,514	65,075



## Warren County, Ohio

### Principal Employers Current Year and Nine Years Ago

		2009		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit & Customer Service	Mortgage & Credit Services	2,154	1	3.31%
Procter & Gamble Co	Pharmaceuticals Research & Development	1,943	2	2.99%
Atrium Medical Center	Medical	1,879	3	2.89%
Well Point	Pharmaceuticals & Health Care Carrier	1,743	4	2.68%
Luxotic Retail Luxottica	Manufacturer of Ophthalmic Goods	1,533	5	2.36%
Cintas Corporation	Uniform and Linen Supply	1,322	6	2.03%
Cincinnati Premium Outlets	Store Retailers	900	7	1.38%
L-3 Cincinnati Electronics	Machine Shop	609	8	0.94%
Cengage Learning Inc	Custom Computer Programming Svc	575	9	0.88%
ADVICS Manufacturing	Automotive Brake Systems	535	10	0.82%
	Total	<u>13,193</u>		
	Total Employment within the County	<u><u>65,075</u></u>		
		2000		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage & Credit Services	2,500	1	3.17%
Anthem Blue Cross and Blue Shield	Pharmaceuticals & Healthcare Carrier	2,000	2	2.53%
Procter & Gamble Health Care Research Center	Pharmaceuticals Research & Development	1,500	3	1.90%
Cintas Corporation	Uniform & Linen Supply	1,397	4	1.77%
Entex Information Services	Desktop Technology Services	888	5	1.13%
G.E. Capital Consumer Card Company	Mortgages & Credit Services	803	6	1.02%
Blackhawk Automotive	Automotive Manufacturer	627	7	0.79%
Sumitomo Sitix Silicon, Inc.	Manufacturer	616	8	0.78%
SEI Brakes	Automotive Parts	600	9	0.76%
Makino Inc.	Manufacturer	520	10	0.66%
	Total	<u>11,451</u>		
	Total Employment within the County	<u><u>78,900</u></u>		

Sources: Warren County Office of Economic Development - 2009  
Warren County Annual Information Statement - 2000

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Eight Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners	7	7	7	8
Auditor	21	18	18	17
Treasurer	7	7	7	7
Prosecuting Attorney	24	25	26	31
Recorder	13	13	15	15
Board of Elections	11	10	12	11
Data Processing	30	32	34	31
Records Center	6	6	6	6
Buildings and Grounds	44	45	45	45
Rural Zoning	3	3	2	3
Tax Maps	5	6	7	6
Office of Management and Budget	8	8	7	8
Real Estate Assessment	7	10	10	10
Delinquent Real Estate Tax and Assessment	4	4	4	7
Judicial				
Common Pleas Court	21	22	24	32
Domestic Relations	13	12	12	12
Juvenile Court	18	17	18	20
Probate Court	8	8	10	9
Clerk of Courts	16	16	18	19
Municipal Court	11	13	11	12
Criminal Prosecutors	3	3	3	3
County Court	14	15	11	3
County Court Clerk	0	0	1	12
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	16	15	15	15
County Court Probation Department	4	4	5	5
Indigent Guardianship				
Youth Services Subsidy Judicial	28	30	29	27
County Court Special Projects	1	1	1	2
Mental Health Grant	0	0	0	0



Warren County, Ohio

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2006	2007	2008	2009
8	8	7	7
18	17	16	14
7	7	7	7
29	29	32	34
14	13	13	13
8	8	8	9
29	29	31	30
7	7	7	5
48	48	48	43
3	3	0	0
7	7	6	6
8	8	8	8
9	9	10	11
9	13	13	13
27	26	31	32
8	9	9	9
17	17	16	15
8	9	10	9
17	17	17	17
9	8	9	9
3	3	3	3
4	4	4	4
12	13	13	13
1	1	1	1
1	1	1	0
15	16	15	14
6	5	4	4
1	1	1	1
29	30	30	30
2	3	3	4
0	0	0	1

