



Dave Yost • Auditor of State

WARREN COUNTY
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WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
<u>Nutrition Cluster</u>			
National School Breakfast Program	10.553	2011	\$6,765
National School Breakfast Program	10.553	2012	7,994
Total CFDA Number 10.553			<u>14,759</u>
National School Lunch Program	10.555	2011	13,091
National School Lunch Program	10.555	2012	16,548
Total CFDA Number 10.555			<u>29,639</u>
Total Nutrition Cluster			<u>44,398</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>			
Food Assistance Employment & Training (FAET)	10.561	G-1011-11-5127	5,052
Food Assistance	10.561	G-1011-11-5127	286,286
Food Assistance	10.561	G-1213-11-0127	103,946
Total CFDA Number 10.561			<u>395,284</u>
Total U.S. Department of Agriculture			<u>439,682</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grant Entitlement Program	14.218	B-10-UC-39-0009	352,100
Community Development Block Grant Entitlement Program	14.218	B-09-UC-39-0009	236,242
			<u>588,342</u>
<i>Passed Through Ohio Department of Development:</i>			
ARRA-Homeless Prevention & Rapid Re-Housing Program	14.257	B-A-09-1CX-1	170,172
Neighborhood Stabilization Program	14.228	B-Z-08-076-1	175,231
Program Income	14.228	2011	7,068
Total CFDA Number 14.228			<u>182,299</u>
HOME Investment Partnerships Program	14.239	2011	4,570
Total CFDA Number 14.239			<u>4,570</u>
Total U.S. Department of Housing and Urban Development			<u>945,383</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	2011VAGENE032	48,378
Victims of Crime Act	16.575	2012VAGENE032	17,510
Victims of Crime Act	16.575	2012VACHAE953	3,804
Total CFDA Number 16.575			<u>69,692</u>
Total U.S. Department of Justice			<u>69,692</u>

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Ohio Department of Job & Family Services Area 12 Workforce Investment Board:</i>			
<u>Workforce Investment Act Cluster</u>			
Workforce Investment Act-Adult	17.258	G-89-15-1278	208,077
Workforce Investment Act-Adult Admin	17.258	G-89-15-1278	42,999
ARRA-Ohio Learning Accounts	17.258	G-89-15-1278	6,000
Total CFDA Number 17.258			<u>257,076</u>
Workforce Investment Act-Youth	17.259	G-89-15-1278	286,480
Workforce Investment Act-Youth Admin	17.259	G-89-15-1278	52,235
Total CFDA Number 17.259			<u>338,715</u>
Rapid Response	17.260	G-89-15-1278	21,228
ARRA-Special Project-Waiting List Reduction	17.260	G-89-15-1278	61,177
ARRA-Ohio Learning Accounts	17.260	G-89-15-1278	21,411
National Emergency Grant - OH18 - Wilmington Airpark	17.260	G-89-15-1278	41,215
Total CFDA Number 17.260			<u>145,031</u>
Workforce Investment Act-Dislocated Worker	17.278	G-89-15-1278	272,399
Workforce Investment Act-Dislocated Worker Admin	17.278	G-89-15-1278	33,512
Rapid Response	17.278	G-89-15-1278	120,000
Total CFDA Number 17.278			<u>425,911</u>
Total Workforce Investment Act Cluster			<u>1,166,733</u>
Total U.S. Department of Labor			<u>1,166,733</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Surface Transportation Program	20.205	N/A	654,348
Total CFDA Number 20.205			<u>654,348</u>
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-029-102	137,930
Public Transportation for Nonurbanized Areas	20.509	RPT-4083-027-111	425,509
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-031-112	369,508
Total CFDA Number 20.509			<u>932,947</u>
<i>Passed Through Ohio Department of Public Safety:</i>			
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	CZ-2011-83-00-00-01067-00	3,063
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	HEVO-2011-83-00-00-00374-00	39,879
Total CFDA Number 20.601			<u>42,942</u>
Total U.S. Department of Transportation			<u>1,630,237</u>
U.S. DEPARTMENT OF ENERGY			
ARRA-Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002967	1,315,098
Total U.S. Department of Energy			<u>1,315,098</u>

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Rehabilitation Services Commission:</i>			
Rehabilitation Services_Vocational Rehabilitation Grants to States	84.126	2011	168,080
<i>Passed Through Ohio Department of Health:</i>			
Help Me Grow	84.181	08310021HG0209	61,160
Help Me Grow	84.181	08310021HG0312	12,822
Total CFDA Number 84.181			73,982
ARRA-Help Me Grow	84.393A	08310021HA0211	48,432
Total U.S. Department of Education			290,494
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1011-11-5127	47,556
Promoting Safe and Stable Families-Family Preservation	93.556	G-1011-11-5127	1,283
Promoting Safe and Stable Families-ESSA Preservation	93.556	G-1011-11-5127	4,013
Promoting Safe and Stable Families-Family Reunification	93.556	G-1011-11-5127	1,125
Promoting Safe and Stable Families-ESSA Reunification	93.556	G-1011-11-5127	9,219
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1011-11-5127	3,659
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1011-11-5127	405
Total CFDA Number 93.556			67,260
Temporary Assistance for Needy Families	93.558	G-1011-11-5127	592,127
Temporary Assistance for Needy Families	93.558	G-1213-11-0127	155,241
Total CFDA Number 93.558			747,368
Child Support Enforcement	93.563	G-1011-11-5127	1,489,692
Child Support Enforcement	93.563	G-1213-11-0127	220,912
Total CFDA Number 93.563			1,710,604
Community-Based Child Abuse Prevention Grants	93.590	G-1011-11-5127	1,997
<u>Child Care and Development Fund Cluster</u>			
Child Care Administration	93.575	G-1213-11-0127	41,812
Quality Child Care	93.575	G-1011-11-5127	2,680
Total CFDA Number 93.575			44,492
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5127	10,704
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1213-11-0127	28,085
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1011-11-5127	27,871
Total CFDA Number 93.596			66,660
Total Child Care and Development Fund Cluster			111,152
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	06-SOS-HHHS-83	294
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services-State Grants (Admin)	93.645	G-1011-11-5127	4,705
Child Welfare Services-State Grants	93.645	G-1011-11-5127	48,128
Total CFDA Number 93.645			52,833
Foster Care Administration & Training	93.658	G-1011-11-5127	142,382
Foster Care Maintenance-Contract Services	93.658	G-1011-11-5127	1,266
Foster Care Maintenance Title IV-E	93.658	G-1011-11-5127	558,386
ARRA - Foster Care Maintenance Title IV-E	93.658	G-1011-11-5127	13,191
Total CFDA Number 93.658			715,225

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
Adoption Assistance Administration	93.659	G-1011-11-5127	297,416
Adoption Assistance Administration-Contract Services	93.659	G-1011-11-5127	1,266
Non-Recurring Adoption Assistance	93.659	G-1011-11-5127	3,733
Total CFDA Number 93.659			<u>302,415</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Title XX Social Service Block Grant	93.667	G-1213-11-0127	40,660
Title XX Social Service Block Grant	93.667	G-1011-11-5127	73,291
Title XX Social Service Block Grant (Transfer)	93.667	G-1213-11-0127	8,113
Total Passed Through Ohio Department of Job and Family Services			<u>122,064</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Title XX Social Service Block Grant	93.667	2011	127,857
Total CFDA Number 93.667			<u>249,921</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chaffee Foster Care Independence Program	93.674	G-1011-11-5127	22,578
Children's Health Insurance Program	93.767	G-1011-11-5127	2,337
Children's Health Insurance Program	93.767	G-1213-11-0127	920
Total CFDA Number 93.767			<u>3,257</u>
Medical Assistance Program	93.778	G-1011-11-5127	317,884
Medical Assistance Program	93.778	G-1213-11-0127	86,287
			<u>404,171</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Title XIX Medical Assistance Program	93.778	2011	487,887
ARRA - enhanced Federal Matching Funds (eFMAP)	93.778	2011	127,840
Total CFDA Number 93.778			<u>1,019,898</u>
<i>Passed Through Ohio Department of Alcohol & Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8301-TASC-T-11-09179	138,229
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-12-09179	44,992
			<u>183,221</u>
Total U.S. Department of Health and Human Services			<u>5,188,023</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
<i>Passed Through Ohio Department of Public Safety-Emergency Management Agency:</i>			
Emergency Management Performance Grant	97.042	2010-EP-00-0003	41,448
Emergency Management Performance Grant	97.042	EMW-2011-EP-00003-S01	29,523
Total CFDA Number 97.042			<u>70,971</u>
State Homeland Security Grant Program	97.067	2010-SS-T0-0012	168,204
State Homeland Security Grant Program	97.067	2008-GE-T8-0025	47,766
Total CFDA Number 97.067			<u>215,970</u>
Total U.S. Department of Homeland Security			<u>286,941</u>
Total			<u>\$11,332,283</u>

CFDA - Catalog of Federal Domestic Assistance

N/A - No agency pass-through or other identifying number is available for this program.

The accompanying notes to this schedule are an integral part of this schedule.

WARREN COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Warren County's (the County's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, Ohio Department of Development and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note A describes, the Government reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAM

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences and for the emergency home repair for CDBG eligible applicants. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Loans repaid are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. If properties are foreclosed by court order, then the loans are forgiven.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$554,155
Overstatement of loans receivable*	(\$31,000)
Adjusted Beginning loans receivable balance as of January 1, 2011	\$523,155
Loans made	15,578
Foreclosures	11,832
Loan principal repaid	1,085
Ending loans receivable balance as of December 31, 2011	\$525,816
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$12,907
Administrative costs expended during 2011	237

* Two loans were included as receivable for fiscal year 2010 which should not have been because the loans were not yet considered to be receivable

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAM
(Continued)**

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, the County estimates \$23,000 to be uncollectible.

NOTE E – HOME IMPROVEMENTS PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAM

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences. Repayments of loans are used to make additional loans to assist additional low and moderate income households for HOME eligible activities. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs on repaid loans as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. Loans are not forgiven unless the property is foreclosed by court order.

Activity in the HOME revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$1,049,975
Loans made	4,570
Loan principal repaid	13,510
Ending loans receivable balance as of December 31, 2011	\$1,041,035
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$100,022
Administrative costs expended during 2011	0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, the County estimates none to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G – WORKFORCE INVESTMENT ACT

The County receives Workforce Investment Act (WIA) monies passed through the Ohio Department of Job and Family Services. Warren County, Butler County and Clermont County together comprise WIA Area 12. Butler County serves as the Fiscal Agent for WIA Area 12.

NOTE H – DODD MEDICAID MAC/WAC ADJUSTMENT

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$247,074. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Federal Awards since the underlying expenses occurred in prior reporting periods.

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INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the 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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2012, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Production Services Unlimited, Inc., a discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. Accordingly this report does not extend to Production Services Unlimited, Inc.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 1, 2012.

We intend this report solely for the information and use of management, the audit committee, Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

June 21, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Compliance

We have audited the compliance of Warren County, Ohio (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Warren County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have also audited and issued our unqualified opinion on the 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 as of and for the year ended December 31, 2011, and have issued our report thereon dated June 21, 2012. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 21, 2012. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Dave Yost
Auditor of State

August 1, 2012

WARREN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 20.205 Highway Planning & Construction CFDA 81.128 Energy Efficiency & Conservation Block Grant CFDA 84.126 Rehabilitation Services-Vocational Rehabilitation CFDA 93.563 Child Support Enforcement CFDA 93.658 Title IV-E Foster Care CFDA 93.778 Title XIX Medicaid Assistance Program CFDA 93.959 Block Grants for Prevention & Treatment of Substance Abuse CFDA 97.067 State Homeland Security
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 350,769 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

WARREN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2011

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2010-01	Finding for Recovery for public monies collected but unaccounted for	Yes	
2010-02	ORC 149.351, Warren County JFS did not maintain duplicate receipt books	Yes	
2010-03	2 CFR 255 Appendix A, 2.a(2), Material weakness & Questioned costs related to CFDA 93.778 Medical Assistance Program	Yes	

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Warren County Ohio



COMPREHENSIVE ANNUAL FINANCIAL
REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2011



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2011

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



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INTRODUCTORY SECTION



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June 21, 2012

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, 2011. 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. 39, *"Determining Whether Certain Organizations are Component Units"* in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component unit) for which the County is financially accountable. Production Services Unlimited, an adult workshop 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, 2011***

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 212,693 (2010 U.S. Bureau of Census). 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 and the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, the Coroner and two County Court Judges. Five Common Pleas Court Judges are elected to six-year terms.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2011

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

Economic Outlook

Population:

Ranked as the 2nd fastest growing County in Ohio, behind Delaware County, north of Columbus, Warren County has experienced a 34.3% increase in population since the 2000 census of 158,383 persons and an 86.7% increase in population since 1990. Our 2010 population was reported by the US Census Bureau at 212,693 and we are the 13th largest County in Ohio. Warren County is also ranked as the 98th fastest growing County in the nation out of 3,141 counties. Last year, the city of Mason was ranked #24 and the City of Springboro was ranked #41 by CNN Money Magazine in their list of the top 100 best places to live in the United States. The City of Lebanon was chosen as the Best Hometown by Ohio Magazine.

Warren County has been gaining in population by about 5,000 to 6,000 people annually until the past 3 years when our growth has tapered to 2,000-3,000 annually. Warren County has a 79.9% home ownership rate. That is the highest rate in the Dayton-Cincinnati Region while the State average is 69.8%. Despite our population increase, 62% of the land in Warren County is still in farmland, open/green space, and designated parks.

Education:

Warren County has a top performing education system with a higher percentage of "excellent" school districts than all but two of Ohio's 88 Counties. Serving the area are four universities and six colleges with a combined enrollment in excess of 85,000. Sinclair Community College, centered in Dayton, opened the Warren County Mason Courseview Campus in September of 2007. Through partnerships with other area universities, residents are now in closer proximity to a college campus that offers classes for associate, bachelor and master degrees from Sinclair, University of Cincinnati, Wright State University, Miami University and Wilmington College. The County Commissioners offer a \$10 per credit hour discount to all County residents enrolled at the Sinclair Courseview Campus. Sinclair's enrollment has now exceeded 1,300 students and they recently purchased 32 acres of adjoining land to begin expansion of their classrooms to begin in the fall of 2012.

Per Capita Income

Warren County has the 5th highest per capita income in the state at \$40,536 (2011) and the 2nd highest median household income of \$71,274 (the State Median is \$47,358). Warren County's 2006-2010 poverty rate was reported at 6.0% (compared to 14.2 % statewide average). The 2011 annual average unemployment rate was 7.6% against the state average of 8.6%.

WARREN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2011**

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>
2001	2,446	\$253,755,166
2002	2,414	277,780,036
2003	2,582	297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991

Source: Warren County Building Inspection Department

In 2011, assessed values of new construction remained relatively unchanged overall, reflecting a .08% decrease. Warren County's Residential new construction increased 4.7% following a 2010 decrease of 42.8%. Industrial new construction increased by 16.0% following a 71.5% decrease in 2010. Commercial new construction saw a decline of 19.6% following a 2010 decrease of 71.5% 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>
2001	\$156,540,920	\$3,086,230	\$18,040,820	\$177,667,970
2002	166,345,470	1,205,920	14,659,910	182,211,300
2003	172,025,920	2,100,170	13,153,070	187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
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

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

***Letter of Transmittal
For the Year Ended December 31, 2011***

Communities

Waynesville, located in the northwest part of the County has been recognized by USA Today as “The Antique Capital of the Midwest.” The annual Waynesville Sauerkraut Festival attracts over 300,000 visitors over 2 days in October each year. Caesar Creek State Park is also located near Waynesville. The park consists of 7,940 acres of beautiful terrain and a 2,830 acre lake with 5 boat ramps. In 2010 the park completed a \$2.1 million expansion of its Visitor’s Center. The park offers nearly 70 miles of trails for horseback riding, mountain biking and hiking and also includes a campground with 287 campsites and a 1,300’ sand beach. A new \$4 million full service marina with 300 boat slips is slated to begin construction by ODNR at the lake in 2012 with completion in 2014.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio’s oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and a library with an unusually fine collection of genealogical information.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon’s Christmas Festival which features Ohio’s largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 70,000+ for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, a Scenic Railroad Passenger Train and the Lebanon Raceway that offers spring and fall harness racing with pari-mutuel wagering and simulcasting of the races.

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

Springboro is 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.

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.

***Letter of Transmittal
For the Year Ended December 31, 2011***

Sales Tax Receipts and the General Fund

While Warren County, at this point, has weathered the Country's economic crisis, we are starting to feel the effects of declining revenue. In 2011, Warren County continued to be financially conservative and projected a \$5.0 million decline in General Fund revenue. With this projected decline in revenue the Board of Commissioners asked all General Fund departments and those supported by the General Fund to help stay ahead of this economic downturn by making conservative budget decisions. In addition, the county is prepared to make further funding reductions as we become aware of anticipated funding cuts from the State and Federal Governments as they work to reduce their deficit spending to balance their budgets.

The County's 1% sales tax revenues generated \$28,359,838. This is an increase of 4.24% over 2010. The current trend through March 2012 reflects a continued increase in sales tax revenues. For a period of time, the growth in sales tax revenue allowed the County to gradually phase out its share of property taxes. The County's inside millage entitlement is 2.57 mills per \$1,000 of property tax value. The County reduced its levy in 1997, again in 1999 and further reduced it to zero in 2000. In 2004 the County reinstated 1.50 mills and in 2008 the millage was increased to 2.0 mills and in 2010 the County began collecting the full 2.57 mills in an effort to offset the decline of investment income and various fees collected by the General Fund.

Travel and Tourism

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

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

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

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including; TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Great Wolf Lodge with 400 themed rooms and 78,000 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 the opportunity to soar across 2 1/2 miles of tree-tops. Two new half mile lines actually cross the river at a 25 story building height for an amazing view.

Letter of Transmittal

For the Year Ended December 31, 2011

While 2011's economy presented some challenges to the hospitality industry, over all it was a good year as both lodging tax collections and occupancy were up 6% over the previous year. With a reported 7.8 million visitors to the area, the regional economic impact of these visitors is \$863 million. Tourism provides 10,510 tourism-related jobs that generate personal income of \$245.6 million per the biennium Ohio Travel Association report of 2009. The number of tourists and the economic impact continue to hold as the County's leading industry.

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 \$4.9 million worth of roadway improvements in 2011 and has an estimated \$81.7 million of scheduled and anticipated road improvements to be completed in 2012 through 2017. There are an additional \$300 million of roadway improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements include widening of Butler-Warren Road between Tylersville Road and Bethany Road (20' widening of a 1 ½ mile section of Bethany Road east of Butler-Warren Road). 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) Studies to determine the best way to complete the Western Road Interchange on I-71; (C) Completion of the SR 73 Interchange on I-75; and (D) the continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton.
- During the past four years of economic slow down in new development, the County Commissioners have taken this opportunity to review all Growth Management Plans to assure quality development, preservation of open space and new economic resources that sustain a high quality of life. The following documents have all been completely updated: Land Use and Thoroughfare Plans, Subdivision Regulations, Access Management, Storm Water Management, Build-out capacity studies for our roads, water and sewer, Parkland Survey and Master Plan and a comprehensive re-write of the County's Zoning Code and maps was completed and approved in 2011.
- The County held competitive bidding for the bulk supply of electrical power to the Water & Sewer Department's facilities that include 94 electrical accounts that have an electrical load of approximately 4,000 kW and more than 15 million kWh annually. Competitive bids were received from three electrical suppliers and the County entered into a three year supply contract with the low bidder, allowing the County to realize a substantial savings.

