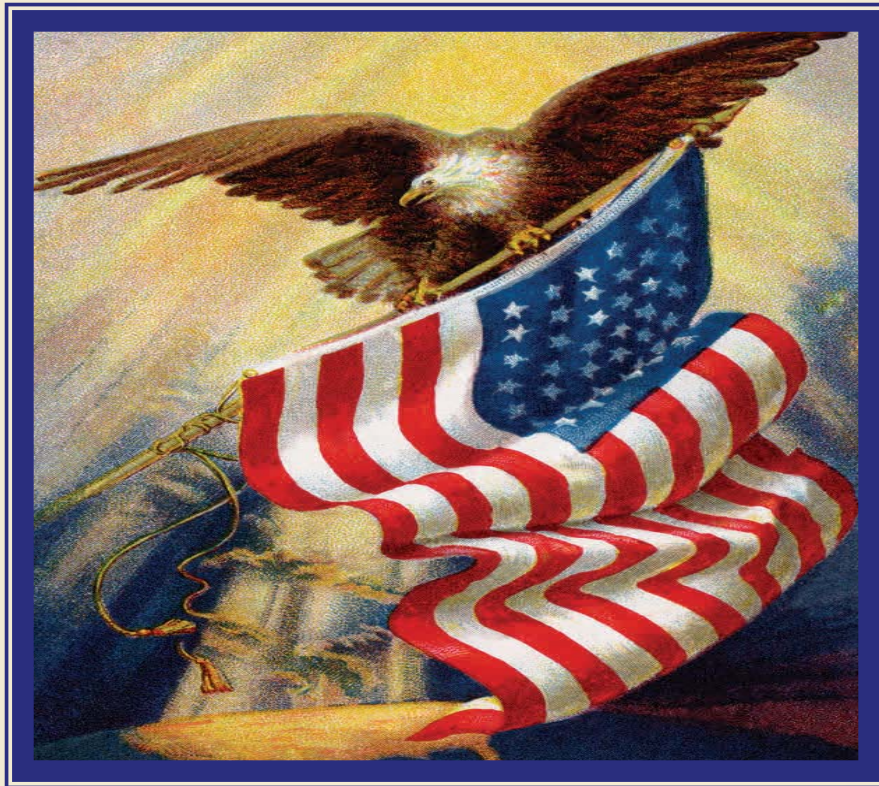


WARREN COUNTY

OHIO



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



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Introductory Section



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June 25, 2014

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, 2013. 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

The preparation of this report 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 GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 61 "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34," in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the 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, 2013

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 219,169 (2013 U.S. Census Bureau Estimate). The County includes 11 townships, 10 villages and 7 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, 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 and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms. There is currently a vacant seat in County Court.

***Letter of Transmittal
For the Year Ended December 31, 2013***

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 & Housing:

The most recent Warren County population estimate is 219,169 persons, which is an increase of 6,476 persons or 3.04% from 212,693 persons in the 2010 Census. The annualized percent change is +1.98%, which is greater than +0.72% for the U.S. and +.15% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 82,082 units, which is an increase of 239 units or .29% compared to 81,843 units previously. Nationally, home ownership is 66%.

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student achievement. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

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>
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
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110

Source: Warren County Building Inspection Department

In 2013, Although Warren County's assessed values of new construction showed a slight increase over 2012, it still continues to reflect the slow economic recovery occurring across the Country. New construction assessed values increased overall by 4.2%. Residential new construction increased 4.2%. Industrial new construction increased by 200.7%, while Commercial new construction decreased 6.8% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
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
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620

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

Source: Warren County Auditor's Office

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

Communities

Waynesville, located in the northwest part of the County is recognized as “The Antique Capital of the Midwest”. Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts annually the Ohio Sauerkraut Festival which attracts approximately 350,000 visitors over 2 days in October each year.

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 200,000 visitors for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, and a Scenic Railroad Passenger Train. 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 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

The City of Springboro’s growth and development is expected to continue to exceed the national and state average due to the City’s physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro’s downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker communities of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community’s 27 documented safe houses.

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region’s two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranked schools. In 2013 Money Magazine named Mason as 7th on their list of the Best Places to Live. Mason is home to some of the biggest attractions in the County: Kings Island amusement park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

Letter of Transmittal
For the Year Ended December 31, 2013

History meets art in the City of Franklin. With three indoor murals and six outdoor murals – there’s a reason the town is known as the “city of murals.” Driving tours of the murals also reveal a glimpse at the first three-story building west of the Alleghenies and the third Roebling suspension bridge in the County.

Sales Tax Receipts and the General Fund

The County’s 1% sales tax revenues generated \$32,701,492. This is an increase of 6.78% over 2012. This is the fourth consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 7.98% increase in 2012 and a 4.23% increase in 2011. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

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 2,000 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, LaComedia Dinner Theater, The Beach Waterpark, and the Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors 12 zip lines ranging in length from 250ft. to 1300ft. with heights ranging from 10ft. to 200ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you’ve done all of that head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

*Letter of Transmittal
For the Year Ended December 31, 2013*

While 2013's economy presented some challenges to the hospitality industry, over all it was a good year as lodging tax collections retained by the County as administrative fees were up 9.1% over the previous year.

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 completed over \$12.4 million worth of roadway improvements in 2013 and has an estimated \$89.6 million of scheduled and anticipated road improvements to be completed in 2014 through 2018. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: road and intersection realignments on Union Road and Greentree Road, improvements to Wilkens Boulevard and extension of Innovation Way. The County Engineer is also working with the Warren County Transportation Improvement District on the following: (A) Working on a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road I-71 Interchange area; (B) Final construction and right-of-way plans to complete the Western Row Road I-71 Interchange area; (C) Widening of Socialville-Fosters Road between Innovation Way and Columbia Road and over I-71; (D) Completion of the SR 73 Interchange on I-75; and (E) Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton.
- Increased demand for public services as a result of heavy population growth in Warren County is driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management (WCFM) is currently addressing the County's overall space planning and property issues with several large projects which include:
 - **Justice Drive Office Building Project** (*new construction*): A 52,000 square foot office building has been designed in-house by WCFM which will be home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, Emergency Services, 9-1-1 Dispatch and Sheriff's Office sally port. The project is currently under construction with an anticipated occupancy of late-summer 2014. This project will unify the operations of each of the individual tenants under one roof and allow for a minimum 10-year growth plan. Currently, the tenant's employees are scattered among multiple spaces and/or buildings in facilities that no longer meet the demands or space requirements of their respective operation. The project's construction budget is approx. \$6.5 million and is expected to be delivered on-time and on-budget. The building is also physically attached to the Court's Building by an internal, pedestrian connector which allows the newly completed Deputy Station to serve public entry and security for both buildings. Particular attention was paid in delivering a building of sound construction, which is easily maintained, and high-performance, which realizes energy efficiency in the design of its components. One unique aspect of the project is the amount of self-perform work being undertaken by WCFM. As an example, all of the casework, millwork, and furniture is being manufactured in the WCFM woodworking shop located on the main governmental campus by our employees.

Letter of Transmittal

For the Year Ended December 31, 2013

- **Common Pleas Court Renovation and Refurbishment:** This project is being performed in several phases due to the work being performed in an occupied and active Courts facility. Phase I is close to being complete and incorporates the complete re-design of the main Lobby, Deputy Station, and the relocation of the Court's Assignment Commissioners; refurbishment of all public corridors and restrooms; and the re-design and renovation of the oldest General Division Courtroom, dating from the 1970s. Phase II design-work will begin in late-spring 2014 and encompass the areas being vacated by the relocation of tenants to the new construction underway and the continued renovation of the remaining Common Pleas Courtrooms. The vacated space will allow the existing, essential court functions to expand including the addition of a new General Division Common Pleas Courtroom and Chamber. Also, a major part of Phase II will be the complete relocation of the County Court operation to the Courts Building. By unifying all Courts' activities under one roof, efficiencies will be realized by the utilization of a single entry point and Deputy Station and the consolidation of the Clerk of Courts operations. The entire project will be designed in-house by WCFM and the majority of the work will be self-performed by the skilled tradesmen in the department.
- **Common Pleas Court Energy Efficiency Project:** This project primarily consists of the re-design and replacement of the facility's aging HVAC system; partial replacement of the window glazing system; and replacement of restroom fixtures to conserve water. This project is in conjunction with the above mentioned Common Pleas Court Renovation and Refurbishment.
- **320 E. Silver Street Office Building Renovation:** This project, located on the County's old campus, is close to completion with the renovation of the public corridors and restrooms and the relocation of County tenants to new office space. Primary tenants of the building include: OSU Extension; State of Ohio Parole; Juvenile Justice Probation; Veterans' Services; Soil & Water Conservation; and the PUCO. The remaining square footage in the building is currently being utilized for storage and staging for the new building currently under construction and, in the future, allow for consideration of additional tenant(s). The interior and exterior renovation and remediation of this property enabled the County to consolidate tenants in one building and provide more useable and efficient office space. As a result, two County buildings, which were in poor condition and had become costly to maintain and operate, were able to be closed and de-commissioned.

Letter of Transmittal

For the Year Ended December 31, 2013

- **Preventive Maintenance and Life-Cycle Projects:** In addition to the above construction projects, assessments have been performed at each facility to determine the status and condition of building systems. These systems are primarily comprised of electrical, HVAC, plumbing, and the building envelope. To avoid failure and allow for phased, end-of-life replacement, planning has been put in place to gradually address these systems and ease the impact on capital expenditure. These are ongoing, year-over-year projects which allow the County to properly maintain and plan for systems replacement or retrofit. Currently, WCFM is involved in several systems projects which include a migration of our controls system to direct digital; replacement of an aging chiller at the County Jail; retrofit of our east campus with LED parking lot lighting with onboard sensors for energy efficiency; various re-roofing projects; and other similar projects.
- **Master Planning:** Many of the above listed projects currently in process will aid in reducing the pressure on our County offices which have grown beyond their current space allocation and ability to provide required services with efficiency and optimal productivity. In particular, the Common Pleas Court building was originally constructed in 1972 with an addition in 1989. The County has more than doubled its population since 1989, yet Court functions are still housed within the same square footage and aging facility. Our Master Planning during the past year has yielded a positive outcome in determining how best to accommodate the reorganization and space needs within our existing facilities and the requisite construction of a new office building. The largest of our projects currently in planning or construction will remedy our Courtroom and most office space requirements for the short and long-term in regard to increased demand for County services. As mentioned previously, these projects are, or will be, designed by the architectural division of WCFM and much of the construction is, or will be, self-performed by our staff. The goal is to provide a long-term plan of action for County government at significant cost savings, resulting in a strong fiscal outcome.
- **Digital Radio System:** The physical space for the County's new digital radio system server room has just been completed in preparation for the install of the new Countywide Public Safety Radio System to be placed in operation in 2014.

Financial Information

This is the eleventh 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 Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2013. The analysis focus in the MD&A is on major funds.

***Letter of Transmittal
For the Year Ended December 31, 2013***

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, 2013, assets in agency funds totaled \$322,266,407 and assets of the Unclaimed Money fund totaled \$414,876.

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 capital assets 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.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

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 authorized department personnel 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.

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.

Debt Administration

At December 31, 2013, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$12,723,008. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,406,549
Net Debt Per Capita	\$33.79
Net Debt to Assessed Value	.13%
Net Debt to Estimated Actual Value	.0481%

The outstanding debt is primarily related to repayment of the proceeds of monies used to improve our road and bridge infrastructure including the design and engineering as well as a booster station upgrade to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange, road and bridge infrastructure improvements to the I-71 Western Row Road interchange, and a Countywide public safety radio system upgrade.

***Letter of Transmittal
For the Year Ended December 31, 2013***

The County maintains an underlying "Aa1" 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, 2013. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2012. 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 22 years (1991 - 2012). 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 2013.

***Letter of Transmittal
For the Year Ended December 31, 2013***

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 staff. 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	Amanda Stephens, Auditor's Office
Brenda Quillen, Auditor's Office	Donald J. Schonhardt and Associates, Inc.
Gary Browning, Data Processing Director	

Sincerely,



Nick Nelson,
Warren County Auditor



WARREN COUNTY, OHIO

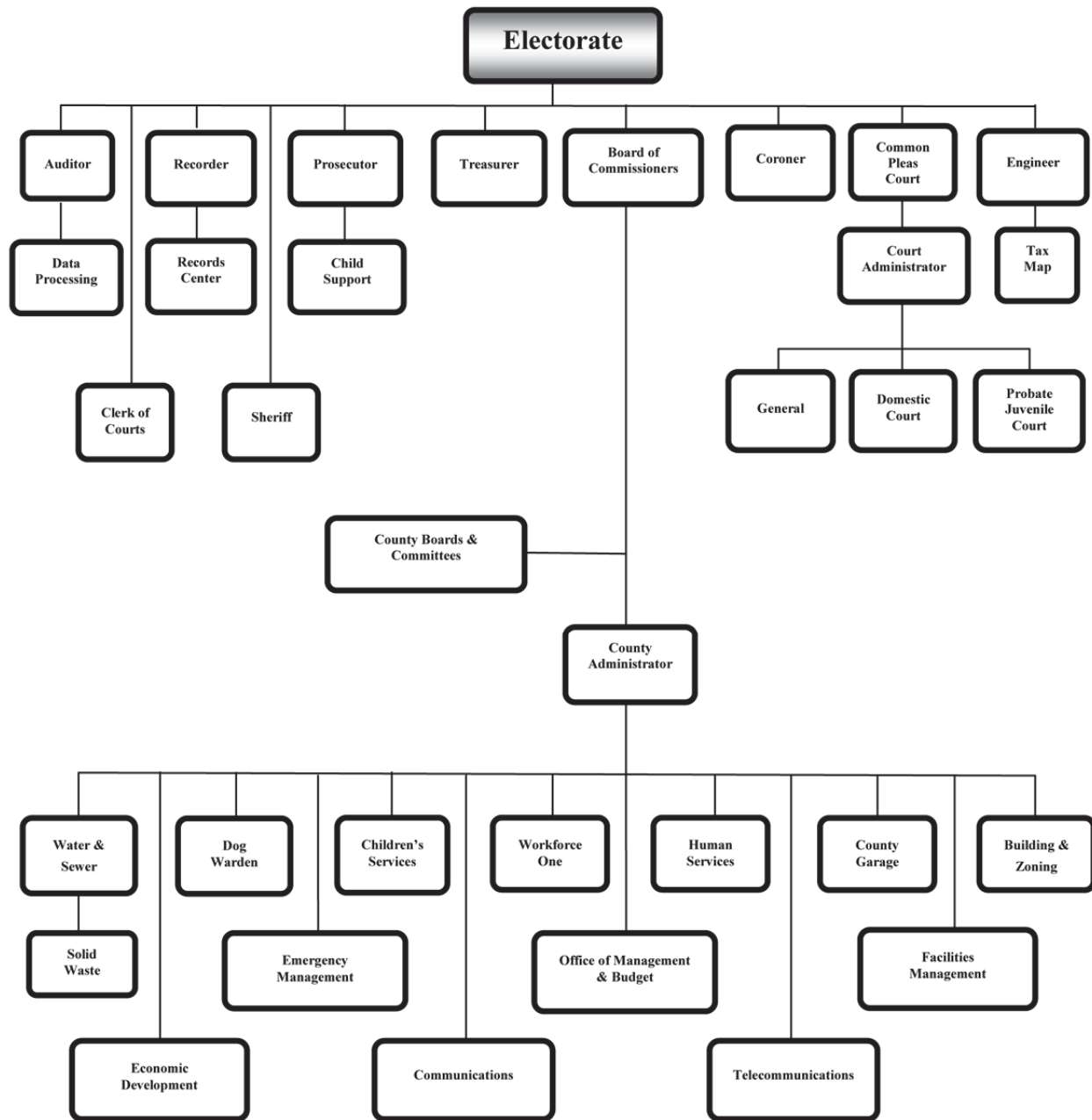
*List of Elected Officials
For the Year Ended December 31, 2013*

Office Held	Name of Official
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South Tom Ariss David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

JUDGES

Common Pleas Judges: General Division	Donald E. Oda James L. Flannery Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Joseph Kirby
County Court Judge	Gary A. Loxley

*County Organizational Chart
For the Year Ended December 31, 2013*



County Boards and Committees

County Budget Commission Board
Board of Developmental Disabilities
Soldiers' Relief Commission

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

**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, 2012



Executive Director/CEO



Financial Section





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine 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. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from 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 requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, 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 units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Senior Citizen Service Levy, and Board of Development Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2014



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, 2013. 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 2013 are as follows:

- In total, net position increased \$9.0 million. Net position of governmental activities increased \$10.7 million, which represents a 4.8% increase over net position of 2012. Net position of business-type activities decreased \$1.7 million or .8% from net position of 2012.
- General revenues accounted for \$94.5 million in revenue or 58.3% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$67.7 million or 41.7% of total revenues of \$162.3 million.
- The County had \$125.2 million in expenses related to governmental activities; \$41.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$66.6 million in revenues and \$55.0 million in expenditures. The 2013 revenues increased 4.9% or \$3.1 million from 2012. The expenditures decreased .2% or \$123,076. The general fund balance at year-end totaled \$28.5 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. and the Transportation Improvement District, the County's discretely presented component units, using accounting methods similar to those used by private-sector companies. The statement of net position 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 position and how it has changed. Net position (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 position 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.

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, 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, Senior Citizens Service Levy Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund, the County Road Projects Fund and the County Construction Projects Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Storm Water Fund, Sheriff 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 departments' vehicle maintenance, self-insurance programs for employee medical benefits, workers' compensation, property and casualty insurance and gasoline purchases.

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 2013 to 2012 for both the Governmental and Business-type

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$205,872,809	\$195,582,537	\$30,978,771	\$28,362,026	\$236,851,580	\$223,944,563
Capital assets, Net	115,992,035	110,285,789	207,249,860	212,010,914	323,241,895	322,296,703
Total assets	321,864,844	305,868,326	238,228,631	240,372,940	560,093,475	546,241,266
Long-term debt outstanding	32,979,273	27,641,023	16,216,262	16,588,687	49,195,535	44,229,710
Other liabilities	9,325,794	9,891,532	1,993,059	2,028,824	11,318,853	11,920,356
Total liabilities	42,305,067	37,532,555	18,209,321	18,617,511	60,514,388	56,150,066
Deferred Inflows of Resources	45,282,904	44,793,046	0	0	45,282,904	44,793,046
Net position						
Net investment in capital assets	91,841,230	91,645,601	192,001,095	196,276,896	283,842,325	287,922,497
Restricted	118,558,889	112,180,708	0	0	118,558,889	112,180,708
Unrestricted	23,876,754	19,716,416	28,018,215	25,478,533	51,894,969	45,194,949
Total net position	\$234,276,873	\$223,542,725	\$220,019,310	\$221,755,429	\$454,296,183	\$445,298,154

Total Net Position increased by \$8,998,029.

Current and other assets ended the year with an increase of \$12.9 million. Cash and cash equivalents increased \$9.2 million in part due to Board of Developmental Disabilities increase of \$4.0 million and an increase of \$2.8 million in County Construction Projects. The increase for County Construction Projects was due in part to the County Commissioners fully funding the construction of the Justice Drive Office Building, funding for telecommunication upgrades/ongoing maintenance and receipt of a settlement for prior year maintenance deficiencies at the Warren County Fairgrounds. Cash and cash equivalents with fiscal agent increased \$1.3 million due to an increase in the amount held by the Southwest Ohio Council of Governments on behalf of the Board of Developmental Disabilities. A \$1.9 million increase to prepaid items was in relation to the new Countywide Public Safety Radio System Upgrade, which included a warranty, maintenance agreement, training sessions and a performance bond. Additional increases of \$.5 million were spread throughout other current assets.

Capital Assets Net increased by \$945,192. Due to only a slight increase in capital assets net there are no significant changes to report.

Total liabilities increased by \$4.4 million. Long term liabilities increased \$5.0 million and were offset by a slight decrease of \$601,503 in other liabilities.

\$118.6 million or 26.1% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$51.9 million or 11.4% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and for Water and Sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2013 and 2012:

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program revenues:						
Charges for Services and Sales	\$19,732,737	\$16,864,288	\$22,170,337	\$22,307,469	\$41,903,074	\$39,171,757
Operating Grants and Contributions	17,895,487	15,417,995	31,232	30,759	17,926,719	15,448,754
Capital Grants and Contributions	3,751,090	7,017,529	4,167,040	4,144,480	7,918,130	11,162,009
General revenues:						
Property Taxes	44,046,309	43,046,232	0	0	44,046,309	43,046,232
Sales Taxes	32,701,492	30,624,218	0	0	32,701,492	30,624,218
Other Local Taxes	332	6,135	0	0	332	6,135
Motor Vehicle and Gasoline Taxes	8,323,420	8,229,803	0	0	8,323,420	8,229,803
Shared Revenues	9,559,768	8,374,005	0	0	9,559,768	8,374,005
Investment Earnings	(97,693)	1,133,851	0	105	(97,693)	1,133,956
Miscellaneous	12,406	11,541	0	0	12,406	11,541
Total revenues	<u>135,925,348</u>	<u>130,725,597</u>	<u>26,368,609</u>	<u>26,482,813</u>	<u>162,293,957</u>	<u>157,208,410</u>
Program Expenses						
General Government:						
Legislative and Executive	21,163,009	21,846,409	0	0	21,163,009	21,846,409
Judicial	9,578,991	10,600,831	0	0	9,578,991	10,600,831
Public Safety	32,633,993	30,235,088	0	0	32,633,993	30,235,088
Public Works	16,199,240	10,610,939	0	0	16,199,240	10,610,939
Health	751,215	719,384	0	0	751,215	719,384
Human Services	42,798,814	42,878,607	0	0	42,798,814	42,878,607
Community and Economic Development	718,423	1,144,044	0	0	718,423	1,144,044
Interest and Fiscal Charges	1,347,515	1,261,821	0	0	1,347,515	1,261,821
Business Type Activities:						
Water	0	0	12,324,785	13,624,951	12,324,785	13,624,951
Sewer	0	0	11,791,668	10,241,487	11,791,668	10,241,487
Sheriff	0	0	3,681,418	4,305,137	3,681,418	4,305,137
Communications Rotary	0	0	37,935	35,554	37,935	35,554
Storm Water	0	0	268,922	270,936	268,922	270,936
Total expenses	<u>125,191,200</u>	<u>119,297,123</u>	<u>28,104,728</u>	<u>28,478,065</u>	<u>153,295,928</u>	<u>147,775,188</u>
Total Change in Net Position	10,734,148	11,428,474	(1,736,119)	(1,995,252)	8,998,029	9,433,222
Beginning Net Position	<u>223,542,725</u>	<u>212,114,251</u>	<u>221,755,429</u>	<u>223,750,681</u>	<u>445,298,154</u>	<u>435,864,932</u>
Ending Net Position	<u>\$234,276,873</u>	<u>\$223,542,725</u>	<u>\$220,019,310</u>	<u>\$221,755,429</u>	<u>\$454,296,183</u>	<u>\$445,298,154</u>

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Governmental Activities

Net position of the County's governmental activities increased by \$10,734,148.

Expenses overall increased \$5.9 million or 4.9% when compared to 2012. This was due primarily to an increase of \$5.6 million, or 52.7% over 2012, in Public Works expenses. This large increase was a result of several County road construction projects that were not capitalized as part of County infrastructure. This includes \$5.0 million in payments to the Transportation Improvement District, a component unit of the County. Additional increases in expenses included \$2.4 million to Public Safety, which were offset by decreases of \$1.0 million in Judicial, and various decreases in other government types.

Motor Vehicle & Gasoline Tax revenue remained steady with a 1.1% increase over 2012. Unrestricted Shared Revenues increased 14.2% or \$1.2 million in part due to an increase in Casino Tax revenue.

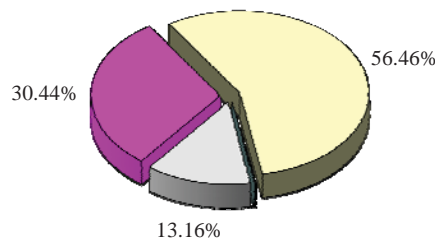
Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had an increase of \$2.9 million. Operating Grants and Contributions increased by \$2.5 million. Capital Grants and Contributions in total decreased by \$3.3 million. This decrease was primarily related to the completion of the Bethany Road project which received the majority of its federal grant funding from the Surface Transportation Program in 2012. Program Revenue had an overall increase of \$2.1 million or 5.3% over 2012.

General Tax Revenue accounts for 56.5% of the \$135.9 million in total revenues for governmental activities. General Tax revenues increased \$3.1 million over 2012. This increase is made up of a \$1.0 million increase in property tax and a \$2.1 million increase in sales tax. Total general tax revenue increased by 4.2% over 2012.

General Other Revenue had the largest percentage decrease amounting to 107.4% or \$1.2 million. This is a direct result of decreases in investment earnings.

The County's net charges to users of governmental services totaled \$83,811,886. The County's general revenues of \$94,546,034 subsidized 100% of this amount and the remaining resulted in a \$10.7 million increase in net position.

Revenue Sources	2013	Percent of Total
Shared Revenues	\$17,883,188	13.16%
Program Revenues	41,379,314	30.44%
General Tax Revenues	76,748,133	56.46%
General Other	(85,287)	-0.06%
Total Revenue	\$135,925,348	100.00%



WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

Business-Type Activities

Net position of the business-type activities decreased by \$1,736,119. These programs had revenues of \$26.4 million and expenses of \$28.1 million for fiscal year 2013. Revenues decreased overall by \$114,204 or .4% and expenses also decreased by \$373,337 or 1.3%.

Charges for Services and Sales decreased \$137,132. Water having the largest decrease at \$681,319, which was offset by an increase of \$310,174 in Sheriff revenue and an increase of \$229,969 in Storm Water revenue. The total decrease to Charges for Services was .6% under 2012.

Capital Grants and Contributions increased \$22,560. Sewer revenue increased by \$416,050 or 44.7% over the previous year. This increase primarily involved sewer tap-in fees, which was the result of an increase in new residences being built in 2013. The Sewer increase was offset by decreases in both the Water (\$166,293) and Storm Water (\$227,197) Funds for this category. All Storm Water revenues were more appropriately determined to be classified as Other Operating Revenue, therefore comparisons would not be correct. The total increase to Capital Grants & Contributions was 0.5% over 2012.

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 \$126,226,761, which is an increase of \$8.6 million over last year's total of \$117,592,571. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2013 and 2012.

	Fund Balance December 31, 2013	Fund Balance December 31, 2012	Increase (Decrease)
General	\$28,476,939	\$28,353,274	\$123,665
Senior Citizens Service Levy	\$6,497,677	\$6,437,879	\$59,798
Board of Developmental Disabilities	40,637,290	35,084,981	5,552,309
Special Assessment	575,202	719,109	(143,907)
County Road Projects	(405,523)	1,353,448	(1,758,971)
County Construction Projects	12,746,616	8,091,104	4,655,512
Other Governmental	37,698,560	37,552,776	145,784
Total	\$126,226,761	\$117,592,571	\$8,634,190

General Fund – The County's General Fund revenues exceeded expenditures by \$11.6 million. The General Fund's balance ended with an increase of only \$123,665 due to \$11.5 million in transfers to other funds. Transfers amounting to \$3.7 million will be used to supplement the operating budgets of Children's Services, Transit and Youth Services Subsidy. County Construction projects received \$5.3 million in transfers to be used towards capital projects involving the construction of a new office building complex, and a countywide public safety radio system upgrade. \$800,000 was transferred to the Property & Casualty Insurance Fund, which was created in 2012 to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

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

	2013	2012	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$49,344,705	\$46,548,883	\$2,795,822
Intergovernmental Revenues	6,449,261	4,829,457	1,619,804
Charges for Services	8,805,777	8,819,887	(14,110)
Licenses and Permits	12,406	11,541	865
Investment Earnings	(186,698)	1,214,117	(1,400,815)
Fines and Forfeitures	290,586	283,089	7,497
All Other Revenue	1,886,317	1,797,759	88,558
Total	\$66,602,354	\$63,504,733	\$3,097,621

Tax revenues overall increased by 6.0%. The largest source of tax revenue at \$32.7 million is generated from the County's Sales Tax. This tax increased over the previous year by 6.8%. The second largest source of tax revenue at \$12.6 million is generated from Real Estate Property Taxes. Real Estate Property Tax decreased by \$314,329 or 2.4%. Property Transfer Taxes generated \$4.0 million and increased \$1.0 million or 34.66%.

Intergovernmental Revenue increased by \$1.6 million or 33.5% as a result of the casino tax and a federal aviation airport grant.

Investment income decreased \$1.4 million. For the last six years, after the worst market decline in roughly $\frac{3}{4}$ of a century, the economy and interest rates continue to trudge along at historically low rates. Therefore, as portions of our 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 overall yield of our portfolio.

At this point, interest rates have dropped by more than 90% overall (from their 2007 "high"). Steps were taken in 2006 (prior to the current "market crisis") to revise our investment policy in order to help insulate our portfolio from the periodic downturn in interest rates that normally occurs in the interest rate cycle; this was accomplished by increasing the length of our "maturities" from 3 years (prior to 2006) to 5 years (in January 2006 – the maximum allowed by Ohio law). This change in investment policy and strategy was very effective; although interest rates dropped by more than 90% in one year (2008), we are just now reaching the end of those five-year "higher rate" investments that we purchased in 2006, 2007, and in early 2008 (we essentially "stretched" that "one-year 90% drop" in market rates over a "five-year period" in our portfolio). Therefore, our portfolio interest income is just now approaching the "90% drop" in income (from our 2007 "high") as the last few "higher rate five-year" investments "mature" and "age-off the books."

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However, as the economy 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, unless (and depending upon how quickly) the current record low interest rate cycle is broken. At the present time, the Federal Reserve Board, economists, prominent money management groups and various other money fund managers (which had previously forecasted a looming increase in interest rates) are no longer projecting an upswing in the interest rates, in the very near future, that could intervene and help prevent the continued investment income decline from occurring.

	2013 Expenditures	2012 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$19,200,585	\$19,935,617	(\$735,032)
Judicial	8,729,136	8,675,280	53,856
Public Safety	25,686,349	25,205,089	481,260
Health	0	41,403	(41,403)
Human Services	1,209,290	1,078,688	130,602
Community and Economic Development	169,000	181,359	(12,359)
Total	<u>\$54,994,360</u>	<u>\$55,117,436</u>	<u>(\$123,076)</u>

In 2013, the General Fund's overall expenditures decreased by \$123,076. This decrease is reflective of the conservative budgeting regarding anticipated cuts in social services programs.

Senior Citizens Service Levy Fund – In 2013 this fund received approximately \$6.6 million in levied tax revenues and incurred expenditures for services to senior citizens of approximately \$6.5 million. The year end fund balance of \$6.5 million increased by \$59,798 over 2012.

Board of Developmental Disabilities Fund - The 2013 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$1.8 million or 7% over 2012. Expenditures for BDD decreased \$902,050 or 4%. During 2012 the Board began collecting all 4 voted mills of the operating tax levy. The levy had been rolled back during the three previous years due to the carry over that the Board had accumulated. The year end fund balance of \$40.6 million increased \$5.6 million over 2012.

Special Assessment Fund – In 2013 this fund received approximately \$1.4 million from special assessment levies, capacity fees and non-participant charges, while expending \$1.6 million in debt service payments. The fund balance decreased by \$145,407.

County Road Projects Fund – The revenues of this fund decreased by approximately \$2.0 million due to the completion of the federally funded Bethany Road Widening project. During 2013 expenditures totaling \$7.0 million involved improvements to seven capital road & bridge projects and three non-capital road projects. The fund balance decreased by \$1,758,971.

County Construction Projects Fund – In 2013 revenues and other financing sources for this fund increased \$17.9 million and expenditures increased by \$15.8 million. The primary reason for these increases was the Countywide Public Safety Radio System upgrade. This project was initially funded through a ten year lease with Motorola; however the County soon issued a bond and paid the lease in full. These transactions inflate both the expenditures and revenues by approximately \$8.3 million. Other transactions that affected this fund included an increase in other revenue of \$500,024, and an increase in operating transfers of \$912,626. The overall fund balance increased by 58%.

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.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2013 his estimations ended with a positive variance of \$1.6 million, or 2.4%.

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.

During the course of fiscal year 2013 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in a decrease of \$144,829. Actual expenditures were less than the final budgeted expenditures by \$4.9 million. The largest variance within the \$4.9 million consists of \$2.4 million in Legislative and Executive and \$1.2 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. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$7.0 million better than initially projected in the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2013 the County had \$323,241,895 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total \$115,992,035 was related to Governmental-Type activities and \$207,249,860 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2013 with a net increase of \$945,192 in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$16.5 million. The three largest components of this include: \$8.5 million in additions to construction in progress, \$5.4 million in infrastructure improvements, and \$1.9 million in machinery & equipment. Of the construction in progress additions \$5.5 million was related to a countywide public safety radio system upgrade, \$1.4 million was related to the new Justice Drive office building, and the remainder of \$1.6 million involved improvements to County buildings, roads and bridges, and a parallel taxi-way.

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General Government had capital asset deletions of \$6.8 million. The greater part of deletions involved \$6.0 million that was removed from construction in progress as a result of projects being completed. This total primarily involved \$4.9 million being moved out of construction and into infrastructure assets for the completed Bethany Road widening project. The result of General Governments additions, deletions and accumulated depreciation had a net increase of \$5.7 million at the end of 2013.