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Eight Years

	2002	2003	2004	2005
Public Safety				
Coroner	2	2	3	3
Sheriff	155	164	160	163
Building Regulation	14	14	14	14
Adult Probation	1	1	3	1
Juvenile Probation	13	12	13	15
Juvenile Detention	23	25	22	22
Communication Dispatch	32	35	34	34
Telecommunications	12	12	12	13
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety	3	4	2	2
Emergency Management	1	2	2	2
TASC Grant	4	5	4	4
Hazardous Materials Emergency	1	1	1	1
Municipal Victim Witness	0	0	0	0
Public Works				
Engineer	47	45	46	47
Water	34	34	34	35
Sewer	32	32	32	32
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	4	4	5
Warren County Solid Waste District	3	3	3	3
Human Services				
MRDD	269	280	282	191
Jobs and Family Services	44	44	44	45
Children's Services Board	51	50	47	49
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	51	49	52	57
Veteran Services	11	12	12	13
Community and Economic Development	2	2	2	3
	<u>1,163</u>	<u>1,193</u>	<u>1,197</u>	<u>1,141</u>

Source: Warren County Data Processing  
Information prior to 2002 is not available

*Warren County, Ohio*

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<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
3	3	3	3
177	182	183	183
13	13	15	12
2	4	5	7
15	14	13	14
24	24	22	22
37	41	38	38
15	16	18	19
2	2	2	2
2	2	3	2
1	1	1	1
4	4	4	3
2	2	1	1
0	2	2	2
44	45	44	44
37	40	38	36
35	37	36	36
0	0	1	0
4	4	4	4
3	3	3	3
184	185	181	194
49	49	47	43
46	47	47	44
7	7	7	9
55	54	55	54
7	9	9	8
5	6	5	5
<u>1,137</u>	<u>1,165</u>	<u>1,160</u>	<u>1,155</u>

## Warren County, Ohio

### Operating Indicators by Function Last Eight Years

	2002	2003	2004	2005
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,094	2,062	1,962	2,097
Number of Public Hearings	67	33	22	28
Auditor				
Number of Non-exempt Conveyances	7,563	7,936	8,146	8,598
Number of Exempt Conveyances	3,069	3,452	3,415	3,357
Number of Real Estate Transfers	10,632	11,388	11,561	11,955
Number of Personal Property Returns	9,368	9,630	1,954	1,980
Number of General Warrants Issued	35,848	36,135	35,243	36,120
Number of Payroll Warrants Issued	33,307	34,099	35,645	35,307
Number of Receipt Payins Issued	6,957	6,688	6,033	5,859
Number of Dog Licenses Issued	*	21,106	22,381	23,046
Treasurer				
Number of Parcels Billed ***	*	73,102	75,364	77,746
Number of Parcels Collected ***	*	65,311	69,415	69,773
Return on Portfolio as of December 31st	1.89%	1.45%	2.24%	3.76%
Prosecuting Attorney				
Criminal Cases - Common Pleas	716	756	807	970
Criminal/Traffic Cases - Juvenile Court	4,949	4,897	4,873	5,416
Criminal/Traffic Cases - County Court	10,892	11,841	8,218	7,774
Board of Elections				
Number of Registered Voters	101,207	105,040	125,165	127,891
Number of Voters Last General Election	58,813	31,677	95,512	59,334
Percentage of Register Voters that Voted	50.21%	30.16%	76.31%	46.39%
Recorder				
Number of Deeds Recorded	11,998	12,552	12,616	13,017
Number of Mortgages Recorded	27,591	34,428	23,391	22,054
Number of Military Discharges Recorded	70	51	23	17