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2011

- As Warren County remains focused on retaining its rural ambience character and quality of life with its growing population, the County Commissioners have helped increase our County Park System by 1,310 acres over the past ten years. In 2011, there were 364 parks (17,711 acres) countywide representing an overall 6% open space of all 400 square miles in our County. Thanks to a partnership with Turtlecreek Township Trustees, Otterbein Home and a grant from Ohio Department of Natural Resources, in 2008, the County made a contribution towards the purchase of a 310 acre park from AK Steel that offers new amenities of boating, fishing, golfing, picnic area and ball fields. When the economy improves, the County is also entertaining the possibility of initiating a countywide Park Levy based on the positive feedback from our recently completed Park Survey. This levy could be shared with local governments that own and operate park land in Warren County to avoid duplication of competing levies. No park levies currently exist for the County.
- The demand for public services in Warren County continues to grow, driving the need for facilities expansion. In 2009 the Health and Human Services Building underwent a \$4.4 million renovation. Current projects include \$2.8 million for energy efficiency improvements to the Common Pleas Court building. A future 90,000 square foot expansion to the Common Pleas Court building estimated at \$13.7 million and a 22,000 square foot expansion to the Probate-Juvenile facility estimated at \$5.9 million will likely remain on hold until after 2012. However, in an effort to further delay this costly expansion, efforts are being made to maximize office space in all existing buildings through renovation that will provide about 12,000 sq. ft. of space for our Common Pleas Courts.
- In 2011, the Board of Commissioners remained focused on revitalizing economic development efforts and coordinating with the existing economic development initiatives from our various cities and townships to create more visibility and productivity in new job creation. From 1992 to 2002, our Economic Development office helped bring in more than 20,000 new jobs and realized an average of 350 new business starts annually. 80% of these projects involved manufacturing, research and development or service sector companies who pay high wages and sustain the quality of living we are so proud of in Warren County. In 2011, our Economic Development Office reported the creation of 1,849 new jobs and the retention of 1,875 existing jobs representing 1,126,541 square feet of new/taken down space with \$70,858,564 in capital investment.
- With the approval of the Ohio Bureau of Adult Detention in July 2011 the Warren County Sheriff's Department began double bunking inmates in specified areas of the jail. Prior to the double bunking Warren County was incurring an annual cost of \$1.2 million to house inmates (in excess of our capacity) at the Butler County Jail. The contract with Butler County provided for a minimum of 50 jail beds per day at a cost of \$55 per prisoner per day. The implementation of the double bunking is saving the county \$100,000 each month. In addition, during the last half of 2011 there were 1,000 less prisoner transports which ultimately increases our monthly savings. Additional measures for management of the jail population are coordinated with the Judges through alternative sentencing and early release programs. Increased funding has been provided to Community Corrections and Pre-Trial Services to support these programs. These aggressive steps are assuring that we maximize the use of space without jeopardizing the safety of personnel and inmates. These efforts are allowing the County more time through a down economy to plan for the permanent construction of a new wing in the next 5-7 years.

***Letter of Transmittal
For the Year Ended December 31, 2011***

- In 2012 some new and exciting tourism opportunities include:
 - Kings Island Park will greatly expand its waterpark, rebranding it “Soak City.” The expansion will include a new “action river,” a new wave pool, and other amenities, while the entire footprint of the waterpark will be increased to provide patrons with more space.
 - The Western & Southern Open, the biggest summer tennis event in the nation and the nation’s oldest tennis event still played in its original city, will expand its food court to add more vendors and space for fans as the third phase of a three-phase construction project.
 - Ozone Zipline Adventures at YMCA Camp Kern has added two zip lines which are 1,100 and 1,400 feet in length and span over the Little Miami River some 200 feet in the air. Ozone Zipline Adventures is the largest zipline tour in the Midwest, and includes some of the longest single zipline runs in the continental U.S.

Financial Information

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

As part of this reporting model, management is responsible for preparing Management’s Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Accountants’ Report in the financial section of this report. MD&A provides an assessment of the County’s finances for 2011. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2011, assets in agency funds totaled \$343,404,276 and assets of the Unclaimed Money fund totaled \$445,506.

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.

***Letter of Transmittal
For the Year Ended December 31, 2011***

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, accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function and by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

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.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2011

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, 2011, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$6,861,844. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$6,861,844
Net Debt Per Capita	\$32.26
Net Debt to Assessed Value	.120%
Net Debt to Estimated Actual Value	.0434%

The outstanding debt is primarily related to repayment of the proceeds of monies used to construct or renovate water and sewer facilities operated by the County, and to improve our road and bridge infrastructure including the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchanges.

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, 2011. The opinion of the Auditor appears in the financial section of this report.

***Letter of Transmittal
For the Year Ended December 31, 2011***

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, 2010. 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 20 years (1991 - 2010). 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 2011.

Acknowledgments

The publication of this report is a continuation of the level of professionalism the Warren County Auditor's office has strived to attain and it significantly increases the accountability of Warren County government to its taxpayers.

The preparation of this comprehensive annual financial report would not have been possible without the cooperation of the County elected officials and their staffs. I would also like to recognize the following people for their exceptional contribution to this effort.

Robyn Crisenbery, Auditor's Office, Director Financial Operations	
Patti Taulbee, Auditor's Office	Dora Ruff, Auditor's Office.
Brenda Quillen, Auditor's Office	Donald J. Schonhardt and Associates, Inc.
Marty Edwards, Auditor's Office	Gary Browning, Data Processing Director

Sincerely,



Nick Nelson,
Warren County Auditor

WARREN COUNTY, OHIO

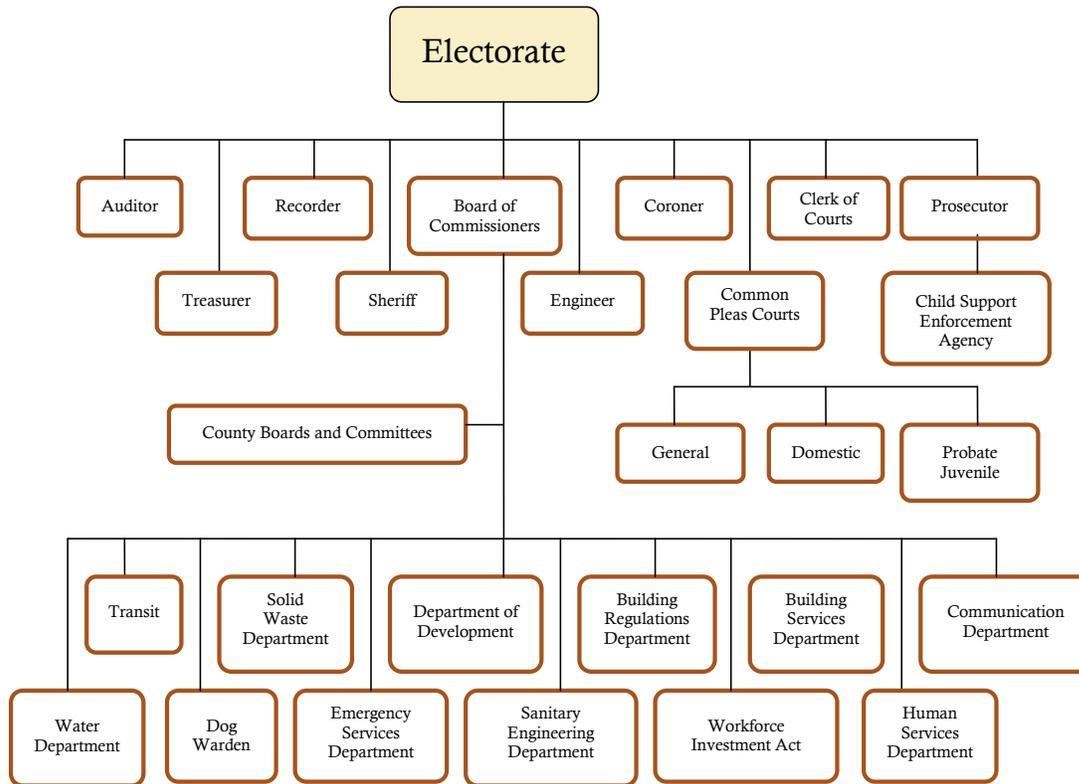
*List of Elected Officials
For the Year Ended December 31, 2011*

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	Beth Deckard
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

JUDGES

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

**County Organizational Chart
For the Year Ended December 31, 2011**



County Boards and Committees

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

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danson

President

Jeffrey R. Emer

Executive Director



FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component 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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Board of Development Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2011, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with

Government Auditing Standards. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise 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 provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical 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.



Dave Yost
Auditor of State

June 21, 2012

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, 2011. 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 2011 are as follows:

- In total, net assets decreased \$5.7 million. Net assets of governmental activities decreased \$4.9 million, which represents a 2.3% decrease over net assets of 2010. Net assets of business-type activities decreased \$777,725 or .3% from net assets of 2010.
- General revenues accounted for \$80.4 million in revenue or 55.3% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$64.9 million or 44.7% of total revenues of \$145.4 million.
- The County had \$123.5 million in expenses related to governmental activities; \$38.7 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$61.4 million in revenues and \$53.1 million in expenditures. The 2011 revenues increased 1.1% or \$650,700 from 2010. The expenditures decreased 1.5% or \$761,266. The general fund balance at year-end totaled \$29.7 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 assets includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2011****Unaudited****FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The table below provides a comparison of 2011 to 2010 for both the Governmental and Business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2011	Restated	2011	2010	2011	Restated
		2010				2010
Current and other assets	\$193,093,422	\$190,608,001	\$33,395,525	\$35,255,262	\$226,488,947	\$225,863,263
Capital assets, Net	105,356,389	101,162,545	213,464,412	205,949,890	318,820,801	307,112,435
Total assets	298,449,811	291,770,546	246,859,937	241,205,152	545,309,748	532,975,698
Long-term debt outstanding	30,240,696	32,602,407	19,361,868	11,374,386	49,602,564	43,976,793
Other liabilities	56,094,864	42,150,173	3,482,471	5,037,443	59,577,335	47,187,616
Total liabilities	86,335,560	74,752,580	22,844,339	16,411,829	109,179,899	91,164,409
Net assets						
Invested in capital assets, net of related debt	84,264,510	92,647,187	195,365,789	195,848,993	279,630,299	288,496,180
Restricted	105,859,570	118,166,446	65,192	65,561	105,924,762	118,232,007
Unrestricted	21,990,171	6,204,333	28,584,617	28,878,769	50,574,788	35,083,102
Total net assets	\$212,114,251	\$217,017,966	\$224,015,598	\$224,793,323	\$436,129,849	\$441,811,289

Total Net Assets decreased by \$5,681,440.

Although *Current and other assets* ended the year with a nominal increase of \$625,684, there were some changes worth mentioning. Taxes Receivable had an increase of \$10.8 million due to the reinstatement of the full levy for the Board of Developmental Disabilities. Cash and Cash Equivalents for Governmental Funds decreased \$11.1 million primarily due to a \$6.4 million deficiency of revenue over expenses in the Board of Developmental Disabilities Fund and a \$3.9 million deficiency of revenue over expenses in the Health Insurance Fund.

Capital Assets Net increased by \$11.7 million and the main contributing component was driven by the construction additions to the Lower Little Miami Sewer Plant expansion. This project alone had an increase of \$11.1 million.

Total liabilities increased by \$18.0 million. Of this amount \$12.4 million increased Other Liabilities. This amount is primarily made up of an increase of \$2.1 million associated with Claims Payable or to be more specific, Health Insurance Claims. Unearned Revenues increased by \$10.4 million and was the second contributing factor to the increase in Other Liabilities. The Unearned Revenues resulted primarily from an increase to the Board of Developmental Disabilities Tax Levy. Long Term Liabilities increased overall by \$5.6 million. Business Type Long Term Liabilities increased \$8.0 million primarily related to the OWDA Sewer loan associated with the construction of the Lower Little Miami Sewer Plant expansion. General Government's Long Term Liabilities decreased \$2.4 million due to the scheduled annual debt payments.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2011**

Unaudited

\$105.9 million or 24.3% of net assets in the current year represents resources that are subject to external restrictions on how these assets may be used. \$50.6 million or 11.6% of net assets may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

Changes in Net Assets – The following table shows the changes in net assets for the fiscal year 2011 and 2010:

	Governmental Activities		Business-Type Activities		Total	
	2011	Restated 2010	2011	2010	2011	Restated 2010
Revenues						
Program revenues:						
Charges for Services and Sales	\$17,300,597	\$16,959,810	\$20,493,390	\$22,094,850	\$37,793,987	\$39,054,660
Operating Grants and Contributions	16,295,747	18,721,731	30,300	275,383	16,326,047	18,997,114
Capital Grants and Contributions	5,118,467	6,489,133	5,709,307	10,171,630	10,827,774	16,660,763
General revenues:						
Property Taxes	33,514,620	33,058,573	0	0	33,514,620	33,058,573
Sales Taxes	28,359,838	27,206,742	0	0	28,359,838	27,206,742
Other Local Taxes	86,772	208,560	0	0	86,772	208,560
Motor Vehicle and Gasoline Taxes	8,706,206	7,699,004	0	0	8,706,206	7,699,004
Shared Revenues	7,768,143	9,169,890	0	0	7,768,143	9,169,890
Investment Earnings	2,050,124	2,044,082	34	40	2,050,158	2,044,122
Miscellaneous	(15,591)	17,398			(15,591)	17,398
Transfers	(606,261)	0	606,261		0	0
Total revenues	118,578,662	121,574,923	26,839,292	32,541,903	145,417,954	154,116,826
Program Expenses						
General Government:						
Legislative and Executive	22,950,881	20,967,013	0	0	22,950,881	20,967,013
Judicial	9,968,293	8,948,673	0	0	9,968,293	8,948,673
Public Safety	32,918,838	30,569,557	0	0	32,918,838	30,569,557
Public Works	10,877,264	8,448,937	0	0	10,877,264	8,448,937
Health	739,922	690,070	0	0	739,922	690,070
Human Services	43,470,337	41,578,821	0	0	43,470,337	41,578,821
Community and Economic Development	1,277,322	1,959,237	0	0	1,277,322	1,959,237
Interest and Fiscal Charges	1,279,520	1,339,714	0	0	1,279,520	1,339,714
Business Type Activities:						
Water	0	0	12,628,721	12,949,603	12,628,721	12,949,603
Sewer	0	0	10,866,142	10,288,540	10,866,142	10,288,540
Sheriff	0	0	3,850,834	3,306,881	3,850,834	3,306,881
Communications Rotary	0	0	44,833	47,289	44,833	47,289
Storm Water	0	0	226,487	278,330	226,487	278,330
Total expenses	123,482,377	114,502,022	27,617,017	26,870,643	151,099,394	141,372,665
Total Change in Net Assets	(4,903,715)	7,072,901	(777,725)	5,671,260	(5,681,440)	12,744,161
Beginning Net Assets - Restated	217,017,966	209,945,065	224,793,323	219,122,063	441,811,289	429,067,128
Ending Net Assets	\$212,114,251	\$217,017,966	\$224,015,598	\$224,793,323	\$436,129,849	\$441,811,289

Governmental Activities

Net assets of the County's governmental activities decreased by \$4,903,715.

In 2011 three special revenue funds, Youth Services Subsidy, County Court Probation and Indigent Guardianship, were reclassified from a Judicial Government type to a Public Safety Government type. In addition there was one General Fund department, Common Pleas Probation that also was reclassified from Judicial to Public Safety. The reclassification of expenses for the year 2010 is reflected in the preceding table. The total amount reclassified for the year 2010 was \$3.2 million.

Expenses overall increased \$9.0 million or 7.8% over 2010. Although we realized an increase, total expenses still fell below those of 2009. Of the \$9.0 million overall increase, \$4.2 million was a result of the increased costs that were incurred in funding the County's self-insured health care program.

Legislative and Executive expenses were up 9.5% or \$2.0 million. Health care costs to this government function makes up \$1.3 million of this increase.

Judicial costs increased by \$1.0 million or 11.4%. Health care expenses to this government function makes up \$595,750 of this increase.

Public Safety expenses increased \$2.3 million or 7.7%. Health care costs to this government function makes up \$1.5 million of this increase and the majority of the balance is reflected in an increase in equipment expenses.

Public Works costs increased \$2.4 million or 28.7%. The largest portion of these expenses is associated with a \$2.0 million contribution to the Warren County Transportation Improvement District. The increase to health care costs to this government function amounted to \$234,325.

Human Services expenses increased \$1.9 million. Health care costs to this government function makes up \$575,373 of this increase. The balance of the \$1.9 million increase can be found within the expenses of the Board of Developmental Disabilities. This fund incurred an increase of \$1.2 million and is explained further in this section.

Shared revenue accounts went relatively unchanged with a decrease of \$394,545 or 2.3% over 2010. Of this amount \$1.0 million was an increase in Motor Vehicle and Gas Tax Revenue and \$1.4 million was a decrease in intergovernmental revenue not considered as program revenues which include monies from the state for the 10% rollback on real estate taxes, the 2 ½% homestead rollback, and the personal property tax reimbursement from the commercial activity tax.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2011**

Unaudited

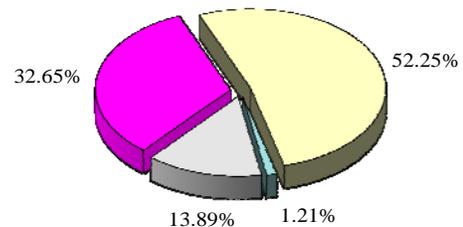
Program Revenues consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had a slight increase of \$340,787. Operating Grants and Contributions decreased by \$2.4 million. Capital Grants and Contributions in total decreased by \$1.4 million. Program Revenue had an overall decrease of \$3.5 million over 2010.

General Tax Revenue accounts for 52.2% of the \$118.6 million in total revenues for governmental activities. General Tax revenues increased \$1.5 million over 2010. The increase is made up of \$456,047 increase in property tax and \$1.2 million increase in sales tax. Other Tax revenues decreased \$121,788. The percentage change, when compared to 2010 for the three categories were 1.4%, 4.2% and (58.4%) respectively.

General Other Revenue had the largest percentage decrease amounting to 30.7% or \$633,208. Of this amount, was a decrease of \$606,261 involving transfers to Business Type Activities, a decrease of \$32,989 in miscellaneous earnings, and an increase of \$6,042 in investment earnings.

The County's net charges to users of governmental services totaled \$84,767,566. The County's general revenues of \$79,863,851 subsidized 94.2% of this amount and the remaining resulted in a \$4.9 million decrease in net assets.

Revenue Sources	2011	Percent of Total
Shared Revenues	\$16,474,349	13.89%
Program Revenues	38,714,811	32.65%
General Tax Revenues	61,961,230	52.25%
General Other	1,428,272	1.21%
Total Revenue	\$118,578,662	100.00%



Business-Type Activities

Net assets of the business-type activities decreased by \$777,725. These programs had revenues of \$26.2 million and expenses of \$27.6 million for fiscal year 2011. Revenues decreased overall by \$6.3 million.

Charges for Services and Sales decreased \$1.6 million. In 2010 Charges for Services had a \$1.5 million increase that was primarily from billings due to the increased water usage during the summer drought. This 2011 decrease returns Charges for Services to normal levels.