Business Type capital assets had additions of \$38.1 million comprised of \$3.9 million in construction improvements, \$1.2 million in land improvements, \$32.7 million in building & structure improvements and \$359,597 in the purchase of machinery & equipment. The land improvements involved \$962,005 in new water lines and \$207,032 in new sewer lines. Business Type deletions of \$34.1 million primarily involve \$33.4 million being moved out of construction and into capital assets building & structure improvements.

Additional information on the County's capital assets can be found in Note 10.

The following table summarizes the County's capital assets as of December 31, 2013 and December 31, 2012:

	Governmental Activities		Increase (Decrease)
	2013	2012	
Land	\$11,714,091	\$11,081,944	\$632,147
Construction in Progress	12,877,630	10,401,332	2,476,298
Total Non-Depreciable Capital Assets	24,591,721	21,483,276	3,108,445
Land Improvements	530,511	530,511	0
Buildings, Structures and Improvements	57,242,021	57,143,085	98,936
Furniture, Fixtures and Equipment	20,714,830	19,307,827	1,407,003
Infrastructure	80,114,389	75,065,746	5,048,643
Less: Accumulated Depreciation	(67,201,437)	(63,244,656)	(3,956,781)
Total Depreciable Capital Assets	91,400,314	88,802,513	2,597,801
Totals	\$115,992,035	\$110,285,789	\$5,706,246

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	Business-Type Activities		Increase (Decrease)
	2013	2012	
Land	\$2,230,531	\$2,230,531	\$0
Construction in Progress	7,384,308	36,931,156	(29,546,848)
Total Non-Depreciable Capital Assets	9,614,839	39,161,687	(29,546,848)
Land Improvements	197,522,847	196,353,810	1,169,037
Buildings, Structures and Improvements	105,240,853	73,026,486	32,214,367
Furniture, Fixtures and Equipment	5,010,162	4,843,830	166,332
Less: Accumulated Depreciation	(110,138,841)	(101,374,899)	(8,763,942)
Total Depreciable Capital Assets	197,635,021	172,849,227	24,785,794
Totals	\$207,249,860	\$212,010,914	(\$4,761,054)

Debt

At December 31, 2013, the County had general obligation debt outstanding of \$22.1 million in bonds. Of this amount, \$12.7 million comprises debt backed by the full faith and credit of the County and \$9.4 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds, \$3.3 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$235,240 in OPWC loans. The Water enterprise fund had \$4.2 million in OWDA Loans. The Sewer enterprise fund had \$11.1 million in OWDA Loans outstanding at December 31, 2013.

Governmental Activities long-term liabilities increased by \$5,338,250 or 19.3% during the 2013 fiscal year, and the County's Business-Type Activities long-term liabilities decreased by \$372,425 or 2.2%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

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 the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

The following table summarizes the County's long-term debt outstanding as of December 31, 2013 and December 31, 2012:

	2013	2012
Governmental Activities:		
General Obligation Bonds	\$12,723,008	\$6,039,926
Special Assessment Bonds	9,431,095	10,180,450
Tax Increment Revenue Bonds	2,205,000	2,245,000
Loans	3,493,185	4,226,009
Capital Leases	0	2,029
Compensated Absences	5,126,985	4,947,609
Total Governmental Activities	<u>32,979,273</u>	<u>27,641,023</u>
Business-Type Activities:		
Loans	15,248,765	15,734,018
Compensated Absences	967,497	854,669
Total Business-Type Activities	<u>16,216,262</u>	<u>16,588,687</u>
Totals	<u>\$49,195,535</u>	<u>\$44,229,710</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2014, total General Fund revenues are anticipated at \$62.4 million, which is 6.5% less than what was actually received on a cash basis in fiscal year 2013. The General Fund's original budget for appropriations of anticipated expenses for 2014 was \$68.1 million as compared to \$66.5 million in cash expenditures at the end of 2013. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business 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. Warren County's business base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

The Warren County Economic Development Department has been working hard to offset any job losses experienced through the recession, helping to create new jobs, as well as, retain existing jobs. In 2013, Warren County welcomed 34 new projects (both new to the region and expansion), created 2,545 new jobs, retained 1,059 existing jobs, added 2.7 million new square feet and resulted in \$203 million in corporate investments.

In 2013, Warren County also saw the introduction of new companies and the expansion of current employers. Festo, a German manufacturer of automation systems announced their project to make Warren County their logistics and R&D center, adding nearly 175,000 square feet of space and hiring 250 employees. Additional new projects INX and Parallon Business Services announced their relocation to Warren County adding over 700 new employment opportunities with a capital investment around \$10 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Likewise, the Warren County Office of Economic Development continues to work with Ohio Means Jobs, Warren County (formerly Workforce One of Warren County), Sinclair Community College, the Warren County Career Center, the Dayton Development Coalition and the Cincinnati USA Partnership to conduct educational opportunities for area businesses and learning institutions. As the Warren County Office of Economic Development continues to conduct retention visits with area businesses, it is critical that the County and its partners work together to address the needs pertaining to workforce development. In 2013, the Warren County Office of Economic Development began an aggressive strategy to address these issues through the creation of WIIN (Workforce Investment and Innovation Network). WIIN is a pilot program led inside of Warren County with the goal to gather/bundle like needs from area businesses to bring an economy of scale to training offerings. This initiative is sanctioned through the Office's participation on the Leadership Board of Area 12 WIB Board. Implementation of this program should begin sometime in mid-2014.

The Warren County Port Authority (Port) had an active project load in 2013. Coordinating with the Warren County Economic Development Office, the Port assisted in the creation of a Warren County Small Business Development Center with its' official launch in January of 2013. The Port also worked on additional community development projects by memorandum of understanding (MOU) agreement to assist and staff the formation of a Warren County Chamber Alliance. The Port agreed to assist development outside of Warren County. Through cooperative agreement, the Port is responsible for Port projects inside of Preble County. The Partnership in 2013 saw the expansion of Pratt Industries in Lewisburg, Ohio. The project is 300,000 square feet of new manufacturing space, while adding/retaining nearly 300 jobs. Inside of Warren County, the Port assisted the expansion of ADVICS Manufacturing, a nearly \$100 million investment, the construction of a 700,000 square foot spec building in Monroe and several other facilities inside the County.

Warren County continues to be credited as one of the highest "new job" growth counties in the state. In 2013, Warren County's unemployment rate fell from 8.9% during the peak of the recession to the lowest in Southwest Ohio, 5.9%.

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 to remain 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 wherever possible. We will continue to place emphasis on Economic and Workforce Development through the coordinated efforts of each department.

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 Position
December 31, 2013**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 119,497,918	\$ 24,575,729	\$ 144,073,647	\$ 267,237	\$ 6,937,439
Cash and Cash Equivalents with Fiscal Agent	8,581,280	0	8,581,280	0	0
Receivables:					
Taxes	49,449,892	0	49,449,892	0	0
Accounts	591,834	3,429,093	4,020,927	93,417	0
Intergovernmental	11,578,544	3,927	11,582,471	0	250,000
Interest	140,999	0	140,999	0	0
Special Assessments	11,674,238	227,619	11,901,857	0	0
Loans	1,352,483	0	1,352,483	0	0
Internal Balances	192,143	(192,143)	0	0	0
Inventory of Supplies at Cost	798,853	692,695	1,491,548	0	0
Prepaid Items	2,014,625	2,290	2,016,915	0	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	0	116,483	116,483	0	0
Prepaid Water Contract	0	2,123,078	2,123,078	0	0
Non-Depreciable Capital Assets	24,591,721	9,614,839	34,206,560	0	0
Depreciable Capital Assets, Net	91,400,314	197,635,021	289,035,335	26,022	0
Total Assets	321,864,844	238,228,631	560,093,475	386,676	7,187,439
Liabilities:					
Accounts Payable	4,667,652	1,367,924	6,035,576	1,151	4,822
Accrued Wages and Benefits Payable	2,238,370	276,021	2,514,391	16,944	0
Intergovernmental Payable	858,494	349,114	1,207,608	0	0
Contracts Payable	0	0	0	0	121,841
Claims Payable	682,860	0	682,860	0	0
Accrued Interest Payable	78,418	0	78,418	0	0
General Obligation Notes Payable	800,000	0	800,000	0	0
Long Term Liabilities:					
Due Within One Year	3,865,100	723,679	4,588,779	0	0
Due in More Than One Year	29,114,173	15,492,583	44,606,756	0	0
Total Liabilities	42,305,067	18,209,321	60,514,388	18,095	126,663
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	45,282,904	0	45,282,904	0	0

WARREN COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Position:					
Net Investment in Capital Assets	91,841,230	192,001,095	283,842,325	26,022	0
Restricted For:					
Capital Projects	12,357,279	0	12,357,279	0	6,865,486
Debt Service	22,968,626	0	22,968,626	0	0
General Government - Legislative and Executive	6,680,203	0	6,680,203	0	0
General Government - Judicial	2,316,649	0	2,316,649	0	0
Public Safety	5,171,128	0	5,171,128	0	0
Public Works	12,434,786	0	12,434,786	0	0
Health	1,838,177	0	1,838,177	0	0
Human Services	52,197,306	0	52,197,306	0	0
Community and Economic Development	2,594,735	0	2,594,735	0	0
Unrestricted	23,876,754	28,018,215	51,894,969	342,559	195,290
Total Net Position	<u>\$ 234,276,873</u>	<u>\$ 220,019,310</u>	<u>\$ 454,296,183</u>	<u>\$ 368,581</u>	<u>\$ 7,060,776</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2013**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 21,163,009	\$ 7,969,461	\$ 4,727	\$ 355,310
Judicial	9,578,991	3,474,492	24,260	0
Public Safety	32,633,993	4,229,470	4,035,932	13,997
Public Works	16,199,240	742,190	60,913	2,251,873
Health	751,215	644,580	0	0
Human Services	42,798,814	2,423,820	13,553,522	714,332
Community and Economic Development	718,423	248,724	216,133	415,578
Interest and Fiscal Charges	1,347,515	0	0	0
Total Governmental Activities	125,191,200	19,732,737	17,895,487	3,751,090
Business-Type Activities:				
Water	12,324,785	9,613,585	0	2,820,107
Sewer	11,791,668	8,307,475	31,232	1,346,933
Sheriff	3,681,418	3,944,816	0	0
Communications Rotary	37,935	57,352	0	0
Storm Water	268,922	247,109	0	0
Total Business-Type Activities	28,104,728	22,170,337	31,232	4,167,040
Total Primary Government	\$ 153,295,928	\$ 41,903,074	\$ 17,926,719	\$ 7,918,130
Component Unit:				
Production Services Unlimited, Inc.	\$ 572,958	\$ 626,082	\$ 0	\$ 0
Transportation Improvement District	5,462,546	6,422	0	8,314,629
Total Component Units	\$ 6,035,504	\$ 632,504	\$ 0	\$ 8,314,629

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 Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (12,833,511)	\$ 0	\$ (12,833,511)		
(6,080,239)	0	(6,080,239)		
(24,354,594)	0	(24,354,594)		
(13,144,264)	0	(13,144,264)		
(106,635)	0	(106,635)		
(26,107,140)	0	(26,107,140)		
162,012	0	162,012		
(1,347,515)	0	(1,347,515)		
<u>(83,811,886)</u>	<u>0</u>	<u>(83,811,886)</u>		
0	108,907	108,907		
0	(2,106,028)	(2,106,028)		
0	263,398	263,398		
0	19,417	19,417		
0	(21,813)	(21,813)		
<u>0</u>	<u>(1,736,119)</u>	<u>(1,736,119)</u>		
<u>(83,811,886)</u>	<u>(1,736,119)</u>	<u>(85,548,005)</u>		
			\$ 53,124	\$ 0
			<u>0</u>	<u>2,858,505</u>
			<u>53,124</u>	<u>2,858,505</u>
44,046,309	0	44,046,309	0	0
32,701,492	0	32,701,492	0	0
332	0	332	0	0
8,323,420	0	8,323,420	0	0
9,559,768	0	9,559,768	0	0
(97,693)	0	(97,693)	0	2,869
<u>12,406</u>	<u>0</u>	<u>12,406</u>	<u>0</u>	<u>0</u>
<u>94,546,034</u>	<u>0</u>	<u>94,546,034</u>	<u>0</u>	<u>2,869</u>
10,734,148	(1,736,119)	8,998,029	53,124	2,861,374
<u>223,542,725</u>	<u>221,755,429</u>	<u>445,298,154</u>	<u>315,457</u>	<u>4,199,402</u>
<u>\$ 234,276,873</u>	<u>\$ 220,019,310</u>	<u>\$ 454,296,183</u>	<u>\$ 368,581</u>	<u>\$ 7,060,776</u>

WARREN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2013**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
Assets:				
Cash and Cash Equivalents	\$ 25,614,538	\$ 7,749,820	\$ 32,301,702	\$ 614,125
Cash and Cash Equivalents with Fiscal Agent	0	0	8,581,280	0
Receivables:				
Taxes	19,303,600	6,535,961	19,689,026	0
Accounts	291,771	0	86,510	0
Intergovernmental	2,145,852	0	1,091,693	0
Interest	140,999	0	0	0
Special Assessments	0	0	0	11,674,238
Loans	0	0	0	0
Due from Other Funds	107,204	0	0	0
Interfund Loans Receivable	399,773	0	0	0
Inventory of Supplies, at Cost	19,849	0	0	0
Prepaid Items	3,773	0	16,565	0
Total Assets	\$ 48,027,359	\$ 14,285,781	\$ 61,766,776	\$ 12,288,363
Liabilities:				
Accounts Payable	\$ 1,984,250	\$ 1,095,290	\$ 140,838	\$ 0
Accrued Wages and Benefits Payable	1,383,202	0	354,968	0
Intergovernmental Payable	422,925	0	139,236	0
Claims Payable	0	0	15,514	0
Due to Other Funds	53,467	0	13,943	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	76,099	0	16,289	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	3,919,943	1,095,290	680,788	0
Deferred Inflows of Resources:				
Unavailable Amounts	1,235,140	0	286,209	11,713,161
Property Tax Levy for Next Fiscal Year	14,395,337	6,692,814	20,162,489	0
Total Deferred Inflows of Resources	15,630,477	6,692,814	20,448,698	11,713,161
Fund Balances:				
Nonspendable	23,622	0	16,565	0
Restricted	0	6,497,677	40,620,725	575,202
Committed	0	0	0	0
Assigned	5,291,802	0	0	0
Unassigned	23,161,515	0	0	0
Total Fund Balances	28,476,939	6,497,677	40,637,290	575,202
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 48,027,359	\$ 14,285,781	\$ 61,766,776	\$ 12,288,363

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,667,268	\$ 11,241,213	\$ 32,191,322	\$ 113,379,988
0	0	0	8,581,280
3,480,247	0	441,058	49,449,892
0	19,930	166,649	564,860
150,299	0	8,182,823	11,570,667
0	0	0	140,999
0	0	0	11,674,238
0	0	1,352,483	1,352,483
0	0	11,141	118,345
0	0	3,295,653	3,695,426
0	87,637	645,807	753,293
0	1,854,699	3,416	1,878,453
<u>\$ 7,297,814</u>	<u>\$ 13,203,479</u>	<u>\$ 46,290,352</u>	<u>\$ 203,159,924</u>
\$ 1,671	\$ 456,863	\$ 748,655	\$ 4,427,567
0	0	495,936	2,234,106
0	0	293,071	855,232
0	0	0	15,514
20,935	0	127,943	216,288
3,295,653	0	399,773	3,695,426
0	0	4,531	96,919
4,910	0	0	4,910
800,000	0	0	800,000
<u>4,123,169</u>	<u>456,863</u>	<u>2,069,909</u>	<u>12,345,962</u>
0	0	6,069,787	19,304,297
3,580,168	0	452,096	45,282,904
<u>3,580,168</u>	<u>0</u>	<u>6,521,883</u>	<u>64,587,201</u>
0	1,942,336	649,223	2,631,746
0	14	37,078,675	84,772,293
0	10,804,266	286,731	11,090,997
0	0	0	5,291,802
(405,523)	0	(316,069)	22,439,923
<u>(405,523)</u>	<u>12,746,616</u>	<u>37,698,560</u>	<u>126,226,761</u>
<u>\$ 7,297,814</u>	<u>\$ 13,203,479</u>	<u>\$ 46,290,352</u>	<u>\$ 203,159,924</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2013***

Total Governmental Fund Balances	\$126,226,761
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	115,992,035
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	19,304,297
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(33,059,982)
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>5,813,762</u>
<i>Net Position of Governmental Funds</i>	<u><u>\$234,276,873</u></u>

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, 2013**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
Revenues:				
Taxes	\$ 49,344,705	\$ 5,830,717	\$ 17,578,437	\$ 0
Intergovernmental Revenues	6,449,261	775,253	8,438,295	0
Charges for Services	8,805,777	0	625,771	15,500
Licenses and Permits	12,406	0	0	0
Investment Earnings	(186,698)	0	8,729	0
Special Assessments	0	0	0	1,391,828
Fines and Forfeitures	290,586	0	0	0
All Other Revenue	1,886,317	0	741,578	0
Total Revenue	<u>66,602,354</u>	<u>6,605,970</u>	<u>27,392,810</u>	<u>1,407,328</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,200,585	0	0	0
Judicial	8,729,136	0	0	0
Public Safety	25,686,349	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,209,290	6,546,172	21,840,501	0
Community and Economic Development	169,000	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	1,060,356
Interest and Fiscal Charges	0	0	0	492,379
Total Expenditures	<u>54,994,360</u>	<u>6,546,172</u>	<u>21,840,501</u>	<u>1,552,735</u>
Excess (Deficiency) of Revenues Over Expenditures	11,607,994	59,798	5,552,309	(145,407)
Other Financing Sources (Uses):				
Capital Lease Proceeds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	1,500
Transfers Out	(11,478,125)	0	0	0
Total Other Financing Sources (Uses)	<u>(11,478,125)</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balances	129,869	59,798	5,552,309	(143,907)
Fund Balances at Beginning of Year	28,353,274	6,437,879	35,084,981	719,109
Increase (Decrease) in Inventory Reserve	(6,204)	0	0	0
Fund Balances End of Year	<u>\$ 28,476,939</u>	<u>\$ 6,497,677</u>	<u>\$ 40,637,290</u>	<u>\$ 575,202</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,574,490	\$ 0	\$ 2,211,514	\$ 78,539,863
692,589	140,061	19,131,818	35,627,277
0	0	4,874,998	14,322,046
0	0	15	12,421
0	0	0	(177,969)
0	0	583,076	1,974,904
58,930	0	1,205,652	1,555,168
61,891	500,024	779,820	3,969,630
<u>4,387,900</u>	<u>640,085</u>	<u>28,786,893</u>	<u>135,823,340</u>
0	0	1,713,405	20,913,990
0	0	739,467	9,468,603
0	0	5,071,873	30,758,222
0	0	8,145,703	8,145,703
0	0	736,077	736,077
0	0	12,894,586	42,490,549
0	0	540,426	709,426
7,022,692	9,405,024	464,688	16,892,404
0	8,327,410	2,359,852	11,747,618
4,910	274,812	603,419	1,375,520
<u>7,027,602</u>	<u>18,007,246</u>	<u>33,269,496</u>	<u>143,238,112</u>
(2,639,702)	(17,367,161)	(4,482,603)	(7,414,772)
0	8,327,410	0	8,327,410
0	8,300,000	311,000	8,611,000
882,217	5,307,626	5,381,551	11,572,894
(1,486)	0	(893,283)	(12,372,894)
<u>880,731</u>	<u>21,935,036</u>	<u>4,799,268</u>	<u>16,138,410</u>
(1,758,971)	4,567,875	316,665	8,723,638
1,353,448	8,091,104	37,552,776	117,592,571
0	87,637	(170,881)	(89,448)
<u>\$ (405,523)</u>	<u>\$ 12,746,616</u>	<u>\$ 37,698,560</u>	<u>\$ 126,226,761</u>

***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, 2013***

Net Change in Fund Balances - Total Governmental Funds	\$8,723,638
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
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.	6,172,307
Governmental funds only report the disposal of capital 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 capital assets net of proceeds received.	(205,504)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	9,340
The issuance of long-term debt (e.g. general obligation 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 position.	(5,158,874)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	(3,913)
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.	(320,636)
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.	<u>1,517,790</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$10,734,148</u></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)
General Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 43,110,000	\$ 48,110,000	\$ 49,060,579	\$ 950,579
Intergovernmental Revenues	5,275,491	6,303,491	6,366,044	62,553
Charges for Services	7,580,844	8,490,844	8,787,357	296,513
Licenses and Permits	11,500	11,500	12,386	886
Investment Earnings	1,003,000	953,000	972,096	19,096
Fines and Forfeitures	280,000	280,000	289,513	9,513
All Other Revenues	1,629,829	1,962,829	2,182,787	219,958
Total Revenues	<u>58,890,664</u>	<u>66,111,664</u>	<u>67,670,762</u>	<u>1,559,098</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	21,814,905	22,734,296	20,371,893	2,362,403
Judicial	9,515,667	9,628,580	8,734,226	894,354
Public Safety	29,958,522	28,808,386	27,562,640	1,245,746
Human Services	1,672,687	1,637,666	1,269,203	368,463
Community and Economic Development	222,840	230,864	200,815	30,049
Total Expenditures	<u>63,184,621</u>	<u>63,039,792</u>	<u>58,138,777</u>	<u>4,901,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,293,957)	3,071,872	9,531,985	6,460,113
Other Financing Sources (Uses):				
Transfers Out	(5,564,023)	(12,082,077)	(11,778,125)	303,952
Advances In	340,574	340,574	406,020	65,446
Advances Out	0	0	(655,219)	(655,219)
Total Other Financing Sources (Uses):	<u>(5,223,449)</u>	<u>(11,741,503)</u>	<u>(12,027,324)</u>	<u>(285,821)</u>
Net Change in Fund Balance	(9,517,406)	(8,669,631)	(2,495,339)	6,174,292
Fund Balance at Beginning of Year	22,179,605	22,179,605	22,179,605	0
Prior Year Encumbrances	3,197,650	3,197,650	3,197,650	0
Fund Balance at End of Year	<u>\$ 15,859,849</u>	<u>\$ 16,707,624</u>	<u>\$ 22,881,916</u>	<u>\$ 6,174,292</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 –Senior Citizens Service Levy Fund
For the Year Ended December 31, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,851,500	\$ 5,851,500	\$ 5,830,822	\$ (20,678)
Intergovernmental Revenues	750,000	750,000	775,253	25,253
Total Revenues	<u>6,601,500</u>	<u>6,601,500</u>	<u>6,606,075</u>	<u>4,575</u>
Expenditures:				
Current:				
Human Services	9,581,465	9,576,084	8,777,465	798,619
Total Expenditures	<u>9,581,465</u>	<u>9,576,084</u>	<u>8,777,465</u>	<u>798,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,979,965)	(2,974,584)	(2,171,390)	803,194
Fund Balance at Beginning of Year	5,678,508	5,678,508	5,678,508	0
Prior Year Encumbrances	1,890,525	1,890,525	1,890,525	0
Fund Balance at End of Year	<u>\$ 4,589,068</u>	<u>\$ 4,594,449</u>	<u>\$ 5,397,643</u>	<u>\$ 803,194</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, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,207,000	\$ 17,207,000	\$ 17,578,802	\$ 371,802
Intergovernmental Revenues	6,243,460	6,477,100	8,590,008	2,112,908
Charges for Services	500,069	500,069	578,551	78,482
All Other Revenues	318,500	318,500	1,087,291	768,791
Total Revenues	<u>24,269,029</u>	<u>24,502,669</u>	<u>27,834,652</u>	<u>3,331,983</u>
Expenditures:				
Current:				
Human Services	30,105,432	29,154,355	25,120,518	4,033,837
Total Expenditures	<u>30,105,432</u>	<u>29,154,355</u>	<u>25,120,518</u>	<u>4,033,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Other Financing Sources (Uses):				
Transfers In	100,000	110,000	110,000	0
Transfers Out	(100,000)	(110,000)	(110,000)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Fund Balance at Beginning of Year	26,028,695	26,028,695	26,028,695	0
Prior Year Encumbrances	1,763,891	1,763,891	1,763,891	0
Fund Balance at End of Year	<u>\$ 21,956,183</u>	<u>\$ 23,140,900</u>	<u>\$ 30,506,720</u>	<u>\$ 7,365,820</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 12,153,887	\$ 11,288,043	\$ 519,080	\$ 543,353
Receivables:				
Accounts	1,841,815	1,587,278	0	0
Intergovernmental	0	3,027	0	0
Special Assessments	0	0	227,619	0
Due from Other Funds	20,935	2,357	0	0
Inventory of Supplies at Cost	593,225	99,470	0	0
Prepaid Items	829	1,461	0	0
Total Current Assets	14,610,691	12,981,636	746,699	543,353
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	116,483	0	0	0
Prepaid Water Contract	2,123,078	0	0	0
Non-Depreciable Capital Assets	8,482,029	1,132,810	0	0
Depreciable Capital Assets, Net	95,182,757	102,444,826	7,438	0
Total Noncurrent Assets	105,904,347	103,577,636	7,438	0
Total Assets	120,515,038	116,559,272	754,137	543,353
Liabilities:				
Current Liabilities:				
Accounts Payable	1,187,484	178,100	0	0
Accrued Wages and Benefits Payable	84,401	60,918	6,453	124,249
Intergovernmental Payable	29,311	192,240	994	126,569
Claims Payable	0	0	0	0
Due to Other Funds	17,890	19,302	0	0
Compensated Absences Payable - Current	14,695	11,750	0	6,425
Ohio Water Development				
Authority Loans Payable - Current	222,618	468,191	0	0
Total Current Liabilities	1,556,399	930,501	7,447	257,243

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 71,366	\$ 24,575,729	\$ 6,117,930
0	3,429,093	26,974
900	3,927	7,877
0	227,619	0
1,816	25,108	110,027
0	692,695	45,560
0	2,290	136,172
<u>74,082</u>	<u>28,956,461</u>	<u>6,444,540</u>
0	116,483	0
0	2,123,078	0
0	9,614,839	0
0	<u>197,635,021</u>	<u>16,819</u>
<u>0</u>	<u>209,489,421</u>	<u>16,819</u>
<u>74,082</u>	<u>238,445,882</u>	<u>6,461,359</u>
2,340	1,367,924	118,203
0	276,021	4,264
0	349,114	3,262
0	0	667,346
0	37,192	0
0	32,870	0
0	<u>690,809</u>	<u>0</u>
<u>2,340</u>	<u>2,753,930</u>	<u>793,075</u>

(Continued)

WARREN COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2013***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	234,815	221,102	25,103	453,607
Ohio Water Development Authority Loans Payable	3,930,055	10,627,901	0	0
<i>Total Noncurrent Liabilities</i>	<u>4,164,870</u>	<u>10,849,003</u>	<u>25,103</u>	<u>453,607</u>
Total Liabilities	<u>5,721,269</u>	<u>11,779,504</u>	<u>32,550</u>	<u>710,850</u>
Net Position:				
Net Investment in Capital Assets	99,512,113	92,481,544	7,438	0
Unrestricted	15,281,656	12,298,224	714,149	(167,497)
Total Net Position	<u>\$ 114,793,769</u>	<u>\$ 104,779,768</u>	<u>\$ 721,587</u>	<u>\$ (167,497)</u>

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

Net Position of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
0	934,627	17,762
0	14,557,956	0
0	15,492,583	17,762
<u>2,340</u>	<u>18,246,513</u>	<u>810,837</u>
0	192,001,095	16,819
71,742	28,198,274	5,633,703
<u>\$ 71,742</u>	<u>220,199,369</u>	<u>\$ 5,650,522</u>
	<u>(180,059)</u>	
	<u>\$ 220,019,310</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Operating Revenues:				
Charges for Services	\$ 9,356,704	\$ 8,263,850	\$ 0	\$ 3,944,816
Tap in Fees	208,174	0	0	0
Other Operating Revenue	48,707	43,625	247,109	0
Total Operating Revenues	<u>9,613,585</u>	<u>8,307,475</u>	<u>247,109</u>	<u>3,944,816</u>
Operating Expenses:				
Personal Services	2,438,569	1,803,008	129,623	3,549,189
Contractual Services	500,842	323,541	128,100	0
Materials and Supplies	893,763	1,189,313	8,816	0
Utilities	3,815,382	3,189,535	0	0
Depreciation	4,523,534	4,553,075	2,479	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	63,347	12,038	523	102,930
Total Operating Expenses	<u>12,235,437</u>	<u>11,070,510</u>	<u>269,541</u>	<u>3,652,119</u>
Operating Income (Loss)	(2,621,852)	(2,763,035)	(22,432)	292,697
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	0	31,232	0	0
Interest and Fiscal Charges	(86,386)	(355,704)	0	0
Loss on Disposal of Capital Assets	(28,749)	(349,545)	0	0
Total Nonoperating Revenues (Expenses)	<u>(115,135)</u>	<u>(674,017)</u>	<u>0</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(2,736,987)	(3,437,052)	(22,432)	292,697
Capital Contributions - Tap in Fees	2,367,417	1,300,873	0	0
Capital Contributions	452,690	46,060	0	0
Transfers In	0	0	0	0
Change in Net Position	83,120	(2,090,119)	(22,432)	292,697
Net Position Beginning of Year	<u>114,710,649</u>	<u>106,869,887</u>	<u>744,019</u>	<u>(460,194)</u>
Net Position End of Year	<u>\$ 114,793,769</u>	<u>\$ 104,779,768</u>	<u>\$ 721,587</u>	<u>\$ (167,497)</u>

Change in Net Position - Total Enterprise Funds

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

Change in Net Position - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 57,352	\$ 21,622,722	\$ 11,372,887
0	208,174	0
0	339,441	184,439
<u>57,352</u>	<u>22,170,337</u>	<u>11,557,326</u>
0	7,920,389	617,598
0	952,483	1,286,776
37,935	2,129,827	1,541,516
0	7,004,917	0
0	9,079,088	2,173
0	0	6,855,486
0	178,838	554,789
<u>37,935</u>	<u>27,265,542</u>	<u>10,858,338</u>
19,417	(5,095,205)	698,988
0	31,232	0
0	(442,090)	0
0	(378,294)	0
<u>0</u>	<u>(789,152)</u>	<u>0</u>
19,417	(5,884,357)	698,988
0	3,668,290	0
0	498,750	0
<u>0</u>	<u>0</u>	<u>800,000</u>
19,417	(1,717,317)	1,498,988
<u>52,325</u>	<u>221,916,686</u>	<u>4,151,534</u>
<u>\$ 71,742</u>	<u>220,199,369</u>	<u>\$ 5,650,522</u>
	(1,717,317)	
	<u>(18,802)</u>	
	<u>\$ (1,736,119)</u>	

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$9,638,784	\$8,293,194	\$244,345	\$3,944,816
Cash Payments for Goods and Services	(5,365,461)	(4,749,203)	(137,439)	(276,556)
Cash Payments to Employees	(2,434,553)	(1,784,082)	(127,690)	(3,553,238)
Net Cash Provided (Used) by Operating Activities	1,838,770	1,759,909	(20,784)	115,022
<u>Cash Flows from Noncapital Financing Activities:</u>				
Transfers In	0	0	0	0
Advances In	294,000	848,100	0	0
Advances Out	(14,000)	0	0	0
Cash Received from Intergovernmental Operating Grants	0	31,232	0	0
Net Cash Provided by Noncapital Financing Activities	280,000	879,332	0	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Cash Received from Tap-in Fees in Excess of Cost	2,367,417	1,300,873	0	0
Acquisition and Construction of Assets	(3,263,962)	(642,509)	0	0
Sale of Capital Assets	23,495	8,649	0	0
Principal Paid on Ohio Water Development Authority Loan	(218,232)	(267,021)	0	0
Interest Paid on All Debt	(86,386)	(355,704)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,177,668)	44,288	0	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	56	0	0	0
Net Cash Provided by Investing Activities	56	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	941,158	2,683,529	(20,784)	115,022
Cash and Cash Equivalents at Beginning of Year	11,329,212	8,604,514	539,864	428,331
Cash and Cash Equivalents at End of Year	\$12,270,370	\$11,288,043	\$519,080	\$543,353
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$12,153,887	\$11,288,043	\$519,080	\$543,353
Restricted Cash with Fiscal Agent	116,483	0	0	0
Cash and Cash Equivalents at End of Year	\$12,270,370	\$11,288,043	\$519,080	\$543,353

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
\$57,319	\$22,178,458	\$12,293,458
(35,595)	(10,564,254)	(10,335,096)
0	(7,899,563)	(615,803)
<u>21,724</u>	<u>3,714,641</u>	<u>1,342,559</u>
0	0	800,000
0	1,142,100	0
0	(14,000)	0
<u>0</u>	<u>31,232</u>	<u>0</u>
0	1,159,332	800,000
0	3,668,290	0
0	(3,906,471)	0
0	32,144	0
0	(485,253)	0
<u>0</u>	<u>(442,090)</u>	<u>0</u>
0	(1,133,380)	0
<u>0</u>	<u>56</u>	<u>0</u>
<u>0</u>	<u>56</u>	<u>0</u>
21,724	3,740,649	2,142,559
49,642	20,951,563	3,975,371
<u>\$71,366</u>	<u>\$24,692,212</u>	<u>\$6,117,930</u>
\$71,366	\$24,575,729	\$6,117,930
0	116,483	0
<u>\$71,366</u>	<u>\$24,692,212</u>	<u>\$6,117,930</u>

(Continued)

WARREN COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	(\$2,621,852)	(\$2,763,035)	(\$22,432)	\$292,697
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	4,523,534	4,553,075	2,479	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	44,109	(14,364)	0	0
(Increase) Decrease in Due from Other Funds	(20,935)	710	0	0
(Increase) Decrease in Intergovernmental Receivable	2,025	(627)	0	0
(Increase) in Special Assessment Receivable	0	0	(2,764)	0
(Increase) Decrease in Prepaid Items	418	1,165	0	0
(Increase) Decrease in Inventory	(69,129)	24,655	0	0
Decrease in Prepaid Water Contract	176,923	0	0	0
Increase (Decrease) in Accounts Payable	101,125	(49,770)	0	0
Increase in Accrued Wages and Benefits	21,969	12,357	1,388	22,208
(Decrease) in Due to Other Funds	(13,196)	(31,674)	(187)	(120,150)
Increase (Decrease) in Intergovernmental Payables	(301,716)	247	214	(169,378)
(Decrease) in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences	(4,505)	27,170	518	89,645
Total Adjustments	4,460,622	4,522,944	1,648	(177,675)
Net Cash Provided (Used) by Operating Activities	<u>\$1,838,770</u>	<u>\$1,759,909</u>	<u>(\$20,784)</u>	<u>\$115,022</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2013 the Water and Sewer Funds had outstanding liabilities of \$987,072 and \$67,982, respectively, for the purchase of certain capital assets. The Water Fund received \$452,690 and the Sewer Fund received \$46,060 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications</u>	<u>Total</u>	<u>Governmental</u>
<u>Rotary</u>	<u>Enterprise</u>	<u>Activities -</u>
		<u>Internal Service</u>
		<u>Funds</u>
\$19,417	(\$5,095,205)	\$698,988
0	9,079,088	2,173
0	29,745	(21,891)
(92)	(20,317)	727,678
59	1,457	20,001
0	(2,764)	0
0	1,583	(4,730)
0	(44,474)	(8,743)
0	176,923	0
2,340	53,695	(65,841)
0	57,922	717
0	(165,207)	(374)
0	(470,633)	2,091
0	0	(10,052)
0	112,828	2,542
<u>2,307</u>	<u>8,809,846</u>	<u>643,571</u>
<u>\$21,724</u>	<u>\$3,714,641</u>	<u>\$1,342,559</u>

WARREN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2013**

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 414,876	\$ 27,417,104
Cash in Segregated Accounts	0	3,768,939
Receivables:		
Taxes	0	291,080,364
Total Assets	<u>414,876</u>	<u>322,266,407</u>
Liabilities:		
Intergovernmental Payable	0	309,060,968
Unapportioned Monies	0	8,536,279
Payroll Withholding	0	143,396
Deposits Held Due to Others	0	4,525,764
Total Liabilities	<u>0</u>	<u>322,266,407</u>
Net Position:		
Unrestricted	414,876	0
Total Net Position	<u>\$ 414,876</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2013***

	Private Purpose Trust
Additions:	
Contributions	\$ 7,055
Increase in Net Position Resulting from Operations	<u>7,055</u>
Deductions:	
Reimbursements	<u>71,953</u>
Change in Net Position	(64,898)
Net Position at Beginning of Year	<u>479,774</u>
Net Position End of Year	<u>\$ 414,876</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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 GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* 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 two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. 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 Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, 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.