*Warren County, Ohio*

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2006	2007	2008	2009
2,267	2,193	2,058	1,857
31	30	20	39
7,682	6,116	4,934	4,389
3,139	2,952	2,762	2,666
10,821	9,068	7,696	7,055
1,794	1,651	1,296	37
38,429	39,146	39,437	39,072
33,635	34,387	35,657	35,796
5,802	6,627	7,493	8,953
24,316	25,067	26,508	27,004
80,427	83,539	85,715	87,290
73,021	81,158	86,960	85,707
4.92%	4.93%	3.66%	2.00%
1,036	903	1,080	853
3,895	3,644	2,864	2,864
7,857	9,470	8,098	7,477
127,843	127,130	140,988	142,617
70,660	37,039	106,951	60,167
55.27%	29.13%	75.86%	42.19%
11,704	9,999	8,422	7,738
19,238	15,248	11,833	15,322
21	24	21	17

(Continued)

## Warren County, Ohio

### Operating Indicators by Function

Last Eight Years

	2002	2003	2004	2005
Data Processing				
GIS Group				
Number of GIS Outside Requests	*	249	409	412
Number of Internal GIS Users	5	17	23	29
Systems Development Group				
Number of Outside Requests	119	131	114	135
Number of Users Supported	387	395	391	393
Web Group				
Number of Sites Maintained	18	21	25	28
Support Group				
Number of Departments Supported	38	52	51	51
Number of Help Desk Work Orders	2,292	2,958	3,261	3,493
Office of Management and Budget				
Number of Workers' Compensation Claims	87	75	74	76
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,420	1,505	1,636	1,896
Number of Criminal Cases Filed	748	697	802	977
Probate Court				
Number of Estates Filed	657	599	656	624
Number of Guardianships Filed	101	78	138	159
Number of Marriages Filed	1,064	1,049	1,101	1,100
Juvenile Court				
Number of Civil Cases Filed	1,132	1,352	1,453	1,771
Number of Adult Cases Filed	54	71	73	113
Number of Delinquent Cases Filed	1,678	1,649	1,714	1,788
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	671	830	788	779
Number of Criminal and Traffic Cases Filed	9,668	7,276	6,780	6,198
Number of Small Claims Cases Filed	91	93	71	62
Lebanon				
Number of Civil Cases Filed	614	648	731	809
Number of Criminal and Traffic Cases Filed	8,130	6,840	4,989	5,991
Number of Small Claims Cases Filed	231	242	495	424
Mason				
Number of Civil Cases Filed	597	814	983	1,057
Number of Criminal and Traffic Cases Filed	10,721	7,710	7,370	7,399
Number of Small Claims Cases Filed	111	90	84	75

*Warren County, Ohio*

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2006	2007	2008	2009
503	263	357	299
50	53	57	59
129	104	141	135
763	763	782	806
29	30	32	32
52	52	53	53
3,209	2,450	2,834	2,366
82	84	72	65
2,125	2,659	2,987	2,885
955	881	828	782
617	657	686	658
131	138	145	121
1,108	1,093	1,110	1,141
1,610	1,577	1,858	2,129
182	256	175	189
2,047	1,813	1,439	1,259
643	658	965	632
7,507	6,338	6,180	6,014
55	53	99	98
849	889	985	835
5,805	5,706	5,275	4,212
363	386	336	252
1,084	1,191	1,303	1,271
8,018	7,355	8,538	7,831
93	81	125	93

(Continued)