Capital Grants and Contributions totaled \$5.7 million. Of this amount, tap in fees generated \$3.6 million and private developer contributions generated \$1.7 million. When comparing the Capital Grants and Contributions to 2010 we find tap in fees increased by \$604,240 or 19.9% and private developer contributions decreased by \$142,585 or 7.7%. When comparing overall Capital Grants and Contributions we find a decrease totaling \$4.5 million. In 2010 we received a \$5.0 million stimulus grant, and the absence of these stimulus funds in 2011 created the decrease for this category.

Business activities receive no support from tax revenues and remains self-supporting.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2011

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$114,924,284, which is a decrease of \$6.2 million over last year's total of \$121,098,848. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2011 and 2010.

	Fund Balance December 31, 2011	Restated Fund Balance December 31, 2010	Increase (Decrease)
General	\$29,753,810	\$28,766,773	\$987,037
Board of Developmental Disabilities	32,222,283	38,664,349	(6,442,066)
Special Assessment	1,288,155	1,652,259	(364,104)
Other Governmental	51,660,036	52,015,467	(355,431)
Total	<u>\$114,924,284</u>	<u>\$121,098,848</u>	<u>(\$6,174,564)</u>

General Fund – Although the County's General Fund revenues exceeded expenditures by \$8.3 million, the General Fund's balance ended with an increase of \$987,037 due to \$7.3 million in transfers out. Children's Services received \$2.1 million in transfers to supplement their operating budget in lieu of seeking a levy to fund their needs. As a result of higher than anticipated employee health insurance costs, operating transfers in the amount of \$1.3 million were transferred to the Health Insurance Fund. County Construction projects received \$1.2 million to be used towards capital projects. Youth Services Subsidy received \$878,761 in transfers that will also supplement their operating budget. As part of the 2009-2011 contractual agreement with Deerfield Township the Sheriff's Policing Revolving Fund received an operating transfer in the amount of \$606,261 to fund full time deputies. Various other county departments received the remainder of the transfers.

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

	2011 Revenues	Restated 2010 Revenues	Increase (Decrease)
Taxes	\$43,795,438	\$42,718,266	\$1,077,172
Intergovernmental Revenues	4,850,211	5,565,782	(715,571)
Charges for Services	8,296,228	7,889,158	407,070
Licenses and Permits	12,454	17,398	(4,944)
Investment Earnings	2,429,803	1,885,505	544,298
Fines and Forfeitures	277,884	295,499	(17,615)
All Other Revenue	1,740,519	2,380,229	(639,710)
Total	<u>\$61,402,537</u>	<u>\$60,751,837</u>	<u>\$650,700</u>

Tax revenues overall increased by 2.5%. The largest source of tax revenue at \$28.4 million is generated from the County's Sales Tax. This tax increased over the previous year by 4.2%. The second largest source of tax revenue at \$12.9 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by \$342,693 or 2.7%. Property Transfer Taxes generated \$2.5 million and decreased \$369,191 or 12.8%.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2011

Unaudited

Investment income ended the year with a 28.9% increase due to fluctuations in the market value of investments which are reported as investment earnings or losses in the current period. During 2009 the market value of investments was much higher than values in 2010 which caused a significant drop in investment earnings reported for 2010. Although the market value of investments in 2011 is still less than the book value, it is not as low as values reported in 2010, thus the increase in investment income as compared to 2010. As portions of our investment portfolio continued to "mature" or be "called", it required us to re-invest funds into the new investments that were being issued at the prevailing historically low interest rates. It is not expected that we will see any increases in investment income in the coming year.

	2011 Expenditures	Restated 2010 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$18,203,559	\$18,544,517	(\$340,958)
Judicial	8,387,060	8,047,523	339,537
Public Safety	25,226,243	24,466,468	759,775
Human Services	1,109,702	1,078,688	31,014
Community and Economic Development	180,642	208,744	(28,102)
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total	<u>\$53,107,206</u>	<u>\$52,345,940</u>	<u>\$761,266</u>

As mentioned previously in the MD&A, one General Fund department, Common Pleas Probation, was reclassified from Judicial to Public Safety. The reclassification of these expenditures for the year 2010 is reflected in the above table. The total amount reclassified in the General Fund for the year 2010 was \$592,754.

In 2011, overall expenditures had a marginal increase of 1.5% over 2010, but still managed to fall below the 2009 expenditures of \$53.4 million.

Board of Developmental Disabilities Fund - The 2011 revenue for the Board of Developmental Disabilities Fund (BDD) increased \$118,345 or .7% over the 2010 revenues. Expenditures for BDD increased \$1.2 million or 5.7%. Increased Medicaid costs along with the elimination of the Federal Medicaid Assistance Program required an increase to our local Medicaid match which impacted the 2011 expenditures. Expenditures exceeded revenues by \$6.4 million. The end of year fund balance was \$32.2 million.

Special Assessment Fund - The Special Assessment Fund received approximately \$1.6 million from special assessment levies, capacity fees and non-participant charges, while expending \$2.0 million in debt service payments. The fund balance decreased by \$364,104.

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 2011 his estimations ended with a positive variance of \$5.1 million. 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 2011 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$3.2 million. However, actual expenditures were less than the final budgeted expenditures by \$4.1 million. The largest variances within the \$4.1 million involved, consists of \$2.0 million in Legislative and Executive and \$1.3 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 \$2.8 million better than initially projected in the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2011 the County had \$318,820,801 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total, \$105,356,389 was related to Governmental Activities and \$213,464,412 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2011 with an \$11.7 million increase in total depreciable capital assets.

General Government's capital assets increased by \$4.2 million, as demonstrated in the table below

General Government Construction Projects had additions totaling \$5.0 million. These additions included over \$3.5 million in improvements to county roads and bridges and the remaining \$1.5 million being associated with improvements to county buildings. The Courts Building Energy Conservation Project made up the majority, \$1.0 million, of the building improvements. Completed projects, totaling \$1.7 million, were moved out of the construction asset category and into the asset categories of: Land \$93,225, Infrastructure (Roads) \$1.2 million, and Buildings at \$362,096. The net result of the additions and deletions to Construction in Progress is an increase totaling \$3.4 million

Business Type's capital asset increase of \$7.5 million was generated solely from expenditure investments in construction in progress and private developer contributions of water and sewer lines.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2011**

Unaudited

The 2011 expenditure investment to construction amounted to \$13.7 million. Projects totaling \$3.6 million, all water projects, were completed in 2011 and moved to capital assets. The net result to Construction in Progress was a \$10.2 million increase. The projects moved to capital assets increased: Land by \$10,302, Land Improvements by \$2.0 million, and Buildings by \$1.6 million. The building assets were water tower improvements.

The private developer contributions of \$1.7 million consisted of \$1.3 million in water lines and \$368,931 in sewer lines.

Additional information on the County's capital assets can be found in Note 11.

The following table summarizes the County's capital assets as of December 31, 2011 and December 31, 2010:

	Governmental Activities		Increase (Decrease)
	2011	2010	
Land	\$9,218,315	\$8,519,208	\$699,107
Construction in Progress	8,630,236	5,277,780	3,352,456
Total Non-Depreciable Capital Assets	<u>17,848,551</u>	<u>13,796,988</u>	<u>4,051,563</u>
Land Improvements	511,511	496,516	14,995
Buildings, Structures and Improvements	57,139,285	56,133,985	1,005,300
Furniture, Fixtures and Equipment	19,919,986	19,301,252	618,734
Infrastructure	70,724,975	68,962,093	1,762,882
Less: Accumulated Depreciation	<u>(60,787,919)</u>	<u>(57,528,289)</u>	<u>(3,259,630)</u>
Total Depreciable Capital Assets	<u>87,507,838</u>	<u>87,365,557</u>	<u>142,281</u>
Totals	<u>\$105,356,389</u>	<u>\$101,162,545</u>	<u>\$4,193,844</u>

	Business-Type Activities		Increase (Decrease)
	2011	2010	
Land	\$2,212,121	\$2,201,819	\$10,302
Construction in Progress	33,608,871	23,442,375	10,166,496
Total Non-Depreciable Capital Assets	<u>35,820,992</u>	<u>25,644,194</u>	<u>10,176,798</u>
Land Improvements	193,393,784	189,675,636	3,718,148
Buildings, Structures and Improvements	73,026,486	71,464,721	1,561,765
Furniture, Fixtures and Equipment	4,980,097	5,039,500	(59,403)
Less: Accumulated Depreciation	<u>(93,756,947)</u>	<u>(85,874,161)</u>	<u>(7,882,786)</u>
Total Depreciable Capital Assets	<u>177,643,420</u>	<u>180,305,696</u>	<u>(2,662,276)</u>
Totals	<u>\$213,464,412</u>	<u>\$205,949,890</u>	<u>\$7,514,522</u>

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2011

Unaudited

Debt

At December 31, 2011, the County had general obligation debt outstanding of \$18.4 million in bonds. Of this amount, \$6.9 million comprises debt backed by the full faith and credit of the County and \$11.5 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County also had outstanding principal of \$2.3 million in Tax Increment District Revenue Bonds, and \$4.7 million of outstanding principal in an Ohio Department of Development Loan (State 166). The Water enterprise fund had \$5.2 million of Mortgage Revenue Bonds, and \$4.6 million in OWDA Loans. The Sewer enterprise fund had \$8.8 million in OWDA Loans outstanding at December 31, 2011.

Governmental Activities long-term liabilities decreased by \$2,361,711 or 7.2% during the 2011 fiscal year, and the County's Business-Type Activities long-term liabilities increased by \$7,987,482 or 70.2%. 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 Note 14 of this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2011 and December 31, 2010:

	2011	2010
Governmental Activities:		
General Obligation Bonds	\$6,861,844	\$7,753,762
Special Assessment Bonds	11,541,111	12,329,258
Tax Increment Revenue Bonds	2,285,000	2,325,000
Loans	4,669,970	5,360,173
Capital Leases	5,286	8,284
Compensated Absences	4,877,485	4,825,930
Total Governmental Activities	<u>30,240,696</u>	<u>32,602,407</u>
Business-Type Activities:		
Mortgage Revenue Bonds	\$5,178,651	\$5,715,481
Loans	13,389,853	4,914,650
Compensated Absences	793,364	744,255
Total Business-Type Activities	<u>19,361,868</u>	<u>11,374,386</u>
Totals	<u>\$49,602,564</u>	<u>\$43,976,793</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In 2011, the nation, State of Ohio and Warren County's economy continued to experience the impact of the recession. Warren County has continued to exercise solid financial practices, as can be evidenced by the fact that we are one of only a few counties in the state who still has not had to lay off staff to approve a balanced budget. Warren County, however, no matter how good its development and financial practices, cannot escape the fact that we are inextricably tied to the economic fortunes of our state and our country.

For 2012, total General Fund revenues are anticipated at \$55.6 million, which is 10.1% less than what was actually received on a cash basis in fiscal year 2011. The General Fund's original budget for appropriations of anticipated expenses for 2012 was \$62.2 million as compared to \$60.8 million in cash expenditures at the end of 2011. Even though Warren County remains in strong financial shape largely due to consistent conservative budgeting, we are not immune from the effects of the state and national deficits and looming budget cuts. During 2012 and 2013 the County is focusing on potential State revenue cuts and reductions in investment income that could affect the County's General Fund balance. Our response to these possibilities include (1) containing salary and benefit expenses, (2) minimizing hiring and reviewing vacant positions to see if they can go unfilled, and (3) instituting across the board cuts in budgets of departments and agencies that receive General Fund dollars.

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 2011, Warren County welcomed 37 new companies, created 1,849 new jobs, retained 1,875 existing jobs and resulted in \$70.8 Million in corporate investments. The Home Depot Distribution Center has continued to increase positions adding an additional 150 employees in 2011. Likewise, the Cincinnati Premium Outlet Center, which opened in August of 2009, and has created close to 1,000 new jobs already, announced the opening of an additional eight stores in 2011 with over 100 new employment opportunities.

In 2011, Warren County also saw the introduction of new companies. Account Control Technologies opened their third national facility to Deerfield Township and brought over 250 expected new jobs to the County. VRI, which moved their headquarter operations to the City of Franklin in 2010, announced plans to expand their facility from their original 300 employment commitment to approximately 450 employees. Additionally, Hardy Diagnostics, a California based firm, located their company in the City of Springboro bringing 75 employment positions to the County. In 2012 we anticipate that Delaware North & Churchill Downs will break ground in western Warren County, along the I-75 corridor, for one of Ohio's seven "Racinos" with completion sometime in 2014.

Likewise, the Warren County Office of Economic Development continues to work with 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 educational institutions. As the Warren County Office of Economic Development Office 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. This was accomplished through listening sessions with area HR directors and educational institutions as well as forums conducted by the regional development organizations

The Warren County Port Authority had an active project load in 2011 and is beginning to see the results of their efforts early 2012. Coordinating with the Warren County Economic Development Office, the Port has entered into an agreement to provide leasing arrangements for a new FedEx Ground facility to be located in the City of Lebanon. Additionally, the Port is coordinating documents on several other projects that would increase employment numbers inside of Warren County over 1,000 hires.

Warren County continues to be credited as one of the highest "new job" growth counties in the state. In 2011-2012, Warren County's unemployment rate fell from 9.2% during the peak of the recession to the lowest in Southwest Ohio, 6.7%.

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 Assets
December 31, 2011**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 108,903,146	\$ 24,703,334	\$ 133,606,480	\$ 182,492	\$ 2,941,493
Cash and Cash Equivalents with Fiscal Agent	5,253,489	0	5,253,489	0	0
Receivables:					
Taxes	48,813,532	0	48,813,532	0	0
Accounts	1,020,396	3,395,113	4,415,509	62,313	0
Intergovernmental	11,856,036	42,029	11,898,065	0	0
Interest	212,123	0	212,123	0	0
Special Assessments	13,963,501	487,386	14,450,887	0	0
Loans	1,553,633	0	1,553,633	0	0
Internal Balances	74,035	(74,035)	0	0	0
Inventory of Supplies at Cost	1,043,281	616,249	1,659,530	0	0
Prepaid Items	258,215	10,739	268,954	2,240	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	5,000	1,267,905	1,272,905	0	0
Prepaid Water Contract	0	2,476,924	2,476,924	0	0
Unamortized Bond Issuance Costs	137,035	92,717	229,752	0	0
Deferred Loss on Early Retirement of Debt	0	377,164	377,164	0	0
Non-Depreciable Capital Assets	17,848,551	35,820,992	53,669,543	0	0
Depreciable Capital Assets, Net	87,507,838	177,643,420	265,151,258	33,241	0
Total Assets	298,449,811	246,859,937	545,309,748	280,286	2,941,493
Liabilities:					
Accounts Payable	5,541,495	2,642,719	8,184,214	4,404	3,500
Accrued Wages and Benefits Payable	2,037,719	208,171	2,245,890	10,731	0
Intergovernmental Payable	822,074	456,331	1,278,405	0	0
Claims Payable	2,765,370	0	2,765,370	0	0
Matured Bonds and Interest Payable	5,000	0	5,000	0	0
Unearned Revenue	44,844,758	0	44,844,758	0	0
Accrued Interest Payable	78,448	175,250	253,698	0	0
Long Term Liabilities:					
Due Within One Year	3,273,235	1,121,765	4,395,000	0	0
Due in More Than One Year	26,967,461	18,240,103	45,207,564	0	0
Total Liabilities	86,335,560	22,844,339	109,179,899	15,135	3,500

WARREN COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Assets:					
Invested in Capital Assets, Net of Related Debt	84,264,510	195,365,789	279,630,299	33,241	0
Restricted For:					
Capital Projects	7,824,506	0	7,824,506	0	2,425,000
Debt Service	26,933,143	65,192	26,998,335	0	0
General Government - Legislative and Executive	5,756,610	0	5,756,610	0	0
General Government - Judicial	3,472,811	0	3,472,811	0	0
Public Safety	2,853,144	0	2,853,144	0	0
Public Works	11,121,027	0	11,121,027	0	0
Health	1,971,572	0	1,971,572	0	0
Human Services	42,972,911	0	42,972,911	0	0
Community and Economic Development	2,953,846	0	2,953,846	0	0
Unrestricted	21,990,171	28,584,617	50,574,788	231,910	512,993
Total Net Assets	\$ 212,114,251	\$ 224,015,598	\$ 436,129,849	\$ 265,151	\$ 2,937,993

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2011**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 22,950,881	\$ 7,472,833	\$ 0	\$ 615,690
Judicial	9,968,293	3,850,177	23,315	0
Public Safety	32,918,838	3,217,028	2,886,079	248,388
Public Works	10,877,264	319,754	17,211	3,585,225
Health	739,922	643,008	0	0
Human Services	43,470,337	1,782,327	13,340,435	385,715
Community and Economic Development	1,277,322	15,470	28,707	283,449
Interest and Fiscal Charges	1,279,520	0	0	0
Total Governmental Activities	123,482,377	17,300,597	16,295,747	5,118,467
Business-Type Activities:				
Water	12,628,721	9,703,555	0	4,269,571
Sewer	10,866,142	7,606,032	30,300	1,215,510
Sheriff	3,850,834	3,087,525	0	0
Communications Rotary	44,833	75,203	0	0
Storm Water	226,487	21,075	0	224,226
Total Business-Type Activities	27,617,017	20,493,390	30,300	5,709,307
Total Primary Government	\$ 151,099,394	\$ 37,793,987	\$ 16,326,047	\$ 10,827,774
Component Unit:				
Production Services Unlimited, Inc.	\$ 385,999	\$ 408,282	\$ 0	\$ 0
Transportation Improvement District	62,208	0	1,000,001	2,000,000
Total Component Units	\$ 448,207	\$ 408,282	\$ 1,000,001	\$ 2,000,000

General Revenues:

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

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year, Restated

Net Assets End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Primary Government			Production Services Unlimited, Inc.	Transportation Improvement District
Governmental Activities	Business-Type Activities	Total		
\$ (14,862,358)	\$ 0	\$ (14,862,358)		
(6,094,801)	0	(6,094,801)		
(26,567,343)	0	(26,567,343)		
(6,955,074)	0	(6,955,074)		
(96,914)	0	(96,914)		
(27,961,860)	0	(27,961,860)		
(949,696)	0	(949,696)		
(1,279,520)	0	(1,279,520)		
<u>(84,767,566)</u>	<u>0</u>	<u>(84,767,566)</u>		
	1,344,405	1,344,405		
	(2,014,300)	(2,014,300)		
	(763,309)	(763,309)		
	30,370	30,370		
	18,814	18,814		
<u>0</u>	<u>(1,384,020)</u>	<u>(1,384,020)</u>		
<u>(84,767,566)</u>	<u>(1,384,020)</u>	<u>(86,151,586)</u>		
			\$ 22,283	\$ 0
			<u>0</u>	<u>2,937,793</u>
			22,283	2,937,793
33,514,620	0	33,514,620	0	0
28,359,838	0	28,359,838	0	0
86,772	0	86,772	0	0
8,706,206	0	8,706,206	0	0
7,768,143	0	7,768,143	0	0
2,050,124	34	2,050,158	0	200
(15,591)	0	(15,591)	0	0
(606,261)	606,261	0	0	0
<u>79,863,851</u>	<u>606,295</u>	<u>80,470,146</u>	<u>0</u>	<u>200</u>
(4,903,715)	(777,725)	(5,681,440)	22,283	2,937,993
<u>217,017,966</u>	<u>224,793,323</u>	<u>441,811,289</u>	<u>242,868</u>	<u>0</u>
<u>\$ 212,114,251</u>	<u>\$ 224,015,598</u>	<u>\$ 436,129,849</u>	<u>\$ 265,151</u>	<u>\$ 2,937,993</u>