- *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 21 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 22 "Jointly Governed Organization."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds 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:

General Fund – This 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 accounts for tax levy proceeds which provide the source of funding for senior citizen services.

Board of Developmental Disabilities Fund – 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 developmentally disabled.

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.

County Road Projects Fund – This fund is used to account for all revenue sources including Federal and State grants used to finance road and bridge infrastructure projects.

County Construction Projects Fund – This fund is used to account for all transactions related to the construction and renovation of County owned land, buildings and communication systems.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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 position.

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.

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 five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance, Property and Casualty Insurance and Gasoline. 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 Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. 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 188 and 189.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net position 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 units, 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. Inter-fund 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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. Non-major 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 position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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 inflows of resources. Property taxes measurable as of December 31, 2013 but which are not intended to finance 2013 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 2013.

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 2013, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 are shown below:

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	\$129,869	\$59,798	\$5,552,309
Increase (Decrease):			
Accrued Revenues at December 31, 2013 received during 2014	(6,967,903)	(352)	(9,474,346)
Accrued Revenues at December 31, 2012 received during 2013	6,424,712	457	8,279,404
Accrued Expenditures at December 31, 2013 paid during 2014	3,919,943	1,095,290	680,788
Accrued Expenditures at December 31, 2012 paid during 2013	(3,467,320)	(1,131,611)	(1,002,922)
Change in Fair Value, 2013	1,330,549	0	0
Change in Fair Value, 2012	(163,166)	0	0
2013 Prepays for 2014	(3,773)	0	(16,565)
2012 Prepays for 2013	5,166	0	15,913
Interfund Loans Receivable, 2013	(399,773)	0	0
Interfund Loans Receivable, 2012	150,574	0	0
Outstanding Encumbrances	(3,454,217)	(2,194,972)	(1,320,447)
Budget Basis	<u>(\$2,495,339)</u>	<u>(\$2,171,390)</u>	<u>\$2,714,134</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and treasury securities. State Treasury Asset Reserve (STAR) Plus, 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. STAR Plus is a cash management program that provides Ohio political subdivisions an account that has no exposure to credit or market risk. All STAR Plus deposits have full FDIC insurance and are backed by the full faith and credit of the U.S. Government.

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."

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$8,581,280 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the balance sheet.

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 State Treasury Asset Reserve of Ohio (STAR Ohio) during 2013. 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, 2013. 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 10% in commercial paper as long as it is rated A1P1.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2013 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 defined by the County have the following characteristics:

- Real or personal property, tangible in nature, possesses physical substance, including equipment, vehicles, land and land improvements actual or estimated cost ten thousand dollars or greater
- Buildings, structures, building improvements or infrastructure actual or estimated cost one hundred thousand dollars or greater
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or greater
- Expected useful life longer than five years

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

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.

Application development expenses for internally developed software have been capitalized. Implementation/operation activities are expensed.

Capital assets include land (including permanent easements), construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment (including computer software), 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 Position, but they are not reported in the Fund Financial Statements.

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 Position and in the respective funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have 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	5 - 50
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	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 2013.

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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Human Services Fund Board of Developmental Disabilities Fund Crime Victim Grant Fund Municipal Victim Witness Fund Workforce Investment Act Fund Water Fund Sewer Fund Storm Water Fund Sheriff Revolving Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

O. Bond Premiums/Discounts

Bond discounts when applicable 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 and bond premiums are recorded as an increase to the face amount of bonds payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 position, "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.

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent escrow funds for retainage that will be released to contractors once projects are finalized.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Pensions

The provision for pension costs are 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 position. 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 United Health Care, Express Scripts, Dental Care Plus, VSP and Sedgwick CMS, 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions,” the County’s fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. Net Position

Net position represents 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 outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its 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 position are available.

Z. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable amounts*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2013, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$405,523
Airport Construction Fund	316,069
Enterprise Fund:	
Sheriff Fund	167,497

The fund/net position deficit arises 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 deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 3 – 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 position

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

Shared Revenues	7,389,084
Interest Revenue	174,387
Special Assessment Revenue	11,740,826
	<u>\$19,304,297</u>
 <i>Long-Term liabilities not reported in the funds:</i>	
General Obligation Bonds Payable	\$12,723,008
Special Assessment Bonds Payable	9,431,095
Tax Increment District Revenue Bonds Payable	2,205,000
Loans Payable	3,493,185
Accrued Interest on Long-Term Debt	73,508
Retainage Payable	121,882
Compensated Absences Payable	5,012,304
	<u>\$33,059,982</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2013*

NOTE 3 – 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 position 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	10,616,428
Capital Contributions	119,927
Depreciation Expense	<u>(4,564,048)</u>
	\$6,172,307

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$863,315
Increase in Interest Revenue	80,276
Decrease in Special Assessment Revenue	(929,416)
Decrease in Charges for Services	<u>(4,835)</u>
	\$9,340

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

General Obligation Bond Principal Payments	\$1,616,918
Special Assessment Bond Principal Payments	1,060,356
Tax Increment District Revenue Bond Payments	40,000
Loan Payments	732,823
Capital Lease Payments	8,329,439
Capital Lease Acquisitions	(8,327,410)
Issuance of 2013 Radio System Acquisition Bonds	(8,300,000)
Issuance of 2013 Special Assessment Bond	<u>(311,000)</u>
	(\$5,158,874)

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$231,188)
Decrease in supplies inventory	<u>(89,448)</u>
	(\$320,636)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 4 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$19,849	\$0	\$0	\$0	\$0	\$87,637	\$645,807	\$753,293
Prepaid Items	3,773	0	16,565	0	0	1,854,699	3,416	1,878,453
Total Nonspendable	<u>23,622</u>	<u>0</u>	<u>16,565</u>	<u>0</u>	<u>0</u>	<u>1,942,336</u>	<u>649,223</u>	<u>2,631,746</u>
Restricted:								
Probation Services	0	0	0	0	0	0	225,505	225,505
Animal Control	0	0	0	0	0	0	251,801	251,801
Children's Services	0	0	0	0	0	0	288,553	288,553
Child Support Enforcement	0	0	0	0	0	0	188,799	188,799
Community Development & Assistance	0	0	0	0	0	0	3,119,289	3,119,289
Court Services	0	0	0	0	0	0	1,557,589	1,557,589
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	0	1,443,702	1,443,702
Developmental Disabilities	0	0	40,620,725	0	0	0	0	40,620,725
Emergency Services	0	0	0	0	0	0	452,670	452,670
Federal Funding of Capital Improvement	0	0	0	0	0	14	0	14
Indigent Assistance	0	0	0	0	0	0	271,071	271,071
Job and Family Services	0	0	0	0	0	0	761,057	761,057
Law Library	0	0	0	0	0	0	443,753	443,753
Litter Control and Recycling	0	0	0	0	0	0	1,536,808	1,536,808
Mental Health Services	0	0	0	0	0	0	68,563	68,563
Property Reappraisal	0	0	0	0	0	0	4,933,653	4,933,653
Public Safety	0	0	0	0	0	0	1,199,142	1,199,142
Roads	0	0	0	0	0	0	7,349,920	7,349,920
Senior Citizens Services	0	6,497,677	0	0	0	0	0	6,497,677
Transit Services	0	0	0	0	0	0	427,203	427,203
Veteran's Memorial	0	0	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	0	0	53,577	53,577
Youth Services	0	0	0	0	0	0	1,526,376	1,526,376
Debt Retirement	0	0	0	575,202	0	0	10,645,678	11,220,880
Capital Acquisition and Improvement	0	0	0	0	0	0	332,255	332,255
Total Restricted	<u>0</u>	<u>6,497,677</u>	<u>40,620,725</u>	<u>575,202</u>	<u>0</u>	<u>14</u>	<u>37,078,675</u>	<u>84,772,293</u>
Committed:								
Capital Acquisition and Improvement	0	0	0	0	0	10,804,266	0	10,804,266
Community Development & Assistance	0	0	0	0	0	0	286,731	286,731
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,804,266</u>	<u>286,731</u>	<u>11,090,997</u>
Assigned:								
Encumbrances	5,291,802	0	0	0	0	0	0	5,291,802
Total Assigned	<u>5,291,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,291,802</u>
Unassigned (Deficits):								
	23,161,515	0	0	0	(405,523)	0	(316,069)	22,439,923
Total Fund Balances	<u>\$28,476,939</u>	<u>\$6,497,677</u>	<u>\$40,637,290</u>	<u>\$575,202</u>	<u>(\$405,523)</u>	<u>\$12,746,616</u>	<u>\$37,698,560</u>	<u>\$126,226,761</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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.

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, savings or deposit accounts including, but not limited to, passbook accounts or bonds.

Ohio law, under Ohio Revised Code Section 135.35, 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;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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

- 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;
- 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;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 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 of Ohio (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, 2013, 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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

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 (FDIC) 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 (except as provided in law for STAR Plus and Certificate of Deposit Account Registry Service-CDARS accounts). 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 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.

At year end the carrying amount of the County's deposits was \$27,908,311 and the bank balance was \$26,305,821. Federal depository insurance covered \$2,912,722 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 \$7,750,000, 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 \$15,643,099. The County had \$1,559,385 in undeposited cash on hand at December 31, 2013 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	\$138,927,904	906.90
STAR Ohio	4,398,343	0.03
U.S. Government Bonds	1,036,699	0.04
Treasury Notes	1,366,766	1.25
Ohio Municipal Bonds	1,390,887	2.17
County Government Bonds	4,015,095	168.63
Total Investments	\$151,135,694	1,079.02

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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

B. Investments (Continued)

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.

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, 2013 did not have any Commercial Paper investments. The County's investments at December 31, 2013 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AA+ 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 Aa1 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, 5.13% are FFCB, 14.93% are FHLB, 15.03% are FHLMC, 55.91% are FNMA, 0.92% are FAMCA, 2.91% are STAR Ohio, 0.69% are US Government Bond Money Market Fund, 0.90% are US Treasury Notes, 0.92% are Municipal Government Bonds and 2.66% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$267,237 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 \$267,237 and the bank balance was \$291,813. Federal depository insurance covered \$291,813 of the bank balance.

Cash and cash equivalents in the amount of \$6,937,439 for the component unit, Transportation Improvement District (TID), 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 bank balance was \$6,999,149. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$6,749,149 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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 2013 were levied after October 1, 2012 on assessed values as of January 1, 2012, 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.

The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently has phased out the Tangible Personal Property Tax. Local revenues lost were reimbursed from the CAT until 2011.

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 by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September 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, 2012 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2013 property tax levy was based totaled \$5,555,934,000 which was comprised of \$5,277,228,210 in real property, and \$278,705,790 in public utility 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 un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on 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, casino 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, 2013***

NOTE 7 - RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, interfund, accounts, 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, 2013 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$399,773	\$0
County Road Projects Fund	0	3,295,653
Other Governmental Funds	3,295,653	399,773
Total Interfund Loans	<u>\$3,695,426</u>	<u>\$3,695,426</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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (continued)

The following balances at December 31, 2013, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$107,204	\$53,467
Board of Developmental Disabilities	0	13,943
County Road Projects Fund	0	20,935
Other Governmental Funds	11,141	127,943
Total Governmental Funds	118,345	216,288
Proprietary Funds:		
Enterprise Funds:		
Water	20,935	17,890
Sewer	2,357	19,302
Communications Rotary	1,816	0
Total Enterprise Funds	25,108	37,192
Internal Service Funds	110,027	0
Total Interfund Receivables and Payables	\$253,480	\$253,480

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, 2013 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$11,478,125
Special Assessment Fund	1,500	0
County Road Projects Fund	882,217	1,486
County Construction Projects Fund	5,307,626	0
Other Governmental Funds	5,381,551	893,283
Total Governmental Transfers	11,572,894	12,372,894
Proprietary Funds:		
Internal Service Funds	800,000	0
Total Transfers	\$12,372,894	\$12,372,894

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, 2013**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2013

Historical Cost:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Non-Depreciable Capital Assets:				
Land	\$11,081,944	\$632,147	\$0	\$11,714,091
Construction in Progress	10,401,332	8,482,328	(6,006,030)	12,877,630
Total Non-Depreciable Capital Assets	<u>21,483,276</u>	<u>9,114,475</u>	<u>(6,006,030)</u>	<u>24,591,721</u>
Depreciable Capital Assets:				
Land Improvements	530,511	0	0	530,511
Buildings, Structures and Improvements	57,143,085	98,936	0	57,242,021
Furniture, Fixtures and Equipment	19,307,827	1,903,133	(496,130)	20,714,830
Infrastructure	75,065,746	5,367,457	(318,814)	80,114,389
Total Depreciable Capital Assets	<u>152,047,169</u>	<u>7,369,526</u>	<u>(814,944)</u>	<u>158,601,751</u>
Total Cost	<u>\$173,530,445</u>	<u>\$16,484,001</u>	<u>(\$6,820,974)</u>	<u>\$183,193,472</u>
Accumulated Depreciation:				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
Land Improvements	(\$320,396)	(\$15,745)	\$0	(\$336,141)
Buildings, Structures and Improvements	(18,282,860)	(1,456,340)	0	(19,739,200)
Furniture, Fixtures and Equipment	(14,300,345)	(1,462,697)	496,130	(15,266,912)
Infrastructure	(30,341,055)	(1,631,439)	113,310	(31,859,184)
Total Depreciation	<u>(\$63,244,656)</u>	<u>(\$4,566,221)</u>	<u>\$609,440</u>	<u>(\$67,201,437)</u>
Net Value:	<u>\$110,285,789</u>			<u>\$115,992,035</u>

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$785,408
Judicial	187,175
Public Safety	1,068,272
Public Works	1,919,314
Health	17,685
Human Services	586,363
Community and Economic Development	2,004
Total Depreciation Expense	<u>\$4,566,221</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 10 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2013 total \$12,877,630.

This amount is comprised of the following projects:

Countywide Public Safety Radio System Upgrade	\$5,510,970
Common Pleas Refurbishment	2,365,659
Butler Warren Road Project	1,703,878
Justice Drive Office Building	1,377,032
Various Other Projects	1,920,091
Total Construction in Progress	<u>\$12,877,630</u>

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2013:

Historical Cost:

<u>Class</u>	<u>December 31, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2013</u>
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,230,531	\$0	\$0	\$2,230,531
Construction in Progress	36,931,156	3,870,125	(33,416,973)	7,384,308
Total Non-Depreciable Capital Assets	<u>39,161,687</u>	<u>3,870,125</u>	<u>(33,416,973)</u>	<u>9,614,839</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	196,353,810	1,169,037	0	197,522,847
Buildings, Structures and Improvements	73,026,486	32,746,686	(532,319)	105,240,853
Furniture, Fixtures and Equipment	4,843,830	359,597	(193,265)	5,010,162
Total Depreciable Capital Assets	<u>274,224,126</u>	<u>34,275,320</u>	<u>(725,584)</u>	<u>307,773,862</u>
Total Cost	<u>\$313,385,813</u>	<u>\$38,145,445</u>	<u>(\$34,142,557)</u>	<u>\$317,388,701</u>

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2013</u>
Land Improvements	(\$67,044,763)	(\$5,249,702)		(\$72,294,465)
Buildings, Structures and Improvements	(30,182,317)	(3,622,448)	174,125	(33,630,640)
Furniture, Fixtures and Equipment	(4,147,819)	(206,938)	141,021	(4,213,736)
Total Depreciation	<u>(\$101,374,899)</u>	<u>(\$9,079,088)</u>	<u>\$315,146</u>	<u>(\$110,138,841)</u>
<i>Net Value:</i>	<u>\$212,010,914</u>			<u>\$207,249,860</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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, 2013 total \$7,384,308. This amount is comprised of the following projects:

North/South Interconnecting Water Mains	\$4,156,465
North Water System Booster Station Upgrade	1,563,547
Union Road Waterline Oversizing	489,826
Various Other Water Projects	447,825
Various Other Sewer Projects	726,645
Total Construction in Progress	<u>\$7,384,308</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. During the past three years there was very little new development and it gave the Water and Sewer Department the opportunity to make much needed upgrades to some aging facilities. The following projects are in the various stages of construction:

North-South Interconnecting Waterline - The County is constructing approximately 5 miles of 24-inch waterline extending from the intersection of Winding River Boulevard and State Route 48 North following Turtlecreek Road, to the intersection of Columbia Road and US Route 42. This project has been quite challenging as it included installation of a waterline under the Little Miami River. This waterline will help meet the future demands in the southern portion of the County and allow the County to convey water from the North Water Treatment Plant on Franklin Trenton Road to areas of Deerfield and Hamilton Township. Project costs are estimated to be around 4.2 million dollars.

North Water System Booster Station Upgrade – This project includes major upgrades to several of the County’s water facilities in the Franklin-Clearcreek area. The upgrades include an expansion of the County’s north well field from 8.6 to 10.8 million gallons per day (mgd), construction of a new Shelly Street pump station with a design capacity of 15 mgd, and upgrades to the Dearth Road pump station. Project costs are estimated to be around 7.2 million dollars.

Union Road Waterline Oversizing – In order to enable a second water distribution main to be installed to feed the northern Deerfield Township area, the County requested that the Private Developer install an oversized 6,492 feet of water main along Union Road to accommodate future water demands. Pursuant to the Rules and Regulations of the Water and Sewer Department, the Board may participate in the difference in cost for the increased size of water mains. Project costs are estimated to be around \$500,000 dollars.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 10 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress: (Continued)

Various Other Water & Sewer Projects - The County has various other Projects including the Manchester Road Waterline Relocation which includes replacing 2,200 feet of deteriorated 8-inch water main. This section of main is the most problematic area for the Water Department due to the high number of breaks. This project will be financed using Ohio Public Works Commission and Water Department funds. The County is also making upgrades to the sanitary sewer collection system serving the Village of Harveysburg. This project will replace the 50 Spring lift station, eliminate the Clark Street lift station, and provide upgrades to the Maple Avenue lift station. This project will be financed using Ohio Public Works Commission and Water Department funds.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only in the Traditional Pension Plan. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff’s department contribute 12.60% of covered salary. The 2013 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of both the Traditional Plan and Combined Plan, 13% was used to fund the pension and 1% to fund health care for 2013. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 17.10% was used to fund the pension and 1% to fund 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, 2013, 2012, and 2011 were \$7,029,513, \$6,939,207, and \$6,819,732, respectively, for employees of the County and \$1,241,071, \$1,194,052, and \$1,148,026, respectively, for law enforcement officers, which were equal to the required contributions for each year.

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. 45. 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 2013 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$501,907. For law enforcement employees, the portion used to fund health care amounted to \$68,507.

Changes to the health care plan were adopted by the OPERS board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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.

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, 2013, 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, 2013, 2012 and 2011 were \$16,762, \$20,831, and \$23,738, respectively, which were equal to the required contributions for each year.

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 2013. The portion of the 2013 employer contributions (identified above) used to fund health care for fiscal year 2013 amounted to \$168.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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, 2013, the County's accumulated, unpaid compensated absences amounted to \$6,094,482. Of this amount, \$5,126,985 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$360,023 is reported as due within one year), \$967,497 is recorded as Business-type activities (\$32,870 is reported as due within one year).

At December 31, 2013 the liability recorded as Governmental Activities within the Statement of Net position representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	125,152	\$2,956,985	\$194,312
Sick Time	82,853	2,092,806	165,711
Compensatory Time	3,915	77,194	0
Total	<u>211,920</u>	<u>\$5,126,985</u>	<u>\$360,023</u>

NOTE 13 – NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2013 the County issued an \$800,000 Tax Increment Revenue Note for public infrastructure improvements related to the Tax Increment Financing Program in place for Miami Valley Gaming & Racing, LLC. 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, 2013	Issued	(Retired)	Balance December 31, 2013
Primary Government General Obligation Note:				
1.00% Tax Increment Revenue Note	\$0	\$800,000	\$0	\$800,000
Total Notes Payable	<u>\$0</u>	<u>\$800,000</u>	<u>\$0</u>	<u>\$800,000</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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.

During 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 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 and will continue through 2018.

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.

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchange.

The State 166 Loan, 2005 TIF Bond and the 2010 Road and Interchange Bonds are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these three issues.

Special Assessment Bonds are 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 \$38,053.

The principal amount of the County's special assessment debt outstanding at December 31, 2013 of \$9,431,095 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 \$575,202 in the Special Assessment Debt Service Fund at December 31, 2013 is reserved for the retirement of outstanding special assessment bonds.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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

The 2012 Ohio Public Works Commission interest-free loans will be used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service fund by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

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 was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010 the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222 which included \$174,497 in capitalized interest.

The OWDA loans will be retired from the revenues generated by the water and sewer fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$42.84 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

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

	Interest Rate	Maturity Date	January 1, 2013	Additions	Retired	December 31, 2013	Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	\$2,234,656	\$0	(\$517,891)	\$1,716,765	\$547,891
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	3,805,270	0	(339,027)	3,466,243	349,027
2013	Radio System Acquisition Bonds	1.575%	2022	0	8,300,000	(760,000)	7,540,000	770,000
Total Unvoted General Obligation Bonds				6,039,926	8,300,000	(1,616,918)	12,723,008	1,666,918
Special Assessment Bonds (with Governmental Commitment):								
1993	Water and Sewer	2.80 - 5.85%	2013	80,000	0	(80,000)	0	0
1994	Water	6.550%	2014	280,000	0	(135,000)	145,000	145,000
1996	Water and Sewer	6.125 - 6.20%	2016	56,000	0	(15,000)	41,000	15,000
1997	Waterstone	4.15 - 5.50%	2017	1,195,000	0	(215,000)	980,000	225,000
1998	Drake Rd Waterline	4.975%	2018	9,750	0	(1,425)	8,325	1,500
1998	Eagle Hill Waterline	4.975%	2018	17,020	0	(2,485)	14,535	2,615
1998	Turtlecreek Union Waterline	4.975%	2018	423,230	0	(61,090)	362,140	65,885
2000	Water and Sewer	4.40 - 4.85%	2020	610,000	0	(65,000)	545,000	65,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,305,000	0	(120,000)	1,185,000	125,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	925,000	0	(75,000)	850,000	75,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,695,000	0	(125,000)	1,570,000	130,000
2004	Water and Sewer	1.7 - 4.75%	2024	147,759	0	(9,757)	138,002	10,128
2005	Water and Sewer	4.400%	2025	53,144	0	(3,117)	50,028	3,253
2007	Bunnell Hill Road	4.3-5.75%	2027	25,000	0	(1,000)	24,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	440,000	0	(19,000)	421,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,385,000	0	(110,000)	2,275,000	110,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	533,547	0	(22,482)	511,065	22,704
2013	Bellbrook & Chenoweth Water	4.500%	2033	0	311,000	0	311,000	9,913
Total Special Assessment Bonds				10,180,450	311,000	(1,060,356)	9,431,095	1,025,998
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.500%	2035	2,245,000	0	(40,000)	2,205,000	50,000
Total Tax Increment Revenue Bonds				2,245,000	0	(40,000)	2,205,000	50,000
Loans:								
1994	State 166 Loan	4.000%	2017	3,978,053	0	(720,107)	3,257,945	749,445
2012	OPWC Township Road North	0.000%	2032	161,808	0	(8,298)	153,510	8,298
2012	OPWC Township Road East	0.000%	2032	86,148	0	(4,418)	81,730	4,418
Total Loans				4,226,009	0	(732,823)	3,493,185	762,161
Capital Leases				2,029	8,327,410	(8,329,439)	0	0
Compensated Absences				4,947,609	5,111,765	(4,932,389)	5,126,985	360,023
Total Governmental Activities Long-term Liabilities				\$27,641,023	\$22,050,175	(\$16,711,925)	\$32,979,273	\$3,865,100
Business-type Activities:								
2005	OWDA Loan Water	2.0%	2029	\$4,370,905	\$0	(\$218,232)	\$4,152,673	\$222,618
2010	OWDA Loan Sewer	3.11%	2029	11,363,113	0	(267,021)	11,096,092	468,191
Compensated Absences				854,669	967,497	(854,669)	967,497	32,870
Total Business-type Activities Long-term Liabilities				\$16,588,687	\$967,497	(\$1,339,922)	\$16,216,262	\$723,679

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

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, 2013 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$1,666,918	\$296,493	\$1,025,998	\$455,349	\$50,000	\$142,513
2015	1,716,918	251,315	932,213	403,469	50,000	139,262
2016	1,760,010	210,485	964,479	359,701	50,000	136,013
2017	1,194,027	165,181	1,005,025	313,432	60,000	132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019-2023	5,171,108	298,264	3,166,894	794,672	370,000	578,174
2024-2028	0	0	1,350,579	242,026	510,000	438,425
2029-2033	0	0	214,263	23,522	705,000	245,700
2033-2037	0	0	0	0	350,000	28,763
Totals	\$12,723,008	\$1,363,054	\$9,431,095	\$2,857,268	\$2,205,000	\$1,970,150

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$222,618	\$81,946	\$468,191	\$341,476	\$749,445	\$116,676
2015	227,093	77,471	482,865	326,802	779,978	86,144
2016	231,658	72,907	497,999	311,669	811,756	54,366
2017	236,314	68,250	513,607	296,060	844,830	21,294
2018	241,064	63,500	529,704	279,963	71,936	240
2019-2023	1,279,978	242,844	2,908,204	1,140,133	0	0
2024-2028	1,413,892	108,931	3,393,423	654,914	0	0
2029-2033	300,056	4,508	2,302,099	126,902	0	0
Totals	\$4,152,673	\$720,357	\$11,096,092	\$3,477,919	\$3,257,945	\$278,720

Years	OPWC North & East Roads	
	Principal	Interest
2014	\$12,716	\$0
2015	12,716	0
2016	12,716	0
2017	12,716	0
2018	12,716	0
2019-2023	63,578	0
2024-2028	63,578	0
2029-2033	44,504	0
Totals	\$235,240	\$0

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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

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, 2013 there were seven (7) 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 \$13,350,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$103,748,322 which brings the total conduit debt to \$117,098,322.

NOTE 15 - CAPITAL LEASES

In 2013 the County entered into and also retired a capital lease with Motorola for the acquisition of a radio system to assist the police and fire departments throughout Warren County in the amount of \$8,327,410. This lease was retired by issuing a GO Bond that saved the County 1.445% in interest per year. The County does not have any future capital lease payments.

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2013, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Motor Vehicle & Gas Tax Revenues, and Revenues of the General Fund and County Road Projects Fund:

<u>Projects</u>	<u>Construction Commitment</u>	<u>Date of Completion</u>
North Water System Booster Station Upgrade	\$5,933,660	2015
Justice Drive Office Building Project	5,374,717	2014
Butler Warren Road Project	989,988	2014
Fields-Ertel Booster Station Project	909,531	2014
Total	<u>\$13,207,896</u>	

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

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 \$279,157 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

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 Workforce Investment Act Grants, Highway Planning & Construction Grants, Formula Grants for Rural Areas, Temporary Assistance for Needy Families, Child Support Enforcement Federal Formula Grant, Title IV-E Foster Care, and Title XIX Medical Assistance. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a 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-three 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 19 - RISK MANAGEMENT (Continued)

Insurance coverage stayed the same as coverage in the prior year with the exception of an increase in the CORSA deductible from \$2,500 to \$50,000 per occurrence effective May 1, 2012. Settled claims during the last eight years have not exceeded commercial insurance coverage.

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

The total claims liability of \$682,860 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, 2013 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 2013 were:

	<u>December 31, 2012</u>	<u>Claims</u>	<u>Payments</u>	<u>December 31, 2013</u>
BDD				
2012	\$0	149,972	(132,373)	\$17,599
2013	17,599	121,235	(123,320)	15,514
County:				
2012	\$2,765,370	5,507,468	(7,595,440)	\$677,398
2013	677,398	6,855,572	(6,865,624)	667,346

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$33.6 million at December 31, 2013.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 21 - 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.

Effective July 1, 2013 the Ohio Department of Mental Health (ODMH) and the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) merged and became the Ohio Department of Mental Health and Addiction Services (OhioMHAS). This legislation also allowed Boards to elect to move from 18 members to 14 members based on resolution by the Board, approval by the County Commissioners and notification to OhioMHAS by January 1, 2014.

At the September 11, 2013 meeting the Board passed a resolution to move from an 18 member board to a 14 member board whereby 6 members are appointed by OhioMHAS and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. The County Commissioners from both Counties approved the change in membership and OhioMHAS was properly notified. MHRS's main sources of revenue are grants and other allocations from OhioMHAS 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, 2013 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,463,186	Revenues	\$9,803,110
Fund Equity	\$11,463,186	Expenses	<u>\$9,143,758</u>
		Net Income	<u><u>\$659,352</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2013, the County contributed \$5,000 towards the operation of the Southwest Ohio Regional Council of Governments.

NOTE 23 – SIGNIFICANT ENCUMBRANCES

At December 31, 2013 the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 364,691	Sheriff Vehicles
	104,333	Dispatch Consoles
Senior Citizens Service Levy Fund	1,076,613	Levy Distribution
Board of Developmental Disabilities Fund	150,000	Transition Program Local Match
County Road Projects	403,508	TID Local Contribution
Other Governmental Funds	745,276	Bethany Road Roundabout Project
	1,309,639	Potential Health Claims

*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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.

Courts 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 and Common Pleas 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

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
Veteran's Memorial Fund
Probation Supervision Fund
Common Pleas Mental Health Grant Fund
Domestic Shelter Fund
Crime Victim Grant Fund
Grant Fund
WC Technology Crimes Unit
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
Tactical Response Unit Fund
Enforcement and Education Fund
Rehabilitation Grants Fund

Debt Service Funds

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

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 loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade.

(Continued)

Debt Service Funds

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

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.

Water Extension Projects Fund

This fund is used to account for all transactions related to the construction of water line extensions that are financed through the assessment of the participating property owners.

Sewer Extension Projects Fund

This fund is used to account for all transactions related to the construction of sewer line extensions that are financed through the assessment of the participating property owners.