## Warren County, Ohio

### Operating Indicators by Function

Last Eight Years

	2002	2003	2004	2005
<b>Clerk of Courts</b>				
Number of Domestic Relations Cases Filed	998	852	858	825
Number of Civil Cases Filed	1,423	1,508	1,678	1,898
Number of Criminal Cases Filed	884	782	1,064	1,248
Number of Domestic Violence Cases Filed	365	365	387	500
Number of Civil Stalking Cases Filed	97	138	164	233
Number of Appeals Filed	139	121	150	134
Number of Certificates of Judgement Filed	1,330	1,727	1,284	1,931
Number of Executions Filed	77	78	96	169
Number of Notary Commissions	503	500	505	513
Number of Passport Applications	908	922	1,116	1,407
Number of Expungements	9	8	12	15
<b>Domestic Relations</b>				
Number of DR Cases Filed	1,001	855	846	845
Number of protective orders	364	364	386	500
<b>Law Library</b>				
Number of Volumes in Collection	5,186	5,227	5,385	5,504
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operations</b>				
Average Daily Jail Census	178	191	190	196
Prisoners Booked	4,775	4,406	4,346	4,466
Prisoners Released	4,616	4,404	4,374	4,408
Average Jail Stay	29	30	31	30
<b>Enforcement</b>				
Number of Accident Reports	929	1,000	1,005	1,070
Number of Citations Issued	6,484	4,517	4,579	6,014
Number of Warrants Served	*	2,205	2,290	2,314
Number of Calls for Service	*	53,376	60,268	62,266
Number of Transport Miles	*	92,424	95,846	156,564
Number of Court Security Hours	*	7,275	4,779	5,212
Number of Registered Sex Offenders	127	208	290	387
<b>Probation</b>				
Average Daily Case Load	623	578	671	829
<b>Emergency Services</b>				
Number of Calls for Service	151,526	149,808	146,272	160,860
Number of 9-1-1 Calls	14,846	21,131	22,971	24,431
<b>Coroner</b>				
Number of Cases Investigated	216	239	275	312



*Warren County, Ohio*

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2006	2007	2008	2009
844	822	865	828
2,125	2,659	2,987	2,888
950	881	827	814
496	499	445	491
234	300	232	286
147	148	153	166
2,225	2,754	3,390	4,128
111	88	87	253
603	534	644	537
1,749	1,987	2,327	2,098
18	28	38	39
895	860	862	827
495	499	445	491
5,609	5,696	5,832	5,840
219	232	255	255
5,101	5,613	5,802	5,742
5,099	5,611	5,800	5,756
30	28	25	28
1,051	1,921	1,177	964
5,065	5,661	3,323	3,195
2,583	2,304	1,965	2,299
61,142	60,946	65,783	84,908
257,441	293,218	261,742	273,646
6,521	6,740	6,693	3,397
576	969	1,283	1,196
913	1,014	1,201	1,019
162,179	169,714	186,604	197,761
27,240	30,385	28,548	28,410
317	327	504	573

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Eight Years

	2002	2003	2004	2005
<b>Public Works</b>				
<b>Engineer</b>				
Miles of Road Resurfaced	14.09	11.83	15.38	24.42
Number of Bridges Replaced/Improved	2	2	5	1
Number of Culverts Built/Replaced/Improved	3	1	1	1
<b>Building Department</b>				
Number of Permits Issued	2,835	3,027	3,360	3,250
Number of Inspections Performed	33,061	32,845	35,985	37,125
<b>Sewer District</b>				
Average Daily Sewage Treated (mgd)	5.22	4.51	4.46	5.13
Number of Tap-ins	1,184	1,842	990	1,119
Number of Customers	13,973	15,815	16,805	17,924
<b>Water District</b>				
Average Daily Water Treated (mgd)	4.89	4.71	5.96	6.48
Average Daily Water Billed (mgd) **	6.70	6.35	6.81	8.02
Number of Tap-ins	756	1,965	1,376	1,271
Number of Customers	19,520	21,485	22,477	23,748
<b>Human Services</b>				
<b>MRDD</b>				
Clients Enrolled in:				
Family Services	203	235	271	288
Early Intervention Program	153	144	161	130
Respite Services	203	235	264	288
Clients Assisted with:				
Employment Planning	10	10	89	78
Community Employment	118	126	104	93
Organizational Employment	148	148	145	146
Transition School to Work	29	30	24	27
<b>Job and Family Services</b>				
Recipients Receiving Ohio Works First (OWF)	2,155	4,776	5,323	4,476
Recipients Receiving Day Care	4,928	4,488	4,407	4,440
Recipients Receiving Food Stamps	28,836	38,652	43,764	43,992
Recipients Receiving Medicaid	121,596	131,352	132,180	155,604
Recipients Receiving Disability Assistance (DA)	480	648	720	852
Recipients Receiving Prevention, Retention and Contingency Program	478	735	580	720
Job Placements thru Jobs Program	94	126	186	154
Clients Served in Agency	17,541	20,210	18,554	14,469