WARREN COUNTY, OHIO**Balance Sheet
Governmental Funds
December 31, 2011**

	General	Board of Developmental Disabilities	Special Assessment
Assets:			
Cash and Cash Equivalents	\$ 25,888,211	\$ 27,771,810	\$ 1,321,638
Cash and Cash Equivalents with Fiscal Agent	0	5,253,489	0
Receivables:			
Taxes	19,051,744	19,402,150	0
Accounts	834,548	54,236	0
Intergovernmental	1,566,762	1,004,238	0
Interest	212,123	0	0
Special Assessments	0	0	13,963,501
Loans	0	0	0
Due from Other Funds	37,739	0	0
Interfund Loans Receivable	569,000	0	0
Inventory of Supplies, at Cost	29,178	0	0
Prepaid Items	231,448	17,179	0
Cash and Cash Equivalents with Fiscal Agent	0	0	5,000
Total Assets	\$ 48,420,753	\$ 53,503,102	\$ 15,290,139
Liabilities:			
Accounts Payable	\$ 995,536	\$ 342,355	\$ 0
Accrued Wages and Benefits Payable	1,081,342	534,713	0
Intergovernmental Payable	328,467	377,387	0
Matured Bonds and Interest Payable	0	0	5,000
Due to Other Funds	316,532	154,479	0
Interfund Loans Payable	0	0	0
Deferred Revenue	15,935,502	19,870,475	13,996,984
Compensated Absences Payable	9,564	1,410	0
Total Liabilities	18,666,943	21,280,819	14,001,984
Fund Balances:			
Nonspendable	260,626	17,179	0
Restricted	0	32,205,104	1,288,155
Committed	0	0	0
Assigned	2,625,739	0	0
Unassigned	26,867,445	0	0
Total Fund Balances	29,753,810	32,222,283	1,288,155
Total Liabilities and Fund Balances	\$ 48,420,753	\$ 53,503,102	\$ 15,290,139

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Other Governmental Funds	Total Governmental Funds
\$ 51,536,007	\$ 106,517,666
0	5,253,489
10,359,638	48,813,532
102,808	991,592
9,223,869	11,794,869
0	212,123
0	13,963,501
1,553,633	1,553,633
160,612	198,351
1,863,064	2,432,064
962,202	991,380
9,588	258,215
0	5,000
\$ 75,771,421	\$ 192,985,415
\$ 3,777,466	\$ 5,115,357
418,752	2,034,807
115,770	821,624
0	5,000
267,518	738,529
2,432,064	2,432,064
17,098,133	66,901,094
1,682	12,656
24,111,385	78,061,131
971,790	1,249,595
44,405,706	77,898,965
6,374,050	6,374,050
0	2,625,739
(91,510)	26,775,935
51,660,036	114,924,284
\$ 75,771,421	\$ 192,985,415

***Reconciliation Of Total Governmental Fund Balances
To Net Assets Of Governmental Activities
December 31, 2011***

Total Governmental Fund Balances \$114,924,284

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

Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. 104,863,297

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. 22,193,371

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (30,643,839)

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. 777,138

Net Assets of Governmental Funds \$212,114,251

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, 2011**

	General	Board of Developmental Disabilities	Special Assessment
Revenues:			
Taxes	\$ 43,795,438	\$ 8,663,821	\$ 0
Intergovernmental Revenues	4,850,211	7,086,285	0
Charges for Services	8,296,228	587,839	43,250
Licenses and Permits	12,454	0	0
Investment Earnings	2,429,803	11,987	793
Special Assessments	0	0	1,555,212
Fines and Forfeitures	277,884	0	0
All Other Revenue	1,740,519	124,972	0
Total Revenue	61,402,537	16,474,904	1,599,255
Expenditures:			
Current:			
General Government:			
Legislative and Executive	18,203,559	0	0
Judicial	8,387,060	0	0
Public Safety	25,226,243	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	1,109,702	22,916,970	0
Community and Economic Development	180,642	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	1,343,957
Interest and Fiscal Charges	0	0	619,402
Total Expenditures	53,107,206	22,916,970	1,963,359
Excess (Deficiency) of Revenues			
Over Expenditures	8,295,331	(6,442,066)	(364,104)
Other Financing Sources (Uses):			
Special Assessment Bonds Issued	0	0	0
Premium on the Sale of Bonds	0	0	0
Transfers In	0	0	0
Transfers Out	(7,325,876)	0	0
Total Other Financing Sources (Uses)	(7,325,876)	0	0
Net Change in Fund Balances	969,455	(6,442,066)	(364,104)
Fund Balances at Beginning of Year, Restated	28,766,773	38,664,349	1,652,259
Increase in Inventory Reserve	17,582	0	0
Fund Balances End of Year	\$ 29,753,810	\$ 32,222,283	\$ 1,288,155

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

	Other Governmental Funds		Total Governmental Funds
\$	11,228,435	\$	63,687,694
	22,501,491		34,437,987
	4,857,578		13,784,895
	35		12,489
	0		2,442,583
	158,080		1,713,292
	1,021,110		1,298,994
	516,517		2,382,008
	<u>40,283,246</u>		<u>119,759,942</u>
	2,173,501		20,377,060
	876,211		9,263,271
	4,506,251		29,732,494
	7,270,195		7,270,195
	713,084		713,084
	18,857,178		42,883,850
	1,019,624		1,200,266
	9,114,384		9,114,384
	1,593,201		2,937,158
	683,079		1,302,481
	<u>46,806,708</u>		<u>124,794,243</u>
	(6,523,462)		(5,034,301)
	555,810		555,810
	3,173		3,173
	7,046,311		7,046,311
	(1,626,696)		(8,952,572)
	<u>5,978,598</u>		<u>(1,347,278)</u>
	(544,864)		(6,381,579)
	52,015,467		121,098,848
	189,433		207,015
\$	<u>51,660,036</u>	\$	<u>114,924,284</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, 2011***

Net Change in Fund Balances - Total Governmental Funds (\$6,381,579)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 3,616,937

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets net of proceeds received. (75,567)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,173,731)

The issuance of long-term debt (e.g. special assessment bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. 2,396,764

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 7,545

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. 14,710

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. (3,308,794)

Change in Net Assets of Governmental Activities (\$4,903,715)

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, 2011**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,579,000	\$ 40,579,000	\$ 43,494,501	\$ 2,915,501
Intergovernmental Revenues	4,021,462	4,021,462	5,012,089	990,627
Charges for Services	7,263,725	7,263,725	8,297,422	1,033,697
Licenses and Permits	6,000	6,000	12,282	6,282
Investment Earnings	2,561,000	2,561,000	2,316,761	(244,239)
Fines and Forfeitures	320,000	320,000	285,268	(34,732)
All Other Revenues	1,963,938	1,963,938	2,443,250	479,312
Total Revenues	<u>56,715,125</u>	<u>56,715,125</u>	<u>61,861,573</u>	<u>5,146,448</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	22,178,280	22,959,733	20,945,698	2,014,035
Judicial	9,037,446	9,110,694	8,681,424	429,270
Public Safety	26,933,619	27,162,262	25,857,671	1,304,591
Human Services	1,491,020	1,490,675	1,188,892	301,783
Community and Economic Development	209,268	209,268	180,545	28,723
Total Expenditures	<u>59,849,633</u>	<u>60,932,632</u>	<u>56,854,230</u>	<u>4,078,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,134,508)	(4,217,507)	5,007,343	9,224,850
Other Financing Sources (Uses):				
Transfers Out	(4,764,257)	(7,501,344)	(7,346,175)	155,169
Advances In	96,000	96,000	285,000	189,000
Advances Out	0	0	(758,000)	(758,000)
Total Other Financing Sources (Uses):	<u>(4,668,257)</u>	<u>(7,405,344)</u>	<u>(7,819,175)</u>	<u>(413,831)</u>
Net Change in Fund Balance	(7,802,765)	(11,622,851)	(2,811,832)	8,811,019
Fund Balance at Beginning of Year	22,649,611	22,649,611	22,649,611	0
Prior Year Encumbrances	2,151,577	2,151,577	2,151,577	0
Fund Balance at End of Year	<u>\$ 16,998,423</u>	<u>\$ 13,178,337</u>	<u>\$ 21,989,356</u>	<u>\$ 8,811,019</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, 2011**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,440,000	\$ 8,440,000	\$ 8,661,580	\$ 221,580
Intergovernmental Revenues	5,325,000	5,155,569	6,271,110	1,115,541
Charges for Services	512,569	459,685	592,220	132,535
All Other Revenues	326,500	278,246	370,673	92,427
Total Revenues	<u>14,604,069</u>	<u>14,333,500</u>	<u>15,895,583</u>	<u>1,562,083</u>
Expenditures:				
Current:				
Human Services	<u>30,969,288</u>	<u>29,674,839</u>	<u>26,924,064</u>	<u>2,750,775</u>
Total Expenditures	<u>30,969,288</u>	<u>29,674,839</u>	<u>26,924,064</u>	<u>2,750,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,365,219)	(15,341,339)	(11,028,481)	4,312,858
Other Financing Sources (Uses):				
Transfers In	200,000	200,000	388,564	188,564
Transfers Out	(200,000)	(388,564)	(388,564)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>(188,564)</u>	<u>0</u>	<u>188,564</u>
Net Change in Fund Balance	(16,365,219)	(15,529,903)	(11,028,481)	4,501,422
Fund Balance at Beginning of Year	34,356,119	34,356,119	34,356,119	0
Prior Year Encumbrances	2,340,747	2,340,747	2,340,747	0
Fund Balance at End of Year	<u>\$ 20,331,647</u>	<u>\$ 21,166,963</u>	<u>\$ 25,668,385</u>	<u>\$ 4,501,422</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Net Assets
Proprietary Funds
December 31, 2011**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 14,908,735	\$ 8,262,731	\$ 539,969	\$ 958,673
Receivables:				
Accounts	1,898,473	1,496,640	0	0
Intergovernmental	19,897	8,258	0	520
Special Assessments	0	0	487,386	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	500,000	0	0
Inventory of Supplies at Cost	578,568	37,681	0	0
Prepaid Items	3,561	7,178	0	0
Total Current Assets	17,409,234	10,312,488	1,027,355	959,193
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	193,202	1,074,703	0	0
Prepaid Water Contract	2,476,924	0	0	0
Unamortized Bond Issuance Costs	92,717	0	0	0
Deferred Loss on Early Retirement of Debt	377,164	0	0	0
Non-Depreciable Capital Assets	6,159,377	29,661,615	0	0
Depreciable Capital Assets, Net	99,257,991	78,373,032	12,397	0
Total Noncurrent Assets	108,557,375	109,109,350	12,397	0
Total Assets	125,966,609	119,421,838	1,039,752	959,193
Liabilities:				
Current Liabilities:				
Accounts Payable	396,197	2,240,799	0	0
Accrued Wages and Benefits Payable	62,966	45,447	1,468	98,290
Intergovernmental Payable	289,905	84,449	730	81,247
Claims Payable	0	0	0	0
Due to Other Funds	32,370	23,594	0	54,371
Interfund Loans Payable	0	0	0	0
Accrued Interest Payable	19,880	155,370	0	0
Compensated Absences Payable - Current	12,471	18,223	0	2,072
Mortgage Revenue Bonds Payable- Current	551,830	0	0	0
Ohio Water Development Authority Loans Payable - Current	213,932	323,237	0	0
Total Current Liabilities	1,579,551	2,891,119	2,198	235,980

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 33,226	\$ 24,703,334	\$ 2,385,480
0	3,395,113	521,896
13,354	42,029	61,167
0	487,386	0
2,404	2,404	648,403
0	500,000	0
0	616,249	51,901
0	10,739	0
<u>48,984</u>	<u>29,757,254</u>	<u>3,668,847</u>
0	1,267,905	0
0	2,476,924	0
0	92,717	0
0	377,164	0
0	35,820,992	0
0	177,643,420	21,165
<u>0</u>	<u>217,679,122</u>	<u>21,165</u>
<u>48,984</u>	<u>247,436,376</u>	<u>3,690,012</u>
5,723	2,642,719	76,053
0	208,171	2,912
0	456,331	450
0	0	2,765,370
0	110,335	294
0	0	500,000
0	175,250	0
0	32,766	0
0	551,830	0
0	537,169	0
<u>5,723</u>	<u>4,714,571</u>	<u>3,345,079</u>

(Continued)

WARREN COUNTY, OHIO

***Statement of Net Assets
Proprietary Funds
December 31, 2011***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	229,619	151,826	1,346	377,807
Mortgage Revenue Bonds Payable	4,626,821	0	0	0
Ohio Water Development Authority Loans Payable	4,370,905	8,481,779	0	0
<i>Total Noncurrent Liabilities</i>	<u>9,227,345</u>	<u>8,633,605</u>	<u>1,346</u>	<u>377,807</u>
Total Liabilities	<u>10,806,896</u>	<u>11,524,724</u>	<u>3,544</u>	<u>613,787</u>
Net Assets:				
Invested in Capital Assets, net of debt Restricted for Debt Service	96,123,761	99,229,631	12,397	0
Unrestricted	65,192	0	0	0
Total Net Assets	<u>18,970,760</u>	<u>8,667,483</u>	<u>1,023,811</u>	<u>345,406</u>
	<u>\$ 115,159,713</u>	<u>\$ 107,897,114</u>	<u>\$ 1,036,208</u>	<u>\$ 345,406</u>

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

Net Assets of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
0	760,598	12,734
0	4,626,821	0
<u>0</u>	<u>12,852,684</u>	<u>0</u>
<u>0</u>	<u>18,240,103</u>	<u>12,734</u>
<u>5,723</u>	<u>22,954,674</u>	<u>3,357,813</u>
0	195,365,789	21,165
0	65,192	0
<u>43,261</u>	<u>29,050,721</u>	<u>311,034</u>
<u>\$ 43,261</u>	<u>224,481,702</u>	<u>\$ 332,199</u>
	<u>(466,104)</u>	
	<u>\$ 224,015,598</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
Operating Revenues:			
Charges for Services	\$ 9,568,194	\$ 7,522,870	\$ 0
Tap in Fees	159,034	0	0
Other Operating Revenue	135,361	83,162	21,075
Total Operating Revenues	<u>9,862,589</u>	<u>7,606,032</u>	<u>21,075</u>
Operating Expenses:			
Personal Services	2,238,559	1,918,572	90,739
Contractual Services	385,546	360,138	129,100
Materials and Supplies	1,083,236	985,530	0
Utilities	3,885,404	3,443,649	0
Depreciation	4,462,761	3,503,083	2,479
Health Insurance Claims	0	0	0
Other Operating Expenses	56,186	165,887	503
Total Operating Expenses	<u>12,111,692</u>	<u>10,376,859</u>	<u>222,821</u>
Operating Income (Loss)	(2,249,103)	(2,770,827)	(201,746)
Nonoperating Revenue (Expenses):			
Intergovernmental Grants	0	30,300	0
Special Assessment Revenue	0	0	224,226
Investment Earnings	34	0	0
Interest and Fiscal Charges	(336,547)	(328,652)	0
Gain on Sale of Capital Assets	3,816	5,642	0
Total Nonoperating Revenues (Expenses)	<u>(332,697)</u>	<u>(292,710)</u>	<u>224,226</u>
Income (Loss) Before Contributions and Transfers	(2,581,800)	(3,063,537)	22,480
Capital Contributions - Tap in Fees	2,636,665	846,579	0
Capital Contributions	1,473,872	368,931	0
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Assets	1,528,737	(1,848,027)	22,480
Net Assets Beginning of Year	<u>113,630,976</u>	<u>109,745,141</u>	<u>1,013,728</u>
Net Assets End of Year	<u>\$ 115,159,713</u>	<u>\$ 107,897,114</u>	<u>\$ 1,036,208</u>

Change in Net Assets - Total Enterprise Funds

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

Change in Net Assets - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

			Governmental
	Communications	Total Enterprise	Activities -
Sheriff	Rotary	Funds	Internal Service
			Funds
\$ 3,075,072	\$ 75,203	\$ 20,241,339	\$ 13,041,728
0	0	159,034	0
12,453	0	252,051	79,096
<u>3,087,525</u>	<u>75,203</u>	<u>20,652,424</u>	<u>13,120,824</u>
3,569,067	0	7,816,937	1,279,236
0	0	874,784	1,143,257
0	44,833	2,113,599	1,451,267
0	0	7,329,053	0
0	0	7,968,323	2,173
0	0	0	14,022,703
62,700	0	285,276	404,286
<u>3,631,767</u>	<u>44,833</u>	<u>26,387,972</u>	<u>18,302,922</u>
(544,242)	30,370	(5,735,548)	(5,182,098)
0	0	30,300	0
0	0	224,226	0
0	0	34	0
0	0	(665,199)	0
0	0	9,458	0
<u>0</u>	<u>0</u>	<u>(401,181)</u>	<u>0</u>
(544,242)	30,370	(6,136,729)	(5,182,098)
0	0	3,483,244	0
0	0	1,842,803	0
<u>606,261</u>	<u>0</u>	<u>606,261</u>	<u>1,300,000</u>
62,019	30,370	(204,421)	(3,882,098)
<u>283,387</u>	<u>12,891</u>	<u>224,686,123</u>	<u>4,214,297</u>
<u>\$ 345,406</u>	<u>\$ 43,261</u>	<u>\$ 224,481,702</u>	<u>\$ 332,199</u>
		(204,421)	
		(573,304)	
		<u>\$ (777,725)</u>	

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$10,131,880	\$7,761,418	\$21,075
Cash Payments for Goods and Services	(5,120,660)	(4,988,306)	(129,603)
Cash Payments to Employees	(2,219,648)	(1,947,051)	(113,231)
Net Cash Provided (Used) by Operating Activities	<u>2,791,572</u>	<u>826,061</u>	<u>(221,759)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	0
Advances In	1,070,320	18,068,925	0
Advances Out	0	(18,500,000)	0
Cash Received from Intergovernmental Operating Grants	0	30,300	0
Net Cash Provided (Used) by Noncapital Financing Activities	<u>1,070,320</u>	<u>(400,775)</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	2,636,665	846,579	0
Cash Received from Intergovernmental Grants	131,950	0	0
Ohio Water Development Authority Loans Received	0	8,511,638	0
Special Assessments Received	0	0	275,797
Acquisition and Construction of Assets	(2,786,207)	(12,898,408)	0
Sale of Capital Assets	3,816	5,642	0
Principal Paid on Revenue Bonds	(525,000)	0	0
Principal Paid on Ohio Water Development Authority Loan	(209,717)	0	0
Interest Paid on All Debt	(356,142)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,104,635)</u>	<u>(3,534,549)</u>	<u>275,797</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	34	0	0
Net Cash Provided by Investing Activities	<u>34</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,757,291	(3,109,263)	54,038
Cash and Cash Equivalents at Beginning of Year	12,344,646	12,446,697	485,931
Cash and Cash Equivalents at End of Year	<u>\$15,101,937</u>	<u>\$9,337,434</u>	<u>\$539,969</u>
<u>Reconciliation of Cash and</u>			
<u>Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$14,908,735	\$8,262,731	\$539,969
Restricted Cash with Fiscal Agent	193,202	1,074,703	0
Cash and Cash Equivalents at End of Year	<u>\$15,101,937</u>	<u>\$9,337,434</u>	<u>\$539,969</u>