Airport Construction Fund

This fund is used to account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

This fund is used to account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

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, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 21,193,663	\$ 10,602,667	\$ 351,383	\$ 43,609	\$ 32,191,322
Receivables:					
Taxes	0	441,058	0	0	441,058
Accounts	166,649	0	0	0	166,649
Intergovernmental	8,128,774	54,049	0	0	8,182,823
Loans	1,352,483	0	0	0	1,352,483
Due from Other Funds	11,141	0	0	0	11,141
Interfund Loans Receivable	3,295,653	0	0	0	3,295,653
Inventory of Supplies, at Cost	645,807	0	0	0	645,807
Prepaid Items	3,416	0	0	0	3,416
Total Assets	\$ 34,797,586	\$ 11,097,774	\$ 351,383	\$ 43,609	\$ 46,290,352
Liabilities:					
Accounts Payable	\$ 743,231	\$ 0	\$ 5,424	\$ 0	\$ 748,655
Accrued Wages and Benefits Payable	495,936	0	0	0	495,936
Intergovernmental Payable	293,071	0	0	0	293,071
Due to Other Funds	127,943	0	0	0	127,943
Interfund Loans Payable	70,000	0	329,773	0	399,773
Compensated Absences Payable	4,531	0	0	0	4,531
Total Liabilities	1,734,712	0	335,197	0	2,069,909
Deferred Inflows of Resources:					
Unavailable Amounts	6,069,787	0	0	0	6,069,787
Property Tax Levy for Next Fiscal Year	0	452,096	0	0	452,096
Total Deferred Inflows of Resources	6,069,787	452,096	0	0	6,521,883
Fund Balances:					
Nonspendable	649,223	0	0	0	649,223
Restricted	26,057,133	10,645,678	332,255	43,609	37,078,675
Committed	286,731	0	0	0	286,731
Unassigned	0	0	(316,069)	0	(316,069)
Total Fund Balances	26,993,087	10,645,678	16,186	43,609	37,698,560
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 34,797,586	\$ 11,097,774	\$ 351,383	\$ 43,609	\$ 46,290,352

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 1,791,730	\$ 419,784	\$ 0	\$ 0	\$ 2,211,514
Intergovernmental Revenues	18,966,469	61,989	103,360	0	19,131,818
Charges for Services	4,874,998	0	0	0	4,874,998
Licenses and Permits	15	0	0	0	15
Special Assessments	0	0	583,076	0	583,076
Fines and Forfeitures	1,205,652	0	0	0	1,205,652
All Other Revenue	532,050	247,770	0	0	779,820
Total Revenue	27,370,914	729,543	686,436	0	28,786,893
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,713,405	0	0	0	1,713,405
Judicial	739,467	0	0	0	739,467
Public Safety	5,071,873	0	0	0	5,071,873
Public Works	8,145,703	0	0	0	8,145,703
Health	736,077	0	0	0	736,077
Human Services	12,894,586	0	0	0	12,894,586
Community and Economic Development	540,426	0	0	0	540,426
Capital Outlay	0	0	464,688	0	464,688
Debt Service:					
Principal Retirement	2,029	2,357,823	0	0	2,359,852
Interest and Fiscal Charges	56	603,363	0	0	603,419
Total Expenditures	29,843,622	2,961,186	464,688	0	33,269,496
Excess (Deficiency) of Revenues Over Expenditures	(2,472,708)	(2,231,643)	221,748	0	(4,482,603)
Other Financing Sources (Uses):					
General Obligation Bonds Issued	0	0	311,000	0	311,000
Transfers In	4,547,571	799,385	34,595	0	5,381,551
Transfers Out	(893,269)	0	(14)	0	(893,283)
Total Other Financing Sources (Uses)	3,654,302	799,385	345,581	0	4,799,268
Net Change in Fund Balances	1,181,594	(1,432,258)	567,329	0	316,665
Fund Balances at Beginning of Year	25,982,374	12,077,936	(551,143)	43,609	37,552,776
Decrease in Inventory Reserve	(170,881)	0	0	0	(170,881)
Fund Balances End of Year	\$ 26,993,087	\$ 10,645,678	\$ 16,186	\$ 43,609	\$ 37,698,560

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash and Cash Equivalents	\$ 3,163,590	\$ 725,505	\$ 257,080	\$ 455,378
Receivables:				
Accounts	10,251	0	8,177	0
Intergovernmental	3,585,680	0	0	18,966
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	3,295,653	0	0	0
Inventory of Supplies, at Cost	645,807	0	0	0
Prepaid Items	3,001	57	96	0
Total Assets	\$ 10,703,982	\$ 725,562	\$ 265,353	\$ 474,344
Liabilities:				
Accounts Payable	\$ 142,018	\$ 3,228	\$ 525	\$ 28,690
Accrued Wages and Benefits Payable	105,257	57,757	6,832	1,573
Intergovernmental Payable	22,343	15,691	3,848	268
Due to Other Funds	4,070	2,788	2,251	60
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	648	0	0
Total Liabilities	273,688	80,112	13,456	30,591
Deferred Inflows of Resources:				
Unavailable Amounts	2,431,566	0	0	0
Total Deferred Inflows of Resources	2,431,566	0	0	0
Fund Balances:				
Nonspendable	648,808	57	96	0
Restricted	7,349,920	645,393	251,801	443,753
Committed	0	0	0	0
Total Fund Balances	7,998,728	645,450	251,897	443,753
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,703,982	\$ 725,562	\$ 265,353	\$ 474,344

WARREN COUNTY, OHIO

<u>Veteran's Memorial</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>
\$ 1,711	\$ 187,598	\$ 57,313	\$ 1,717,355	\$ 19,688	\$ 4,952,328
0	501	0	0	2,782	25
0	0	22,500	38,126	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,711</u>	<u>\$ 188,099</u>	<u>\$ 79,813</u>	<u>\$ 1,755,481</u>	<u>\$ 22,470</u>	<u>\$ 4,952,353</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,688	\$ 174
0	0	0	0	0	16,052
0	0	0	124,076	0	2,474
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>124,076</u>	<u>19,688</u>	<u>18,700</u>
<u>0</u>	<u>0</u>	<u>11,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>11,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,711	188,099	68,563	1,631,405	2,782	4,933,653
0	0	0	0	0	0
<u>1,711</u>	<u>188,099</u>	<u>68,563</u>	<u>1,631,405</u>	<u>2,782</u>	<u>4,933,653</u>
<u>\$ 1,711</u>	<u>\$ 188,099</u>	<u>\$ 79,813</u>	<u>\$ 1,755,481</u>	<u>\$ 22,470</u>	<u>\$ 4,952,353</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Children's Services Board	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment
Assets:				
Cash and Cash Equivalents	\$ 383,186	\$ 26,810	\$ 1,440,500	\$ 1,467,745
Receivables:				
Accounts	434	0	4,601	375
Intergovernmental	382,308	11,295	645,550	775
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	109	0	22	0
Total Assets	<u>\$ 766,037</u>	<u>\$ 38,105</u>	<u>\$ 2,090,673</u>	<u>\$ 1,468,895</u>
Liabilities:				
Accounts Payable	\$ 203,844	\$ 92	\$ 53,443	\$ 1,012
Accrued Wages and Benefits Payable	70,746	2,081	54,912	18,706
Intergovernmental Payable	14,248	313	8,408	5,475
Due to Other Funds	4,030	0	1,199	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	197	0	0
Total Liabilities	<u>292,868</u>	<u>2,683</u>	<u>117,962</u>	<u>25,193</u>
Deferred Inflows of Resources:				
Unavailable Amounts	184,507	0	489,922	0
Total Deferred Inflows of Resources	<u>184,507</u>	<u>0</u>	<u>489,922</u>	<u>0</u>
Fund Balances:				
Nonspendable	109	0	22	0
Restricted	288,553	35,422	1,482,767	1,443,702
Committed	0	0	0	0
Total Fund Balances	<u>288,662</u>	<u>35,422</u>	<u>1,482,789</u>	<u>1,443,702</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 766,037</u>	<u>\$ 38,105</u>	<u>\$ 2,090,673</u>	<u>\$ 1,468,895</u>

WARREN COUNTY, OHIO

WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District	Workforce Investment Act
\$ 7,469	\$ 33,787	\$ 25	\$ 21,948	\$ 1,531,693	\$ 137,957
0	11,917	0	0	12,076	0
0	0	0	0	35	1,406,383
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	41	18
<u>\$ 7,469</u>	<u>\$ 45,704</u>	<u>\$ 25</u>	<u>\$ 21,948</u>	<u>\$ 1,543,845</u>	<u>\$ 1,544,358</u>
\$ 0	\$ 353	\$ 0	\$ 0	\$ 1,407	\$ 48,115
0	6,854	0	2,866	4,270	15,119
0	1,054	0	350	655	20,791
0	37	0	0	664	779
0	0	0	0	0	0
0	0	0	3,359	0	327
0	8,298	0	6,575	6,996	85,131
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,347,333</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,347,333</u>
0	0	0	0	41	18
7,469	37,406	25	15,373	1,536,808	111,876
0	0	0	0	0	0
<u>7,469</u>	<u>37,406</u>	<u>25</u>	<u>15,373</u>	<u>1,536,849</u>	<u>111,894</u>
<u>\$ 7,469</u>	<u>\$ 45,704</u>	<u>\$ 25</u>	<u>\$ 21,948</u>	<u>\$ 1,543,845</u>	<u>\$ 1,544,358</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Assets:				
Cash and Cash Equivalents	\$ 4,386	\$ 0	\$ 372,416	\$ 234,866
Receivables:				
Accounts	0	0	9,652	65,328
Intergovernmental	0	51,742	557,462	0
Loans	0	0	0	0
Due from Other Funds	0	0	2,878	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 4,386</u>	<u>\$ 51,742</u>	<u>\$ 942,408</u>	<u>\$ 300,194</u>
Liabilities:				
Accounts Payable	\$ 598	\$ 0	\$ 72,540	\$ 4,515
Accrued Wages and Benefits Payable	0	0	13,928	88,990
Intergovernmental Payable	0	51,742	2,148	13,697
Due to Other Funds	0	0	8,843	4,193
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>598</u>	<u>51,742</u>	<u>97,459</u>	<u>111,395</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	360,068	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>360,068</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3,788	0	484,881	188,799
Committed	0	0	0	0
Total Fund Balances	<u>3,788</u>	<u>0</u>	<u>484,881</u>	<u>188,799</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,386</u>	<u>\$ 51,742</u>	<u>\$ 942,408</u>	<u>\$ 300,194</u>

WARREN COUNTY, OHIO

Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver	Drug Law Enforcement
\$ 447,104	\$ 348,784	\$ 497,670	\$ 115,007	\$ 153,754	\$ 78,537
0	0	0	1,380	0	0
25,992	1,153,294	30,193	0	951	422
0	1,138,509	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
50	0	0	0	0	0
<u>\$ 473,146</u>	<u>\$ 2,640,587</u>	<u>\$ 527,863</u>	<u>\$ 116,387</u>	<u>\$ 154,705</u>	<u>\$ 78,959</u>
\$ 624	\$ 58,209	\$ 13,250	\$ 0	\$ 0	\$ 168
15,629	3,324	3,493	20	0	0
2,407	511	637	1	0	0
1,766	0	83,162	0	0	0
0	0	20,000	0	0	0
0	0	0	0	0	0
<u>20,426</u>	<u>62,044</u>	<u>120,542</u>	<u>21</u>	<u>0</u>	<u>168</u>
0	1,090,659	22,630	0	0	0
0	1,090,659	22,630	0	0	0
50	0	0	0	0	0
452,670	1,487,884	384,691	116,366	154,705	78,791
0	0	0	0	0	0
<u>452,720</u>	<u>1,487,884</u>	<u>384,691</u>	<u>116,366</u>	<u>154,705</u>	<u>78,791</u>
<u>\$ 473,146</u>	<u>\$ 2,640,587</u>	<u>\$ 527,863</u>	<u>\$ 116,387</u>	<u>\$ 154,705</u>	<u>\$ 78,959</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Law Enforcement	Court Computerization	Courts Special Projects	TASC Grant
Assets:				
Cash and Cash Equivalents	\$ 76,386	\$ 596,218	\$ 945,968	\$ 161,225
Receivables:				
Accounts	0	11,816	25,700	680
Intergovernmental	0	0	0	132,002
Loans	0	0	0	0
Due from Other Funds	0	0	0	6,825
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	22	0
Total Assets	<u>\$ 76,386</u>	<u>\$ 608,034</u>	<u>\$ 971,690</u>	<u>\$ 300,732</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 2,824	\$ 16,162	\$ 3,209
Accrued Wages and Benefits Payable	0	0	2,709	4,818
Intergovernmental Payable	0	0	418	1,516
Due to Other Funds	0	0	0	238
Interfund Loans Payable	0	0	0	50,000
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>2,824</u>	<u>19,289</u>	<u>59,781</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	131,852
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>131,852</u>
Fund Balances:				
Nonspendable	0	0	22	0
Restricted	76,386	605,210	952,379	109,099
Committed	0	0	0	0
Total Fund Balances	<u>76,386</u>	<u>605,210</u>	<u>952,401</u>	<u>109,099</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 76,386</u>	<u>\$ 608,034</u>	<u>\$ 971,690</u>	<u>\$ 300,732</u>

WARREN COUNTY, OHIO

Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 6,060	\$ 51,457	\$ 72,757	\$ 442,402	\$ 21,193,663
0	0	0	954	166,649
0	283	0	64,815	8,128,774
0	0	213,974	0	1,352,483
0	0	0	1,438	11,141
0	0	0	0	3,295,653
0	0	0	0	645,807
0	0	0	0	3,416
<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 509,609</u>	<u>\$ 34,797,586</u>
\$ 0	\$ 0	\$ 0	\$ 68,543	\$ 743,231
0	0	0	0	495,936
0	0	0	0	293,071
0	0	0	13,863	127,943
0	0	0	0	70,000
0	0	0	0	4,531
<u>0</u>	<u>0</u>	<u>0</u>	<u>82,406</u>	<u>1,734,712</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,069,787</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,069,787</u>
0	0	0	0	649,223
6,060	51,740	0	427,203	26,057,133
0	0	286,731	0	286,731
<u>6,060</u>	<u>51,740</u>	<u>286,731</u>	<u>427,203</u>	<u>26,993,087</u>
<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 509,609</u>	<u>\$ 34,797,586</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 1,791,730	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,235,927	2,458,297	0	0
Charges for Services	7,778	0	423,522	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	145,207	0	43,147	380,255
All Other Revenue	22,871	12	16,858	1,250
Total Revenue	<u>8,203,513</u>	<u>2,458,309</u>	<u>483,527</u>	<u>381,505</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	385,747
Public Safety	0	0	0	0
Public Works	7,652,451	0	0	0
Health	0	0	524,148	0
Human Services	0	2,690,896	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
Total Expenditures	<u>7,652,451</u>	<u>2,690,896</u>	<u>524,148</u>	<u>385,747</u>
Excess (Deficiency) of Revenues Over Expenditures	551,062	(232,587)	(40,621)	(4,242)
Other Financing Sources (Uses):				
Transfers In	0	244,698	0	0
Transfers Out	(893,269)	0	0	0
Total Other Financing Sources (Uses)	<u>(893,269)</u>	<u>244,698</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(342,207)	12,111	(40,621)	(4,242)
Fund Balances at Beginning of Year	8,511,816	633,339	292,518	447,995
Decrease in Inventory Reserve	(170,881)	0	0	0
Fund Balances End of Year	<u>\$ 7,998,728</u>	<u>\$ 645,450</u>	<u>\$ 251,897</u>	<u>\$ 443,753</u>

WARREN COUNTY, OHIO

Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter	Real Estate Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	33,300	473,011	0	0
0	65,476	0	0	43,825	2,078,102
0	0	0	0	0	15
0	0	0	0	0	0
0	0	0	0	0	0
0	65,476	33,300	473,011	43,825	2,078,117
0	0	0	0	0	1,158,405
0	0	1,262	0	0	0
0	21,448	0	0	0	0
0	0	0	493,252	0	0
0	0	0	0	43,624	0
0	0	0	0	0	0
0	0	0	0	0	0
0	21,448	1,262	493,252	43,624	1,158,405
0	44,028	32,038	(20,241)	201	919,712
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	44,028	32,038	(20,241)	201	919,712
1,711	144,071	36,525	1,651,646	2,581	4,013,941
0	0	0	0	0	0
\$ 1,711	\$ 188,099	\$ 68,563	\$ 1,631,405	\$ 2,782	\$ 4,933,653

(Continued)

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Children's Services Board	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,539,258	68,358	1,222,653	0
Charges for Services	0	0	0	513,731
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	1,567	0
All Other Revenue	19,156	0	92,973	14,850
Total Revenue	<u>2,558,414</u>	<u>68,358</u>	<u>1,317,193</u>	<u>528,581</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	554,614
Judicial	0	0	0	0
Public Safety	0	86,658	2,117,025	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	4,871,195	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
Total Expenditures	<u>4,871,195</u>	<u>86,658</u>	<u>2,117,025</u>	<u>554,614</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,312,781)	(18,300)	(799,832)	(26,033)
Other Financing Sources (Uses):				
Transfers In	2,472,970	21,789	917,354	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>2,472,970</u>	<u>21,789</u>	<u>917,354</u>	<u>0</u>
Net Change in Fund Balances	160,189	3,489	117,522	(26,033)
Fund Balances at Beginning of Year	128,473	31,933	1,365,267	1,469,735
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 288,662</u>	<u>\$ 35,422</u>	<u>\$ 1,482,789</u>	<u>\$ 1,443,702</u>

WARREN COUNTY, OHIO

Grant	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	131,308	0	60,000	94,685
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	22,543
0	0	131,308	0	60,000	117,228
386	0	0	0	0	0
0	0	0	0	0	0
0	3,999	212,445	0	67,537	0
0	0	0	0	0	0
0	0	0	0	0	168,305
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
386	3,999	212,445	0	67,537	168,305
(386)	(3,999)	(81,137)	0	(7,537)	(51,077)
0	0	61,500	0	0	0
0	0	0	0	0	0
0	0	61,500	0	0	0
(386)	(3,999)	(19,637)	0	(7,537)	(51,077)
386	11,468	57,043	25	22,910	1,587,926
0	0	0	0	0	0
\$ 0	\$ 7,469	\$ 37,406	\$ 25	\$ 15,373	\$ 1,536,849

(Continued)

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,102,604	1,480	589,439	612,519
Charges for Services	0	0	0	278,995
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	15	0	0
Total Revenue	<u>1,102,604</u>	<u>1,495</u>	<u>589,439</u>	<u>891,514</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	589,439	854,326
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,165,144	773	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
Total Expenditures	<u>1,165,144</u>	<u>773</u>	<u>589,439</u>	<u>854,326</u>
Excess (Deficiency) of Revenues Over Expenditures	(62,540)	722	0	37,188
Other Financing Sources (Uses):				
Transfers In	0	0	0	50,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Net Change in Fund Balances	(62,540)	722	0	87,188
Fund Balances at Beginning of Year	174,434	3,066	0	397,693
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 111,894</u>	<u>\$ 3,788</u>	<u>\$ 0</u>	<u>\$ 484,881</u>

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,843,589	399,148	338,081	94,672	0	0
892,269	0	4,470	92,774	19,220	0
0	0	0	0	0	0
0	0	0	0	0	25,607
51,739	5,367	239,874	23,098	0	0
<u>2,787,597</u>	<u>404,515</u>	<u>582,425</u>	<u>210,544</u>	<u>19,220</u>	<u>25,607</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	566,682	0	220,897	3,176	11,375
0	0	0	0	0	0
0	0	0	0	0	0
3,083,631	0	0	0	0	0
0	0	540,426	0	0	0
2,029	0	0	0	0	0
56	0	0	0	0	0
<u>3,085,716</u>	<u>566,682</u>	<u>540,426</u>	<u>220,897</u>	<u>3,176</u>	<u>11,375</u>
(298,119)	(162,167)	41,999	(10,353)	16,044	14,232
328,909	64,495	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>328,909</u>	<u>64,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30,790	(97,672)	41,999	(10,353)	16,044	14,232
158,009	550,392	1,445,885	395,044	100,322	140,473
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 188,799</u>	<u>\$ 452,720</u>	<u>\$ 1,487,884</u>	<u>\$ 384,691</u>	<u>\$ 116,366</u>	<u>\$ 154,705</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, 2013***

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	1,805
Licenses and Permits	0	0	0	0
Fines and Forfeitures	4,373	138,755	138,883	320,787
All Other Revenue	0	0	0	0
Total Revenue	<u>4,373</u>	<u>138,755</u>	<u>138,883</u>	<u>322,592</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	104,024	248,434
Public Safety	8,056	100,407	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
Total Expenditures	<u>8,056</u>	<u>100,407</u>	<u>104,024</u>	<u>248,434</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(3,683)	38,348	34,859	74,158
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(3,683)	38,348	34,859	74,158
Fund Balances at Beginning of Year	82,474	38,038	570,351	878,243
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 78,791</u>	<u>\$ 76,386</u>	<u>\$ 605,210</u>	<u>\$ 952,401</u>

WARREN COUNTY, OHIO

TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,791,730
175,800	0	0	0	0	778,333	18,966,469
81,023	0	10	0	0	86,005	4,874,998
0	0	0	0	0	0	15
0	0	54	7,017	0	0	1,205,652
2,100	0	0	0	584	18,760	532,050
<u>258,923</u>	<u>0</u>	<u>64</u>	<u>7,017</u>	<u>584</u>	<u>883,098</u>	<u>27,370,914</u>
0	0	0	0	0	0	1,713,405
0	0	0	0	0	0	739,467
173,926	27,119	7,358	0	0	0	5,071,873
0	0	0	0	0	0	8,145,703
0	0	0	0	0	0	736,077
0	0	0	0	0	1,082,947	12,894,586
0	0	0	0	0	0	540,426
0	0	0	0	0	0	2,029
0	0	0	0	0	0	56
<u>173,926</u>	<u>27,119</u>	<u>7,358</u>	<u>0</u>	<u>0</u>	<u>1,082,947</u>	<u>29,843,622</u>
84,997	(27,119)	(7,294)	7,017	584	(199,849)	(2,472,708)
0	18,315	0	0	0	367,541	4,547,571
0	0	0	0	0	0	(893,269)
0	<u>18,315</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>367,541</u>	<u>3,654,302</u>
84,997	(8,804)	(7,294)	7,017	584	167,692	1,181,594
24,102	8,804	13,354	44,723	286,147	259,511	25,982,374
0	0	0	0	0	0	(170,881)
<u>\$ 109,099</u>	<u>\$ 0</u>	<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 427,203</u>	<u>\$ 26,993,087</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Tax Increment Financing	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:				
Cash and Cash Equivalents	\$ 9,342,535	\$ 133,451	\$ 1,126,681	\$ 10,602,667
Receivables:				
Taxes	0	0	441,058	441,058
Intergovernmental	0	54,049	0	54,049
Total Assets	<u>\$ 9,342,535</u>	<u>\$ 187,500</u>	<u>\$ 1,567,739</u>	<u>\$ 11,097,774</u>
Liabilities:				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	0	0	452,096	452,096
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>452,096</u>	<u>452,096</u>
Fund Balances:				
Restricted	9,342,535	187,500	1,115,643	10,645,678
Total Fund Balances	<u>9,342,535</u>	<u>187,500</u>	<u>1,115,643</u>	<u>10,645,678</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,342,535</u>	<u>\$ 187,500</u>	<u>\$ 1,567,739</u>	<u>\$ 11,097,774</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 419,784	\$ 419,784
Intergovernmental Revenues	0	0	0	61,989	61,989
All Other Revenue	0	0	247,770	0	247,770
Total Revenue	0	0	247,770	481,773	729,543
Expenditures:					
Current:					
General Government:					
Debt Service:					
Principal Retirement	1,545,107	12,716	760,000	40,000	2,357,823
Interest and Fiscal Charges	364,230	0	88,603	150,530	603,363
Total Expenditures	1,909,337	12,716	848,603	190,530	2,961,186
Excess (Deficiency) of Revenues Over Expenditures					
	(1,909,337)	(12,716)	(600,833)	291,243	(2,231,643)
Other Financing Sources (Uses):					
Transfers In	0	11,052	788,333	0	799,385
Total Other Financing Sources (Uses)	0	11,052	788,333	0	799,385
Net Change in Fund Balances	(1,909,337)	(1,664)	187,500	291,243	(1,432,258)
Fund Balances at Beginning of Year	11,251,872	1,664	0	824,400	12,077,936
Fund Balances End of Year	\$ 9,342,535	\$ 0	\$ 187,500	\$ 1,115,643	\$ 10,645,678

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013**

	Sewer Extension Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 3,752	\$ 19,128	\$ 328,503	\$ 351,383
Total Assets	<u>\$ 3,752</u>	<u>\$ 19,128</u>	<u>\$ 328,503</u>	<u>\$ 351,383</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 5,424	\$ 0	\$ 5,424
Interfund Loans Payable	0	329,773	0	329,773
Total Liabilities	<u>0</u>	<u>335,197</u>	<u>0</u>	<u>335,197</u>
Fund Balances:				
Restricted	3,752	0	328,503	332,255
Unassigned	0	(316,069)	0	(316,069)
Total Fund Balances	<u>3,752</u>	<u>(316,069)</u>	<u>328,503</u>	<u>16,186</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,752</u>	<u>\$ 19,128</u>	<u>\$ 328,503</u>	<u>\$ 351,383</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	Water Extension Projects	Sewer Extension Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 103,360	\$ 0	\$ 103,360
Special Assessments	66,704	516,372	0	0	583,076
Total Revenue	<u>66,704</u>	<u>516,372</u>	<u>103,360</u>	<u>0</u>	<u>686,436</u>
Expenditures:					
Capital Outlay	108,744	20,093	335,851	0	464,688
Total Expenditures	<u>108,744</u>	<u>20,093</u>	<u>335,851</u>	<u>0</u>	<u>464,688</u>
Excess (Deficiency) of Revenues Over Expenditures	(42,040)	496,279	(232,491)	0	221,748
Other Financing Sources (Uses):					
General Obligation Bonds Issued	311,000	0	0	0	311,000
Transfers In	0	0	34,595	0	34,595
Transfers Out	(14)	0	0	0	(14)
Total Other Financing Sources (Uses)	<u>310,986</u>	<u>0</u>	<u>34,595</u>	<u>0</u>	<u>345,581</u>
Net Change in Fund Balances	268,946	496,279	(197,896)	0	567,329
Fund Balances at Beginning of Year	<u>(268,946)</u>	<u>(492,527)</u>	<u>(118,173)</u>	<u>328,503</u>	<u>(551,143)</u>
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 3,752</u>	<u>\$ (316,069)</u>	<u>\$ 328,503</u>	<u>\$ 16,186</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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 43,110,000	\$ 48,110,000	\$ 49,060,579	\$ 950,579
Intergovernmental Revenues	5,275,491	6,303,491	6,366,044	62,553
Charges for Services	7,580,844	8,490,844	8,787,357	296,513
Licenses and Permits	11,500	11,500	12,386	886
Investment Earnings	1,003,000	953,000	972,096	19,096
Fines and Forfeitures	280,000	280,000	289,513	9,513
All Other Revenues	1,629,829	1,962,829	2,182,787	219,958
Total Revenues	<u>58,890,664</u>	<u>66,111,664</u>	<u>67,670,762</u>	<u>1,559,098</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,462,787	1,312,135	1,150,309	161,826
Materials and Supplies	176,130	196,130	173,325	22,805
Contractual Services	508,122	367,111	315,739	51,372
Other Expenditures	3,290,196	3,438,540	3,002,153	436,387
Capital Outlay	5,000	20,558	20,541	17
Total Commissioners	<u>5,442,235</u>	<u>5,334,474</u>	<u>4,662,067</u>	<u>672,407</u>
Auditor:				
Personal Services	1,044,386	1,045,951	944,546	101,405
Materials and Supplies	28,351	28,295	19,904	8,391
Contractual Services	37,874	34,076	25,972	8,104
Other Expenditures	7,700	7,700	1,548	6,152
Capital Outlay	22,824	22,824	14,594	8,230
Total Auditor	<u>1,141,135</u>	<u>1,138,846</u>	<u>1,006,564</u>	<u>132,282</u>
Treasurer:				
Personal Services	386,440	429,424	419,272	10,152
Materials and Supplies	26,222	26,906	24,993	1,913
Contractual Services	2,500	2,500	1,850	650
Other Expenditures	5,400	6,400	2,987	3,413
Capital Outlay	0	1,824	1,820	4
Total Treasurer	<u>420,562</u>	<u>467,054</u>	<u>450,922</u>	<u>16,132</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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,481,990	2,497,612	2,393,016	104,596
Materials and Supplies	29,016	28,616	22,517	6,099
Contractual Services	47,348	32,893	11,295	21,598
Other Expenditures	77,596	70,847	50,081	20,766
Capital Outlay	<u>32,202</u>	<u>35,480</u>	<u>34,869</u>	<u>611</u>
Total Prosecutor	2,668,152	2,665,448	2,511,778	153,670
Recorder:				
Personal Services	759,538	717,797	717,384	413
Materials and Supplies	10,000	5,577	5,577	0
Contractual Services	5,000	1,859	1,858	1
Other Expenditures	3,611	3,589	3,589	0
Capital Outlay	<u>20,463</u>	<u>91,560</u>	<u>91,310</u>	<u>250</u>
Total Recorder	798,612	820,382	819,718	664
Board of Elections:				
Personal Services	904,977	938,049	815,589	122,460
Materials and Supplies	220,818	186,746	88,275	98,471
Contractual Services	130,800	130,800	113,961	16,839
Other Expenditures	27,000	27,000	19,178	7,822
Capital Outlay	<u>70,000</u>	<u>71,000</u>	<u>40,581</u>	<u>30,419</u>
Total Board of Elections	1,353,595	1,353,595	1,077,584	276,011
Data Processing:				
Personal Services	2,560,595	2,565,214	2,305,395	259,819
Materials and Supplies	210,066	211,066	39,856	171,210
Contractual Services	295,905	139,268	128,609	10,659
Other Expenditures	17,716	17,716	2,955	14,761
Capital Outlay	<u>932,255</u>	<u>2,087,992</u>	<u>1,814,820</u>	<u>273,172</u>
Total Data Processing	4,016,537	5,021,256	4,291,635	729,621
Microfilming Process:				
Personal Services	292,076	294,170	274,340	19,830
Materials and Supplies	17,412	15,170	11,676	3,494
Contractual Services	50,188	52,194	35,792	16,402
Other Expenditures	2,379	2,379	1,362	1,017
Capital Outlay	<u>29,661</u>	<u>21,385</u>	<u>21,049</u>	<u>336</u>
Total Microfilming Process	391,716	385,298	344,219	41,079

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,381,210	2,344,984	2,189,255	155,729
Materials and Supplies	534,847	457,066	410,194	46,872
Contractual Services	2,024,065	2,031,107	1,978,440	52,667
Other Expenditures	10,573	7,815	6,738	1,077
Capital Outlay	248,211	323,516	314,835	8,681
Total Building and Grounds	5,198,906	5,164,488	4,899,462	265,026
Tax Maps:				
Personal Services	352,507	336,243	280,661	55,582
Materials and Supplies	18,357	18,357	4,723	13,634
Contractual Services	1,091	1,091	0	1,091
Other Expenditures	1,500	1,500	0	1,500
Capital Outlay	10,000	26,264	22,560	3,704
Total Tax Maps	383,455	383,455	307,944	75,511
Total Legislative and Executive	21,814,905	22,734,296	20,371,893	2,362,403
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,962,206	1,961,445	1,762,475	198,970
Materials and Supplies	35,029	43,514	39,160	4,354
Contractual Services	613,749	562,849	371,151	191,698
Other Expenditures	10,000	29,568	25,974	3,594
Capital Outlay	60,541	90,974	81,800	9,174
Total Common Pleas Court	2,681,525	2,688,350	2,280,560	407,790
Domestic Relations Court:				
Personal Services	832,244	865,138	856,617	8,521
Materials and Supplies	6,916	6,916	6,879	37
Contractual Services	38,900	35,124	31,828	3,296
Other Expenditures	10,114	10,164	8,655	1,509
Capital Outlay	5,236	5,236	0	5,236
Total Domestic Relations Court	893,410	922,578	903,979	18,599
Juvenile Court:				
Personal Services	1,213,340	1,208,834	1,132,415	76,419
Materials and Supplies	22,000	22,000	18,880	3,120
Contractual Services	474,054	484,903	481,796	3,107
Other Expenditures	13,071	18,071	14,953	3,118
Capital Outlay	3,000	3,000	2,839	161
Total Juvenile Court	1,725,465	1,736,808	1,650,883	85,925

(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, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	466,505	463,602	458,366	5,236
Materials and Supplies	49,149	49,649	47,430	2,219
Contractual Services	36,512	44,812	43,338	1,474
Other Expenditures	7,100	8,276	7,508	768
Capital Outlay	4,000	6,500	6,077	423
Total Probate Court	563,266	572,839	562,719	10,120
Clerk of Courts:				
Personal Services	900,650	900,810	846,436	54,374
Materials and Supplies	202,834	202,185	200,433	1,752
Contractual Services	24,860	25,360	23,184	2,176
Other Expenditures	9,363	29,363	23,418	5,945
Capital Outlay	1,100	1,100	638	462
Total Clerk of Courts	1,138,807	1,158,818	1,094,109	64,709
Municipal Court:				
Personal Services	269,313	305,460	280,805	24,655
Contractual Services	127,000	127,000	114,625	12,375
Other Expenditures	37,745	37,745	0	37,745
Total Municipal Court	434,058	470,205	395,430	74,775
Criminal Prosecutors:				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	51,737	51,737	51,735	2
County Court:				
Personal Services	920,601	926,539	792,806	133,733
Materials and Supplies	26,100	25,511	19,686	5,825
Contractual Services	73,934	67,212	44,711	22,501
Other Expenditures	4,684	4,684	2,711	1,973
Capital Outlay	3,692	3,692	0	3,692
Total County Court	1,029,011	1,027,638	859,914	167,724
Certificate of Title Administration:				
Personal Services	845,059	849,231	801,738	47,493
Materials and Supplies	19,721	18,966	15,846	3,120
Contractual Services	124,398	121,100	110,764	10,336
Other Expenditures	6,010	7,110	5,949	1,161
Capital Outlay	3,200	3,200	600	2,600
Total Certificate of Title Administration	998,388	999,607	934,897	64,710
Total Judicial	9,515,667	9,628,580	8,734,226	894,354