*Warren County, Ohio*

2006	2007	2008	2009
5.80	13.36	15.73	14.20
3	4	5	4
2	1	0	1
2,830	2,527	2,110	1,811
31,831	21,639	17,328	15,332
5.62	6.07	6.54	6.69
559	466	358	247
18,483	18,949	19,307	19,554
6.11	7.15	5.98	5.82
7.68	8.80	8.40	7.90
949	699	486	389
24,697	25,396	25,882	26,271
263	239	243	222
175	184	181	149
263	239	243	222
31	24	42	27
112	115	63	70
152	185	243	260
28	29	30	36
4,274	4,712	5,520	8,806
5,405	6,241	6,090	7,028
47,064	46,462	56,172	91,459
159,972	151,354	162,360	199,125
864	1,101	1,200	1,055
410	1,143	488	338
188	116	174	264
18,495	18,837	20,063	23,057

(Continued)

## Warren County, Ohio

### Operating Indicators by Function

*Last Eight Years*

	2002	2003	2004	2005
<b>Children's Services</b>				
Average Client Count - Foster Care	94	105	131	103
Adoptions Finalized	20	9	7	11
New Investigations	817	724	707	768
<b>Child Support Enforcement Agency</b>				
Average Number of Active Support Orders	7,895	8,208	8,812	9,157
Percentage Collected	78%	75%	75%	75%
<b>Veteran Services</b>				
Number of Clients Assisted	1,744	1,763	1,240	1,370
Amount of Financial Assistance Paid	479,831	443,397	442,455	362,765
<b>Community and Economic Development</b>				
Number of Jobs Created	90	215	581	1,191
Number of Jobs Retained	*	*	*	*
Number of Projects	2	1	10	26
Total Project Investment	\$11.6 M	\$16.7 M	\$113.9 M	\$257.2 M

\* = information not available

\*\* Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

\*\*\* = collection year

Source: County Auditor's Office

Information prior to 2002 is not available

*Warren County, Ohio*

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2006	2007	2008	2009
75	89	83	80
15	2	8	5
824	648	723	741
9,598	9,801	9,916	10,214
73%	74%	75%	74%
1,510	3,318	4,338	4,305
549,455	614,077	702,172	727,502
1,109	1,641	1,714	2,250
1,277	1,747	3,012	2,552
21	36	36	32
\$298.3 M	\$133.3 M	\$279.4 M	175.6 M

**Warren County, Ohio**

*Capital Asset Statistics by Function  
Last Ten Years*

	2000	2001	2002	**2003
<b>Governmental Activities</b>				
General Government				
Judicial				
Machinery and Equipment	\$656,388	\$717,194	\$734,565	\$286,069
Legislative				
Land	1,671,991	1,680,000	1,680,000	1,880,508
Land Improvements	*	*	*	322,192
Buildings, Structures and Improvements	25,757,375	41,609,258	44,941,611	45,745,003
Machinery and Equipment	4,747,310	5,466,887	5,541,713	2,773,618
Public Safety				
Land	60,000	109,500	109,500	101,500
Land Improvements	*	*	*	8,000
Buildings, Structures and Improvements	2,333,016	2,288,873	2,950,298	2,683,399
Machinery and Equipment	6,158,965	6,544,115	7,264,411	4,844,635
Public Works				
Land				2,854,243
Machinery and Equipment	3,052,774	3,280,856	3,399,445	3,079,295
Infrastructure	***	***	***	56,145,734
Health				
Machinery and Equipment	154,543	154,240	180,812	138,520
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	278,819	287,117	287,117	271,909
Machinery and Equipment	3,339,065	3,704,940	3,836,821	2,795,920
Community and Economic Development				
Machinery and Equipment	3,986	2,642	2,642	0
Construction in Progress	16,744,484	3,405,901	488,993	1,285,475