WARREN COUNTY, OHIO

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
\$3,087,005	\$60,234	\$21,061,612	\$14,605,615
(75,689)	(40,143)	(10,354,401)	(16,986,826)
(3,497,392)	0	(7,777,322)	(1,328,624)
(486,076)	20,091	2,929,889	(3,709,835)
606,261	0	606,261	1,300,000
0	0	19,139,245	500,000
0	0	(18,500,000)	0
0	0	30,300	0
606,261	0	1,275,806	1,800,000
0	0	3,483,244	0
0	0	131,950	0
0	0	8,511,638	0
0	0	275,797	0
0	0	(15,684,615)	0
0	0	9,458	0
0	0	(525,000)	0
0	0	(209,717)	0
0	0	(356,142)	0
0	0	(4,363,387)	0
0	0	34	0
0	0	34	0
120,185	20,091	(157,658)	(1,909,835)
838,488	13,135	26,128,897	4,295,315
\$958,673	\$33,226	\$25,971,239	\$2,385,480
\$958,673	\$33,226	\$24,703,334	\$2,385,480
0	0	1,267,905	0
\$958,673	\$33,226	\$25,971,239	\$2,385,480

(Continued)

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011***

	<u>Business-Type Activities - Enterprise Funds</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$2,249,103)	(\$2,770,827)	(\$201,746)
Adjustments to Reconcile Operating Income (Loss) to			
<u>Net Cash Provided (Used) by Operating Activities:</u>			
Depreciation Expense	4,462,761	3,503,083	2,479
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	280,369	156,976	0
(Increase) Decrease in Due from Other Funds	0	6,007	0
(Increase) Decrease in Intergovernmental Receivable	(11,078)	(7,597)	0
(Increase) Decrease in Inventory	104,490	405	0
Increase in Prepaid Items	486	1,087	0
Decrease in Prepaid Water Contract	176,923	0	0
Increase (Decrease) in Accounts Payable	59,633	30,655	0
Increase in Accrued Wages and Benefits	2,691	(8,556)	(2,914)
Increase (Decrease) in Due to Other Funds	(326,118)	(3,519)	(409)
Increase (Decrease) in Intergovernmental Payables	268,621	(63,305)	(448)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	21,897	(18,348)	(18,721)
Total Adjustments	<u>5,040,675</u>	<u>3,596,888</u>	<u>(20,013)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$2,791,572</u>	<u>\$826,061</u>	<u>(\$221,759)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2011 the Water and Sewer Funds had outstanding liabilities of \$175,773 and \$1,976,694, respectively, for the purchase of certain capital assets. The Water Fund received \$1,473,872 and the Sewer Fund received \$368,931 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
(\$544,242)	\$30,370	(\$5,735,548)	(\$5,182,098)
0	0	7,968,323	2,173
0	0	437,345	(497,606)
0	(2,404)	3,603	(97,225)
(520)	(12,565)	(31,760)	(17,463)
0	0	104,895	(22,027)
0	0	1,573	0
0	0	176,923	0
0	4,690	94,978	6,037
(4,289)	0	(13,068)	58
12,323	0	(317,723)	131
(13,629)	0	191,239	10
0	0	0	2,094,852
64,281	0	49,109	3,323
58,166	(10,279)	8,665,437	1,472,263
(\$486,076)	\$20,091	\$2,929,889	(\$3,709,835)

WARREN COUNTY, OHIO

***Statement of Net Assets
Fiduciary Funds
December 31, 2011***

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 445,506	\$ 25,302,941
Cash in Segregated Accounts	0	2,685,338
Receivables:		
Taxes	0	315,415,997
Total Assets	<u>445,506</u>	<u>343,404,276</u>
Liabilities:		
Intergovernmental Payable	0	331,087,648
Unapportioned Monies	0	7,449,370
Payroll Withholding	0	686,751
Deposits Held Due to Others	0	4,180,507
Total Liabilities	<u>0</u>	<u>343,404,276</u>
Net Assets:		
Unrestricted	445,506	0
Total Net Assets	<u>\$ 445,506</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Assets
Fiduciary Fund
For the Year Ended December 31, 2011***

	Private Purpose Trust
Additions:	
Contributions	\$ 29,944
Increase in Net Assets Resulting from Operations	<u>29,944</u>
Deductions:	
Reimbursements	<u>59,856</u>
Change in Net Assets	(29,912)
Net Assets at Beginning of Year	<u>475,418</u>
Net Assets End of Year	<u>\$ 445,506</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

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. 39, *"Determining Whether Certain Organizations are Component Units"* 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 Assets 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.

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, construction, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Treasurer, Warren County Transportation Improvement District, 105 Markey Road, 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, 2011***

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.

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.

Proprietary Funds

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County’s own programs. The County’s only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 186 and 187.

C. Basis of Presentation – Financial Statements

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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.

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred revenues. Property taxes measurable as of December 31, 2011 but which are not intended to finance 2011 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenues.

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.

Pursuant to GASB Statement No. 20, "*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*," the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

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

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and Major Special Revenue Funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2011.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2011, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

5. Lapsing of Appropriations

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

6. Budgetary Basis of Accounting

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

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

	Net Change in Fund Balances	
	General Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	\$969,455	(\$6,442,066)
Increase (Decrease):		
Accrued Revenues at December 31, 2011 received during 2012	(6,366,902)	(6,037,129)
Accrued Revenues at December 31, 2010 received during 2011	6,382,766	3,244,132
Accrued Expenditures at December 31, 2011 paid during 2012	2,731,441	1,410,344
Accrued Expenditures at December 31, 2010 paid during 2011	(2,461,979)	(1,290,300)
Change in Fair Value, 2011	62,482	0
Change in Fair Value, 2010	(299,940)	0
2011 Prepays for 2012	(231,448)	(17,179)
2010 Prepays for 2011	237,142	13,651
Interfund Loans Receivable, 2011	(569,000)	0
Interfund Loans Receivable, 2010	96,000	0
Outstanding Encumbrances	(3,361,849)	(1,909,934)
Budget Basis	<u>(\$2,811,832)</u>	<u>(\$11,028,481)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, State Treasury Asset Reserve of Ohio (STAR Ohio), and treasury securities. STAR Ohio, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 6 "Cash, Cash Equivalents and Investments."

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$5,253,489 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 6 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in STAR Ohio during 2011. 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, 2011. 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.

H. Inventory of Supplies

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Water Contract

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets are defined by the County as a specific piece of real or personal property, which has the following characteristics:

- Tangible in nature, possesses physical substance, actual or estimated cost of ten thousand dollars or more
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or more
- 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

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

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 Assets, 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 Assets and in the respective funds.

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 (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 – 100

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2011.

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.

N. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Court Building Construction Fund Tax Increment Financing Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	Child Support Enforcement Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Loan Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Department of Transportation Loan	State DOT Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Mortgage Revenue Bonds	Water Fund

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations (Continued)

Compensated Absences	General Fund
	Board of Developmental Disabilities Fund
	Youth Service Subsidy Fund
	Water Fund
	Sewer Fund
	Storm Water Fund
	Sheriff Revolving Fund
	Health Insurance Fund
	Workers Comp Fund

O. Bond Discounts/Issuance Costs

Bond discounts and issuance costs for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable, bond premiums are recorded as an increase to the face amount of bonds payable, and issuance costs are recorded as deferred charges.

P. Compensated Absences

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

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

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net assets, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Special Assessment Fund (Governmental-Type Activities) are matured bonds that have yet to be redeemed by bond holders and restricted cash and cash equivalents in the Water and Sewer Funds (Business-Type Activities) represent temporarily restricted assets that will be paid to bond holders upon maturity of the annual coupon.

S. Pensions

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

T. Operating Revenues and Expenses

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

U. Special Assessments

The County reports Special Assessment bonds in the governmental activities on the entity wide statement of net assets. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by Custom Design Benefits, Express Scripts, Dental Care Plus and Sedgwick 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.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Y. Net Assets

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

Unamortized Bond Issuance Costs	\$137,035
Shared Revenues	7,845,170
Interest Revenue	183,401
Special Assessment Revenue	14,027,765
	<hr/>
	\$22,193,371

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$6,861,844
Special Assessment Bonds Payable	11,541,111
Tax Increment District Revenue Bonds Payable	2,285,000
Loans Payable	4,669,970
Capital Leases Payable	5,286
Accrued Interest on Long-Term Debt	78,448
Retainage Payable	350,085
Compensated Absences Payable	4,852,095
	<hr/>
	\$30,643,839

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

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

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

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

Capital Outlay	\$7,482,157
Capital Contributions	661,819
Depreciation Expense	<u>(4,527,039)</u>
	\$3,616,937

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$32,120
Decrease in Interest Revenue	(395,632)
Decrease in Special Assessment Revenue	(808,119)
Decrease in Charges for Services	<u>(2,100)</u>
	(\$1,173,731)

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

General Obligation Bond Principal Payments	\$891,918
Special Assessment Bond Principal Payments	1,343,957
Tax Increment District Revenue Bond Payments	40,000
Loan Payments	690,203
Capital Lease Payments	2,998
Unamortized Bond Issuance Costs	(16,502)
Issuance of 2011 Various Purpose SA Bonds	<u>(555,810)</u>
	\$2,396,764

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$192,305)
Increase in supplies inventory	<u>207,015</u>
	\$14,710

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE

A. Changes in Accounting Principles

For fiscal year 2011, the County has implemented GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* and GASB Statement No. 59 *Financial Instruments Omnibus*.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned and unassigned.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE (Continued)

GASB Statement No. 59 updated and improved existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. Implementation of this GASB statement did not affect the presentation of the financial statements of the County.

B. Restatement of Net Assets

A prior period adjustment in the General Fund has resulted in changes to the December 31, 2010 Statement of Net Assets as follows:

<u>Description</u>	<u>Governmental Activities</u>
Total Net Assets at 12/31/10 (As reported)	\$216,485,080
Accounts Receivable	532,886
At 12/31/10 (As restated)	<u><u>\$217,017,966</u></u>

C. Restatement of Prior Year Balances

Fund reclassification of the Certificate of Title special revenue fund was required in order to report funds in accordance with GASB Statement No. 54 having the following effect on the County's governmental fund balances previously reported:

	<u>General Fund</u>	<u>Other Governmental Funds</u>
Fund Balance at December 31, 2010	\$26,863,299	\$53,386,055
Prior Period Adjustment	532,886	0
GASB 54 Fund Reclassification of Certificate of Title Fund	1,370,588	(1,370,588)
Restated Fund Balance at December 31, 2010	<u><u>\$28,766,773</u></u>	<u><u>\$52,015,467</u></u>

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

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	Board of Developmental Disabilities	Special Assessments	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Inventory of Supplies	\$29,178	\$0	\$0	\$962,202	\$991,380
Prepaid Items	231,448	17,179	0	9,588	258,215
Total Nonspendable	260,626	17,179	0	971,790	1,249,595
Restricted:					
Probation Services	0	0	0	129,303	129,303
Animal Control	0	0	0	327,581	327,581
Children's Services	0	0	0	497,572	497,572
Child Support Enforcement	0	0	0	302,835	302,835
Community Development & Assistance	0	0	0	2,737,744	2,737,744
Court Services	0	0	0	1,359,000	1,359,000
Delinquent Real Estate Tax & Assessment	0	0	0	1,538,215	1,538,215
Developmental Disabilities	0	32,205,104	0	0	32,205,104
Emergency Services	0	0	0	574,781	574,781
Indigent Assistance	0	0	0	209,208	209,208
Job and Family Services	0	0	0	813,812	813,812
Law Library	0	0	0	435,543	435,543
Litter Control and Recycling	0	0	0	1,613,655	1,613,655
Mental Health Services	0	0	0	38,195	38,195
Property Reappraisal	0	0	0	5,132,476	5,132,476
Public Safety	0	0	0	1,067,036	1,067,036
Roads	0	0	0	6,294,282	6,294,282
Senior Citizens Services	0	0	0	6,181,793	6,181,793
Transit Services	0	0	0	226,971	226,971
Veteran's Memorial	0	0	0	2,719	2,719
Victim Assistance	0	0	0	45,444	45,444
Youth Services	0	0	0	1,461,068	1,461,068
Debt Retirement	0	0	1,288,155	11,598,039	12,886,194
Capital Acquisition and Improvement	0	0	0	1,818,434	1,818,434
Total Restricted	0	32,205,104	1,288,155	44,405,706	77,898,965
Committed:					
Capital Acquisition and Improvement	0	0	0	6,097,582	6,097,582
Community Development & Assistance	0	0	0	275,546	275,546
Emergency Services	0	0	0	922	922
Total Committed	0	0	0	6,374,050	6,374,050
Assigned:					
Encumbrances	2,625,739	0	0	0	2,625,739
Total Assigned	2,625,739	0	0	0	2,625,739
Unassigned (Deficits):					
	26,867,445	0	0	(91,510)	26,775,935
Total Fund Balances	\$29,753,810	\$32,222,283	\$1,288,155	\$51,660,036	\$114,924,284

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 5 – DEFICIT FUND EQUITIES

At December 31, 2011 the following fund had a deficit fund/net asset balance:

<u>Fund</u>	<u>Deficit</u>
Capital Project:	
Sewer Extension Projects Fund	\$91,510
Internal Service Fund:	
Health insurance Fund	1,418,783

The fund/net asset 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 6 - 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 or by savings or deposit accounts including, but not limited to passbook accounts.

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;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- 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 (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, 2011, 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, 2011***

NOTE 6 - 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 as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$24,367,651 and the bank balance was \$25,362,807. Federal depository insurance covered \$2,306,012 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 \$19,999,677, 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 \$3,057,118. The County had \$406,680 in undeposited cash on hand at December 31, 2011 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year end.

	<u>Fair Value</u>	<u>Average Weighted Days to Maturity</u>
Government Sponsored Enterprise Investments	\$113,986,545	872.60
STAR Ohio	5,903,043	0.04
U.S. Treasuries Money Market Fund	18,162,182	0.13
County Government Bonds	3,055,220	184.61
Total Investments	<u>\$141,106,990</u>	<u>1,057.38</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 6 - CASH, CASH EQUIVALENTS AND 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, 2010 did not have any Commercial Paper investments. The County’s investments at December 31, 2011 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 Aa2 based upon the County’s credit rating.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County’s total investments, 3.88% are FFCB, 24.35% are FHLB, 17.34% are FHLMC, 34.49% are FNMA, 0.72% are FAMCA, 4.18% are STAR Ohio, 12.87% are US Treasuries Money Market Fund and 2.17% is Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$182,492 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 \$182,492 and the bank balance was \$205,007. Federal depository insurance covered \$205,007 of the bank balance.

Cash and cash equivalents in the amount of \$2,941,493 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 carrying amount of TID deposits was \$2,941,493 and the bank balance was \$2,941,493. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$2,691,493 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 7- 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 2011 were levied after October 1, 2010 on assessed values as of January 1, 2010, 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 is phasing out the Tangible Personal Property Tax over the following four years. Local revenues lost are to be reimbursed from the CAT until 2011. As of tax year 2009 Interexchange telephone carriers were the only business subject to the tangible personal property tax.

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.

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

For tax levies which are to produce a given dollar amount each year (such as debt service levies), the reimbursement is to be generally the amount that would have otherwise been collected from the utility property less an amount equal to one-fourth of a mill. For all other non school district tax levies, the State reimbursement is to be, in general, a percentage of the amount that would have otherwise been collected from the utility property, which percentage is to decline from 100% in 2002 to 0% in 2017 and thereafter. In 2010 the State Budget Bill made modifications to this schedule, phasing out some reimbursements at an earlier date. All such school district tax levies are to be reimbursed at generally an amount sufficient to produce the same revenues that would have otherwise been collected but taking into account State education aid. Tax levies which were (i) not in effect for the 1998 tax year or (ii) approved by the voters after June 30, 1999 are not eligible for reimbursement by the State.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 7 - TAXES (Continued)

A. Property Taxes (Continued)

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, 2010 was \$5.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2011 property tax levy was based totaled \$5,675,303,520 which was comprised of \$5,447,481,370 in real property, and \$227,822,150 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 and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 8 - RECEIVABLES

Receivables at December 31, 2011, consisted of taxes, interfund, accounts receivable, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2011 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$569,000	\$0
Other Governmental Funds	1,863,064	2,432,064
Total Governmental Funds	<u>2,432,064</u>	<u>2,432,064</u>
Proprietary Funds:		
Enterprise Fund:		
Sewer Fund	500,000	0
Internal Service Funds	0	500,000
Total Proprietary Funds	<u>500,000</u>	<u>500,000</u>
Total Interfund Loans	<u>\$2,932,064</u>	<u>\$2,932,064</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.

The following balances at December 31, 2011, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$37,739	\$316,532
Board of Developmental Disabilities	0	154,479
Other Governmental Funds	160,612	267,518
Total Governmental Funds	<u>198,351</u>	<u>738,529</u>
Proprietary Funds:		
Enterprise Funds:		
Water	0	32,370
Sewer	0	23,594
Sheriff	0	54,371
Communications Rotary	2,404	0
Total Enterprise Funds	<u>2,404</u>	<u>110,335</u>
Internal Service Funds	<u>648,403</u>	<u>294</u>
Total Interfund Receivables and Payables	<u>\$849,158</u>	<u>\$849,158</u>

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 10 - TRANSFERS

The following balances at December 31, 2011 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$0	\$7,325,876
Other Governmental Funds	7,046,311	1,626,696
Total Governmental Transfers	<u>7,046,311</u>	<u>8,952,572</u>
Proprietary Funds:		
Enterprise Fund:		
Sheriff	606,261	0
Internal Service Funds	1,300,000	0
Total Proprietary Transfers	<u>1,906,261</u>	<u>0</u>
Total Transfers	<u><u>\$8,952,572</u></u>	<u><u>\$8,952,572</u></u>

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

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2011

Historical Cost:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Non-Depreciable Capital Assets:				
Land	\$8,519,208	\$699,107		\$9,218,315
Construction in Progress	5,277,780	5,018,080	(1,665,624)	8,630,236
Total Non-Depreciable Capital Assets	<u>13,796,988</u>	<u>5,717,187</u>	<u>(1,665,624)</u>	<u>17,848,551</u>
Depreciable Capital Assets:				
Land Improvements	496,516	14,995	0	511,511
Buildings, Structures and Improvements	56,133,985	1,050,546	(45,246)	57,139,285
Furniture, Fixtures and Equipment	19,301,252	1,547,015	(928,281)	19,919,986
Infrastructure	68,962,093	2,134,504	(371,622)	70,724,975
Total Depreciable Capital Assets	<u>144,893,846</u>	<u>4,747,060</u>	<u>(1,345,149)</u>	<u>148,295,757</u>
Total Cost	<u>\$158,690,834</u>	<u>\$10,464,247</u>	<u>(\$3,010,773)</u>	<u>\$166,144,308</u>

Accumulated Depreciation:

Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land Improvements	(\$288,664)	(\$15,987)		(\$304,651)
Buildings, Structures and Improvements	(15,493,938)	(1,455,127)	30,164	(16,918,901)
Furniture, Fixtures and Equipment	(14,154,080)	(1,479,149)	896,493	(14,736,736)
Infrastructure	(27,591,607)	(1,578,949)	342,925	(28,827,631)
Total Depreciation	<u>(\$57,528,289)</u>	<u>(\$4,529,212)</u>	<u>\$1,269,582</u>	<u>(\$60,787,919)</u>
Net Value:	<u>\$101,162,545</u>			<u>\$105,356,389</u>

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$730,832
Judicial	181,053
Public Safety	1,176,879
Public Works	1,839,725
Health	21,283
Human Services	577,436
Community and Economic Development	2,004
Total Depreciation Expense	<u>\$4,529,212</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 11 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2011 total \$8,630,236.