(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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	339,299	343,334	340,965	2,369
Materials and Supplies	16,500	23,710	23,075	635
Contractual Services	145,550	128,668	127,844	824
Other Expenditures	4,500	10,136	10,135	1
Total Coroner	<u>505,849</u>	<u>505,848</u>	<u>502,019</u>	<u>3,829</u>
Sheriff:				
Personal Services	13,904,208	13,087,772	12,991,188	96,584
Materials and Supplies	657,099	657,899	622,608	35,291
Contractual Services	1,856,391	1,801,103	1,685,918	115,185
Other Expenditures	123,132	117,260	79,656	37,604
Capital Outlay	680,722	1,582,207	1,554,503	27,704
Total Sheriff	<u>17,221,552</u>	<u>17,246,241</u>	<u>16,933,873</u>	<u>312,368</u>
Building Regulation:				
Personal Services	850,516	854,385	781,174	73,211
Materials and Supplies	52,000	52,000	38,389	13,611
Contractual Services	9,000	9,000	4,366	4,634
Other Expenditures	13,500	11,450	2,279	9,171
Capital Outlay	33,234	35,284	33,442	1,842
Total Building Regulation	<u>958,250</u>	<u>962,119</u>	<u>859,650</u>	<u>102,469</u>
Adult Probation:				
Personal Services	1,113,360	1,112,656	913,008	199,648
Materials and Supplies	47,500	62,772	58,025	4,747
Contractual Services	44,762	25,082	18,701	6,381
Other Expenditures	1,000	777	682	95
Capital Outlay	54,612	59,554	57,579	1,975
Total Adult Probation	<u>1,261,234</u>	<u>1,260,841</u>	<u>1,047,995</u>	<u>212,846</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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	907,765	879,943	859,187	20,756
Materials and Supplies	11,000	16,000	13,032	2,968
Contractual Services	9,000	9,000	4,333	4,667
Other Expenditures	7,000	7,000	5,324	1,676
Capital Outlay	5,000	5,000	1,496	3,504
Total Juvenile Probation	<u>939,765</u>	<u>916,943</u>	<u>883,372</u>	<u>33,571</u>
Juvenile Detention:				
Personal Services	1,368,328	1,344,910	1,280,155	64,755
Materials and Supplies	19,747	25,036	20,348	4,688
Contractual Services	118,143	116,562	109,215	7,347
Other Expenditures	1,700	8,700	6,009	2,691
Capital Outlay	31,647	29,357	29,264	93
Total Juvenile Detention	<u>1,539,565</u>	<u>1,524,565</u>	<u>1,444,991</u>	<u>79,574</u>
Communication Dispatch:				
Personal Services	2,521,593	2,332,497	2,317,798	14,699
Materials and Supplies	15,687	10,687	8,789	1,898
Contractual Services	29,263	50,477	40,788	9,689
Other Expenditures	3,000	7,985	4,631	3,354
Capital Outlay	17,283	190,133	177,166	12,967
Total Communication Dispatch	<u>2,586,826</u>	<u>2,591,779</u>	<u>2,549,172</u>	<u>42,607</u>
Telecommunications:				
Personal Services	1,488,783	1,486,632	1,431,461	55,171
Materials and Supplies	67,816	97,400	89,026	8,374
Contractual Services	2,360,002	1,173,486	1,062,755	110,731
Other Expenditures	11,000	11,000	8,543	2,457
Capital Outlay	1,017,880	1,031,532	749,783	281,749
Total Telecommunications	<u>4,945,481</u>	<u>3,800,050</u>	<u>3,341,568</u>	<u>458,482</u>
Total Public Safety	<u>29,958,522</u>	<u>28,808,386</u>	<u>27,562,640</u>	<u>1,245,746</u>
Human Services:				
Health:				
Other Expenditures	600	600	537	63
Total Health	<u>600</u>	<u>600</u>	<u>537</u>	<u>63</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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	614,719	660,610	597,564	63,046
Materials and Supplies	31,144	58,052	52,884	5,168
Contractual Services	70,945	87,945	71,866	16,079
Other Expenditures	888,238	727,615	451,773	275,842
Capital Outlay	<u>67,041</u>	<u>102,844</u>	<u>94,579</u>	<u>8,265</u>
Total Veterans' Services	<u>1,672,087</u>	<u>1,637,066</u>	<u>1,268,666</u>	<u>368,400</u>
Total Human Services	<u>1,672,687</u>	<u>1,637,666</u>	<u>1,269,203</u>	<u>368,463</u>
Community and Economic Development:				
Commissioners:				
Personal Services	132,462	140,486	127,316	13,170
Materials and Supplies	5,000	6,480	4,724	1,756
Contractual Services	10,678	10,678	2,584	8,094
Other Operating Expenditures	69,300	60,432	53,403	7,029
Capital Outlay	<u>5,400</u>	<u>12,788</u>	<u>12,788</u>	<u>0</u>
Total Community and Economic Development	<u>222,840</u>	<u>230,864</u>	<u>200,815</u>	<u>30,049</u>
Total Expenditures	<u>63,184,621</u>	<u>63,039,792</u>	<u>58,138,777</u>	<u>4,901,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,293,957)	3,071,872	9,531,985	6,460,113
Other Financing Sources (Uses):				
Transfers Out	(5,564,023)	(12,082,077)	(11,778,125)	303,952
Advances In	340,574	340,574	406,020	65,446
Advances Out	<u>0</u>	<u>0</u>	<u>(655,219)</u>	<u>(655,219)</u>
Total Other Financing Sources (Uses)	<u>(5,223,449)</u>	<u>(11,741,503)</u>	<u>(12,027,324)</u>	<u>(285,821)</u>
Net Change in Fund Balance	(9,517,406)	(8,669,631)	(2,495,339)	6,174,292
Fund Balance at Beginning of Year	22,179,605	22,179,605	22,179,605	0
Prior Year Encumbrances	<u>3,197,650</u>	<u>3,197,650</u>	<u>3,197,650</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 15,859,849</u>	<u>\$ 16,707,624</u>	<u>\$ 22,881,916</u>	<u>\$ 6,174,292</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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,851,500	\$ 5,851,500	\$ 5,830,822	\$ (20,678)
Intergovernmental Revenues	<u>750,000</u>	<u>750,000</u>	<u>775,253</u>	<u>25,253</u>
Total Revenues	<u>6,601,500</u>	<u>6,601,500</u>	<u>6,606,075</u>	<u>4,575</u>
Expenditures:				
Human Services:				
Contractual Services	9,485,465	9,480,084	8,697,389	782,695
Other Expenditures	<u>96,000</u>	<u>96,000</u>	<u>80,076</u>	<u>15,924</u>
Total Expenditures	<u>9,581,465</u>	<u>9,576,084</u>	<u>8,777,465</u>	<u>798,619</u>
Net Change in Fund Balance	(2,979,965)	(2,974,584)	(2,171,390)	803,194
Fund Balance at Beginning of Year	5,678,508	5,678,508	5,678,508	0
Prior Year Encumbrances	<u>1,890,525</u>	<u>1,890,525</u>	<u>1,890,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,589,068</u>	<u>\$ 4,594,449</u>	<u>\$ 5,397,643</u>	<u>\$ 803,194</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, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,207,000	\$ 17,207,000	\$ 17,578,802	\$ 371,802
Intergovernmental Revenues	6,243,460	6,477,100	8,590,008	2,112,908
Charges for Services	500,069	500,069	578,551	78,482
All Other Revenues	318,500	318,500	1,087,291	768,791
Total Revenues	<u>24,269,029</u>	<u>24,502,669</u>	<u>27,834,652</u>	<u>3,331,983</u>
Expenditures:				
Human Services:				
Personal Services	13,122,917	12,692,097	11,474,956	1,217,141
Materials and Supplies	500,373	430,962	355,071	75,891
Contractual Services	14,628,015	13,407,694	11,449,258	1,958,436
Health Insurance Claims	114,000	123,934	123,320	614
Other Expenditures	952,570	1,121,953	940,728	181,225
Capital Outlay	787,557	1,377,715	777,185	600,530
Total Expenditures	<u>30,105,432</u>	<u>29,154,355</u>	<u>25,120,518</u>	<u>4,033,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Other Financing Sources (Uses):				
Transfers In	100,000	110,000	110,000	0
Transfers Out	(100,000)	(110,000)	(110,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Fund Balance at Beginning of Year	26,028,695	26,028,695	26,028,695	0
Prior Year Encumbrances	1,763,891	1,763,891	1,763,891	0
Fund Balance at End of Year	<u>\$ 21,956,183</u>	<u>\$ 23,140,900</u>	<u>\$ 30,506,720</u>	<u>\$ 7,365,820</u>

WARREN COUNTY, OHIO**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, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SPECIAL ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 40,000	\$ 40,000	\$ 15,500	\$ (24,500)
Special Assessments	1,305,000	1,305,000	1,391,828	86,828
All Other Revenues	0	0	22,778	22,778
Total Revenues	<u>1,345,000</u>	<u>1,345,000</u>	<u>1,430,106</u>	<u>85,106</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,060,356	1,060,356	1,060,356	0
Interest and Fiscal Charges	492,414	515,192	515,157	35
Total Expenditures	<u>1,552,770</u>	<u>1,575,548</u>	<u>1,575,513</u>	<u>35</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(207,770)	(230,548)	(145,407)	85,141
Other Financing Sources (Uses):				
Transfers In	0	0	1,500	1,500
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(207,770)	(230,548)	(143,907)	86,641
Fund Balance at Beginning of Year	719,109	719,109	719,109	0
Fund Balance at End of Year	<u>\$ 511,339</u>	<u>\$ 488,561</u>	<u>\$ 575,202</u>	<u>\$ 86,641</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,574,490	\$ 3,574,490	\$ 0
Intergovernmental Revenues	1,135,747	829,845	(305,902)
Fines and Forfeitures	0	58,930	58,930
All Other Revenues	86,890	90,197	3,307
Total Revenues	<u>4,797,127</u>	<u>4,553,462</u>	<u>(243,665)</u>
Expenditures:			
Capital Outlay	<u>14,008,945</u>	<u>10,728,998</u>	<u>3,279,947</u>
Total Expenditures	<u>14,008,945</u>	<u>10,728,998</u>	<u>3,279,947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,211,818)	(6,175,536)	3,036,282
Other Financing Sources (Uses):			
Loans Initiated	42,444	0	(42,444)
General Obligation Notes Issued	800,000	800,000	0
Transfers In	6,759,545	1,114,822	(5,644,723)
Transfers Out	(234,091)	(234,091)	0
Advances In	0	3,695,653	3,695,653
Advances Out	(2,765,015)	(3,165,015)	(400,000)
Total Other Financing Sources (Uses)	<u>4,602,883</u>	<u>2,211,369</u>	<u>(2,391,514)</u>
Net Change in Fund Balance	(4,608,935)	(3,964,167)	644,768
Fund Balance at Beginning of Year	1,059,216	1,059,216	0
Prior Year Encumbrances	<u>4,402,364</u>	<u>4,402,364</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 852,645</u>	<u>\$ 1,497,413</u>	<u>\$ 644,768</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 183,035	\$ 183,049	\$ 14
All Other Revenues	0	500,256	500,256
Total Revenues	183,035	683,305	500,270
Expenditures:			
Capital Outlay	18,389,924	17,308,001	1,081,923
Debt Service:			
Interest and Fiscal Charges	274,812	274,812	0
Total Expenditures	18,664,736	17,582,813	1,081,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,481,701)	(16,899,508)	1,582,193
Other Financing Sources (Uses):			
General Obligation Bonds Issued	8,300,000	8,300,000	0
Transfers In	2,310,626	5,307,626	2,997,000
Total Other Financing Sources (Uses)	10,610,626	13,607,626	2,997,000
Net Change in Fund Balance	(7,871,075)	(3,291,882)	4,579,193
Fund Balance at Beginning of Year	7,312,139	7,312,139	0
Prior Year Encumbrances	1,132,188	1,132,188	0
Fund Balance at End of Year	\$ 573,252	\$ 5,152,445	\$ 4,579,193

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, 2013***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,550,000	\$ 1,785,271	\$ 235,271
Intergovernmental Revenues	6,915,818	7,197,658	281,840
Charges for Services	9,000	7,785	(1,215)
Fines and Forfeitures	546,000	146,137	(399,863)
All Other Revenues	0	23,110	23,110
Total Revenues	<u>9,020,818</u>	<u>9,159,961</u>	<u>139,143</u>
Expenditures:			
Public Works:			
Personal Services	3,426,312	3,175,533	250,779
Materials and Supplies	1,624,848	1,275,474	349,374
Contractual Services	4,211,378	3,809,705	401,673
Other Expenditures	37,670	24,730	12,940
Capital Outlay	827,246	692,253	134,993
Total Public Works	<u>10,127,454</u>	<u>8,977,695</u>	<u>1,149,759</u>
Debt Service:			
Interest and Fiscal Charges	24,000	0	24,000
Total Expenditures	<u>10,151,454</u>	<u>8,977,695</u>	<u>1,173,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,130,636)	182,266	1,312,902
Other Financing Sources (Uses):			
Transfers Out	(3,972,000)	(893,268)	3,078,732
Advances In	2,765,014	3,165,014	400,000
Advances Out	0	(3,695,653)	(3,695,653)
Total Other Financing Sources (Uses)	<u>(1,206,986)</u>	<u>(1,423,907)</u>	<u>(216,921)</u>
Net Change in Fund Balance	(2,337,622)	(1,241,641)	1,095,981
Fund Balance at Beginning of Year	3,701,213	3,701,213	0
Prior Year Encumbrances	341,461	341,461	0
Fund Balance at End of Year	<u>\$ 1,705,052</u>	<u>\$ 2,801,033</u>	<u>\$ 1,095,981</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, 2013***

HUMAN SERVICES FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,455,503	\$ 2,462,674	\$ 7,171
All Other Revenues	12	12	0
Total Revenues	<u>2,455,515</u>	<u>2,462,686</u>	<u>7,171</u>
Expenditures:			
Human Services:			
Personal Services	2,135,225	1,917,991	217,234
Materials and Supplies	80,000	56,440	23,560
Contractual Services	893,395	815,516	77,879
Other Expenditures	27,000	2,289	24,711
Capital Outlay	9,500	4,437	5,063
Total Expenditures	<u>3,145,120</u>	<u>2,796,673</u>	<u>348,447</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(689,605)	(333,987)	355,618
Other Financing Sources (Uses):			
Transfers In	209,036	244,698	35,662
Total Other Financing Sources (Uses)	<u>209,036</u>	<u>244,698</u>	<u>35,662</u>
Net Change in Fund Balance	(480,569)	(89,289)	391,280
Fund Balance at Beginning of Year	671,481	671,481	0
Prior Year Encumbrances	69,566	69,566	0
Fund Balance at End of Year	<u>\$ 260,478</u>	<u>\$ 651,758</u>	<u>\$ 391,280</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 377,500	\$ 425,948	\$ 48,448
Fines and Forfeitures	38,000	42,547	4,547
All Other Revenues	19,200	17,513	(1,687)
Total Revenues	<u>434,700</u>	<u>486,008</u>	<u>51,308</u>
Expenditures:			
Health:			
Personal Services	244,746	240,176	4,570
Materials and Supplies	47,344	40,890	6,454
Contractual Services	228,400	226,742	1,658
Other Expenditures	19,278	18,899	379
Total Expenditures	<u>539,768</u>	<u>526,707</u>	<u>13,061</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,068)	(40,699)	64,369
Fund Balance at Beginning of Year	297,779	297,779	0
Fund Balance at End of Year	<u>\$ 192,711</u>	<u>\$ 257,080</u>	<u>\$ 64,369</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 370,175	\$ 383,615	\$ 13,440
All Other Revenues	1,250	1,250	0
Total Revenues	<u>371,425</u>	<u>384,865</u>	<u>13,440</u>
Expenditures:			
Judicial:			
Personal Services	46,026	45,088	938
Materials and Supplies	106,779	78,307	28,472
Contractual Services	302,829	300,499	2,330
Other Expenditures	8,600	5,640	2,960
Total Expenditures	<u>464,234</u>	<u>429,534</u>	<u>34,700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,809)	(44,669)	48,140
Fund Balance at Beginning of Year	419,567	419,567	0
Prior Year Encumbrances	37,208	37,208	0
Fund Balance at End of Year	<u>\$ 363,966</u>	<u>\$ 412,106</u>	<u>\$ 48,140</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, 2013***

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Materials and Supplies	500	0	500
Capital Outlay	<u>1,210</u>	<u>0</u>	<u>1,210</u>
Total Expenditures	<u>1,710</u>	<u>0</u>	<u>1,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,710)	0	1,710
Fund Balance at Beginning of Year	<u>1,711</u>	<u>1,711</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1,711</u>	<u>\$ 1,710</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, 2013***

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 65,356	\$ 65,935	\$ 579
Total Revenues	<u>65,356</u>	<u>65,935</u>	<u>579</u>
Expenditures:			
Public Safety:			
Contractual Services	56,816	0	56,816
Capital Outlay	<u>21,684</u>	<u>21,448</u>	<u>236</u>
Total Expenditures	<u>78,500</u>	<u>21,448</u>	<u>57,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,144)	44,487	57,631
Fund Balance at Beginning of Year	<u>143,111</u>	<u>143,111</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 129,967</u>	<u>\$ 187,598</u>	<u>\$ 57,631</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 22,050	\$ 22,050	\$ 0
Total Revenues	<u>22,050</u>	<u>22,050</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	17,050	0	17,050
Other Expenditures	<u>5,000</u>	<u>1,262</u>	<u>3,738</u>
Total Expenditures	<u>22,050</u>	<u>1,262</u>	<u>20,788</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	20,788	20,788
Fund Balance at Beginning of Year	<u>36,525</u>	<u>36,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 36,525</u>	<u>\$ 57,313</u>	<u>\$ 20,788</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, 2013***

	PERMISSIVE TAX FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 434,565	\$ 470,720	\$ 36,155
Total Revenues	<u>434,565</u>	<u>470,720</u>	<u>36,155</u>
Expenditures:			
Public Works:			
Capital Outlay	1,618,152	1,566,994	51,158
Total Expenditures	<u>1,618,152</u>	<u>1,566,994</u>	<u>51,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,183,587)	(1,096,274)	87,313
Fund Balance at Beginning of Year	1,327,142	1,327,142	0
Prior Year Encumbrances	288,669	288,669	0
Fund Balance at End of Year	<u>\$ 432,224</u>	<u>\$ 519,537</u>	<u>\$ 87,313</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 41,500	\$ 43,624	\$ 2,124
Total Revenues	<u>41,500</u>	<u>43,624</u>	<u>2,124</u>
Expenditures:			
Health:			
Contractual Services	46,000	43,659	2,341
Total Expenditures	<u>46,000</u>	<u>43,659</u>	<u>2,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,500)	(35)	4,465
Fund Balance at Beginning of Year	19,723	19,723	0
Fund Balance at End of Year	<u>\$ 15,223</u>	<u>\$ 19,688</u>	<u>\$ 4,465</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND			
Revenues:			
Charges for Services	\$ 701,350	\$ 2,044,793	\$ 1,343,443
Licenses and Permits	0	15	15
Total Revenues	<u>701,350</u>	<u>2,044,808</u>	<u>1,343,458</u>
Expenditures:			
Legislative and Executive:			
Personal Services	937,347	714,578	222,769
Materials and Supplies	26,000	10,613	15,387
Contractual Services	1,484,958	591,373	893,585
Other Expenditures	42,000	6,803	35,197
Capital Outlay	255,028	85,018	170,010
Total Expenditures	<u>2,745,333</u>	<u>1,408,385</u>	<u>1,336,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,043,983)	636,423	2,680,406
Fund Balance at Beginning of Year	3,630,198	3,630,198	0
Prior Year Encumbrances	626,601	626,601	0
Fund Balance at End of Year	<u>\$ 2,212,816</u>	<u>\$ 4,893,222</u>	<u>\$ 2,680,406</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,481,067	\$ 2,497,561	\$ 16,494
All Other Revenues	40,539	56,321	15,782
Total Revenues	<u>2,521,606</u>	<u>2,553,882</u>	<u>32,276</u>
Expenditures:			
Human Services:			
Personal Services	2,082,015	2,074,337	7,678
Materials and Supplies	40,500	39,467	1,033
Contractual Services	2,569,069	2,528,844	40,225
Other Expenditures	318,937	308,578	10,359
Capital Outlay	400	388	12
Total Expenditures	<u>5,010,921</u>	<u>4,951,614</u>	<u>59,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,489,315)	(2,397,732)	91,583
Other Financing Sources (Uses):			
Transfers In	<u>2,205,970</u>	<u>2,472,970</u>	<u>267,000</u>
Total Other Financing Sources (Uses)	<u>2,205,970</u>	<u>2,472,970</u>	<u>267,000</u>
Net Change in Fund Balance	(283,345)	75,238	358,583
Fund Balance at Beginning of Year	192,870	192,870	0
Prior Year Encumbrances	90,475	90,475	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 358,583</u>	<u>\$ 358,583</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CRIME VICTIM GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 66,644	\$ 71,222	\$ 4,578
All Other Revenues	11	11	0
Total Revenues	<u>\$ 66,655</u>	<u>\$ 71,233</u>	<u>\$ 4,578</u>
Expenditures:			
Public Safety:			
Personal Services	88,315	83,278	5,037
Materials and Supplies	800	538	262
Contractual Services	200	0	200
Other Expenditures	3,294	3,071	223
Total Expenditures	<u>92,609</u>	<u>86,887</u>	<u>5,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,954)	(15,654)	10,300
Other Financing Sources (Uses):			
Transfers In	21,789	21,789	0
Total Other Financing Sources (Uses)	<u>21,789</u>	<u>21,789</u>	<u>0</u>
Net Change in Fund Balance	(4,165)	6,135	10,300
Fund Balance at Beginning of Year	20,675	20,675	0
Fund Balance at End of Year	<u>\$ 16,510</u>	<u>\$ 26,810</u>	<u>\$ 10,300</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,184,031	\$ 1,282,366	\$ 98,335
Fines and Forfeitures	300	1,507	1,207
All Other Revenues	122,206	199,710	77,504
Total Revenues	<u>1,306,537</u>	<u>1,483,583</u>	<u>177,046</u>
Expenditures:			
Public Safety:			
Personal Services	1,696,872	1,574,756	122,116
Materials and Supplies	81,150	74,657	6,493
Contractual Services	581,834	560,325	21,509
Other Expenditures	13,000	4,640	8,360
Capital Outlay	80,000	77,333	2,667
Total Public Safety	<u>2,452,856</u>	<u>2,291,711</u>	<u>161,145</u>
Total Expenditures	<u>2,452,856</u>	<u>2,291,711</u>	<u>161,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,146,319)	(808,128)	338,191
Other Financing Sources (Uses):			
Transfers In	908,100	917,354	9,254
Total Other Financing Sources (Uses)	<u>908,100</u>	<u>917,354</u>	<u>9,254</u>
Net Change in Fund Balance	(238,219)	109,226	347,445
Fund Balance at Beginning of Year	1,151,294	1,151,294	0
Prior Year Encumbrances	87,102	87,102	0
Fund Balance at End of Year	<u>\$ 1,000,177</u>	<u>\$ 1,347,622</u>	<u>\$ 347,445</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 514,640	\$ 514,640
All Other Revenues	0	14,670	14,670
Total Revenues	<u>0</u>	<u>529,310</u>	<u>529,310</u>
Expenditures:			
Legislative and Executive:			
Personal Services	508,075	504,288	3,787
Materials and Supplies	5,318	2,482	2,836
Contractual Services	51,775	39,507	12,268
Other Expenditures	12,582	1,875	10,707
Capital Outlay	1,824	1,824	0
Total Expenditures	<u>579,574</u>	<u>549,976</u>	<u>29,598</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(579,574)	(20,666)	558,908
Fund Balance at Beginning of Year	1,478,949	1,478,949	0
Prior Year Encumbrances	3,366	3,366	0
Fund Balance at End of Year	<u>\$ 902,741</u>	<u>\$ 1,461,649</u>	<u>\$ 558,908</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, 2013***

	GRANT FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Legislative and Executive:			
Materials and Supplies	386	386	0
Total Expenditures	<u>386</u>	<u>386</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(386)	(386)	0
Fund Balance at Beginning of Year	386	386	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u> 3,999</u>	<u> 3,999</u>	<u> 0</u>
Total Expenditures	<u> 3,999</u>	<u> 3,999</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,999)	(3,999)	0
Fund Balance at Beginning of Year	<u> 11,468</u>	<u> 11,468</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 7,469</u>	<u>\$ 7,469</u>	<u>\$ 0</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, 2013***

COUNTY COURT PROBATION DEPT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 130,014	\$ 130,014	\$ 0
Total Revenues	<u>130,014</u>	<u>130,014</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	225,805	208,068	17,737
Materials and Supplies	4,993	2,413	2,580
Contractual Services	5,000	1,263	3,737
Other Expenditures	<u>440</u>	<u>0</u>	<u>440</u>
Total Expenditures	<u>236,238</u>	<u>211,744</u>	<u>24,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,224)	(81,730)	24,494
Other Financing Sources (Uses):			
Transfers In	<u>61,500</u>	<u>61,500</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>61,500</u>	<u>61,500</u>	<u>0</u>
Net Change in Fund Balance	(44,724)	(20,230)	24,494
Fund Balance at Beginning of Year	<u>53,801</u>	<u>53,801</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,077</u>	<u>\$ 33,571</u>	<u>\$ 24,494</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, 2013***

	DONATIONS FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
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	25	25	0
Fund Balance at End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 0</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, 2013***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	64,194	63,548	646
Total Expenditures	<u>64,194</u>	<u>63,548</u>	<u>646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,194)	(3,548)	646
Fund Balance at Beginning of Year	25,496	25,496	0
Fund Balance at End of Year	<u>\$ 21,302</u>	<u>\$ 21,948</u>	<u>\$ 646</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,633	\$ 89,100	\$ 8,467
All Other Revenues	22,700	22,700	0
Total Revenues	<u>103,333</u>	<u>111,800</u>	<u>8,467</u>
Expenditures:			
Health:			
Personal Services	138,460	134,934	3,526
Materials and Supplies	27,435	17,719	9,716
Contractual Services	49,802	23,726	26,076
Other Expenditures	10,940	910	10,030
Capital Outlay	2,650	2,531	119
Total Expenditures	<u>229,287</u>	<u>179,820</u>	<u>49,467</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(125,954)	(68,020)	57,934
Fund Balance at Beginning of Year	1,588,059	1,588,059	0
Prior Year Encumbrances	225	225	0
Fund Balance at End of Year	<u>\$ 1,462,330</u>	<u>\$ 1,520,264</u>	<u>\$ 57,934</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,126,388	\$ 1,184,468	\$ 58,080
All Other Revenues	0	510	510
Total Revenues	<u>1,126,388</u>	<u>1,184,978</u>	<u>58,590</u>
Expenditures:			
Human Services:			
Personal Services	465,185	458,746	6,439
Materials and Supplies	12,089	10,735	1,354
Contractual Services	687,140	676,907	10,233
Other Expenditures	540	540	0
Capital Outlay	47,504	47,504	0
Total Expenditures	<u>1,212,458</u>	<u>1,194,432</u>	<u>18,026</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,070)	(9,454)	76,616
Fund Balance at Beginning of Year	108,845	108,845	0
Prior Year Encumbrances	750	750	0
Fund Balance at End of Year	<u>\$ 23,525</u>	<u>\$ 100,141</u>	<u>\$ 76,616</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, 2013***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,480	\$ 1,480	\$ 0
All Other Revenues	<u>15</u>	<u>15</u>	<u>0</u>
Total Revenues	<u>1,495</u>	<u>1,495</u>	<u>0</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	170	1,530
Contractual Services	200	0	200
Other Expenditures	<u>100</u>	<u>5</u>	<u>95</u>
Total Expenditures	<u>2,000</u>	<u>175</u>	<u>1,825</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(505)	1,320	1,825
Fund Balance at Beginning of Year	<u>3,066</u>	<u>3,066</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,561</u>	<u>\$ 4,386</u>	<u>\$ 1,825</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, 2013***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 665,697</u>	<u>\$ 537,697</u>	<u>\$ (128,000)</u>
Total Revenues	<u>665,697</u>	<u>537,697</u>	<u>(128,000)</u>
Expenditures:			
Public Safety:			
Other Expenditures	<u>665,697</u>	<u>665,697</u>	<u>0</u>
Total Expenditures	<u>665,697</u>	<u>665,697</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(128,000)	(128,000)
Fund Balance at Beginning of Year	(315,000)	(315,000)	0
Prior Year Encumbrances	<u>315,000</u>	<u>315,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (128,000)</u>	<u>\$ (128,000)</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 446,969	\$ 529,744	\$ 82,775
Charges for Services	292,905	302,441	9,536
Total Revenues	<u>739,874</u>	<u>832,185</u>	<u>92,311</u>
Expenditures:			
Public Safety:			
Personal Services	374,740	347,020	27,720
Materials and Supplies	3,424	1,066	2,358
Contractual Services	432,938	403,295	29,643
Other Expenditures	89,547	83,479	6,068
Capital Outlay	3,276	2,904	372
Total Expenditures	<u>903,925</u>	<u>837,764</u>	<u>66,161</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,051)	(5,579)	158,472
Other Financing Sources (Uses):			
Transfers In	50,000	50,000	0
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balance	(114,051)	44,421	158,472
Fund Balance at Beginning of Year	318,774	318,774	0
Prior Year Encumbrances	6,317	6,317	0
Fund Balance at End of Year	<u>\$ 211,040</u>	<u>\$ 369,512</u>	<u>\$ 158,472</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,843,589	\$ 1,843,589	\$ 0
Charges for Services	826,894	826,952	58
All Other Revenues	52,298	52,308	10
Total Revenues	<u>2,722,781</u>	<u>2,722,849</u>	<u>68</u>
Expenditures:			
Human Services:			
Personal Services	2,722,319	2,594,581	127,738
Materials and Supplies	66,000	39,815	26,185
Contractual Services	391,211	370,535	20,676
Other Expenditures	83,616	48,268	35,348
Capital Outlay	58,000	41,827	16,173
Total Expenditures	<u>3,321,146</u>	<u>3,095,026</u>	<u>226,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(598,365)	(372,177)	226,188
Other Financing Sources (Uses):			
Transfers In	328,909	328,909	0
Total Other Financing Sources (Uses)	<u>328,909</u>	<u>328,909</u>	<u>0</u>
Net Change in Fund Balance	(269,456)	(43,268)	226,188
Fund Balance at Beginning of Year	244,991	244,991	0
Prior Year Encumbrances	24,529	24,529	0
Fund Balance at End of Year	<u>\$ 64</u>	<u>\$ 226,252</u>	<u>\$ 226,188</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 409,373	\$ 441,160	\$ 31,787
All Other Revenues	5,962	5,977	15
Total Revenues	<u>415,335</u>	<u>447,137</u>	<u>31,802</u>
Expenditures:			
Public Safety:			
Personal Services	479,797	469,961	9,836
Materials and Supplies	66,228	63,775	2,453
Contractual Services	19,770	19,245	525
Other Expenditures	22,568	22,078	490
Capital Outlay	65,600	62,531	3,069
Total Expenditures	<u>653,963</u>	<u>637,590</u>	<u>16,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,628)	(190,453)	48,175
Other Financing Sources (Uses):			
Transfers In	64,495	64,495	0
Advances In	0	2,086	2,086
Advances Out	0	(2,086)	(2,086)
Total Other Financing Sources (Uses)	<u>64,495</u>	<u>64,495</u>	<u>0</u>
Net Change in Fund Balance	(174,133)	(125,958)	48,175
Fund Balance at Beginning of Year	467,915	467,915	0
Prior Year Encumbrances	47,981	47,981	0
Fund Balance at End of Year	<u>\$ 341,763</u>	<u>\$ 389,938</u>	<u>\$ 48,175</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 359,442	\$ 359,442	\$ 0
Charges for Services	4,470	4,470	0
All Other Revenues	301,273	301,273	0
Total Revenues	<u>665,185</u>	<u>665,185</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Personal Services	112,520	111,574	946
Materials and Supplies	1,000	437	563
Contractual Services	41,820	39,257	2,563
Other Expenditures	66,190	63,652	2,538
Capital Outlay	523,012	523,008	4
Total Expenditures	<u>744,542</u>	<u>737,928</u>	<u>6,614</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,357)	(72,743)	6,614
Fund Balance at Beginning of Year	149,303	149,303	0
Prior Year Encumbrances	94,814	94,814	0
Fund Balance at End of Year	<u>\$ 164,760</u>	<u>\$ 171,374</u>	<u>\$ 6,614</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, 2013***