*Warren County, Ohio*

2004	2005	2006	2007	2008	2009
\$325,597	\$325,597	378,526	378,526	339,848	305,025
1,880,508	1,953,215	2,302,715	2,302,715	3,759,545	3,759,545
488,516	488,516	488,516	488,516	488,516	488,516
45,745,003	47,536,434	47,977,216	48,653,854	49,267,067	53,664,383
2,753,815	2,927,351	3,322,303	3,493,278	3,636,268	4,146,690
101,500	101,500	101,500	101,500	101,500	80,000
8,000	8,000	8,000	8,000	8,000	8,000
2,683,399	2,683,399	2,683,399	2,683,399	2,513,382	3,093,548
5,143,598	5,302,403	5,472,444	5,850,044	6,319,830	6,254,774
2,854,243	2,894,105	3,441,008	3,451,366	4,021,319	4,068,057
3,048,621	3,151,610	3,436,278	3,673,884	3,940,248	3,961,194
57,293,748	61,363,315	64,631,866	57,234,272	63,249,496	65,078,062
145,510	153,496	152,766	154,771	154,771	152,321
79,200	79,200	79,200	79,200	79,200	79,200
271,909	271,909	271,909	723,363	723,363	723,363
2,554,208	2,269,080	2,180,732	1,973,980	1,989,550	2,008,934
0	0	0	0	0	0
5,074,122	3,990,321	7,794,468	8,977,025	7,066,010	3,393,176

(Continued)

*Warren County, Ohio*

*Capital Asset Statistics by Function  
Last Ten Years*

	2000	2001	2002	**2003
<b>Business-Type Activities</b>				
Utilities				
Water				
Land	****	****	1,256,842	1,746,342
Land Improvements	****	****	45,653,951	49,449,532
Buildings	****	****	16,492,691	22,082,877
Machinery and Equipment	****	****	1,101,826	1,132,408
Construction in Progress	6,614,404	7,849,904	12,363,688	8,000,559
Sewer				
Land	****	****	277,979	277,979
Land Improvements	****	****	55,043,626	58,175,757
Buildings	****	****	23,592,537	23,700,331
Machinery and Equipment	****	****	1,670,166	1,709,685
Construction in Progress	1,913,071	4,711,148	12,783,790	15,013,420
Storm Water				
Machinery and Equipment	*****	*****	*****	*****

Source: County Auditor's Office

\* Land and Land Improvements were reported as combined prior to 2003.

\*\* Capitalization threshold increased from \$1,000 to \$10,000

\*\*\* Governmental Infrastructure was not reported as capital assets prior to 2003.

\*\*\*\*Water and Sewer Asset Categories were not segregated.

\*\*\*\*\*Storm Water Fund created in 2004. First asset purchased in 2007



*Warren County, Ohio*

2004	2005	2006	2007	2008	2009
1,746,342	1,746,342	1,746,342	1,746,342	1,746,342	1,745,426
59,957,532	63,205,461	70,727,589	76,431,500	83,314,971	85,383,375
26,828,071	26,828,071	27,583,328	28,042,967	29,008,512	28,987,773
1,143,676	1,261,420	1,399,147	1,701,473	1,754,801	1,778,129
871,594	3,069,075	5,027,181	18,494,552	20,920,071	25,710,336
406,165	406,165	406,165	406,165	406,165	406,165
74,163,347	77,898,626	83,984,282	88,418,787	91,541,584	93,175,275
28,412,516	28,643,632	29,032,380	29,015,576	29,353,826	29,640,922
1,709,685	1,811,555	2,079,744	2,605,820	2,919,529	3,251,574
11,469	231,938	875,462	2,266,158	2,581,059	3,515,344
*****	*****	*****	24,793	24,793	24,793