This amount is comprised of the following projects:

Bethany Road Widening Project	\$2,728,895
Courts Building Energy Conservation Grant	1,495,207
Courts Building Construction	1,346,508
Mason Montgomery Rd Widening	1,030,512
Various Other Projects	<u>2,029,114</u>
Total Construction in Progress	<u><u>\$8,630,236</u></u>

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2011:

<i>Historical Cost:</i>				
Class	December 31, 2010	Additions	Deletions	December 31, 2011
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,201,819	\$10,302		\$2,212,121
Construction in Progress	23,442,375	13,747,305	(3,580,809)	33,608,871
Total Non-Depreciable Capital Assets	25,644,194	13,757,607	(3,580,809)	35,820,992
<i>Depreciable Capital Assets:</i>				
Land Improvements	189,675,636	3,718,148		193,393,784
Buildings, Structures and Improvements	71,464,721	1,561,765		73,026,486
Furniture, Fixtures and Equipment	5,039,500	26,134	(85,537)	4,980,097
Total Depreciable Capital Assets	266,179,857	5,306,047	(85,537)	271,400,367
Total Cost	\$291,824,051	\$19,063,654	(\$3,666,346)	\$307,221,359
<i>Accumulated Depreciation:</i>				
Class	December 31, 2010	Additions	Deletions	December 31, 2011
Land Improvements	(\$56,755,668)	(\$5,117,215)		(\$61,872,883)
Buildings, Structures and Improvements	(25,202,982)	(2,491,873)		(27,694,855)
Furniture, Fixtures and Equipment	(3,915,511)	(359,235)	85,537	(4,189,209)
Total Depreciation	(\$85,874,161)	(\$7,968,323)	\$85,537	(\$93,756,947)
<i>Net Value:</i>	\$205,949,890			\$213,464,412

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 11 - 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, 2011 total \$33,608,871. This amount is comprised of the following projects:

Lower Little Miami WWTP	\$29,125,519
North/South Interconnecting Water Mains	2,776,752
St. Rt 122 & Utica Road Assessment Project	1,045,644
Various Other Water Projects	531,025
Various Other Sewer Projects	129,931
Total Construction in Progress	<u>\$33,608,871</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. With new development practically coming to a halt over the last couple of years, it has given 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 engineering or construction.

Wastewater Treatment Plant Upgrades The County is currently expanding the Lower Little Miami Waste Water Treatment Plant from 7 million gallons per day (mgd) to 12 mgd average daily flow at a cost of \$31.4 million. The expanded treatment plant anticipates final completion of the improvements in June 2012.

North-South Interconnecting Waterline The County is constructing approximately 3.4 miles of 24-inch waterline at a construction cost of \$2.8 million. This water line will help meet future demands in the southern portion of the county and will allow the County to convey water from the North Water Treatment Plant to service areas in Deerfield and Hamilton townships. The last phase of the project will be completed in 2013.

State Route 122 and Utica Road Assessment Residents on a section of State Route 122 and Utica Road petitioned the County to provide water service to the area, as many of the resident's wells were no longer a viable source for drinking water and other water needs. Approximately 13,500 feet of 10 inch ductile iron pipe has been installed to serve 73 residents. The installation of this water line will also complete a much needed loop in the County's water system. Each resident was assessed \$9,400 for the cost of the construction and the County will contribute approximately \$400,000. The project is substantially complete and most residents have already connected to the water line. Restoration is expected to be completed in Spring of 2012 and the total costs will be around \$1.04 million.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

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

The following information was provided by the OPERS to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2011, 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 11.6% of covered salary. The 2011 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of the Traditional Plan, 10% was used to fund the pension and 4% to fund health care for 2011. For members of the Combined Plan, 7.95% was used to fund the pension and 6.05% was used to fund health care for 2011. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 14.10% was used to fund the pension and 4% 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, 2011, 2010, and 2009 were \$6,819,732, \$6,726,689, and \$6,761,444 respectively, for employees of the County and \$1,148,026, \$1,107,980, and \$1,052,171 respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 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 2011 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$1,948,398. For law enforcement employees, the portion used to fund health care amounted to \$253,714.

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

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

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

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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, 2011, 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, 2011, 2010 and 2009 were \$23,738, \$30,295, and \$29,185 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 2011. The portion of the 2011 employer contributions (identified above) used to fund health care for fiscal year 2011 amounted to \$237.

NOTE 13 - 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, 2011, the County's accumulated, unpaid compensated absences amounted to \$5,670,849. Of this amount, \$4,877,485 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$355,482 is reported as due within one year), \$793,364 is recorded as Business-type activities (\$32,766 is reported as due within one year).

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 13 - COMPENSATED ABSENCES (Continued)

At December 31, 2011 the liability recorded as Governmental Activities within the Statement of Net Assets representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	119,095	\$2,704,120	\$190,489
Sick Time	84,146	2,103,496	164,993
Compensatory Time	<u>3,624</u>	<u>69,869</u>	<u>0</u>
Total	<u><u>206,865</u></u>	<u><u>\$4,877,485</u></u>	<u><u>\$355,482</u></u>

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

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law.

The 1991 G.O. Building Project Bond, issued for various county building improvements, was paid in full in 2011 from the debt service fund utilizing a portion of the 1/2% additional sales tax levied in 1992.

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 2005 TIF Bond, the 2010 Road and Interchange Bonds and the State 166 Loan (mentioned below) and 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 \$93,921.

The principal amount of the County's special assessment debt outstanding at December 31, 2011 of \$11,541,111 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$1,288,155 in the Special Assessment Debt Service Fund at December 31, 2011 is reserved for the retirement of outstanding special assessment bonds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

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

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 Sandlwood 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.

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.

The 2000 Ohio Public Works Commission interest-free loan was used to cover costs incurred for the Columbia Road Reconstruction Project. The loan was retired from the debt service fund in 2011 by funding provided by the County Engineer.

The 2002 Waterworks System Revenue Refunding Bond is currently the only Revenue Bond of the Water System. Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 2011 was 120%. The bond coverage ratio for the fiscal year, based upon operating revenue and investment income and operating expenses excluding depreciation, was 282% for the Water Fund. The Sewer Fund did not have any revenue bond debt outstanding in 2011. The ratio for the Water Fund increased to 617% when the calculation includes the tap-in fees collected from customers connecting to the existing water system.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount 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. The agreement included an additional \$5.0 million from the American Recovery & Reinvestment Act which was received during 2010 and is considered debt forgiveness that does not have to be repaid. The loan will be used to finance the Lower Little Miami Waste Water Treatment Plant Improvements. The project began in 2010 and is expected to be completed in 2012. Payments on the loan will not begin until July 1, 2012. In 2012 an amortization schedule will be generated based upon the total amount drawn against the loan. At the end of 2011 draws on the loan totaled \$8,805,016.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

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

The OWDA loans, along with the remaining water revenue bond 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 \$49.89 million of additional unvoted general obligation debt.

	Interest Rate	Maturity Date	January 1, 2011	Additions	Retired	December 31, 2011	Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
1991	G. O. Building Project	5.95 - 8.85%	2011	\$105,000	\$0	(\$105,000)	\$0
2005	TIF Refunding	3.00 - 5.00%	2016	3,195,438	0	(467,891)	2,727,547
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	4,453,324	0	(319,027)	4,134,297
Total Unvoted General Obligation Bonds			7,753,762	0	(891,918)	6,861,844	821,918
Special Assessment Bonds (with Governmental Commitment):							
1991	Water System	5.95 - 8.85%	2011	65,000	0	(65,000)	0
1992	Morrow-Roachester Sewer	6.100%	2012	599,200	0	(290,800)	308,400
1992	Vivian Drive Sewer	6.100%	2012	3,700	0	(1,800)	1,900
1992	Shaker Road Water	6.100%	2012	20,400	0	(9,900)	10,500
1992	Routt Lane Water	6.100%	2012	8,900	0	(4,300)	4,600
1992	Sherman Terrace Water	6.100%	2012	42,100	0	(20,400)	21,700
1992	Hathaway Road Water	6.100%	2012	5,700	0	(2,800)	2,900
1993	Water and Sewer	2.80 - 5.85%	2013	230,000	0	(75,000)	155,000
1994	Water	6.550%	2014	525,000	0	(120,000)	405,000
1996	Water and Sewer	6.125 - 6.20%	2016	89,000	0	(17,000)	72,000
1997	Waterstone	4.15 - 5.50%	2017	1,590,000	0	(190,000)	1,400,000
1998	Drake Rd Waterline	4.975%	2018	12,385	0	(1,285)	11,100
1998	Eagle Hill Waterline	4.975%	2018	21,630	0	(2,245)	19,385
1998	Turtlecreek Union Waterline	4.975%	2018	540,985	0	(56,470)	484,515
2000	Water and Sewer	4.40 - 4.85%	2020	730,000	0	(60,000)	670,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,530,000	0	(110,000)	1,420,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	1,065,000	0	(70,000)	995,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,930,000	0	(115,000)	1,815,000
2004	Water and Sewer	1.7 - 4.75%	2024	166,270	0	(9,099)	157,171
2005	Water and Sewer	4.400%	2025	58,988	0	(2,858)	56,130
2007	Bunnell Hill Road	4.3-5.75%	2027	27,000	0	(1,000)	26,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	478,000	0	(19,000)	459,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,590,000	0	(100,000)	2,490,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	0	555,810	0	555,810
Total Special Assessment Bonds			12,329,258	555,810	(1,343,957)	11,541,111	1,360,661
Tax Increment District Revenue Bonds							
2009	Greens of Bunnell Hill	6.500%	2035	2,325,000	0	(40,000)	2,285,000
Total Tax Increment Revenue Bonds			2,325,000	0	(40,000)	2,285,000	40,000
Loans:							
1994	State 166 Loan	4.000%	2017	5,334,801	0	(664,831)	4,669,970
2000	OPWC Loan	0.000%	2011	25,372	0	(25,372)	0
Total Loans			5,360,173	0	(690,203)	4,669,970	691,917
Capital Leases			8,284	0	(2,998)	5,286	3,257
Compensated Absences			4,825,930	4,868,074	(4,816,519)	4,877,485	355,482
Total Governmental Activities Long-term Liabilities			\$32,602,407	\$5,423,884	(\$7,785,595)	\$30,240,696	\$3,273,235

(Continued)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

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

	Interest Rate	Maturity Date	Balance January 1, 2011	Additions	Retired	Balance December 31, 2011	Amounts Due Within One Year
Business-type Activities:							
Mortgage Revenue Bonds:							
2002 Water	2.00 - 5.00%	2019	\$5,715,481	\$0	(\$536,830)	\$5,178,651	\$551,830
Total Mortgage Revenue Bonds			5,715,481	0	(536,830)	5,178,651	551,830
OWDA Loan Water	2.0%	2029	4,794,554	0	(209,717)	4,584,837	213,932
OWDA Loan Sewer	3.11%	2029	120,096	8,684,920	0	8,805,016	323,237
Compensated Absences			744,255	793,364	(744,255)	793,364	32,766
Total Business-type Activities Long-term Liabilities			<u>\$11,374,386</u>	<u>\$9,478,284</u>	<u>(\$1,490,802)</u>	<u>\$19,361,868</u>	<u>\$1,121,765</u>

A summary of the County's future debt service requirements including principal and interest at December 31, 2011 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment	
	Principal	Interest	Principal	Interest
2012	\$821,918	\$243,788	\$1,360,661	\$562,793
2013	856,918	209,087	1,060,356	492,380
2014	896,918	177,738	1,016,085	440,110
2015	926,918	144,687	921,853	389,921
2016	955,010	116,300	953,653	346,618
2017-2021	1,970,135	297,725	3,885,442	1,098,096
2022-2026	434,027	17,000	1,727,769	359,745
2027-2031	0	0	615,292	54,364
Totals	<u>\$6,861,844</u>	<u>\$1,206,325</u>	<u>\$11,541,111</u>	<u>\$3,744,027</u>

Years	Tax Increment Dist. Revenue		Water Revenue	
	Principal	Interest	Principal	Interest
2012	\$40,000	\$147,875	\$551,830	\$241,870
2013	40,000	145,275	571,830	221,350
2014	50,000	142,513	601,830	193,350
2015	50,000	139,261	626,830	169,750
2016	50,000	136,013	656,830	139,000
2017-2021	325,000	622,375	2,169,501	216,750
2022-2026	450,000	499,850	0	0
2027-2031	620,000	330,363	0	0
2032-2036	660,000	99,775	0	0
Totals	<u>\$2,285,000</u>	<u>\$2,263,300</u>	<u>\$5,178,651</u>	<u>\$1,182,070</u>

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2011**

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

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$213,932	\$90,632	\$323,237	\$271,342	\$691,917	\$174,205
2013	218,232	86,332	333,367	261,211	720,107	146,015
2014	222,618	81,946	343,816	250,763	749,445	116,677
2015	227,093	77,471	354,592	239,987	779,979	86,144
2016	231,658	72,907	365,705	228,874	811,756	54,366
2017-2021	1,230,033	292,788	2,007,810	965,085	916,766	21,534
2022-2026	1,358,723	164,101	2,342,802	630,092	0	0
2027-2031	882,548	31,145	2,733,687	239,208	0	0
Totals	<u>\$4,584,837</u>	<u>\$897,322</u>	<u>\$8,805,016</u>	<u>\$3,086,562</u>	<u>\$4,669,970</u>	<u>\$598,941</u>

Years	Capital Leases	
	Principal	Interest
2012	\$3,257	\$317
2013	2,029	56
Totals	<u>\$5,286</u>	<u>\$373</u>

C. Conduit Debt Obligations

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

As of December 31, 2011 there were ten (10) 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 \$81,209,844 which brings the total conduit debt to \$94,559,844.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 15 - CAPITAL LEASES

In prior years, the County has entered into capital leases for copiers and a postage machine. Equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$13,585. The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2011, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2012	\$3,574
2013	2,085
Minimum Lease Payments	5,659
Less amount representing interest at the County's incremental borrowing rate of interest	(373)
Present value of minimum lease payments	<u>\$5,286</u>

* No payment required past 2013

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2011, the County had the following significant construction projects that will be financed through Sewer Surplus Revenues, Ohio Water Pollution & Control Loan, Motor Vehicle & Gas Tax Revenues, and grants from the Ohio Public Works Commission & the Ohio Department of Transportation:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Bethany Road Widening Project	\$5,197,775	2013
Butler Warren Road Project	2,718,903	2013
Lower Little Miami WWTP	2,038,387	2012
Total	<u>\$9,955,065</u>	

NOTE 17 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$359,551 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

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 Child Support Enforcement Federal Formula Grant, Energy Efficiency and Conservation Block Grant, Title XIX Medical Assistance Program, Workforce Investment Act Grants, Felony Delinquent Care and Custody, Public Transportation Formula Grant, Temporary Assistance for Needy Families and Title IV-E Foster Care. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

NOTE 19 - RISK MANAGEMENT

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

NOTE 19 - RISK MANAGEMENT (Continued)

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, Custom Design Benefits, who monitors all claim payments. Excess loss coverage, carried through United of Omaha, becomes effective after \$150,000 per year per specific claim. There is a annual maximum coverage per person of \$2,000,000.

The County health insurance had a total claims liability of \$2,765,370. This is reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2011 and 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. For BDD, all claims incurred in 2011 were paid in 2011. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2011 were:

	<u>Balance at December 31, 2010</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2011</u>
BDD				
2010	\$19,415	\$154,929	(\$157,793)	\$16,551
2011	16,551	136,513	(153,064)	0
County:				
2010	\$1,575,538	\$7,646,477	(\$8,551,497)	\$670,518
2011	670,518	14,022,703	(11,927,851)	2,765,370

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

In 2011, 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 agreement provided for 2011 payments of \$1,000,000 from the Engineer's County Road Projects Fund and an additional \$1,000,000 from the Engineer's County Road Projects Fund restricted for Procter & Gamble Tax Increment Financing (TIF). The County has also agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund in years 2013 through 2022. Such available revenues are estimated to have a future value of approximately \$34,000,000 at December 31, 2011.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2011***

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.

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

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2011 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,100,158	Revenues	\$16,309,527
Fund Equity	\$11,100,158	Expenses	\$17,639,939
		Net Income	<u><u>(\$1,330,412)</u></u>

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Regional Council of Governments is a jointly governed organization among Warren, Butler, Clermont and Hamilton Boards of Developmental Disabilities. Southwest Ohio Regional Council of Governments was formed to coordinate the powers and duties of the member Boards to better serve and benefit persons with developmental disabilities in each of the Council's counties. The executive committee consists of a total of four members, three members elected annually by the member Boards and the immediate past president. During 2011, the County contributed \$10,000 towards the operation of the Southwest Ohio Regional Council of Governments.

*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.

Senior Citizens Service Levy Fund

To account for tax levy proceeds which provide the source of funding for senior citizen services.

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

Certificate of Title Administration Fund

To account for revenues and expenditures of the Clerk of Courts vehicle title registration operations. With the implementation of GASB 54, this fund was combined with the General Fund, therefore financial statements are not shown under the 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
Prosecutor Grants Fund
County Court Probation Department Fund
Donations Fund
Municipal Victim Witness Fund
Job Training Partnership Act Fund
Community Corrections Fund
Sheriff Grants Fund
Indigent Guardianship Fund
Indigent Driver Fund
Drug Law Enforcement Fund
Law Enforcement Fund
Treatment Alternative to Street Crime (TASC) Grant Fund
Hazardous Materials Emergency Fund
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

Court Building Construction Fund

To account for the bond anticipation note which provided the source of financing for the construction of a new County Courts Building in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Tax Increment Financing Fund

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

State Ohio Public Works Commission (OPWC) Loan Fund

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

(Continued)

Debt Service Funds

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.

County Road Projects Fund

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

Water Extension Projects Fund

To account for the bond anticipation note which provided the source of financing for construction of water line extensions in various areas of the County to be financed by special assessments from property owners. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Sewer Extension Projects Fund

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

County Construction Projects Fund

To account for the bond anticipation note which provided the source of financing for the Justice Drive Street Extension and various improvements to County buildings.