	SHERIFF GRANTS FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 83,836	\$ 97,985	\$ 14,149
Charges for Services	50,000	92,975	42,975
All Other Revenues	31,475	26,196	(5,279)
Total Revenues	<u>165,311</u>	<u>217,156</u>	<u>51,845</u>
Expenditures:			
Public Safety:			
Personal Services	176,457	75,702	100,755
Materials and Supplies	8,000	5,600	2,400
Contractual Services	130,519	30,640	99,879
Other Expenditures	15,051	3,977	11,074
Capital Outlay	52,050	38,314	13,736
Total Expenditures	<u>382,077</u>	<u>154,233</u>	<u>227,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,766)	62,923	279,689
Other Financing Sources (Uses):			
Advances In	0	20,000	20,000
Advances Out	(26,100)	(26,100)	0
Total Other Financing Sources (Uses)	<u>(26,100)</u>	<u>(6,100)</u>	<u>20,000</u>
Net Change in Fund Balance	(242,866)	56,823	299,689
Fund Balance at Beginning of Year	398,278	398,278	0
Prior Year Encumbrances	29,319	29,319	0
Fund Balance at End of Year	<u>\$ 184,731</u>	<u>\$ 484,420</u>	<u>\$ 299,689</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,000	\$ 19,060	\$ 3,060
Total Revenues	<u>16,000</u>	<u>19,060</u>	<u>3,060</u>
Expenditures:			
Judicial:			
Personal Services	3,464	1,865	1,599
Contractual Services	8,000	1,290	6,710
Total Expenditures	<u>11,464</u>	<u>3,155</u>	<u>8,309</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,536	15,905	11,369
Fund Balance at Beginning of Year	99,102	99,102	0
Fund Balance at End of Year	<u>\$ 103,638</u>	<u>\$ 115,007</u>	<u>\$ 11,369</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 20,600	\$ 25,819	\$ 5,219
Total Revenues	<u>20,600</u>	<u>25,819</u>	<u>5,219</u>
Expenditures:			
Public Safety:			
Contractual Services	14,675	13,750	925
Total Expenditures	<u>14,675</u>	<u>13,750</u>	<u>925</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,925	12,069	6,144
Fund Balance at Beginning of Year	138,185	138,185	0
Prior Year Encumbrances	2,375	2,375	0
Fund Balance at End of Year	<u>\$ 146,485</u>	<u>\$ 152,629</u>	<u>\$ 6,144</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 2,500	\$ 4,204	\$ 1,704
Total Revenues	<u>2,500</u>	<u>4,204</u>	<u>1,704</u>
Expenditures:			
Public Safety:			
Materials and Supplies	15,000	2,252	12,748
Contractual Services	442	442	0
Other Expenditures	<u>45,000</u>	<u>5,294</u>	<u>39,706</u>
Total Expenditures	<u>60,442</u>	<u>7,988</u>	<u>52,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,942)	(3,784)	54,158
Fund Balance at Beginning of Year	<u>82,321</u>	<u>82,321</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,379</u>	<u>\$ 78,537</u>	<u>\$ 54,158</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 100,000	\$ 138,755	\$ 38,755
Total Revenues	<u>100,000</u>	<u>138,755</u>	<u>38,755</u>
Expenditures:			
Public Safety:			
Other Expenditures	5,000	0	5,000
Capital Outlay	<u>110,000</u>	<u>100,407</u>	<u>9,593</u>
Total Expenditures	<u>115,000</u>	<u>100,407</u>	<u>14,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	38,348	53,348
Fund Balance at Beginning of Year	37,970	37,970	0
Prior Year Encumbrances	<u>68</u>	<u>68</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23,038</u>	<u>\$ 76,386</u>	<u>\$ 53,348</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, 2013***

COURT COMPUTERIZATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 130,894	\$ 136,471	\$ 5,577
All Other Revenues	440	440	0
Total Revenues	<u>131,334</u>	<u>136,911</u>	<u>5,577</u>
Expenditures:			
Judicial:			
Materials and Supplies	22,500	8,441	14,059
Contractual Services	134,900	99,432	35,468
Capital Outlay	<u>222,421</u>	<u>83,669</u>	<u>138,752</u>
Total Expenditures	<u>379,821</u>	<u>191,542</u>	<u>188,279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,487)	(54,631)	193,856
Fund Balance at Beginning of Year	531,949	531,949	0
Prior Year Encumbrances	<u>60,469</u>	<u>60,469</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 343,931</u>	<u>\$ 537,787</u>	<u>\$ 193,856</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,467	\$ 1,467	\$ 0
Fines and Forfeitures	298,722	320,092	21,370
All Other Revenues	0	125	125
Total Revenues	<u>300,189</u>	<u>321,684</u>	<u>21,495</u>
Expenditures:			
Judicial:			
Personal Services	194,499	105,235	89,264
Materials and Supplies	15,000	1,764	13,236
Contractual Services	574,273	138,079	436,194
Other Expenditures	9,433	1,030	8,403
Capital Outlay	11,962	6,604	5,358
Total Expenditures	<u>805,167</u>	<u>252,712</u>	<u>552,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(504,978)	68,972	573,950
Fund Balance at Beginning of Year	862,333	862,333	0
Prior Year Encumbrances	5,838	5,838	0
Fund Balance at End of Year	<u>\$ 363,193</u>	<u>\$ 937,143</u>	<u>\$ 573,950</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, 2013**

	TASC GRANT FUND		Variance with Final Budget
	Final Budget	Actual	Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 198,305	\$ 175,800	\$ (22,505)
Charges for Services	91,000	83,083	(7,917)
All Other Revenues	0	10,300	10,300
Total Revenues	<u>289,305</u>	<u>269,183</u>	<u>(20,122)</u>
Expenditures:			
Public Safety:			
Personal Services	211,359	152,478	58,881
Materials and Supplies	47,625	21,767	25,858
Contractual Services	23,960	17,342	6,618
Other Expenditures	1,181	1,076	105
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>289,125</u>	<u>192,663</u>	<u>96,462</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	180	76,520	76,340
Other Financing Sources (Uses):			
Advances In	0	50,000	50,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Net Change in Fund Balance	180	126,520	126,340
Fund Balance at Beginning of Year	29,705	29,705	0
Prior Year Encumbrances	5,000	5,000	0
Fund Balance at End of Year	<u>\$ 34,885</u>	<u>\$ 161,225</u>	<u>\$ 126,340</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,119	0
Total Expenditures	27,119	27,119	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,119)	(27,119)	0
Other Financing Sources (Uses):			
Transfers In	18,315	18,315	0
Total Other Financing Sources (Uses)	18,315	18,315	0
Net Change in Fund Balance	(8,804)	(8,804)	0
Fund Balance at Beginning of Year	8,804	8,804	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 10	\$ 10
Fines and Forfeitures	0	54	54
Total Revenues	0	64	64
Expenditures:			
Public Safety:			
Personal Services	600	516	84
Materials and Supplies	7,240	5,496	1,744
Other Expenditures	1,000	271	729
Capital Outlay	1,160	1,075	85
Total Expenditures	10,000	7,358	2,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(7,294)	2,706
Fund Balance at Beginning of Year	13,354	13,354	0
Fund Balance at End of Year	\$ 3,354	\$ 6,060	\$ 2,706

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, 2013***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 5,000	\$ 7,198	\$ 2,198
Total Revenues	<u>5,000</u>	<u>7,198</u>	<u>2,198</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	7,198	32,198
Fund Balance at Beginning of Year	44,259	44,259	0
Fund Balance at End of Year	<u>\$ 19,259</u>	<u>\$ 51,457</u>	<u>\$ 32,198</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 57,499	\$ 57,499
Total Revenues	<u>0</u>	<u>57,499</u>	<u>57,499</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	57,499	57,499
Fund Balance at Beginning of Year	15,258	15,258	0
Fund Balance at End of Year	<u>\$ 15,258</u>	<u>\$ 72,757</u>	<u>\$ 57,499</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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 721,791	\$ 721,791	\$ 0
Charges for Services	82,121	86,893	4,772
All Other Revenues	10,487	10,487	0
Total Revenues	<u>814,399</u>	<u>819,171</u>	<u>4,772</u>
Expenditures:			
Human Services:			
Materials and Supplies	222,039	199,126	22,913
Contractual Services	983,435	970,287	13,148
Other Expenditures	46,406	17,085	29,321
Capital Outlay	194,159	95,146	99,013
Total Expenditures	<u>1,446,039</u>	<u>1,281,644</u>	<u>164,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(631,640)	(462,473)	169,167
Other Financing Sources (Uses):			
Transfers In	367,541	367,541	0
Total Other Financing Sources (Uses)	<u>367,541</u>	<u>367,541</u>	<u>0</u>
Net Change in Fund Balance	(264,099)	(94,932)	169,167
Fund Balance at Beginning of Year	172,631	172,631	0
Prior Year Encumbrances	150,988	150,988	0
Fund Balance at End of Year	<u>\$ 59,520</u>	<u>\$ 228,687</u>	<u>\$ 169,167</u>



WARREN COUNTY, OHIO

***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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,575,108	1,545,107	30,001
Interest and Fiscal Charges	365,071	364,230	841
Total Expenditures	1,940,179	1,909,337	30,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,940,179)	(1,909,337)	30,842
Fund Balance at Beginning of Year	11,251,872	11,251,872	0
Fund Balance at End of Year	\$ 9,311,693	\$ 9,342,535	\$ 30,842

WARREN COUNTY, OHIO

***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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	12,716	12,716	0
Total Expenditures	12,716	12,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,716)	(12,716)	0
Other Financing Sources (Uses):			
Transfers In	11,052	11,052	0
Total Other Financing Sources (Uses)	11,052	11,052	0
Net Change in Fund Balance	(1,664)	(1,664)	0
Fund Balance at Beginning of Year	1,664	1,664	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 114,478	\$ 193,721	\$ 79,243
Total Revenues	<u>114,478</u>	<u>193,721</u>	<u>79,243</u>
Expenditures:			
Debt Service:			
Principal Retirement	760,000	760,000	0
Interest and Fiscal Charges	<u>88,603</u>	<u>88,603</u>	<u>0</u>
Total Expenditures	<u>848,603</u>	<u>848,603</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(734,125)	(654,882)	79,243
Other Financing Sources (Uses):			
Transfers In	<u>788,333</u>	<u>788,333</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>788,333</u>	<u>788,333</u>	<u>0</u>
Net Change in Fund Balance	54,208	133,451	79,243
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 54,208</u>	<u>\$ 133,451</u>	<u>\$ 79,243</u>

WARREN COUNTY, OHIO

***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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 350,000	\$ 419,784	\$ 69,784
Intergovernmental Revenues	0	61,989	61,989
Total Revenues	<u>350,000</u>	<u>481,773</u>	<u>131,773</u>
Expenditures:			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	<u>150,775</u>	<u>150,530</u>	<u>245</u>
Total Expenditures	<u>190,775</u>	<u>190,530</u>	<u>245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	159,225	291,243	132,018
Fund Balance at Beginning of Year	<u>824,400</u>	<u>824,400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 983,625</u>	<u>\$ 1,115,643</u>	<u>\$ 132,018</u>

WARREN COUNTY, OHIO

***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, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 66,704	\$ 66,704	\$ 0
Total Revenues	<u>66,704</u>	<u>66,704</u>	<u>0</u>
Expenditures:			
Capital Outlay	152,902	152,902	0
Total Expenditures	<u>152,902</u>	<u>152,902</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,198)	(86,198)	0
Other Financing Sources (Uses):			
General Obligation Bonds Issued	311,000	311,000	0
Advances In	0	14,000	14,000
Advances Out	<u>(280,000)</u>	<u>(294,000)</u>	<u>(14,000)</u>
Total Other Financing Sources (Uses)	<u>31,000</u>	<u>31,000</u>	<u>0</u>
Net Change in Fund Balance	(55,198)	(55,198)	0
Fund Balance at Beginning of Year	(14,318)	(14,318)	0
Prior Year Encumbrances	<u>69,516</u>	<u>69,516</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	<u>\$ 0</u>	<u>\$ 516,372</u>	<u>\$ 516,372</u>
Total Revenues	<u>0</u>	<u>516,372</u>	<u>516,372</u>
Expenditures:			
Capital Outlay	<u>68,308</u>	<u>68,308</u>	<u>0</u>
Total Expenditures	<u>68,308</u>	<u>68,308</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,308)	448,064	516,372
Other Financing Sources (Uses):			
General Obligation Notes Issued	900,000	0	(900,000)
Advances Out	<u>(848,100)</u>	<u>(848,100)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>51,900</u>	<u>(848,100)</u>	<u>(900,000)</u>
Net Change in Fund Balance	(16,408)	(400,036)	(383,628)
Fund Balance at Beginning of Year	343,408	343,408	0
Prior Year Encumbrances	<u>60,380</u>	<u>60,380</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 387,380</u>	<u>\$ 3,752</u>	<u>\$ (383,628)</u>

WARREN COUNTY, OHIO

***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, 2013***

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 512,000	\$ 103,360	\$ (408,640)
Total Revenues	<u>512,000</u>	<u>103,360</u>	<u>(408,640)</u>
Expenditures:			
Capital Outlay	334,384	334,234	150
Total Expenditures	<u>334,384</u>	<u>334,234</u>	<u>150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	177,616	(230,874)	(408,490)
Other Financing Sources (Uses):			
Transfers In	75,000	34,595	(40,405)
Advances In	0	433,133	433,133
Advances Out	(124,474)	(227,834)	(103,360)
Total Other Financing Sources (Uses)	<u>(49,474)</u>	<u>239,894</u>	<u>289,368</u>
Net Change in Fund Balance	128,142	9,020	(119,122)
Fund Balance at Beginning of Year	10,108	10,108	0
Fund Balance at End of Year	<u>\$ 138,250</u>	<u>\$ 19,128</u>	<u>\$ (119,122)</u>

WARREN COUNTY, OHIO

***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, 2013***

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
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	<u>328,503</u>	<u>328,503</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 328,503</u>	<u>\$ 328,503</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***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, 2013***

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
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	<u> (18,902)</u>	<u> (18,902)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 24,707</u>	<u> 24,707</u>	<u> 0</u>
Prior Year Encumbrances	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Fund Balance at End of Year	<u><u> \$ 24,707</u></u>	<u><u> \$ 24,707</u></u>	<u><u> \$ 0</u></u>



Internal Service Funds

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

Vehicle Maintenance Fund

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

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.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of 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 Position
Internal Service Funds
December 31, 2013**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 301,939	\$ 4,158,059	\$ 605,352
Receivables:			
Accounts	1,859	25,111	4
Intergovernmental	2,478	0	0
Due from Other Funds	32,097	0	0
Inventory of Supplies at Cost	0	0	0
Prepaid Items	0	0	0
<i>Total Current Assets</i>	<u>338,373</u>	<u>4,183,170</u>	<u>605,356</u>
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	16,819	0	0
Total Assets	<u>355,192</u>	<u>4,183,170</u>	<u>605,356</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	18,103	1,737	504
Accrued Wages and Benefits Payable	462	1,901	1,901
Intergovernmental Payable	65	2,903	294
Claims Payable	0	667,346	0
<i>Total Current Liabilities</i>	<u>18,630</u>	<u>673,887</u>	<u>2,699</u>
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	8,863	8,899
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>8,863</u>	<u>8,899</u>
Total Liabilities	<u>18,630</u>	<u>682,750</u>	<u>11,598</u>
Net Position:			
Net Investment in Capital Assets	16,819	0	0
Unrestricted	319,743	3,500,420	593,758
Total Net Position	<u>\$ 336,562</u>	<u>\$ 3,500,420</u>	<u>\$ 593,758</u>

WARREN COUNTY, OHIO

***Combining Statement of Net Position
Internal Service Funds
December 31, 2013***

Property and Casualty Insurance	Gasoline	Total
\$ 913,688	\$ 138,892	\$ 6,117,930
0	0	26,974
0	5,399	7,877
0	77,930	110,027
0	45,560	45,560
136,172	0	136,172
<u>1,049,860</u>	<u>267,781</u>	<u>6,444,540</u>
0	0	16,819
<u>1,049,860</u>	<u>267,781</u>	<u>6,461,359</u>
0	97,859	118,203
0	0	4,264
0	0	3,262
0	0	667,346
<u>0</u>	<u>97,859</u>	<u>793,075</u>
0	0	17,762
0	0	17,762
0	97,859	810,837
0	0	16,819
<u>1,049,860</u>	<u>169,922</u>	<u>5,633,703</u>
<u>\$ 1,049,860</u>	<u>\$ 169,922</u>	<u>\$ 5,650,522</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 427,765	\$ 9,672,030	\$ 0
Other Operating Revenue	2,934	181,505	0
Total Operating Revenues	<u>430,699</u>	<u>9,853,535</u>	<u>0</u>
Operating Expenses:			
Personal Services	11,488	303,113	302,997
Materials and Supplies	356,796	551	0
Contractual Services	63,353	586,515	222,497
Depreciation	2,173	0	0
Health Insurance Claims	0	6,855,486	0
Other Operating Expenses	164	554,625	0
Total Operating Expenses	<u>433,974</u>	<u>8,300,290</u>	<u>525,494</u>
Income (Loss) Before Transfers	(3,275)	1,553,245	(525,494)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	(3,275)	1,553,245	(525,494)
Net Position Beginning of Year	<u>339,837</u>	<u>1,947,175</u>	<u>1,119,252</u>
Net Position End of Year	<u>\$ 336,562</u>	<u>\$ 3,500,420</u>	<u>\$ 593,758</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013***

Property and Casualty Insurance	Gasoline	Total
\$ 60,572	\$ 1,212,520	\$ 11,372,887
0	0	184,439
<u>60,572</u>	<u>1,212,520</u>	<u>11,557,326</u>
0	0	617,598
0	1,184,169	1,541,516
410,921	3,490	1,286,776
0	0	2,173
0	0	6,855,486
0	0	554,789
<u>410,921</u>	<u>1,187,659</u>	<u>10,858,338</u>
(350,349)	24,861	698,988
<u>800,000</u>	<u>0</u>	<u>800,000</u>
449,651	24,861	1,498,988
<u>600,209</u>	<u>145,061</u>	<u>4,151,534</u>
<u>\$ 1,049,860</u>	<u>\$ 169,922</u>	<u>\$ 5,650,522</u>

WARREN COUNTY, OHIO**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$434,251	\$9,837,806	\$697,569
Cash Payments for Goods and Services	(431,738)	(8,087,138)	(225,278)
Cash Payments to Employees	(11,400)	(302,916)	(301,487)
Net Cash Provided (Used) by Operating Activities	<u>(8,887)</u>	<u>1,447,752</u>	<u>170,804</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,887)	1,447,752	170,804
Cash and Cash Equivalents at Beginning of Year	<u>310,826</u>	<u>2,710,307</u>	<u>434,548</u>
Cash and Cash Equivalents at End of Year	<u>\$301,939</u>	<u>\$4,158,059</u>	<u>\$605,352</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$3,275)	\$1,553,245	(\$525,494)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	749	(22,636)	(4)
(Increase) Decrease in Due from Other Funds	(2,687)	0	678,006
(Increase) Decrease in Intergovernmental Receivables	5,338	0	16,282
(Increase) in Prepaid Items	0	0	0
(Increase) in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	(11,273)	(76,183)	504
Increase in Accrued Wages and Benefits	77	287	353
(Decrease) in Due to Other Funds	0	(187)	(187)
Increase in Intergovernmental Payables	11	2,025	55
(Decrease) in Claims Payable	0	(10,052)	0
Increase in Compensated Absences	0	1,253	1,289
Total Adjustments	<u>(5,612)</u>	<u>(105,493)</u>	<u>696,298</u>
Net Cash Provided (Used) by Operating Activities	<u>(\$8,887)</u>	<u>\$1,447,752</u>	<u>\$170,804</u>

WARREN COUNTY, OHIO

***Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013***

Property and Casualty Insurance	Gasoline	Totals
\$60,572	\$1,263,260	\$12,293,458
(416,658)	(1,174,284)	(10,335,096)
<u>0</u>	<u>0</u>	<u>(615,803)</u>
<u>(356,086)</u>	<u>88,976</u>	<u>1,342,559</u>
<u>800,000</u>	<u>0</u>	<u>800,000</u>
<u>800,000</u>	<u>0</u>	<u>800,000</u>
443,914	88,976	2,142,559
<u>469,774</u>	<u>49,916</u>	<u>3,975,371</u>
<u>\$913,688</u>	<u>\$138,892</u>	<u>\$6,117,930</u>
(\$350,349)	\$24,861	\$698,988
0	0	2,173
0	0	(21,891)
0	52,359	727,678
0	(1,619)	20,001
(4,730)	0	(4,730)
0	(8,743)	(8,743)
(1,007)	22,118	(65,841)
0	0	717
0	0	(374)
0	0	2,091
0	0	(10,052)
<u>0</u>	<u>0</u>	<u>2,542</u>
<u>(5,737)</u>	<u>64,115</u>	<u>643,571</u>
<u>(\$356,086)</u>	<u>\$88,976</u>	<u>\$1,342,559</u>

Fiduciary Funds

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

Agency Funds

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

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.

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

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Total Assets	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Liabilities				
Payroll Withholding	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Total Liabilities	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$48,228,106	(\$48,228,106)	\$0
Total Assets	\$0	\$48,228,106	(\$48,228,106)	\$0
Liabilities				
Unapportioned Monies	\$0	\$48,228,106	(\$48,228,106)	\$0
Total Liabilities	\$0	\$48,228,106	(\$48,228,106)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$24,796,494	(\$24,796,494)	\$0
Total Assets	\$0	\$24,796,494	(\$24,796,494)	\$0
Liabilities				
Unapportioned Monies	\$0	\$24,796,494	(\$24,796,494)	\$0
Total Liabilities	\$0	\$24,796,494	(\$24,796,494)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Total Assets	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Liabilities				
Unapportioned Monies	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Total Liabilities	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Payroll				
Assets				
Cash and Cash Equivalents	\$43,220	\$58,717,866	(\$58,627,259)	\$133,827
Total Assets	<u>\$43,220</u>	<u>\$58,717,866</u>	<u>(\$58,627,259)</u>	<u>\$133,827</u>
Liabilities				
Payroll Withholding	\$43,220	\$58,717,866	(\$58,627,259)	\$133,827
Total Liabilities	<u>\$43,220</u>	<u>\$58,717,866</u>	<u>(\$58,627,259)</u>	<u>\$133,827</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$224,061,164	(\$224,061,164)	\$0
Total Assets	<u>\$0</u>	<u>\$224,061,164</u>	<u>(\$224,061,164)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$224,061,164	(\$224,061,164)	\$0
Total Liabilities	<u>\$0</u>	<u>\$224,061,164</u>	<u>(\$224,061,164)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$3,878,588	\$348,312,175	(\$347,616,477)	\$4,574,286
Taxes Receivable	303,085,063	291,080,364	(303,085,063)	291,080,364
Total Assets	<u>\$306,963,651</u>	<u>\$639,392,539</u>	<u>(\$650,701,540)</u>	<u>\$295,654,650</u>
Liabilities				
Intergovernmental Payables	\$303,085,063	\$291,080,364	(\$303,085,063)	\$291,080,364
Unapportioned Monies	3,878,588	348,312,175	(347,616,477)	4,574,286
Total Liabilities	<u>\$306,963,651</u>	<u>\$639,392,539</u>	<u>(\$650,701,540)</u>	<u>\$295,654,650</u>
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$14,690	\$262,226	(\$274,846)	\$2,070
Total Assets	<u>\$14,690</u>	<u>\$262,226</u>	<u>(\$274,846)</u>	<u>\$2,070</u>
Liabilities				
Unapportioned Monies	\$14,690	\$262,226	(\$274,846)	\$2,070
Total Liabilities	<u>\$14,690</u>	<u>\$262,226</u>	<u>(\$274,846)</u>	<u>\$2,070</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$9,075	\$97,277	(\$93,539)	\$12,813
Total Assets	<u>\$9,075</u>	<u>\$97,277</u>	<u>(\$93,539)</u>	<u>\$12,813</u>
Liabilities				
Unapportioned Monies	\$9,075	\$97,277	(\$93,539)	\$12,813
Total Liabilities	<u>\$9,075</u>	<u>\$97,277</u>	<u>(\$93,539)</u>	<u>\$12,813</u>
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$3,685,535	(\$3,685,535)	\$0
Total Assets	<u>\$0</u>	<u>\$3,685,535</u>	<u>(\$3,685,535)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,685,535	(\$3,685,535)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,685,535</u>	<u>(\$3,685,535)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$703,538	(\$703,538)	\$0
Total Assets	<u>\$0</u>	<u>\$703,538</u>	<u>(\$703,538)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$703,538	(\$703,538)	\$0
Total Liabilities	<u>\$0</u>	<u>\$703,538</u>	<u>(\$703,538)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$68	\$20,180	(\$20,118)	\$130
Total Assets	<u>\$68</u>	<u>\$20,180</u>	<u>(\$20,118)</u>	<u>\$130</u>
Liabilities				
Unapportioned Monies	\$68	\$20,180	(\$20,118)	\$130
Total Liabilities	<u>\$68</u>	<u>\$20,180</u>	<u>(\$20,118)</u>	<u>\$130</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,591,456	(\$3,591,456)	\$0
Total Assets	\$0	\$3,591,456	(\$3,591,456)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,591,456	(\$3,591,456)	\$0
Total Liabilities	\$0	\$3,591,456	(\$3,591,456)	\$0
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$0	\$479,984	(\$479,984)	\$0
Total Assets	\$0	\$479,984	(\$479,984)	\$0
Liabilities				
Unapportioned Monies	\$0	\$479,984	(\$479,984)	\$0
Total Liabilities	\$0	\$479,984	(\$479,984)	\$0
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,796,744	(\$7,796,744)	\$0
Total Assets	\$0	\$7,796,744	(\$7,796,744)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,796,744	(\$7,796,744)	\$0
Total Liabilities	\$0	\$7,796,744	(\$7,796,744)	\$0
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Total Assets	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Liabilities				
Unapportioned Monies	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Total Liabilities	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$10,396	(\$10,396)	\$0
Total Assets	<u>\$0</u>	<u>\$10,396</u>	<u>(\$10,396)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$10,396	(\$10,396)	\$0
Total Liabilities	<u>\$0</u>	<u>\$10,396</u>	<u>(\$10,396)</u>	<u>\$0</u>
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$1,889	\$19,906	(\$18,540)	\$3,255
Total Assets	<u>\$1,889</u>	<u>\$19,906</u>	<u>(\$18,540)</u>	<u>\$3,255</u>
Liabilities				
Unapportioned Monies	\$1,889	\$19,906	(\$18,540)	\$3,255
Total Liabilities	<u>\$1,889</u>	<u>\$19,906</u>	<u>(\$18,540)</u>	<u>\$3,255</u>
Life Insurance				
Assets				
Cash and Cash Equivalents	\$1,012	\$80,497	(\$74,612)	\$6,897
Total Assets	<u>\$1,012</u>	<u>\$80,497</u>	<u>(\$74,612)</u>	<u>\$6,897</u>
Liabilities				
Payroll Withholding	\$1,012	\$80,497	(\$74,612)	\$6,897
Total Liabilities	<u>\$1,012</u>	<u>\$80,497</u>	<u>(\$74,612)</u>	<u>\$6,897</u>
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$7,911,848	(\$7,911,848)	\$0
Total Assets	<u>\$0</u>	<u>\$7,911,848</u>	<u>(\$7,911,848)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$7,911,848	(\$7,911,848)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,911,848</u>	<u>(\$7,911,848)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
State				
Assets				
Cash and Cash Equivalents	\$2,530	\$906,385	(\$905,279)	\$3,636
Total Assets	\$2,530	\$906,385	(\$905,279)	\$3,636
Liabilities				
Unapportioned Monies	\$2,530	\$906,385	(\$905,279)	\$3,636
Total Liabilities	\$2,530	\$906,385	(\$905,279)	\$3,636
Miami Conservancy District				
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
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Total Assets	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Liabilities				
Unapportioned Monies	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Total Liabilities	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$970,070	(\$970,070)	(\$0)
Total Assets	\$0	\$970,070	(\$970,070)	(\$0)
Liabilities				
Unapportioned Monies	\$0	\$970,070	(\$970,070)	(\$0)
Total Liabilities	\$0	\$970,070	(\$970,070)	(\$0)

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$3,120	(\$3,120)	\$0
Total Assets	\$0	\$3,120	(\$3,120)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$3,120	(\$3,120)	\$0
Total Liabilities	\$0	\$3,120	(\$3,120)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$16,680	\$160,077	(\$149,370)	\$27,387
Total Assets	\$16,680	\$160,077	(\$149,370)	\$27,387
Liabilities				
Deposits Held Due to Others	\$16,680	\$160,077	(\$149,370)	\$27,387
Total Liabilities	\$16,680	\$160,077	(\$149,370)	\$27,387
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$25,694	(\$25,694)	\$0
Total Assets	\$0	\$25,694	(\$25,694)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$25,694	(\$25,694)	\$0
Total Liabilities	\$0	\$25,694	(\$25,694)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$771,043	(\$771,043)	\$0
Total Assets	\$0	\$771,043	(\$771,043)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$771,043	(\$771,043)	\$0
Total Liabilities	\$0	\$771,043	(\$771,043)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$19,198	(\$19,198)	\$0
Total Assets	\$0	\$19,198	(\$19,198)	\$0
Liabilities				
Unapportioned Monies	\$0	\$19,198	(\$19,198)	\$0
Total Liabilities	\$0	\$19,198	(\$19,198)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$5,553	(\$5,553)	\$0
Total Assets	\$0	\$5,553	(\$5,553)	\$0
Liabilities				
Unapportioned Monies	\$0	\$5,553	(\$5,553)	\$0
Total Liabilities	\$0	\$5,553	(\$5,553)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$863,045	\$411,015	(\$161,584)	\$1,112,476
Total Assets	\$863,045	\$411,015	(\$161,584)	\$1,112,476
Liabilities				
Unapportioned Monies	\$863,045	\$411,015	(\$161,584)	\$1,112,476
Total Liabilities	\$863,045	\$411,015	(\$161,584)	\$1,112,476

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$6,450,439	(\$6,450,439)	\$0
Total Assets	<u>\$0</u>	<u>\$6,450,439</u>	<u>(\$6,450,439)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$6,450,439	(\$6,450,439)	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,450,439</u>	<u>(\$6,450,439)</u>	<u>\$0</u>
Notary Public				
Assets				
Cash and Cash Equivalents	\$97,857	\$12,555	(\$7,400)	\$103,012
Total Assets	<u>\$97,857</u>	<u>\$12,555</u>	<u>(\$7,400)</u>	<u>\$103,012</u>
Liabilities				
Deposits Held Due to Others	\$97,857	\$12,555	(\$7,400)	\$103,012
Total Liabilities	<u>\$97,857</u>	<u>\$12,555</u>	<u>(\$7,400)</u>	<u>\$103,012</u>
Zoning Board				
Assets				
Cash and Cash Equivalents	\$217,620	\$119,600	(\$128,900)	\$208,320
Total Assets	<u>\$217,620</u>	<u>\$119,600</u>	<u>(\$128,900)</u>	<u>\$208,320</u>
Liabilities				
Deposits Held Due to Others	\$217,620	\$119,600	(\$128,900)	\$208,320
Total Liabilities	<u>\$217,620</u>	<u>\$119,600</u>	<u>(\$128,900)</u>	<u>\$208,320</u>
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$2,420	\$741,326	(\$742,740)	\$1,006
Total Assets	<u>\$2,420</u>	<u>\$741,326</u>	<u>(\$742,740)</u>	<u>\$1,006</u>
Liabilities				
Deposits Held Due to Others	\$2,420	\$741,326	(\$742,740)	\$1,006
Total Liabilities	<u>\$2,420</u>	<u>\$741,326</u>	<u>(\$742,740)</u>	<u>\$1,006</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$346,177	\$217,558	(\$170,066)	\$393,669
Total Assets	\$346,177	\$217,558	(\$170,066)	\$393,669
Liabilities				
Deposits Held Due to Others	\$346,177	\$217,558	(\$170,066)	\$393,669
Total Liabilities	\$346,177	\$217,558	(\$170,066)	\$393,669
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Total Assets	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Liabilities				
Intergovernmental Payables	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Total Liabilities	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Total Assets	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Liabilities				
Unapportioned Monies	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Total Liabilities	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$149,545	\$875,496	(\$103,985)	\$921,056
Total Assets	\$149,545	\$875,496	(\$103,985)	\$921,056
Liabilities				
Unapportioned Monies	\$149,545	\$875,496	(\$103,985)	\$921,056
Total Liabilities	\$149,545	\$875,496	(\$103,985)	\$921,056