Airport Construction Fund

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

Redevelopment Tax Equivalent Fund

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

Permanent Fund

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, 2011**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 28,191,574	\$ 11,683,841	\$ 11,616,983	\$ 43,609	\$ 51,536,007
Receivables:					
Taxes	6,492,753	2,374,425	1,492,460	0	10,359,638
Accounts	102,808	0	0	0	102,808
Intergovernmental	7,817,355	0	1,406,514	0	9,223,869
Loans	1,553,633	0	0	0	1,553,633
Due from Other Funds	160,612	0	0	0	160,612
Interfund Loans Receivable	1,863,064	0	0	0	1,863,064
Inventory of Supplies, at Cost	962,202	0	0	0	962,202
Prepaid Items	9,588	0	0	0	9,588
Total Assets	\$ 47,153,589	\$ 14,058,266	\$ 14,515,957	\$ 43,609	\$ 75,771,421
Liabilities:					
Accounts Payable	\$ 1,742,973	\$ 0	\$ 2,034,493	\$ 0	\$ 3,777,466
Accrued Wages and Benefits Payable	418,752	0	0	0	418,752
Intergovernmental Payable	105,964	0	9,806	0	115,770
Due to Other Funds	267,518	0	0	0	267,518
Interfund Loans Payable	69,000	0	2,363,064	0	2,432,064
Deferred Revenue	12,353,818	2,460,227	2,284,088	0	17,098,133
Compensated Absences Payable	1,682	0	0	0	1,682
Total Liabilities	14,959,707	2,460,227	6,691,451	0	24,111,385
Fund Balances:					
Nonspendable	971,790	0	0	0	971,790
Restricted	30,945,624	11,598,039	1,818,434	43,609	44,405,706
Committed	276,468	0	6,097,582	0	6,374,050
Unassigned	0	0	(91,510)	0	(91,510)
Total Fund Balances	32,193,882	11,598,039	7,824,506	43,609	51,660,036
Total Liabilities and Fund Balances	\$ 47,153,589	\$ 14,058,266	\$ 14,515,957	\$ 43,609	\$ 75,771,421

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2011***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 7,519,047	\$ 2,709,388	\$ 1,000,000	\$ 0	\$ 11,228,435
Intergovernmental Revenues	20,341,259	42,730	2,117,502	0	22,501,491
Charges for Services	4,857,578	0	0	0	4,857,578
Licenses and Permits	35	0	0	0	35
Special Assessments	0	0	158,080	0	158,080
Fines and Forfeitures	1,021,110	0	0	0	1,021,110
All Other Revenue	391,517	0	125,000	0	516,517
Total Revenue	34,130,546	2,752,118	3,400,582	0	40,283,246
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,173,501	0	0	0	2,173,501
Judicial	876,211	0	0	0	876,211
Public Safety	4,506,251	0	0	0	4,506,251
Public Works	7,270,195	0	0	0	7,270,195
Health	713,084	0	0	0	713,084
Human Services	18,857,178	0	0	0	18,857,178
Community and Economic Development	1,019,624	0	0	0	1,019,624
Capital Outlay	0	0	9,114,384	0	9,114,384
Debt Service:					
Principal Retirement	2,998	1,590,203	0	0	1,593,201
Interest and Fiscal Charges	576	682,503	0	0	683,079
Total Expenditures	35,419,618	2,272,706	9,114,384	0	46,806,708
Excess (Deficiency) of Revenues					
Over Expenditures	(1,289,072)	479,412	(5,713,802)	0	(6,523,462)
Other Financing Sources (Uses):					
Special Assessment Bonds Issued	0	0	555,810	0	555,810
Premium on Sale of Bonds	0	0	3,173	0	3,173
Transfers In	4,057,699	137,355	2,851,257	0	7,046,311
Transfers Out	(1,626,696)	0	0	0	(1,626,696)
Total Other Financing Sources (Uses)	2,431,003	137,355	3,410,240	0	5,978,598
Net Change in Fund Balances	1,141,931	616,767	(2,303,562)	0	(544,864)
Fund Balances at Beginning of Year	30,862,518	10,981,272	10,128,068	43,609	52,015,467
Increase in Inventory Reserve	189,433	0	0	0	189,433
Fund Balances End of Year	\$ 32,193,882	\$ 11,598,039	\$ 7,824,506	\$ 43,609	\$ 51,660,036

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Assets:				
Cash and Cash Equivalents	\$ 7,348,194	\$ 3,539,279	\$ 739,110	\$ 341,018
Receivables:				
Taxes	6,492,753	0	0	0
Accounts	0	11,557	901	8,826
Intergovernmental	16,800	3,512,507	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	1,863,064	0	0
Inventory of Supplies, at Cost	0	962,202	0	0
Prepaid Items	0	7,636	302	401
Total Assets	<u>\$ 13,857,747</u>	<u>\$ 9,896,245</u>	<u>\$ 740,313</u>	<u>\$ 350,245</u>
Liabilities:				
Accounts Payable	\$ 1,037,490	\$ 125,588	\$ 22,572	\$ 7,706
Accrued Wages and Benefits Payable	0	87,764	49,007	8,309
Intergovernmental Payable	0	19,354	13,827	4,090
Due to Other Funds	0	16,631	22,665	2,158
Interfund Loans Payable	0	0	0	0
Deferred Revenue	6,638,464	2,382,788	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>7,675,954</u>	<u>2,632,125</u>	<u>108,071</u>	<u>22,263</u>
Fund Balances:				
Nonspendable	0	969,838	302	401
Restricted	6,181,793	6,294,282	631,940	327,581
Committed	0	0	0	0
Total Fund Balances	<u>6,181,793</u>	<u>7,264,120</u>	<u>632,242</u>	<u>327,982</u>
Total Liabilities and Fund Balances	<u>\$ 13,857,747</u>	<u>\$ 9,896,245</u>	<u>\$ 740,313</u>	<u>\$ 350,245</u>

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 439,753	\$ 2,719	\$ 72,846	\$ 39,781	\$ 1,273,675	\$ 20,833
0	0	0	0	0	0
0	0	2,100	0	0	3,133
25,241	0	0	11,025	38,085	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>\$ 464,994</u>	<u>\$ 2,719</u>	<u>\$ 74,946</u>	<u>\$ 50,806</u>	<u>\$ 1,311,760</u>	<u>\$ 23,966</u>
\$ 27,775	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,833
1,272	0	0	1,374	0	0
197	0	0	212	9,689	0
207	0	0	0	0	0
0	0	0	0	0	0
0	0	0	11,025	0	0
0	0	0	0	0	0
<u>29,451</u>	<u>0</u>	<u>0</u>	<u>12,611</u>	<u>9,689</u>	<u>20,833</u>
0	0	0	0	0	0
435,543	2,719	74,946	38,195	1,302,071	3,133
0	0	0	0	0	0
<u>435,543</u>	<u>2,719</u>	<u>74,946</u>	<u>38,195</u>	<u>1,302,071</u>	<u>3,133</u>
<u>\$ 464,994</u>	<u>\$ 2,719</u>	<u>\$ 74,946</u>	<u>\$ 50,806</u>	<u>\$ 1,311,760</u>	<u>\$ 23,966</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 5,251,941	\$ 580,923	\$ 21,945	\$ 1,325,359
Receivables:				
Taxes	0	0	0	0
Accounts	3	69	0	9,107
Intergovernmental	0	303,003	5,184	383,109
Loans	0	0	0	0
Due from Other Funds	0	0	0	151,338
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	469	0	93
Total Assets	<u>\$ 5,251,944</u>	<u>\$ 884,464</u>	<u>\$ 27,129</u>	<u>\$ 1,869,006</u>
Liabilities:				
Accounts Payable	\$ 83,789	\$ 164,677	\$ 182	\$ 28,854
Accrued Wages and Benefits Payable	30,651	56,605	2,416	48,107
Intergovernmental Payable	3,267	9,075	1,235	7,604
Due to Other Funds	1,761	8,955	293	172,108
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	147,111	5,184	193,099
Compensated Absences Payable	0	0	0	1,682
Total Liabilities	<u>119,468</u>	<u>386,423</u>	<u>9,310</u>	<u>451,454</u>
Fund Balances:				
Nonspendable	0	469	0	93
Restricted	5,132,476	497,572	17,819	1,417,459
Committed	0	0	0	0
Total Fund Balances	<u>5,132,476</u>	<u>498,041</u>	<u>17,819</u>	<u>1,417,552</u>
Total Liabilities and Fund Balances	<u>\$ 5,251,944</u>	<u>\$ 884,464</u>	<u>\$ 27,129</u>	<u>\$ 1,869,006</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Prosecutor Grants	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 1,559,688	\$ 38,119	\$ 48,091	\$ 25	\$ 26,758	\$ 1,613,128
0	0	0	0	0	0
0	0	13,661	0	0	6,674
0	0	0	0	0	33
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	179
<u>\$ 1,559,688</u>	<u>\$ 38,119</u>	<u>\$ 61,752</u>	<u>\$ 25</u>	<u>\$ 26,758</u>	<u>\$ 1,620,014</u>
\$ 134	\$ 0	\$ 379	\$ 0	\$ 0	\$ 999
13,550	0	5,572	0	1,709	3,504
7,276	0	857	0	264	606
513	0	587	0	293	1,071
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>21,473</u>	<u>0</u>	<u>7,395</u>	<u>0</u>	<u>2,266</u>	<u>6,180</u>
0	0	0	0	0	179
1,538,215	38,119	54,357	25	24,492	1,613,655
0	0	0	0	0	0
<u>1,538,215</u>	<u>38,119</u>	<u>54,357</u>	<u>25</u>	<u>24,492</u>	<u>1,613,834</u>
<u>\$ 1,559,688</u>	<u>\$ 38,119</u>	<u>\$ 61,752</u>	<u>\$ 25</u>	<u>\$ 26,758</u>	<u>\$ 1,620,014</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011**

	Workforce Investment Act	Job Training Partnership Act	Community Corrections	Child Support Enforcement
Assets:				
Cash and Cash Equivalents	\$ 165,561	\$ 2,560	\$ 292,861	\$ 210,590
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	7,477	0
Intergovernmental	1,526,491	0	231,707	188,770
Loans	0	0	0	0
Due from Other Funds	0	0	1,257	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	272	0	0	0
Total Assets	<u>\$ 1,692,324</u>	<u>\$ 2,560</u>	<u>\$ 533,302</u>	<u>\$ 399,360</u>
Liabilities:				
Accounts Payable	\$ 11,795	\$ 0	\$ 22,085	\$ 2,029
Accrued Wages and Benefits Payable	12,422	0	6,312	70,630
Intergovernmental Payable	10,629	0	436	10,849
Due to Other Funds	2,228	0	5,425	13,017
Interfund Loans Payable	0	0	0	0
Deferred Revenue	1,475,666	0	117,743	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>1,512,740</u>	<u>0</u>	<u>152,001</u>	<u>96,525</u>
Fund Balances:				
Nonspendable	272	0	0	0
Restricted	179,312	2,560	381,301	302,835
Committed	0	0	0	0
Total Fund Balances	<u>179,584</u>	<u>2,560</u>	<u>381,301</u>	<u>302,835</u>
Total Liabilities and Fund Balances	<u>\$ 1,692,324</u>	<u>\$ 2,560</u>	<u>\$ 533,302</u>	<u>\$ 399,360</u>

WARREN COUNTY, OHIO

Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver	Drug Law Enforcement
\$ 585,479	\$ 141,355	\$ 364,072	\$ 84,481	\$ 121,789	\$ 77,953
0	0	0	0	0	0
0	0	0	1,474	0	0
29,523	1,321,229	25,823	0	2,089	100
0	1,282,744	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
140	0	0	0	0	0
<u>\$ 615,142</u>	<u>\$ 2,745,328</u>	<u>\$ 389,895</u>	<u>\$ 85,955</u>	<u>\$ 123,878</u>	<u>\$ 78,053</u>
\$ 608	\$ 85,513	\$ 0	\$ 0	\$ 625	\$ 0
7,653	3,525	0	0	0	0
1,179	905	2,307	0	0	0
1,258	293	0	0	0	0
0	0	30,000	0	0	0
29,523	1,219,419	25,823	0	0	0
0	0	0	0	0	0
<u>40,221</u>	<u>1,309,655</u>	<u>58,130</u>	<u>0</u>	<u>625</u>	<u>0</u>
140	0	0	0	0	0
574,781	1,435,673	331,765	85,955	123,253	78,053
0	0	0	0	0	0
<u>574,921</u>	<u>1,435,673</u>	<u>331,765</u>	<u>85,955</u>	<u>123,253</u>	<u>78,053</u>
<u>\$ 615,142</u>	<u>\$ 2,745,328</u>	<u>\$ 389,895</u>	<u>\$ 85,955</u>	<u>\$ 123,878</u>	<u>\$ 78,053</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011**

	Law Enforcement	Court Computerization	Courts Special Projects	TASC Grant
Assets:				
Cash and Cash Equivalents	\$ 90,389	\$ 568,242	\$ 783,129	\$ 62,934
Receivables:				
Taxes	0	0	0	0
Accounts	0	10,233	26,303	835
Intergovernmental	0	0	0	134,977
Loans	0	0	0	0
Due from Other Funds	0	0	0	4,845
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	96	0
Total Assets	<u>\$ 90,389</u>	<u>\$ 578,475</u>	<u>\$ 809,528</u>	<u>\$ 203,591</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 9,906	\$ 14,717	\$ 731
Accrued Wages and Benefits Payable	0	0	3,458	4,912
Intergovernmental Payable	0	0	533	1,573
Due to Other Funds	0	0	293	678
Interfund Loans Payable	0	0	0	39,000
Deferred Revenue	0	0	0	62,988
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>9,906</u>	<u>19,001</u>	<u>109,882</u>
Fund Balances:				
Nonspendable	0	0	96	0
Restricted	90,389	568,569	790,431	93,709
Committed	0	0	0	0
Total Fund Balances	<u>90,389</u>	<u>568,569</u>	<u>790,527</u>	<u>93,709</u>
Total Liabilities and Fund Balances	<u>\$ 90,389</u>	<u>\$ 578,475</u>	<u>\$ 809,528</u>	<u>\$ 203,591</u>

WARREN COUNTY, OHIO

Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 922	\$ 16,506	\$ 36,539	\$ 4,657	\$ 298,370	\$ 28,191,574
0	0	0	0	0	6,492,753
0	0	0	0	455	102,808
0	0	630	0	61,029	7,817,355
0	0	0	270,889	0	1,553,633
0	0	0	0	3,172	160,612
0	0	0	0	0	1,863,064
0	0	0	0	0	962,202
0	0	0	0	0	9,588
<u>\$ 922</u>	<u>\$ 16,506</u>	<u>\$ 37,169</u>	<u>\$ 275,546</u>	<u>\$ 363,026</u>	<u>\$ 47,153,589</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,986	\$ 1,742,973
0	0	0	0	0	418,752
0	0	0	0	0	105,964
0	0	0	0	17,084	267,518
0	0	0	0	0	69,000
0	0	0	0	44,985	12,353,818
0	0	0	0	0	1,682
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,055</u>	<u>14,959,707</u>
0	0	0	0	0	971,790
0	16,506	37,169	0	226,971	30,945,624
<u>922</u>	<u>0</u>	<u>0</u>	<u>275,546</u>	<u>0</u>	<u>276,468</u>
<u>922</u>	<u>16,506</u>	<u>37,169</u>	<u>275,546</u>	<u>226,971</u>	<u>32,193,882</u>
<u>\$ 922</u>	<u>\$ 16,506</u>	<u>\$ 37,169</u>	<u>\$ 275,546</u>	<u>\$ 363,026</u>	<u>\$ 47,153,589</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011***

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Revenues:				
Taxes	\$ 5,792,583	\$ 1,726,464	\$ 0	\$ 0
Intergovernmental Revenues	1,016,882	6,031,803	3,038,895	0
Charges for Services	0	103,709	0	429,263
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	157,930	0	41,105
All Other Revenue	0	22,161	4,341	20,828
Total Revenue	6,809,465	8,042,067	3,043,236	491,196
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	6,990,545	0	0
Health	0	0	0	552,278
Human Services	6,192,232	0	2,820,293	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	6,192,232	6,990,545	2,820,293	552,278
Excess (Deficiency) of Revenues				
Over Expenditures	617,233	1,051,522	222,943	(61,082)
Other Financing Sources (Uses):				
Transfers In	0	0	194,952	0
Transfers Out	0	(1,626,696)	0	0
Total Other Financing Sources (Uses)	0	(1,626,696)	194,952	0
Net Change in Fund Balances	617,233	(575,174)	417,895	(61,082)
Fund Balances at Beginning of Year	5,564,560	7,649,861	214,347	389,064
Increase in Inventory Reserve	0	189,433	0	0
Fund Balances End of Year	\$ 6,181,793	\$ 7,264,120	\$ 632,242	\$ 327,982

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	22,049	457,487	0
0	0	46,909	0	0	46,665
0	0	0	0	0	0
365,045	0	0	0	0	0
1,250	0	0	0	0	0
<u>366,295</u>	<u>0</u>	<u>46,909</u>	<u>22,049</u>	<u>457,487</u>	<u>46,665</u>
0	0	0	0	0	0
373,561	0	0	9,501	0	0
0	0	0	0	0	0
0	0	0	0	279,650	0
0	0	0	0	0	46,137
0	0	0	0	0	0
0	0	0	0	0	0
<u>373,561</u>	<u>0</u>	<u>0</u>	<u>9,501</u>	<u>279,650</u>	<u>46,137</u>
(7,266)	0	46,909	12,548	177,837	528
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(7,266)	0	46,909	12,548	177,837	528
442,809	2,719	28,037	25,647	1,124,234	2,605
0	0	0	0	0	0
<u>\$ 435,543</u>	<u>\$ 2,719</u>	<u>\$ 74,946</u>	<u>\$ 38,195</u>	<u>\$ 1,302,071</u>	<u>\$ 3,133</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, 2011**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	1,950,395	61,545	1,360,489
Charges for Services	2,046,367	0	0	0
Licenses and Permits	35	0	0	0
Fines and Forfeitures	0	0	0	505
All Other Revenue	230	15,425	0	64,448
Total Revenue	<u>2,046,632</u>	<u>1,965,820</u>	<u>61,545</u>	<u>1,425,442</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,665,314	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	89,519	2,227,741
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	4,118,412	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>1,665,314</u>	<u>4,118,412</u>	<u>89,519</u>	<u>2,227,741</u>
Excess (Deficiency) of Revenues Over Expenditures	381,318	(2,152,592)	(27,974)	(802,299)
Other Financing Sources (Uses):				
Transfers In	0	2,106,354	23,690	908,761
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,106,354</u>	<u>23,690</u>	<u>908,761</u>
Net Change in Fund Balances	381,318	(46,238)	(4,284)	106,462
Fund Balances at Beginning of Year	4,751,158	544,279	22,103	1,311,090
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 5,132,476</u>	<u>\$ 498,041</u>	<u>\$ 17,819</u>	<u>\$ 1,417,552</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Prosecutor Grants	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
487,689	0	158,245	0	60,000	105,147
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>487,689</u>	<u>0</u>	<u>158,245</u>	<u>0</u>	<u>60,000</u>	<u>105,147</u>
508,187	0	0	0	0	0
0	0	0	0	0	0
0	0	222,665	0	54,026	0
0	0	0	0	0	0
0	0	0	0	0	114,669
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>508,187</u>	<u>0</u>	<u>222,665</u>	<u>0</u>	<u>54,026</u>	<u>114,669</u>
(20,498)	0	(64,420)	0	5,974	(9,522)
0	0	75,000	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(20,498)	0	10,580	0	5,974	(9,522)
1,558,713	38,119	43,777	25	18,518	1,623,356
0	0	0	0	0	0
<u>\$ 1,538,215</u>	<u>\$ 38,119</u>	<u>\$ 54,357</u>	<u>\$ 25</u>	<u>\$ 24,492</u>	<u>\$ 1,613,834</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, 2011**

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,084,356	1,457	253,155	426,218
Charges for Services	0	0	0	220,707
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	819	295	0	0
Total Revenue	<u>1,085,175</u>	<u>1,752</u>	<u>253,155</u>	<u>646,925</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	272,655	559,150
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,113,269	2,718	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>1,113,269</u>	<u>2,718</u>	<u>272,655</u>	<u>559,150</u>
Excess (Deficiency) of Revenues Over Expenditures	(28,094)	(966)	(19,500)	87,775
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	(28,094)	(966)	(19,500)	87,775
Fund Balances at Beginning of Year	207,678	3,526	19,500	293,526
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 179,584</u>	<u>\$ 2,560</u>	<u>\$ 0</u>	<u>\$ 381,301</u>