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$13,800	(\$13,800)	\$0
Total Assets	<u>\$0</u>	<u>\$13,800</u>	<u>(\$13,800)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$13,800	(\$13,800)	\$0
Total Liabilities	<u>\$0</u>	<u>\$13,800</u>	<u>(\$13,800)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$772	\$11,868	(\$9,775)	\$2,865
Total Assets	<u>\$772</u>	<u>\$11,868</u>	<u>(\$9,775)</u>	<u>\$2,865</u>
Liabilities				
Deposits Held Due to Others	\$772	\$11,868	(\$9,775)	\$2,865
Total Liabilities	<u>\$772</u>	<u>\$11,868</u>	<u>(\$9,775)</u>	<u>\$2,865</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$0	\$2,700	\$0	\$2,700
Total Assets	<u>\$0</u>	<u>\$2,700</u>	<u>\$0</u>	<u>\$2,700</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,700	\$0	\$2,700
Total Liabilities	<u>\$0</u>	<u>\$2,700</u>	<u>\$0</u>	<u>\$2,700</u>
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,276,241	(\$1,276,241)	\$0
Total Assets	<u>\$0</u>	<u>\$1,276,241</u>	<u>(\$1,276,241)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,276,241	(\$1,276,241)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,276,241</u>	<u>(\$1,276,241)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$9,466	\$39,020	(\$36,069)	\$12,417
Total Assets	\$9,466	\$39,020	(\$36,069)	\$12,417
Liabilities				
Deposits Held Due to Others	\$9,466	\$39,020	(\$36,069)	\$12,417
Total Liabilities	\$9,466	\$39,020	(\$36,069)	\$12,417
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$22,668	(\$22,668)	\$0
Total Assets	\$0	\$22,668	(\$22,668)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$22,668	(\$22,668)	\$0
Total Liabilities	\$0	\$22,668	(\$22,668)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$313	\$21,809	(\$19,667)	\$2,455
Total Assets	\$313	\$21,809	(\$19,667)	\$2,455
Liabilities				
Deposits Held Due to Others	\$313	\$21,809	(\$19,667)	\$2,455
Total Liabilities	\$313	\$21,809	(\$19,667)	\$2,455

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$124,499	(\$124,499)	\$0
Total Assets	\$0	\$124,499	(\$124,499)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$124,499	(\$124,499)	\$0
Total Liabilities	\$0	\$124,499	(\$124,499)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$33,620	\$4,000	(\$33,620)	\$4,000
Total Assets	\$33,620	\$4,000	(\$33,620)	\$4,000
Liabilities				
Deposits Held Due to Others	\$33,620	\$4,000	(\$33,620)	\$4,000
Total Liabilities	\$33,620	\$4,000	(\$33,620)	\$4,000
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Total Assets	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Liabilities				
Deposits Held Due to Others	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Total Liabilities	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$27,926	\$235,193	(\$206,208)	\$56,911
Total Assets	\$27,926	\$235,193	(\$206,208)	\$56,911
Liabilities				
Deposits Held Due to Others	\$27,926	\$235,193	(\$206,208)	\$56,911
Total Liabilities	\$27,926	\$235,193	(\$206,208)	\$56,911

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Total Assets	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Liabilities				
Deposits Held Due to Others	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Total Liabilities	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
County Court				
Assets				
Cash in Segregated Accounts	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Total Assets	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Liabilities				
Deposits Held Due to Others	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Total Liabilities	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Water Department				
Assets				
Cash in Segregated Accounts	\$1,392	\$5	\$0	\$1,397
Total Assets	\$1,392	\$5	\$0	\$1,397
Liabilities				
Deposits Held Due to Others	\$1,392	\$5	\$0	\$1,397
Total Liabilities	\$1,392	\$5	\$0	\$1,397
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$43,691	\$395,111	(\$380,992)	\$57,810
Total Assets	\$43,691	\$395,111	(\$380,992)	\$57,810
Liabilities				
Deposits Held Due to Others	\$43,691	\$395,111	(\$380,992)	\$57,810
Total Liabilities	\$43,691	\$395,111	(\$380,992)	\$57,810

(Continued)

WARREN COUNTY, OHIO

***Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013***

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$12,338	\$47,191	(\$27,076)	\$32,453
Total Assets	<u>\$12,338</u>	<u>\$47,191</u>	<u>(\$27,076)</u>	<u>\$32,453</u>
Liabilities				
Deposits Held Due to Others	\$12,338	\$47,191	(\$27,076)	\$32,453
Total Liabilities	<u>\$12,338</u>	<u>\$47,191</u>	<u>(\$27,076)</u>	<u>\$32,453</u>
Sheriff				
Assets				
Cash in Segregated Accounts	\$40,965	\$813,508	(\$807,599)	\$46,874
Total Assets	<u>\$40,965</u>	<u>\$813,508</u>	<u>(\$807,599)</u>	<u>\$46,874</u>
Liabilities				
Deposits Held Due to Others	\$40,965	\$813,508	(\$807,599)	\$46,874
Total Liabilities	<u>\$40,965</u>	<u>\$813,508</u>	<u>(\$807,599)</u>	<u>\$46,874</u>
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Mary Haven				
Assets				
Cash in Segregated Accounts	\$2,070	\$2,303	(\$1,363)	\$3,010
Total Assets	\$2,070	\$2,303	(\$1,363)	\$3,010
Liabilities				
Deposits Held Due to Others	\$2,070	\$2,303	(\$1,363)	\$3,010
Total Liabilities	\$2,070	\$2,303	(\$1,363)	\$3,010
Building Inspection				
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
Tax Maps				
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
Recorder				
Assets				
Cash in Segregated Accounts	\$25	\$100	\$0	\$125
Total Assets	\$25	\$100	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$25	\$100	\$0	\$125
Total Liabilities	\$25	\$100	\$0	\$125

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2012
Board of Elections				
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
Records Center				
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
Board of Developmental Disabilities				
Assets				
Cash in Segregated Accounts	\$23,258	\$17,529	(\$13,307)	\$27,480
Total Assets	\$23,258	\$17,529	(\$13,307)	\$27,480
Liabilities				
Deposits Held Due to Others	\$23,258	\$17,529	(\$13,307)	\$27,480
Total Liabilities	\$23,258	\$17,529	(\$13,307)	\$27,480
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$431,530	(\$431,530)	\$0
Total Assets	\$0	\$431,530	(\$431,530)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$431,530	(\$431,530)	\$0
Total Liabilities	\$0	\$431,530	(\$431,530)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2012
Licensing				
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>
Real Estate				
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>
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$25,556,839	\$816,710,430	(\$814,850,165)	\$27,417,104
Cash in Segregated Accounts	3,380,121	48,890,829	(48,502,011)	3,768,939
Taxes Receivable	303,085,063	291,080,364	(303,085,063)	291,080,364
Total Assets	<u>\$332,022,023</u>	<u>\$1,156,681,623</u>	<u>(\$1,166,437,239)</u>	<u>\$322,266,407</u>
Liabilities				
Intergovernmental Payables	\$319,547,167	\$312,555,777	(\$323,041,976)	\$309,060,968
Unapportioned Monies	8,325,326	726,613,097	(726,402,144)	8,536,279
Payroll Withholding	46,904	67,085,709	(66,989,217)	143,396
Deposits Held Due to Others	4,102,626	50,427,040	(50,003,902)	4,525,764
Total Liabilities	<u>\$332,022,023</u>	<u>\$1,156,681,623</u>	<u>(\$1,166,437,239)</u>	<u>\$322,266,407</u>



Statistical Section



STATISTICAL TABLES

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

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S 14 – S 23
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.	
Debt Capacity	S 24 – S 33
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.	
Demographic and Economic Information	S 34 – S 41
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.	
Operating Information	S 42 – S 55
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.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Warren County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2004	2005	2006	2007
Governmental Activities:				
Net Investment in Capital Assets	\$78,444,697	\$81,539,279	\$85,398,414	\$78,317,156
Restricted	69,109,801	83,902,769	90,678,144	110,599,082
Unrestricted	(1,201,520)	819,128	6,778,929	8,720,115
Total Governmental Activities Net Position	<u>\$146,352,978</u>	<u>\$166,261,176</u>	<u>\$182,855,487</u>	<u>\$197,636,353</u>
Business-type Activities:				
Net Investment in Capital Assets	\$131,385,110	\$139,912,158	\$151,632,916	\$169,102,380
Restricted	315,601	131,824	138,196	139,125
Unrestricted	34,873,951	41,779,537	45,521,917	40,636,372
Total Business-type Activities Net Position	<u>\$166,574,662</u>	<u>\$181,823,519</u>	<u>\$197,293,029</u>	<u>\$209,877,877</u>
Primary Government:				
Net Investment in Capital Assets	\$209,829,807	\$221,451,437	\$237,031,330	\$247,419,536
Restricted	69,425,402	84,034,593	90,816,340	110,738,207
Unrestricted	33,672,431	42,598,665	52,300,846	49,356,487
Total Primary Government Net Position	<u>\$312,927,640</u>	<u>\$348,084,695</u>	<u>\$380,148,516</u>	<u>\$407,514,230</u>

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230
123,909,039	117,230,738	118,166,446	105,859,570	112,180,708	118,558,889
4,974,629	6,815,521	6,204,333	21,990,171	19,716,416	23,876,754
<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>
\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095
69,277	65,521	65,561	65,192	0	0
35,413,707	34,395,771	28,613,852	28,319,700	25,478,533	28,018,215
<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>
\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325
123,978,316	117,296,259	118,232,007	105,924,762	112,180,708	118,558,889
40,388,336	41,211,292	34,818,185	50,309,871	45,194,949	51,894,969
<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,094,889	\$20,806,979	\$23,168,083	\$20,420,763
Judicial	7,083,174	7,041,173	8,374,648	8,463,471
Public Safety	19,088,689	22,597,635	25,369,160	28,038,407
Public Works	11,543,019	7,994,465	6,965,278	18,342,826
Health	838,628	627,548	647,914	610,409
Human Services	37,562,356	37,321,917	38,003,987	38,359,310
Community and Economic Development	791,039	1,023,113	1,275,089	1,430,122
Interest and Fiscal Charges	1,436,293	1,485,224	1,212,156	1,209,055
<i>Total Governmental Activities Expenses</i>	94,438,087	98,898,054	105,016,315	116,874,363
Business-type Activities:				
Water	10,791,794	10,241,330	10,944,231	11,955,590
Sewer	9,641,749	10,287,272	10,234,254	10,165,363
Sheriff	1,843,104	2,073,391	2,307,269	2,525,530
Communications Rotary	36,719	55,233	42,478	50,932
Storm Water	0	116,816	109,582	158,505
<i>Total Business-type Activities Expenses</i>	22,313,366	22,774,042	23,637,814	24,855,920
<i>Total Primary Government Expenses</i>	\$116,751,453	\$121,672,096	\$128,654,129	\$141,730,283
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,034,649	\$7,219,028	\$7,687,388	\$7,983,419
Judicial	1,992,134	2,159,585	1,957,382	2,070,413
Public Safety	2,873,087	3,257,292	3,183,879	2,937,515
Public Works	773,116	513,800	350,017	527,328
Health	451,074	535,296	565,581	563,739
Human Services	942,687	2,217,411	2,485,442	2,543,850
Community and Economic Development	63,969	23,827	23,477	610,641
Operating Grants and Contributions	16,378,470	19,021,085	16,967,683	20,486,915
Capital Grants and Contributions	5,983,261	5,729,622	4,122,575	2,830,599
<i>Total Governmental Activities Program Revenues</i>	36,492,447	40,676,946	37,343,424	40,554,419

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009
8,890,507	8,891,285	8,948,673	9,968,293	10,600,831	9,578,991
30,434,854	30,823,637	30,569,557	32,918,838	30,235,088	32,633,993
8,943,608	10,672,612	8,448,937	10,877,264	10,610,939	16,199,240
645,752	927,509	690,070	739,922	719,384	751,215
40,019,535	43,962,308	41,578,821	43,470,337	42,878,607	42,798,814
2,056,654	751,650	1,959,237	1,277,322	1,144,044	718,423
1,298,695	1,502,025	1,339,714	1,279,520	1,261,821	1,347,515
<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>
12,721,115	11,576,895	12,949,603	12,628,721	13,624,951	12,324,785
10,947,761	10,749,424	10,288,540	10,866,142	10,241,487	11,791,668
2,785,978	3,052,702	3,306,881	3,850,834	4,305,137	3,681,418
37,754	46,573	47,289	44,833	35,554	37,935
199,021	240,274	278,330	226,487	270,936	268,922
<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>
<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>
\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461
2,288,707	2,385,275	3,764,683	3,850,177	3,825,532	3,474,492
2,878,774	2,838,426	3,185,681	3,217,028	3,435,708	4,229,470
343,470	443,242	386,432	319,754	188,263	742,190
629,957	607,342	640,977	643,008	615,907	644,580
1,803,321	1,361,238	1,515,451	1,782,327	2,151,616	2,423,820
20,588	47,685	15,797	15,470	91,574	248,724
18,748,618	20,126,606	18,721,731	16,295,747	15,417,995	17,895,487
8,908,520	4,389,793	6,489,133	5,118,467	7,017,529	3,751,090
<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>

(continued)

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2004	2005	2006	2007
Charges for Services				
Water	7,875,254	9,261,215	8,936,711	10,850,277
Sewer	6,904,423	8,119,675	7,317,756	7,448,705
Sheriff	1,989,786	2,065,112	2,122,777	2,462,539
Communications Rotary	43,091	47,321	47,659	56,925
Storm Water	0	0	0	0
Operating Grants and Contributions	173,182	9,305	8,447	12,862
Capital Grants and Contributions	20,092,628	18,202,907	20,111,371	15,741,696
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	37,078,364	37,705,535	38,544,721	36,573,004
<i>Total Primary Government</i>				
<i>Program Revenues</i>	73,570,811	78,382,481	75,888,145	77,127,423
Net (Expense)/Revenue				
Governmental Activities	(57,945,640)	(58,221,108)	(67,672,891)	(76,319,944)
Business-type Activities	14,764,998	14,931,493	14,906,907	11,717,084
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)	(\$64,602,860)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$31,378,957	\$33,888,269	\$35,692,314	\$37,654,331
Sales Taxes	22,964,671	24,605,086	24,976,708	26,750,179
Other Local Taxes	351,176	216,141	216,044	232,555
Grants and Entitlements not Restricted to Specific Programs	13,419,490	14,388,158	14,992,042	16,077,499
Investment Earnings	2,054,124	3,892,655	8,376,073	10,373,240
Miscellaneous	20,132	14,934	14,021	13,006
<i>Total Governmental Activities</i>	70,188,550	77,005,243	84,267,202	91,100,810
Business-type Activities:				
Investment Earnings	74,084	317,364	562,603	867,764
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	74,084	317,364	562,603	867,764
<i>Total Primary Government</i>	\$70,262,634	\$77,322,607	\$84,829,805	\$91,968,574
Change in Net Position				
Governmental Activities	\$12,242,910	\$18,784,135	\$16,594,311	\$14,780,866
Business-type Activities	14,839,082	15,248,857	15,469,510	12,584,848
<i>Total Primary Government Change in Net Position</i>	\$27,081,992	\$34,032,992	\$32,063,821	\$27,365,714

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
10,290,994	9,861,042	10,851,461	9,703,555	10,294,904	9,613,585
7,675,398	7,531,172	8,028,278	7,606,032	8,316,165	8,307,475
3,193,952	3,198,283	3,191,256	3,087,525	3,634,642	3,944,816
40,065	38,278	23,855	75,203	44,618	57,352
0	0	0	21,075	17,140	247,109
15,245	6,333	275,383	30,300	30,759	31,232
11,564,883	7,606,331	10,171,630	5,709,307	4,144,480	4,167,040
32,780,537	28,241,439	32,541,863	26,232,997	26,482,708	26,368,609
76,344,732	69,547,287	74,712,537	64,947,808	65,782,520	67,747,923
(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)
6,088,908	2,575,571	5,671,220	(1,384,020)	(1,995,357)	(1,736,119)
(\$66,449,024)	(\$80,827,434)	(\$66,660,128)	(\$86,151,586)	(\$81,992,668)	(\$85,548,005)
\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309
26,612,717	26,201,290	27,206,742	28,359,838	30,624,218	32,701,492
252,824	225,448	208,560	86,772	6,135	332
17,155,280	16,943,061	16,868,894	16,474,349	16,603,808	17,883,188
9,270,197	3,458,859	2,044,082	2,050,124	1,133,851	(97,693)
165,161	13,189	17,398	(15,591)	11,541	12,406
90,285,094	77,053,043	79,404,249	80,470,112	91,425,785	94,546,034
574,474	5,233	40	34	105	0
0	0	0	606,261	0	0
574,474	5,233	40	606,295	105	0
\$90,859,568	\$77,058,276	\$79,404,289	\$81,076,407	\$91,425,890	\$94,546,034
\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,297,454)	\$11,428,474	\$10,734,148
6,663,382	2,580,804	5,671,260	(777,725)	(1,995,252)	(1,736,119)
\$24,410,544	(\$3,769,158)	\$12,744,161	(\$5,075,179)	\$9,433,222	\$8,998,029

Warren County, Ohio

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

	2004	2005	2006	2007
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,235,219	1,931,668	1,363,117	4,766,817
Unreserved	19,336,406	19,108,190	21,003,586	21,381,377
Total General Fund	21,571,625	21,039,858	22,366,703	26,148,194
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	10,982,841	10,552,465	12,091,922	19,397,472
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	35,622,555	42,019,099	51,978,875	65,027,186
Capital Projects Funds	(881,971)	9,643,552	7,927,152	4,059,884
Permanent Fund	40,500	41,064	41,703	42,788
Total All Other Governmental Funds	45,763,925	62,256,180	72,039,652	88,527,330
Total Governmental Funds	\$67,335,550	\$83,296,038	\$94,406,355	\$114,675,524

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$260,626	\$31,219	\$23,622
0	0	0	2,625,739	1,868,372	5,291,802
0	0	0	26,374,353	26,453,683	23,161,515
1,680,082	1,670,840	1,955,660	0	0	0
23,261,207	22,409,711	26,811,113	0	0	0
<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>
0	0	0	988,969	836,316	2,608,124
0	0	0	77,898,965	80,484,434	84,772,293
0	0	0	6,374,050	8,798,193	11,090,997
0	0	0	(91,510)	(879,646)	(721,592)
20,629,796	21,809,584	24,602,858	0	0	0
71,506,337	67,141,926	60,469,888	0	0	0
4,470,114	3,685,418	7,215,720	0	0	0
43,594	43,609	43,609	0	0	0
<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>
<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>

Warren County, Ohio

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

	2004	2005 (1)	2006	2007
Revenues:				
Taxes	\$54,946,546	\$59,806,913	\$62,442,778	\$66,251,838
Intergovernmental Revenues	33,867,366	35,572,407	33,909,065	36,554,283
Charges for Services	11,200,834	12,841,869	14,025,407	13,789,145
Licenses and Permits	20,247	14,984	14,101	13,081
Investment Earnings	2,009,577	1,853,238	7,699,283	10,852,836
Special Assessments	2,020,006	716,249	1,806,801	1,812,452
Fines and Forfeitures	708,702	3,734,174	675,352	603,044
All Other Revenue	2,254,675	2,366,240	1,568,712	2,859,267
Total Revenue	107,027,953	116,906,074	122,141,499	132,735,946
Expenditures:				
Current:				
General Government:				
Legislative and Executive	15,311,361	20,522,498	22,531,354	19,871,191
Judicial	6,956,528	7,016,627	7,969,588	8,266,556
Public Safety	20,663,514	22,311,231	24,574,547	27,284,282
Public Works	6,708,772	6,569,286	7,524,824	7,596,556
Health	836,343	634,847	635,359	612,110
Human Services	37,374,387	37,361,835	37,507,664	38,423,877
Community and Economic Development	788,838	1,020,458	1,256,362	1,435,989
Capital Outlay	6,605,649	3,047,156	5,852,857	5,601,434
Debt Service:				
Principal Retirement	1,430,200	6,616,891	1,593,337	1,683,670
Interest and Fiscal Charges	1,262,638	1,412,944	1,055,048	1,041,485
Total Expenditures	97,938,230	106,513,773	110,500,940	111,817,150
Excess (Deficiency) of Revenues Over Expenditures	9,089,723	10,392,301	11,640,559	20,918,796

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863
35,752,753	38,376,967	37,749,226	34,437,987	36,645,811	35,627,277
13,432,656	13,308,055	12,906,906	13,784,895	12,698,839	14,322,046
12,162	13,219	17,413	12,489	11,546	12,421
8,748,552	4,007,127	1,888,491	2,442,583	1,223,141	(177,969)
1,796,592	1,887,265	2,555,173	1,713,292	1,337,407	1,974,904
683,888	579,540	1,011,309	1,298,994	1,695,676	1,555,168
1,868,546	3,420,815	3,834,542	2,382,008	2,814,312	3,969,630
<u>127,638,505</u>	<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>
24,544,073	26,208,266	20,526,767	20,377,060	22,269,105	20,913,990
8,906,250	8,568,625	9,001,503	9,263,271	9,507,064	9,468,603
29,763,747	29,351,440	29,419,773	29,732,494	30,115,927	30,758,222
8,864,008	7,294,406	7,459,346	7,270,195	6,890,600	8,145,703
623,426	929,624	664,957	713,084	719,234	736,077
40,103,146	43,595,284	42,407,184	42,883,850	42,657,872	42,490,549
2,059,655	745,284	1,961,672	1,200,266	1,169,642	709,426
4,868,260	5,828,041	6,817,539	9,114,384	10,610,923	16,892,404
2,767,353	2,884,886	3,442,853	2,937,158	2,892,193	11,747,618
1,290,075	1,503,927	1,366,104	1,302,481	1,165,557	1,375,520
<u>123,789,993</u>	<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>
3,848,512	(7,028,073)	(931,727)	(5,034,301)	3,853,048	(7,414,772)

(Continued)

Warren County, Ohio

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

	2004	2005 (1)	2006	2007
Other Financing Sources (Uses):				
Capital Lease Proceeds	12,036	0	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	213,950	71,577	0	560,000
General Obligation Bonds Issued	0	5,030,000	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	263,246	0	0
Ohio Department of Transportation Loan	0	0	1,000,000	406,261
Transfers In	6,041,025	14,424,158	7,962,923	10,757,773
Transfers Out	(6,041,025)	(14,424,158)	(9,462,923)	(12,257,773)
Total Other Financing Sources (Uses)	<u>225,986</u>	<u>5,364,823</u>	<u>(500,000)</u>	<u>(533,739)</u>
Net Change in Fund Balance	<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>	<u>\$20,385,057</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.93%	 7.83%	 2.64%	 2.55%

Source: County Auditor's Office

(1) 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.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
0	13,585	0	0	0	8,327,410
0	0	0	0	254,314	0
2,755,000	0	0	0	0	0
0	0	4,725,000	555,810	0	8,611,000
0	2,350,000	0	0	0	0
8,590	0	0	3,173	0	0
0	0	0	0	0	0
4,570,076	5,769,621	6,354,321	7,046,311	8,502,294	11,572,894
(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)	(12,372,894)
2,763,590	2,363,585	4,725,000	(1,347,278)	(543,030)	16,138,410
<u>\$6,612,102</u>	<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>
3.51%	3.60%	4.20%	3.61%	3.38%	9.90%

Warren County, Ohio

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

Collection year	2004	2005	2006	2007
Real Property (2)				
Assessed				
Residential/Agricultural	\$3,399,768,870	\$3,628,061,400	\$3,860,915,220	\$4,620,980,270
Commercial/Industrial/Public Utility	625,459,770	664,935,360	687,970,460	818,492,130
Actual	11,500,653,260	12,265,705,029	12,996,816,229	15,541,349,714
Personal Property - Public Utility (2)				
Assessed	150,538,870	157,337,250	152,939,740	155,539,600
Actual	171,066,900	178,792,330	173,795,159	176,749,545
Tangible Personal Property - General Business (2)				
Assessed	430,776,911	428,282,018	351,771,062	268,201,325
Actual	1,723,107,644	1,713,128,072	1,876,112,331	2,145,610,600
Total				
Assessed	4,606,544,421	4,878,616,028	5,053,596,482	5,863,213,325
Actual	13,394,827,804	14,157,625,430	15,046,723,718	17,863,709,860
Assessed Value as a Percentage of Actual Value	34.39%	34.46%	33.59%	32.82%
Total Direct Tax Rate	6.53	6.46	6.46	6.71

Source:

County Auditor's Office

(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.

All collections from 2009 forward, are unpaid delinquent collections from prior tax years. Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

(3) A triennial update of property values was done in 2009 resulting in the decrease of assessed property values in 2010.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
		(3)			
\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550
866,239,420	919,347,450	953,892,890	899,990,910	881,568,940	841,267,660
16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885
135,350,390	144,066,080	153,261,530	227,822,150	236,416,170	278,705,790
153,807,261	163,711,455	174,160,830	258,888,807	268,654,739	316,711,125
127,312,790	16,431,000	11,619,070	0	0	0
2,037,004,640	164,310,000	185,905,120	0	0	0
5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000
18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010
32.27%	35.27%	35.24%	35.87%	35.89%	36.09%
5.21	5.21	5.78	7.78	7.78	7.78

Warren County, Ohio

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

	2004	2005	2006	2007
Direct Rates				
County				
General Fund	1.57	1.50	1.50	1.50
Board of Developmental Disabilities	4.00	4.00	4.00	4.00
Senior Citizens	0.96	0.96	0.96	1.21
Total	6.53	6.46	6.46	6.71
Overlapping Rates				
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 - 11.72	1.11 - 11.72	1.11 - 11.72	1.11-10.07
Townships	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.87-16.97
School Districts	30.40 - 74.11	30.40 - 74.88	30.40 - 80.65	28.90-83.45
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93-4.50
Libraries	0.00	0.00	0.00	0.00

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

2008	2009	2010	2011	2012	2013
2.00	2.00	2.57	2.57	2.57	2.57
2.00	2.00	2.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
5.21	5.21	5.78	7.78	7.78	7.78
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
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97	28.90-83.97
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	0.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00

Warren County, Ohio

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

		2013		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$53,759,440	1	1.02%
Kings Island Co	Amusement Park	20,296,120	2	0.38%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.30%
Inland American Loveland	Rental Properties	11,812,090	4	0.22%
Duke Realty Ins.	Real Estate	8,925,680	5	0.17%
Passco Mallard Crossing	Apartments	8,712,780	6	0.17%
Twin Fountains of Mason	Apartments	8,044,720	7	0.15%
Community Insurance Co	Insurance/Office Space	7,863,730	8	0.15%
Kenwood Lincoln Mercury	Auto/Finance	7,417,890	9	0.14%
Northeast Cincinnati Hotel	Hospitality	6,773,000	10	0.13%
	Subtotal	149,495,310		2.83%
	All Others	5,127,732,900		97.17%
	Total	<u>\$5,277,228,210</u>		<u>100.00%</u>
		2004		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Co	Amusement Park	\$20,091,860	1	0.50%
Duke Realty Ohio	Real Estate	14,274,440	2	0.35%
Drees Company	Real Estate	9,387,840	3	0.23%
Stolle Properties Inc	Real Estate	8,859,850	4	0.22%
Otterbein Home	Retirement Community	7,733,730	5	0.19%
Nantucket on Montgomery	Rental Properties	7,559,980	6	0.19%
Metropolitan Life Insurance	Insurance	6,661,090	7	0.17%
Mason Christian Village	Retirement Community	6,154,200	8	0.15%
Cintas Sales Corporation	Uniform Company	5,928,080	9	0.15%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	10	0.14%
	Subtotal	92,240,150		2.29%
	All Others	3,932,988,490		97.71%
	Total	<u>\$4,025,228,640</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2013 and 2004

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2013		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$112,941,930	1	40.52%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	107,814,970	2	38.68%
Texas Eastern Transmission LP	Gas Pipeline & Storage	19,053,960	3	6.84%
Dayton Power & Light Co	Gas & Electric	13,370,310	4	4.80%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,182,400	5	2.22%
Dominion Transmission Inc	Gas Transportation	5,927,890	6	2.13%
ANR Pipeline Co	Gas Pipeline & Storage	4,259,790	7	1.53%
Ohio Power Company	Gas Pipeline & Storage	3,079,200	8	1.10%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,891,080	9	1.04%
Banc of America Leasing & Capital	Leasing to Public Utility	2,166,520	10	0.78%
	Subtotal	277,688,050		99.64%
	All Others	1,017,740		0.36%
	Total	<u>\$278,705,790</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2004		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$68,451,660	1	45.47%
United Telephone Co of Ohio	Telephone/Communications	15,491,850	2	10.29%
Dayton Power & Light	Gas & Electric	11,973,540	3	7.95%
Ohio Bell Telephone Co	Telephone/Communications	6,866,610	4	4.56%
Dominion Transission Inc	Gas Transportation	6,366,030	5	4.23%
ANR Pipeline Co	Gas Pipeline & Storage	4,201,180	6	2.79%
Cincinnati Bell Telephone Co	Telephone/Communications	2,938,640	7	1.95%
Cincinnati Bell Wireless LLC	Telephone/Communications	1,871,400	8	1.24%
New Par	Communications	1,814,980	9	1.21%
Texas Gas Transmission LLC	Gas Pipeline & Storage	1,760,800	10	1.17%
	Subtotal	121,736,690		80.86%
	All Others	28,802,180		19.14%
	Total	<u>\$150,538,870</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2013 and 2004

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2004	2005	2006	2007
Total Current Tax Levy ⁽¹⁾	\$28,795,437	\$29,369,302	\$29,928,991	\$33,601,985
Total Delinquent Levy	742,893	503,180	1,333,890	993,470
Total Levy	29,538,330	29,872,482	31,262,881	34,595,455
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	28,565,074	29,046,240	28,973,397	32,513,550
Percent of Current Levy Collected	99.20%	98.90%	96.81%	96.76%
Delinquent Tax Collections	578,788	363,095	987,346	733,678
Percent of Delinquent Collected	77.91%	72.16%	74.02%	73.85%
Total Tax Collections	29,143,862	29,409,335	29,960,743	33,247,228
Percent of Total Tax Collections to Total Tax Levy	98.66%	98.45%	95.83%	96.10%

Source: County Auditor's Office

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

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

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609
1,451,977	1,212,488	1,878,854	2,231,929	3,962,381	1,898,211
37,612,698	30,364,845	31,156,711	33,924,021	45,939,093	42,360,820
35,195,734	26,694,705	27,988,157	30,049,225	40,546,414	39,671,026
97.33%	91.57%	95.59%	94.82%	96.59%	98.04%
1,109,746	866,080	914,580	889,513	1,925,050	1,366,872
76.43%	71.43%	48.68%	39.85%	48.58%	72.01%
36,305,480	27,560,785	28,902,737	30,938,738	42,471,464	41,037,898
96.52%	90.77%	92.77%	91.20%	92.45%	96.88%

Warren County, Ohio

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

Industry (Category)	2004	2005	2006	2007
Sales Tax Payments	\$6,755,557	\$7,611,321	\$7,831,851	\$8,191,274
Direct Pay Tax Return Payments	338,393	379,655	359,786	418,565
Seller's Use Tax Return Payments	2,326,091	2,490,095	2,591,293	2,910,922
Consumer's Use Tax Return Payments	1,292,732	1,330,848	1,170,146	1,271,731
Motor Vehicle Tax Payments	3,897,048	3,737,959	3,398,487	3,686,268
Watercraft and Outboard Motors	79,575	68,750	65,198	66,627
Department of Liquor Control	45,358	51,929	57,816	64,827
Sales Tax on Motor Vehicle Fuel Refunds	953	1,843	2,861	1,975
Sales/Use Tax Voluntary Payments	37,818	46,888	32,269	24,877
Statewide Master Numbers	8,309,474	9,050,142	9,611,678	10,257,271
Sales/Use Tax Assessment Payments	31,417	47,778	72,227	45,109
Streamlined Sales Tax Payments	0	0	1,082	1,350
Use Tax Amnesty Payments	0	0	0	0
State Administrative Rotary Fund	(231,144)	(248,172)	(251,904)	(268,854)
Sales/Use Tax Refunds Approved	(152,046)	(68,677)	(69,917)	(61,260)
State Adjustment to Prior Allocations	0	0	(2,784)	(18,567)
Non-Resident Motor Vehicle Tax Payments	0	0	0	5,880
Total	\$22,731,226	\$24,500,359	\$24,870,089	\$26,597,995
Sales Tax Rate	6.00-7.00%	7.00%	6.50%	6.50%

Source: State Department of Taxation

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

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775
578,098	590,123	783,446	712,138	804,890	882,631
2,856,422	2,529,204	2,758,736	3,294,396	3,678,037	4,151,277
1,279,125	1,156,878	1,223,045	1,008,326	1,351,308	1,538,738
3,539,029	3,252,997	3,566,902	3,938,727	4,130,794	4,425,416
47,975	43,325	42,759	53,548	50,699	61,778
70,988	75,678	77,533	80,692	85,986	90,046
2,511	2,832	1,644	1,824	2,324	2,204
22,555	82,355	53,492	23,906	27,911	28,974
10,660,551	10,597,975	11,429,838	11,657,003	12,472,932	12,716,921
121,436	270,590	164,252	168,025	156,005	128,015
13,967	9,961	13,413	26,053	22,238	27,981
0	0	0	4,473	21,758	102,910
(270,541)	(258,822)	(276,440)	0	0	(327,492)
(333,753)	(93,100)	(72,269)	(477,799)	(395,111)	(141,254)
(13,813)	0	0	(283,419)	(306,388)	0
71,485	57,649	69,168	84,925	82,092	113,791
<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>
6.50%	6.50%	6.50%	6.50%	6.50%	6.50-6.75%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2004	2005	2006	2007
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111
Special Assessment Bonds Payable	15,958,950	14,953,707	13,841,411	13,304,853
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,559,979	6,738,840	6,917,700	7,099,111
OPWC Loan Payable	329,834	279,091	228,347	177,603
ODOT Loan Payable	0	0	1,000,000	1,406,261
Capital Leases	42,577	33,249	22,952	11,584
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$17,291,845	\$13,067,893	\$12,253,970	\$11,415,049
OWDA Loan Payable	665,244	613,540	1,691,066	5,000,138
Long-Term Contract	1,225,140	876,135	511,552	130,694
Total Primary Government	<u>\$48,218,569</u>	<u>\$42,507,348</u>	<u>\$41,969,000</u>	<u>\$43,499,404</u>
Population ⁽²⁾				
Warren County	180,107	185,538	190,969	196,400
Outstanding Debt Per Capita	\$268	\$229	\$220	\$221
Income ⁽³⁾				
Personal (in thousands)	5,897,604	6,456,722	7,073,492	7,563,168
Percentage of Personal Income	0.82%	0.66%	0.59%	0.58%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

(3) US Department of Commerce, Bureau of Economic Analysis

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
14,896,998	13,657,815	12,329,258	11,541,111	10,180,450	9,431,095
0	2,350,000	2,325,000	2,285,000	2,245,000	2,205,000
6,587,404	5,973,606	5,334,801	4,669,970	3,978,053	3,257,945
126,859	76,115	25,372	0	247,956	235,240
949,834	481,988	0	0	0	0
774	11,044	8,284	5,286	2,029	0
\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651	\$0	\$0
5,000,138	5,000,138	4,914,650	13,389,853	15,734,018	15,248,765
0	0	0	0	0	0
<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>
201,831	207,262	212,693	215,406	217,310	219,169
\$192	\$182	\$181	\$204	\$177	\$197
7,986,049	8,055,652	8,266,739	8,731,698	9,304,780	8,560,174
0.48%	0.47%	0.46%	0.50%	0.41%	0.50%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2004	2005	2006	2007
Population ⁽¹⁾	180,107	185,538	190,969	196,400
Assessed Value ⁽²⁾	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111
Resources Available to Pay Principal ⁽⁴⁾	\$977,024	\$1,380,998	\$3,301,855	\$4,514,111
Net General Bonded Debt	\$5,167,976	\$4,563,895	\$2,200,147	\$440,000
Ratio of Net Bonded Debt to Assessed Value	0.1122%	0.0935%	0.0435%	0.0075%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0386%	0.0322%	0.0146%	0.0025%
Net Bonded Debt per Capita	\$28.69	\$24.60	\$11.52	\$2.24

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated 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

2008	2009	2010	2011	2012	2013
201,831	207,262	212,693	215,406	217,310	219,169
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
\$4,086,220	\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459
\$300,000	\$205,000	\$105,000	\$0	\$0	\$7,406,549
0.0050%	0.0034%	0.0019%	0.00%	0.00%	0.13%
0.0016%	0.0012%	0.0007%	0.0000%	0.0000%	0.0481%
\$1.49	\$0.99	\$0.49	\$0.00	\$0.00	\$33.79



Warren County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2013*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
Direct:			
Warren County	\$27,852,288	100.00%	\$27,852,288
Overlapping:			
All Cities wholly within the County	96,384,000	100.00%	96,384,000
All Townships wholly within the County	13,645,000	100.00%	13,645,000
All School Districts wholly within the County	<u>4,100,000</u>	100.00%	<u>4,100,000</u>
Subtotal	<u>114,129,000</u>		<u>114,129,000</u>
Total	<u><u>\$141,981,288</u></u>		<u><u>\$141,981,288</u></u>

Source: Warren County Auditor

Calculation of overlap is based on percentage of valuation of the city, township or school district that lies within Warren County.

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2004	2005	2006	2007
<u>Total Debt</u>				
Net Assessed Valuation	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
Debt Limit (1)	113,663,611	120,465,401	124,839,912	145,080,333
County G.O. Debt Outstanding (2)	6,145,000	5,944,893	5,502,002	4,954,111
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>
Overall Legal Debt Margin	<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>	<u>\$140,126,222</u>
	94.59%	95.07%	95.59%	96.59%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	46,065,444	48,786,160	50,535,965	58,632,133
Net Indebtedness Subject to Limit	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>
Overall Legal Debt Margin	<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>	<u>\$53,678,022</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

2008	2009	2010	2011	2012	2013
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
147,343,524	149,467,147	139,209,719	140,382,588	141,276,285	137,398,350
4,386,220	3,853,329	7,753,762	6,861,844	6,039,926	12,723,008
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>	<u>12,723,008</u>
<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>	<u>\$124,675,342</u>
97.02%	97.42%	94.43%	95.11%	95.72%	90.74%
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
59,537,409	60,386,859	56,283,888	56,753,035	57,110,514	55,559,340
4,386,220	3,853,329	7,753,762	6,861,844	6,039,926	12,723,008
<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>	<u>\$42,836,332</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2004	2005	2006	2007
Water System Bonds (1)				
Gross Revenues (2)	\$8,343,118	\$9,885,270	\$9,590,838	\$11,628,964
Direct Operating Expenses (3)	6,968,951	6,794,196	7,125,885	7,963,596
Net Revenue Available for Debt Service	1,374,167	3,091,074	2,464,953	3,665,368
Annual Debt Service Requirement	1,881,393	1,375,090	1,375,620	1,373,526
Coverage Excluding Tap-in Fees	0.73	2.25	1.79	2.67
Tap-in Fees (4)	3,685,089	6,122,509	4,236,843	3,701,775
Coverage Including Tap-in Fees	2.69	6.70	4.87	5.36
Sewer System Bonds (1)				
Gross Revenues (2)	\$6,932,942	\$8,232,064	\$7,514,417	\$7,783,496
Direct Operating Expenses (3)	5,841,063	6,955,319	6,856,439	6,597,254
Net Revenue Available for Debt Service	1,091,879	1,276,745	657,978	1,186,242
Annual Debt Service Requirement	766,855	357,895	0	0
Coverage	1.42	3.57	N/A	N/A
Tap-in Fees (4)	2,933,621	3,923,904	2,974,478	2,045,308
Coverage Including Tap-in Fees	5.25	14.53	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,955,006	\$1,909,494	\$1,865,748	\$1,818,870
January 1 Restricted Fund Balance to pay Debt Service	1,834,310	1,890,556	1,890,303	1,862,178
Debt Service				
Principal	1,001,000	1,076,820	1,112,296	1,096,558
Interest	897,760	832,927	781,256	723,305
Coverage	2.00	1.99	1.98	2.02
Tax Increment Financing (TIF) Bonds (1) & (5)				
Collections	\$860,627	\$1,013,324	\$2,391,453	\$3,146,387
January 1 Restricted Fund Balance to pay Debt Service	683,757	977,024	1,380,988	3,301,855
Debt Service				
Principal	250,000	285,000	300,000	395,000
Interest	297,423	386,038	201,850	192,850
Coverage	2.82	2.97	7.52	10.97

Source: County Auditor's Office

- (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.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585
8,169,088	7,764,584	7,921,008	7,648,931	8,526,501	7,711,903
2,622,187	2,254,672	3,082,823	2,213,692	1,914,847	1,901,682
1,378,950	780,470	784,223	786,295	781,870	0
1.90	2.89	3.93	2.82	2.45	N/A
2,452,235	1,795,667	1,714,150	2,636,665	2,103,466	2,367,417
3.68	5.19	6.12	6.17	5.14	N/A
\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475
7,524,961	7,170,707	6,761,398	6,873,776	6,646,793	6,517,435
426,431	360,465	1,266,880	732,256	1,669,372	1,790,040
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,704,983	1,388,747	1,171,558	846,579	813,710	1,300,873
N/A	N/A	N/A	N/A	N/A	N/A
\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328
1,860,983	1,821,508	1,797,320	1,652,259	1,288,155	719,109
1,162,855	1,239,183	1,328,557	1,343,957	1,360,661	1,060,356
699,921	792,062	686,743	619,402	562,792	492,379
1.98	1.88	1.82	1.66	1.37	1.37
\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123	\$0
5,860,392	7,681,422	9,126,492	10,549,093	11,043,489	11,251,872
946,517	1,028,798	1,453,805	1,419,831	1,481,917	1,545,107
449,206	646,165	486,884	521,743	451,822	364,230
6.50	6.45	6.44	6.69	6.82	5.90

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2004	2005	2006	2007
Population (4)				
Warren County	180,107	185,538	190,969	196,400
Income (2)				
Total Personal (in thousands)	5,897,604	6,456,722	7,073,492	7,563,168
Per Capita (2) (a)	32,745	34,800	37,040	38,509
Unemployment Rate (3)				
Federal	6.0%	5.5%	4.6%	4.6%
State	6.1%	6.0%	5.5%	5.6%
Warren County	4.5%	4.4%	4.9%	4.6%
Civilian Work Force Estimates (3)				
State	5,875,300	5,900,400	5,934,000	5,976,500
Warren County	99,200	100,200	105,600	107,800
Total Retail Sales (thousands) (5)				
Warren County	2,205,173	2,254,236	2,497,924	2,675,288
Employment Distribution by Occupation (1) (a)				
Manufacturing	18,386	19,187	20,099	20,900
Education	2,335	2,335	2,780	2,900
Service	8,790	9,378	10,113	10,864
Retail	7,709	8,215	8,215	8,215
Medical	4,650	4,804	5,049	7,137
Construction	6,547	6,243	6,161	5,895
Financial	7,054	7,548	8,798	9,151
Restaurants/Accommodations	12,371	13,137	14,482	14,826
Daytime Population (1)	67,842	70,847	75,697	79,888

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2004 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2004-2008, 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 2009 for the presentation of 2010 statistics, the County is using the latest information available.

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

(3) State Department of Labor Statistics

(4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).

(5) Warren County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
201,831	207,262	212,693	215,406	217,310	219,169
7,986,049	8,055,652	8,266,739	8,731,698	9,304,780	8,560,174
39,568	38,867	38,867	40,536	42,818	39,057
5.8%	9.3%	9.6%	8.9%	8.1%	7.0%
6.8%	10.2%	10.1%	8.6%	7.2%	7.0%
5.5%	8.8%	8.9%	7.6%	6.3%	6.0%
5,986,400	5,970,200	5,897,600	5,806,000	5,747,900	5,766,000
108,500	109,300	108,300	109,200	109,100	110,800
2,661,541	2,620,394	2,720,949	2,836,263	3,062,820	3,270,480
18,071	12,843	10,977	11,142	10,284	12,068
2,900	2,336	1,612	4,440	8,697	15,349
27,449	11,049	17,013	14,225	15,620	26,433
10,023	14,044	9,439	13,024	22,604	16,405
12,574	6,241	6,205	5,389	6,533	5,777
7,217	2,137	2,198	3,065	3,734	3,559
9,878	4,015	4,026	5,256	5,214	5,027
16,402	12,410	10,681	7,105	8,814	5,850
104,514	65,075	62,151	63,646	81,500	90,468



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Pharma/Product Research and Development	1,920	1	2.10%
Community Insurance (WellPoint)	Insurance Services	1,900	2	2.08%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.08%
Luxottica Retail	Optical Goods	1,858	4	2.03%
Atrium Medical Center	Healthcare Services	1,600	5	1.75%
Cintas Corporation	Business Services	1,052	6	1.15%
Cincinnati Premium Outlet	Retail	1,000	7	1.09%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	0.98%
L-3 Cincinnati Electronics	Advanced Manufacturing	715	9	0.78%
ADVICS	Automotive Braking Systems	615	10	0.67%
Total		<u>13,460</u>		
Total Employment within the County		<u><u>106,100</u></u>		

Employer	Nature of Business	2004		
		Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage & Credit Services	2,417	1	2.51%
Proctor & Gamble Health Care Research	Pharmaceuticals Research & Dev	2,400	2	2.49%
G.E. Capital Consumer Card Company	Mortgage & Credit Services	1,865	3	1.93%
Cintas Corporation	Uniform & Credit Services	1,800	4	1.87%
Anthem Blue Cross & Blue Shield	Pharmaceuticals Research & Dev	1,300	5	1.35%
Blackhawk Automotive Plastics Inc	Automotive Part Manufacturer	733	6	0.76%
Siemens Business Services	Technology Solutions	500	7	0.52%
SEI Brakes	Automotive Part Manufacturer	500	8	0.52%
Portion Pac	Packaged Food Products	483	9	0.50%
UBE Automotives , Inc	Automotive Part Manufacturer	458	10	0.48%
Total		<u>12,456</u>		
Total Employment within the County		<u><u>96,400</u></u>		

Sources: Warren County Office of Economic Development - 2013
Warren County Annual Information Statement - 2005

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	8	8	8
Auditor	18	17	18	17
Treasurer	7	7	7	7
Prosecuting Attorney	26	31	29	29
Recorder	15	15	14	13
Board of Elections	12	11	8	8
Data Processing	34	31	29	29
Records Center	6	6	7	7
Facilities Management	45	45	48	48
Rural Zoning	2	3	3	3
Tax Maps	7	6	7	7
Office of Management and Budget	7	8	8	8
Real Estate Assessment	10	10	9	9
Delinquent Real Estate Tax and Assessment (1)	4	7	9	13
Judicial				
Common Pleas Court (2)	24	32	27	26
Domestic Relations	12	12	8	9
Juvenile Court	18	20	17	17
Probate Court	10	9	8	9
Clerk of Courts	18	19	17	17
Municipal Court	11	12	9	8
Criminal Prosecutors	3	3	3	3
County Court	11	3	4	4
County Court Clerk	1	12	12	13
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	15	15	15	16
County Court Special Projects	1	2	2	3
Mental Health Grant	0	0	0	0

Warren County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
7	7	7	7	7	7
16	14	13	15	13	17
7	7	7	7	7	7
32	34	31	32	32	32
13	13	13	13	12	12
8	9	8	9	9	10
31	30	30	28	28	27
7	5	5	5	5	6
48	43	43	41	38	42
0	0	0	0	0	0
6	6	5	5	5	5
8	8	8	8	8	8
10	11	11	11	12	9
13	13	16	17	3	3
31	32	30	34	22	23
9	9	9	9	9	9
16	15	18	18	18	19
10	9	9	9	8	9
17	17	17	17	16	16
9	9	9	9	9	9
3	3	3	3	3	3
4	4	4	5	4	3
13	13	13	13	13	12
1	1	0	0	0	0
1	0	1	1	1	1
15	14	16	16	16	16
3	4	5	4	4	3
0	1	0	1	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007
Public Safety				
Coroner	3	3	3	3
Sheriff	160	163	177	182
Building Regulation	14	14	13	13
Adult Probation	3	1	2	4
Juvenile Probation	13	15	15	14
Juvenile Detention	22	22	24	24
Communication Dispatch	34	34	37	41
Telecommunications	12	13	15	16
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	30	28	30	31
Emergency Management	2	2	1	1
County Court Probation Department (2)	5	5	6	5
Indigent Guardianship (2)	0	0	1	1
TASC Grant	4	4	4	4
Hazardous Materials Emergency	1	1	2	2
Municipal Victim Witness	0	0	0	2
Public Works				
Engineer	46	47	44	45
Water	34	35	37	40
Sewer	32	32	35	37
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	5	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	282	191	184	185
Jobs and Family Services	44	45	49	49
Children's Services Board	47	49	46	47
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	52	57	55	54
Veteran Services	12	13	7	9
Community and Economic Development	2	3	5	6
	<u>1,196</u>	<u>1,140</u>	<u>1,136</u>	<u>1,164</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2004-2011.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
3	3	3	3	4	4
183	183	185	193	187	194
15	12	12	12	12	12
5	7	11	8	24	27
13	14	14	12	15	14
22	22	22	21	24	23
38	38	35	34	32	32
18	19	18	21	21	20
2	2	2	2	2	2
31	31	30	29	31	37
1	1	6	5	9	7
4	4	4	4	4	4
1	1	1	0	2	0
4	3	3	5	5	4
1	1	0	0	0	0
2	2	3	3	3	2
44	44	43	44	43	43
38	36	36	37	37	40
36	36	34	30	31	29
1	0	1	0	1	1
4	4	4	4	4	4
3	3	3	3	3	3
181	194	205	204	198	199
47	43	41	40	41	38
47	44	39	42	41	42
7	9	10	10	9	10
55	54	54	50	50	51
9	8	9	10	9	13
5	5	4	4	4	4
1,158	1,154	1,163	1,167	1,148	1,167

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,962	2,097	2,267	2,193
Number of Public Hearings	22	28	31	30
Auditor				
Number of Non-exempt Conveyances	8,146	8,598	7,682	6,116
Number of Exempt Conveyances	3,415	3,357	3,139	2,952
Number of Real Estate Transfers	11,561	11,955	10,821	9,068
Number of General Warrants Issued - see F below	35,243	36,120	38,429	39,146
Number of Payroll Warrants Issued	35,645	35,307	33,635	34,387
Number of Receipt Payins Issued	6,033	5,859	5,802	6,627
Number of Dog Licenses Issued	22,381	23,046	24,316	25,067
Treasurer				
Number of Parcels Billed - see C below	75,364	77,746	80,427	83,539
Number of Parcels Collected - see C below	69,415	69,773	73,021	81,158
Return on Portfolio as of December 31st	2.24%	3.76%	4.92%	4.93%
Prosecuting Attorney				
Criminal Cases - Common Pleas	807	970	1,036	903
Criminal/Traffic Cases - Juvenile Court	4,873	5,416	3,895	3,644
Criminal/Traffic Cases - County Court	8,218	7,774	7,857	9,470
Board of Elections				
Number of Registered Voters	125,165	127,891	127,843	127,130
Number of Voters Last General Election	95,512	59,334	70,660	37,039
Percentage of Register Voters that Voted	76.31%	46.39%	55.27%	29.13%
Recorder				
Number of Deeds Recorded	12,616	13,017	11,704	9,999
Number of Mortgages Recorded	23,391	22,054	19,238	15,248
Number of Military Discharges Recorded	23	17	21	24
Facilities Management - see D below				
Number of Buildings	14	15	15	15
Square Footage of Buildings	447,082	458,405	458,405	458,405
Total Acreage	A	A	A	A

Warren County, Ohio

2008	2009	2010	2011	2012	2013
2,058	1,857	2,026	1,867	1,862	1,999
20	39	26	17	28	24
4,934	4,389	4,624	4,123	5,040	5,517
2,762	2,666	2,349	2,682	2,802	3,012
7,696	7,055	6,973	6,805	7,842	8,529
39,437	39,072	36,161	35,249	33,702	46,326
35,657	35,796	36,327	35,494	35,923	35,794
7,493	8,953	9,139	8,843	9,354	10,188
26,508	27,004	28,151	28,815	29,038	28,608
85,715	87,290	87,904	88,018	88,720	89,065
86,960	85,707	86,442	86,442	87,416	87,797
3.66%	2.00%	1.41%	0.98%	0.72%	1.01%
1,080	853	891	880	955	925
2,864	2,864	2,653	2,546	2,866	2,958
8,098	7,477	6,184	6,644	7,069	6,737
140,988	142,617	135,490	139,093	146,374	144,023
106,951	60,167	81,631	72,132	111,757	35,880
75.86%	42.19%	60.25%	51.86%	76.35%	24.91%
8,422	7,738	7,853	7,508	8,313	9,220
11,833	15,322	13,683	12,391	15,120	12,743
21	17	25	29	8	228
16	A	A	18	23	23
462,005	A	A	473,232	474,344	474,344
A	A	A	A	406	406

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Data Processing				
GIS Group				
Number of GIS Outside Requests	409	412	503	263
Number of Internal GIS Users	23	29	50	53
Systems Development Group				
Number of Outside Requests	114	135	129	104
Number of Users Supported	391	393	763	763
Web Group				
Number of Sites Maintained	25	28	29	30
Support Group				
Number of Departments Supported	51	51	52	52
Number of Help Desk Work Orders	3,261	3,493	3,209	2,450
Office of Management and Budget				
Number of Workers' Compensation Claims	74	76	82	84
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,636	1,896	2,125	2,659
Number of Criminal Cases Filed	802	977	955	881
Probate Court				
Number of Estates Filed	656	624	617	657
Number of Guardianships Filed	138	159	131	138
Number of Marriages Filed	1,101	1,100	1,108	1,093
Juvenile Court				
Number of Civil Cases Filed	1,453	1,771	1,610	1,577
Number of Adult Cases Filed	73	113	182	256
Number of Delinquent Cases Filed	1,714	1,788	2,047	1,813
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	788	779	643	658
Number of Criminal and Traffic Cases Filed	6,780	6,198	7,507	6,338
Number of Small Claims Cases Filed	71	62	55	53
Lebanon				
Number of Civil Cases Filed	731	809	849	889
Number of Criminal and Traffic Cases Filed	4,989	5,991	5,805	5,706
Number of Small Claims Cases Filed	495	424	363	386
Mason				
Number of Civil Cases Filed	983	1,057	1,084	1,191
Number of Criminal and Traffic Cases Filed	7,370	7,399	8,018	7,355
Number of Small Claims Cases Filed	84	75	93	81

Warren County, Ohio

2008	2009	2010	2011	2012	2013
357	299	248	226	216	280
57	59	65	70	73	78
141	135	122	116	82	84
782	806	836	864	867	929
32	32	30	32	35	43
53	53	53	53	55	55
2,834	2,366	2,657	3,588	3,423	3,490
72	65	68	62	39	47
2,987	2,885	2,760	2,632	3,419	3,147
828	782	810	819	899	877
686	658	711	711	705	784
145	121	126	103	149	131
1,110	1,141	1,034	1,114	1,108	1,090
1,858	2,129	1,914	2,265	1,713	1,947
175	189	145	122	97	190
1,439	1,259	1,251	1,223	1,281	1,247
965	632	601	659	626	524
6,180	6,014	8,273	8,052	7,170	6,322
99	98	49	42	37	41
985	835	853	826	754	535
5,275	4,212	5,428	5,566	5,187	5,063
336	252	210	96	81	56
1,303	1,271	1,322	1,018	1,058	827
8,538	7,831	8,675	7,090	7,783	9,148
125	93	85	76	118	110

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Clerk of Courts				
Number of Domestic Relations Cases Filed	858	825	844	822
Number of Civil Cases Filed	1,678	1,898	2,125	2,659
Number of Criminal Cases Filed	1,064	1,248	950	881
Number of Domestic Violence Cases Filed	387	500	496	499
Number of Civil Stalking Cases Filed	164	233	234	300
Number of Appeals Filed	150	134	147	148
Number of Certificates of Judgement Filed	1,284	1,931	2,225	2,754
Number of Executions Filed	96	169	111	88
Number of Notary Commissions	505	513	603	534
Number of Passport Applications	1,116	1,407	1,749	1,987
Number of Expungements	12	15	18	28
Domestic Relations				
Number of DR Cases Filed	846	845	895	860
Number of Protective Orders	386	500	495	499
Law Library				
Number of Volumes in Collection	5,385	5,504	5,609	5,696
Public Safety				
Building Department-moved from Public Works to Public Safety				
Number of Permits Issued	3,360	3,250	2,830	2,527
Number of Inspections Performed	35,985	37,125	31,831	21,639
Sheriff				
Jail Operations				
Average Daily Jail Census	190	196	219	232
Prisoners Booked	4,346	4,466	5,101	5,613
Prisoners Released	4,374	4,408	5,099	5,611
Average Jail Stay	31	30	30	28
Enforcement				
Number of Accident Reports	1,005	1,070	1,051	1,921
Number of Citations Issued	4,579	6,014	5,065	5,661
Number of Warrants Served	2,290	2,314	2,583	2,304
Number of Calls for Service	60,268	62,266	61,142	60,946
Number of Transport Miles	95,846	156,564	257,441	293,218
Number of Court Security Hours	4,779	5,212	6,521	6,740
Number of Registered Sex Offenders	166	194	251	362
Probation				
Average Daily Case Load	671	829	913	1,014
Electronic Monitoring	A	A	A	A
Pretrial Services	A	A	A	A
Emergency Services				
Number of Calls for Service	146,272	160,860	162,179	169,714
Number of 9-1-1 Calls	22,971	24,431	27,240	30,385
Coroner				
Number of Cases Investigated	278	309	314	328

Warren County, Ohio

2008	2009	2010	2011	2012	2013
865	828	982	922	838	825
2,987	2,888	2,760	2,362	2,199	1,736
827	814	808	841	946	937
445	491	522	426	433	427
232	286	308	271	275	161
153	166	127	139	129	137
3,390	4,128	4,384	4,586	4,968	4,041
87	253	182	221	244	203
644	537	561	546	563	569
2,327	2,098	2,785	3,497	4,628	5,018
38	39	57	29	52	71
862	827	979	921	837	824
445	491	522	426	433	428
5,832	5,840	5,882	5,963	5,914	5,929
2,110	1,811	1,889	2,049	2,203	2,594
17,328	15,332	11,327	15,544	16,426	15,818
255	255	257	260	258	257
5,802	5,742	6,195	5,786	5,764	5,486
5,800	5,756	6,184	5,674	5,722	5,501
25	28	13	14	16	33
1,177	964	1,464	1,240	1,321	1,455
3,323	3,195	3,800	3,314	3,813	5,556
1,965	2,299	2,605	2,573	2,582	2,703
65,783	84,908	72,605	68,420	71,584	74,053
261,742	273,646	292,399	224,664	164,358	176,593
6,693	3,397	5,268	2,856	2,774	3,152
398	521	537	391	391	357
1,201	1,019	1,230	1,470	1,257	1,408
70	120	180	247	233	232
80	120	140	152	131	288
186,604	197,761	222,415	210,683	209,905	208,168
28,548	28,410	53,318	53,988	55,929	50,735
504	573	620	658	731	740

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Public Works				
Engineer				
Miles of Road Resurfaced	15.38	24.42	5.80	13.36
Number of Bridges Replaced/Improved	5	1	3	4
Number of Culverts Built/Replaced/Improved	1	1	2	1
Sewer District				
Average Daily Sewage Treated (mgd)	4.46	5.13	5.62	6.07
Number of Tap-ins	990	1,119	559	466
Number of Customers	16,805	17,924	18,483	18,949
Water District				
Average Daily Water Treated (mgd)	5.96	6.48	6.11	7.15
Average Daily Water Billed (mgd) - see B below	6.81	8.02	7.68	8.80
Number of Tap-ins	1,376	1,271	949	699
Number of Customers	22,477	23,748	24,697	25,396
Human Services				
BDD				
Clients Enrolled in:				
Family Services	271	288	263	239
Early Intervention Program	161	130	175	184
Respite Services	264	288	263	239
Clients Assisted with:				
Employment Planning	89	78	31	24
Community Employment	104	93	112	115
Organizational Employment	145	146	152	185
Transition School to Work	24	27	28	29
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	436	373	414	389
Recipients Receiving Day Care - see G below	286	381	508	616
Recipients Receiving Food Stamps - see G below	3,647	3,666	3,911	3,903
Recipients Receiving Medicaid - see G below	9,595	11,187	11,358	10,756
Recipients Receiving Disability Assistance (DA)	60	71	75	91
-See G Below				
Assistance Groups Receiving Prevention,				
Retention and Contingency Program -see G below	219	114	74	104
Job Placements thru Jobs Program	186	154	188	116
Clients Served in Agency	18,554	14,469	18,495	18,837

Warren County, Ohio

2008	2009	2010	2011	2012	2013
15.73	14.20	19.34	6.84	11.38	11.55
5	4	5	4	8	3
0	1	1	0	3	2
6.54	6.69	6.13	6.47	5.74	5.66
358	247	177	137	132	204
19,307	19,554	19,731	19,868	20,000	20,204
5.98	5.82	6.66	6.27	6.27	5.55
8.40	7.90	8.50	7.80	8.10	7.43
486	389	315	318	371	467
25,882	26,271	26,586	26,904	27,275	27,742
243	222	212	253	165	199
181	149	181	232	219	204
243	222	212	253	165	199
42	27	25	25	38	33
63	70	75	64	51	61
243	260	241	236	217	211
30	36	69	80	104	133
478	727	937	957	667	668
658	623	589	621	809	582
4,859	7,544	9,572	10,523	10,119	9,761
11,716	13,841	15,828	18,065	18,386	18,292
100	88	80	79	71	58
59	50	16	13	3	2
174	264	105	A	A	A
20,063	23,057	22,080	18,320	18,953	18,195

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Children's Services				
Average Client Count - Foster Care	131	103	75	89
Adoptions Finalized	7	11	15	2
New Investigations	707	768	824	648
Child Support Enforcement Agency				
Average Number of Active Support Orders	8,812	9,157	9,598	9,801
Percentage Collected	75%	75%	73%	74%
Veteran Services				
Number of Clients Assisted - see E below	1,240	1,370	1,510	3,318
Amount of Financial Assistance Paid	442,455	362,765	549,455	614,077
Community and Economic Development				
Number of Jobs Created	581	1,191	1,109	1,641
Number of Jobs Retained	A	A	1,277	1,747
Number of Projects	10	26	21	36
Total Project Investment	\$113.9 M	\$257.2 M	\$298.3 M	\$133.3 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

D - Name changed from Building and Grounds to Facilities Management in 2012.

E - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account.

G - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
83	80	135	101	114	129
8	5	4	8	10	12
723	741	666	715	690	607
9,916	10,214	11,384	11,636	12,100	12,138
75%	74%	75%	73%	74%	75%
4,338	4,305	2,144	2,591	842	610
702,172	727,502	441,472	475,570	420,277	326,212
1,714	2,250	1,709	1,849	1,934	2,545
3,012	2,552	2,643	1,875	772	1,059
36	32	36	38	20	34
\$279.4 M	\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M	203.4 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	\$325,597	\$325,597	378,526	378,526
Legislative				
Land	1,880,508	1,953,215	2,302,715	2,302,715
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	45,745,003	47,536,434	47,977,216	48,653,854
Machinery and Equipment	2,753,815	2,927,351	3,322,303	3,493,278
Public Safety				
Land	101,500	101,500	101,500	101,500
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,683,399	2,683,399
Machinery and Equipment	5,143,598	5,302,403	5,472,444	5,850,044
Public Works				
Land	2,854,243	2,894,105	3,441,008	3,451,366
Machinery and Equipment	3,048,621	3,151,610	3,436,278	3,673,884
Infrastructure	57,293,748	61,363,315	64,631,866	57,234,272
Health				
Machinery and Equipment	145,510	153,496	152,766	154,771
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	271,909	271,909	723,363
Machinery and Equipment	2,554,208	2,269,080	2,180,732	1,973,980
Construction in Progress	5,074,122	3,990,321	7,794,468	8,977,025

Warren County, Ohio

2008	2009	2010	2011	2012 (2)	2013
\$0	\$0	\$69,408	\$69,408	\$69,408	\$69,408
339,848	305,025	305,025	305,025	305,025	335,636
3,759,545	3,759,545	4,019,555	4,625,437	6,489,066	6,537,866
488,516	488,516	488,516	488,516	507,516	507,516
49,267,067	53,664,383	53,664,384	54,714,930	54,663,576	54,762,512
3,636,268	4,146,690	4,146,690	4,273,099	3,108,006	3,433,731
101,500	80,000	80,000	80,000	80,000	80,000
8,000	8,000	8,000	22,995	22,995	22,995
2,513,382	1,748,311	1,342,359	1,297,113	1,352,267	1,352,267
6,319,830	8,409,436	7,993,540	8,470,365	9,040,127	9,777,454
4,021,319	4,068,057	4,144,924	4,238,149	4,238,149	4,821,496
3,940,248	3,961,194	4,099,263	4,199,030	4,304,067	4,555,773
63,249,496	65,078,062	68,962,093	70,724,975	75,065,746	80,114,389
154,771	152,321	152,321	155,105	155,105	155,105
79,200	79,200	274,729	274,729	274,729	274,729
723,363	723,363	1,057,834	1,057,834	1,057,834	1,057,834
1,989,550	2,008,934	2,604,413	2,517,362	2,395,497	2,457,131
7,066,010	3,393,176	5,277,780	8,630,236	10,401,332	12,877,630

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,746,342	1,746,342
Land Improvements	59,957,532	63,205,461	70,727,589	76,431,500
Buildings, Structures and Improvements	26,828,071	26,828,071	27,583,328	28,042,967
Machinery and Equipment	1,143,676	1,261,420	1,399,147	1,701,473
Construction in Progress	871,594	3,069,075	5,027,181	18,494,552
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	74,163,347	77,898,626	83,984,282	88,418,787
Buildings, Structures and Improvements	28,412,516	28,643,632	29,032,380	29,015,576
Machinery and Equipment	1,709,685	1,811,555	2,079,744	2,605,820
Construction in Progress	11,469	231,938	875,462	2,266,158
Storm Water				
Machinery and Equipment	(1)	(1)	(1)	24,793

Source: County Auditor's Office

- (1) Storm Water Fund created in 2004. First asset purchased in 2007
- (2) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.
Existing assets under the \$100,000 threshold were not disposed.

Warren County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 (2)</u>	<u>2013</u>
1,746,342	1,745,426	1,795,654	1,805,956	1,824,366	1,824,366
83,314,971	83,377,256	95,777,965	99,127,182	101,970,035	102,932,040
29,008,512	30,990,892	41,823,798	43,385,563	43,385,563	44,281,296
1,754,801	1,778,129	1,763,134	1,738,514	1,720,755	1,756,816
20,920,071	25,710,336	5,435,607	4,353,421	4,448,923	6,657,663
406,165	406,165	406,165	406,165	406,165	406,165
91,541,584	93,175,275	93,897,672	94,266,602	94,383,775	94,590,807
29,353,826	29,640,922	29,640,924	29,640,923	29,640,923	60,959,557
2,919,529	3,251,574	3,251,571	3,216,790	3,098,282	3,228,553
2,581,059	3,515,344	18,006,768	29,255,450	32,482,233	726,645
24,793	24,793	24,793	24,793	24,793	24,793