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,972,103	536,040	828,708	182,516	0	0
706,879	0	11,240	95,893	16,864	0
0	0	0	0	0	0
0	0	0	0	0	31,587
217,627	1,067	0	4,646	0	0
<u>2,896,609</u>	<u>537,107</u>	<u>839,948</u>	<u>283,055</u>	<u>16,864</u>	<u>31,587</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	558,087	0	238,025	5,769	11,250
0	0	0	0	0	0
0	0	0	0	0	0
3,017,344	0	0	0	0	0
0	0	1,011,117	0	0	0
2,998	0	0	0	0	0
576	0	0	0	0	0
<u>3,020,918</u>	<u>558,087</u>	<u>1,011,117</u>	<u>238,025</u>	<u>5,769</u>	<u>11,250</u>
(124,309)	(20,980)	(171,169)	45,030	11,095	20,337
332,917	31,308	0	0	0	0
0	0	0	0	0	0
<u>332,917</u>	<u>31,308</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
208,608	10,328	(171,169)	45,030	11,095	20,337
94,227	564,593	1,606,842	286,735	74,860	102,916
0	0	0	0	0	0
<u>\$ 302,835</u>	<u>\$ 574,921</u>	<u>\$ 1,435,673</u>	<u>\$ 331,765</u>	<u>\$ 85,955</u>	<u>\$ 123,253</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, 2011**

	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	149,399	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	6,720	57,002	0	348,604
All Other Revenue	0	0	0	0
Total Revenue	<u>6,720</u>	<u>57,002</u>	<u>149,399</u>	<u>348,604</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	232,303	260,846
Public Safety	2,284	6,152	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>2,284</u>	<u>6,152</u>	<u>232,303</u>	<u>260,846</u>
Excess (Deficiency) of Revenues Over Expenditures	4,436	50,850	(82,904)	87,758
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	4,436	50,850	(82,904)	87,758
Fund Balances at Beginning of Year	73,617	39,539	651,473	702,769
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 78,053</u>	<u>\$ 90,389</u>	<u>\$ 568,569</u>	<u>\$ 790,527</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	\$ 7,519,047
163,058	0	0	0	0	954,103	20,341,259
68,513	0	2,150	0	0	101,939	4,857,578
0	0	0	0	0	0	35
0	0	2,956	9,656	0	0	1,021,110
249	0	16,591	0	640	20,900	391,517
<u>231,820</u>	<u>0</u>	<u>21,697</u>	<u>9,656</u>	<u>640</u>	<u>1,076,942</u>	<u>34,130,546</u>
0	0	0	0	0	0	2,173,501
0	0	0	0	0	0	876,211
204,941	35,000	5,191	13,796	0	0	4,506,251
0	0	0	0	0	0	7,270,195
0	0	0	0	0	0	713,084
0	0	0	0	72	1,592,838	18,857,178
0	0	0	0	8,507	0	1,019,624
0	0	0	0	0	0	2,998
0	0	0	0	0	0	576
<u>204,941</u>	<u>35,000</u>	<u>5,191</u>	<u>13,796</u>	<u>8,579</u>	<u>1,592,838</u>	<u>35,419,618</u>
26,879	(35,000)	16,506	(4,140)	(7,939)	(515,896)	(1,289,072)
0	35,000	0	0	0	349,717	4,057,699
0	0	0	0	0	0	(1,626,696)
<u>0</u>	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>349,717</u>	<u>2,431,003</u>
26,879	0	16,506	(4,140)	(7,939)	(166,179)	1,141,931
66,830	922	0	41,309	283,485	393,150	30,862,518
0	0	0	0	0	0	189,433
<u>\$ 93,709</u>	<u>\$ 922</u>	<u>\$ 16,506</u>	<u>\$ 37,169</u>	<u>\$ 275,546</u>	<u>\$ 226,971</u>	<u>\$ 32,193,882</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011***

	<u>Tax Increment Financing</u>	<u>Tax Increment District Revenue Loan</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:			
Cash and Cash Equivalents	\$ 11,123,430	\$ 560,411	\$ 11,683,841
Receivables:			
Taxes	<u>2,001,804</u>	<u>372,621</u>	<u>2,374,425</u>
Total Assets	<u>\$ 13,125,234</u>	<u>\$ 933,032</u>	<u>\$ 14,058,266</u>
Liabilities:			
Deferred Revenue	<u>\$ 2,081,746</u>	<u>\$ 378,481</u>	<u>\$ 2,460,227</u>
Total Liabilities	<u>2,081,746</u>	<u>378,481</u>	<u>2,460,227</u>
Fund Balances:			
Restricted	<u>11,043,488</u>	<u>554,551</u>	<u>11,598,039</u>
Total Fund Balances	<u>11,043,488</u>	<u>554,551</u>	<u>11,598,039</u>
Total Liabilities and Fund Balances	<u>\$ 13,125,234</u>	<u>\$ 933,032</u>	<u>\$ 14,058,266</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011**

	Court Building Construction	Tax Increment Financing	State OPWC Loan	Tax Increment District Revenue Loan	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 2,432,983	\$ 0	\$ 276,405	\$ 2,709,388
Intergovernmental Revenues	0	0	0	42,730	42,730
Total Revenue	<u>0</u>	<u>2,432,983</u>	<u>0</u>	<u>319,135</u>	<u>2,752,118</u>
Expenditures:					
Debt Service:					
Principal Retirement	105,000	1,419,831	25,372	40,000	1,590,203
Interest and Fiscal Charges	6,983	521,743	0	153,777	682,503
Total Expenditures	<u>111,983</u>	<u>1,941,574</u>	<u>25,372</u>	<u>193,777</u>	<u>2,272,706</u>
Excess (Deficiency) of Revenues Over Expenditures	(111,983)	491,409	(25,372)	125,358	479,412
Other Financing Sources (Uses):					
Transfers In	111,983	0	25,372	0	137,355
Total Other Financing Sources (Uses)	<u>111,983</u>	<u>0</u>	<u>25,372</u>	<u>0</u>	<u>137,355</u>
Net Change in Fund Balances	0	491,409	0	125,358	616,767
Fund Balances at Beginning of Year	<u>0</u>	<u>10,552,079</u>	<u>0</u>	<u>429,193</u>	<u>10,981,272</u>
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 11,043,488</u>	<u>\$ 0</u>	<u>\$ 554,551</u>	<u>\$ 11,598,039</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011***

	County Road Projects	Sewer Extension Projects	County Construction Projects
Assets:			
Cash and Cash Equivalents	\$ 4,988,388	\$ 418,545	\$ 5,848,617
Receivables:			
Taxes	1,492,460	0	0
Intergovernmental	1,361,135	0	45,379
Total Assets	<u>\$ 7,841,983</u>	<u>\$ 418,545</u>	<u>\$ 5,893,996</u>
Liabilities:			
Accounts Payable	\$ 1,802,788	\$ 10,055	\$ 221,650
Intergovernmental Payable	0	0	9,806
Interfund Loans Payable	1,863,064	500,000	0
Deferred Revenue	2,284,088	0	0
Total Liabilities	<u>5,949,940</u>	<u>510,055</u>	<u>231,456</u>
Fund Balances:			
Restricted	1,459,211	0	0
Committed	432,832	0	5,662,540
Unassigned	0	(91,510)	0
Total Fund Balances	<u>1,892,043</u>	<u>(91,510)</u>	<u>5,662,540</u>
Total Liabilities and Fund Balances	<u>\$ 7,841,983</u>	<u>\$ 418,545</u>	<u>\$ 5,893,996</u>

WARREN COUNTY, OHIO

Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
\$ 2,210	\$ 359,223	\$ 11,616,983
0	0	1,492,460
0	0	1,406,514
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 14,515,957</u>
\$ 0	\$ 0	\$ 2,034,493
0	0	9,806
0	0	2,363,064
<u>0</u>	<u>0</u>	<u>2,284,088</u>
<u>0</u>	<u>0</u>	<u>6,691,451</u>
0	359,223	1,818,434
2,210	0	6,097,582
<u>0</u>	<u>0</u>	<u>(91,510)</u>
<u>2,210</u>	<u>359,223</u>	<u>7,824,506</u>
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 14,515,957</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011**

	County Road Projects	Water Extension Projects	Sewer Extension Projects	County Construction Projects
Revenues:				
Taxes	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,176,476	17,989	0	923,037
Special Assessments	0	158,080	0	0
All Other Revenue	125,000	0	0	0
Total Revenue	2,301,476	176,069	0	923,037
Expenditures:				
Capital Outlay	6,144,630	25,470	79,111	2,865,173
Total Expenditures	6,144,630	25,470	79,111	2,865,173
Excess (Deficiency) of Revenues Over Expenditures	(3,843,154)	150,599	(79,111)	(1,942,136)
Other Financing Sources (Uses):				
Special Assessment Bonds Issued	0	555,810	0	0
Premium on the Sale of Bonds	0	3,173	0	0
Transfers In	1,601,324	0	0	1,249,933
Total Other Financing Sources (Uses)	1,601,324	558,983	0	1,249,933
Net Change in Fund Balances	(2,241,830)	709,582	(79,111)	(692,203)
Fund Balances at Beginning of Year	4,133,873	(709,582)	(12,399)	6,354,743
Fund Balances End of Year	\$ 1,892,043	\$ 0	\$ (91,510)	\$ 5,662,540

WARREN COUNTY, OHIO

<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 1,000,000
0	0	2,117,502
0	0	158,080
0	0	125,000
<u>0</u>	<u>0</u>	<u>3,400,582</u>
0	0	9,114,384
<u>0</u>	<u>0</u>	<u>9,114,384</u>
0	0	(5,713,802)
0	0	555,810
0	0	3,173
0	0	2,851,257
<u>0</u>	<u>0</u>	<u>3,410,240</u>
0	0	(2,303,562)
2,210	359,223	10,128,068
<u>\$ 2,210</u>	<u>\$ 359,223</u>	<u>\$ 7,824,506</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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,579,000	\$ 40,579,000	\$ 43,494,501	\$ 2,915,501
Intergovernmental Revenues	4,021,462	4,021,462	5,012,089	990,627
Charges for Services	7,263,725	7,263,725	8,297,422	1,033,697
Licenses and Permits	6,000	6,000	12,282	6,282
Investment Earnings	2,561,000	2,561,000	2,316,761	(244,239)
Fines and Forfeitures	320,000	320,000	285,268	(34,732)
All Other Revenues	1,963,938	1,963,938	2,443,250	479,312
Total Revenues	<u>56,715,125</u>	<u>56,715,125</u>	<u>61,861,573</u>	<u>5,146,448</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,547,223	1,296,451	1,177,053	119,398
Materials and Supplies	173,205	173,512	153,062	20,450
Contractual Services	1,271,855	2,129,970	2,022,656	107,314
Other Expenditures	3,297,033	3,439,466	3,352,802	86,664
Capital Outlay	5,000	48,920	47,616	1,304
Total Commissioners	<u>6,294,316</u>	<u>7,088,319</u>	<u>6,753,189</u>	<u>335,130</u>
Auditor:				
Personal Services	1,007,543	1,009,030	907,154	101,876
Materials and Supplies	27,362	26,824	15,736	11,088
Contractual Services	48,942	36,242	24,518	11,724
Other Expenditures	7,700	7,700	1,506	6,194
Capital Outlay	18,071	18,071	14,587	3,484
Total Auditor	<u>1,109,618</u>	<u>1,097,867</u>	<u>963,501</u>	<u>134,366</u>
Treasurer:				
Personal Services	383,860	383,860	379,043	4,817
Materials and Supplies	18,317	15,317	12,115	3,202
Contractual Services	2,500	2,500	1,715	785
Other Expenditures	5,400	8,400	7,408	992
Total Treasurer	<u>410,077</u>	<u>410,077</u>	<u>400,281</u>	<u>9,796</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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,524,203	2,527,605	2,438,951	88,654
Materials and Supplies	29,146	23,401	22,727	674
Contractual Services	90,734	78,535	78,241	294
Other Expenditures	85,013	87,302	70,616	16,686
Capital Outlay	1,116	10,800	10,761	39
Total Prosecutor	2,730,212	2,727,643	2,621,296	106,347
Recorder:				
Personal Services	713,227	713,227	670,323	42,904
Materials and Supplies	11,523	11,523	6,808	4,715
Contractual Services	5,000	5,000	4,394	606
Other Expenditures	3,300	3,300	2,821	479
Capital Outlay	12,074	12,074	3,074	9,000
Total Recorder	745,124	745,124	687,420	57,704
Board of Elections:				
Personal Services	926,821	836,821	776,168	60,653
Materials and Supplies	310,764	234,327	209,999	24,328
Contractual Services	149,963	141,463	102,862	38,601
Other Expenditures	25,500	25,500	16,414	9,086
Capital Outlay	25,000	160,000	120,563	39,437
Total Board of Elections	1,438,048	1,398,111	1,226,006	172,105
Data Processing:				
Personal Services	2,495,053	2,560,836	2,334,930	225,906
Materials and Supplies	243,992	125,992	84,737	41,255
Contractual Services	577,109	575,109	357,353	217,756
Other Expenditures	17,200	15,200	2,173	13,027
Capital Outlay	404,376	529,376	255,178	274,198
Total Data Processing	3,737,730	3,806,513	3,034,371	772,142
Microfilming Process:				
Personal Services	291,955	291,955	257,940	34,015
Materials and Supplies	16,780	12,886	11,676	1,210
Contractual Services	48,163	35,772	29,225	6,547
Other Expenditures	2,805	2,805	760	2,045
Capital Outlay	12,660	25,526	24,318	1,208
Total Microfilming Process	372,363	368,944	323,919	45,025

(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, 2011***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,391,069	2,475,063	2,306,900	168,163
Materials and Supplies	546,553	540,824	419,412	121,412
Contractual Services	1,895,282	1,795,285	1,779,609	15,676
Other Expenditures	10,100	3,100	1,037	2,063
Capital Outlay	106,136	111,211	92,999	18,212
Total Building and Grounds	<u>4,949,140</u>	<u>4,925,483</u>	<u>4,599,957</u>	<u>325,526</u>
Tax Maps:				
Personal Services	367,682	367,682	317,992	49,690
Materials and Supplies	10,204	10,204	5,844	4,360
Other Expenditures	1,350	1,350	0	1,350
Capital Outlay	12,416	12,416	11,922	494
Total Tax Maps	<u>391,652</u>	<u>391,652</u>	<u>335,758</u>	<u>55,894</u>
Total Legislative and Executive	<u>22,178,280</u>	<u>22,959,733</u>	<u>20,945,698</u>	<u>2,014,035</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,744,131	1,723,841	1,677,960	45,881
Materials and Supplies	25,598	34,098	29,463	4,635
Contractual Services	607,171	572,441	426,282	146,159
Other Expenditures	12,550	28,050	19,334	8,716
Capital Outlay	5,000	41,403	29,118	12,285
Total Common Pleas Court	<u>2,394,450</u>	<u>2,399,833</u>	<u>2,182,157</u>	<u>217,676</u>
Domestic Relations Court:				
Personal Services	811,458	814,286	806,119	8,167
Materials and Supplies	6,916	6,916	6,369	547
Contractual Services	36,900	36,900	31,937	4,963
Other Expenditures	10,114	10,114	8,045	2,069
Capital Outlay	2,000	2,000	0	2,000
Total Domestic Relations Court	<u>867,388</u>	<u>870,216</u>	<u>852,470</u>	<u>17,746</u>
Juvenile Court:				
Personal Services	1,175,721	1,186,153	1,173,575	12,578
Materials and Supplies	22,500	29,500	29,056	444
Contractual Services	454,116	447,965	406,810	41,155
Other Expenditures	15,000	11,800	11,071	729
Capital Outlay	4,128	36,660	36,204	456
Total Juvenile Court	<u>1,671,465</u>	<u>1,712,078</u>	<u>1,656,716</u>	<u>55,362</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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	457,199	452,599	434,609	17,990
Materials and Supplies	49,484	48,950	47,400	1,550
Contractual Services	31,500	31,940	31,379	561
Other Expenditures	6,000	5,500	5,326	174
Capital Outlay	1,200	4,860	4,406	454
Total Probate Court	545,383	543,849	523,120	20,729
Clerk of Courts:				
Personal Services	858,455	860,361	860,354	7
Materials and Supplies	201,743	205,465	204,111	1,354
Contractual Services	23,400	21,608	21,098	510
Other Expenditures	18,992	27,134	26,537	597
Capital Outlay	3,000	653	652	1
Total Clerk of Courts	1,105,590	1,115,221	1,112,752	2,469
Municipal Court:				
Personal Services	277,383	280,691	251,418	29,273
Contractual Services	137,000	136,792	107,377	29,415
Other Expenditures	36,778	36,778	21,070	15,708
Total Municipal Court	451,161	454,261	379,865	74,396
Criminal Prosecutors:				
Personal Services	51,735	51,735	51,735	0
Total Criminal Prosecutors	51,735	51,735	51,735	0
County Court:				
Personal Services	923,202	935,703	912,670	23,033
Materials and Supplies	24,795	19,533	19,448	85
Contractual Services	50,506	42,533	40,457	2,076
Other Expenditures	4,828	6,294	4,922	1,372
Capital Outlay	0	4,862	4,861	1
Total County Court	1,003,331	1,008,925	982,358	26,567
Certificate of Title Administration:				
Personal Services	810,545	818,958	815,370	3,588
Materials and Supplies	21,289	21,289	15,861	5,428
Contractual Services	103,773	102,993	101,732	1,261
Other Expenditures	5,616	5,616	4,936	680
Capital Outlay	5,720	5,720	2,352	3,368
Total Certificate of Title Administration	946,943	954,576	940,251	14,325
Total Judicial	9,037,446	9,110,694	8,681,424	429,270

(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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Public Safety:				
Personal Services	608,759	564,562	534,707	29,855
Materials and Supplies	16,500	25,650	20,931	4,719
Contractual Services	10,643	39,743	30,459	9,284
Other Expenditures	0	1,300	618	682
Capital Outlay	0	6,200	1,074	5,126
Total Public Safety	635,902	637,455	587,789	49,666
Coroner:				
Personal Services	222,804	224,723	221,981	2,742
Materials and Supplies	10,500	12,261	12,261	0
Contractual Services	110,080	80,835	80,835	0
Other Expenditures	3,500	2,324	2,322	2
Capital Outlay	0	26,742	26,742	0
Total Coroner	346,884	346,885	344,141	2,744
Sheriff:				
Personal Services	12,860,128	12,557,480	12,218,111	339,369
Materials and Supplies	611,884	714,546	629,419	85,127
Contractual Services	2,022,178	2,043,995	1,773,252	270,743
Other Expenditures	118,223	108,185	80,319	27,866
Capital Outlay	387,634	625,721	622,924	2,797
Total Sheriff	16,000,047	16,049,927	15,324,025	725,902
Building Regulation:				
Personal Services	766,984	788,360	778,342	10,018
Materials and Supplies	59,910	38,198	33,642	4,556
Contractual Services	8,665	8,665	5,602	3,063
Other Expenditures	15,025	6,665	2,403	4,262
Capital Outlay	0	277	277	0
Total Building Regulation	850,584	842,165	820,266	21,899
Adult Probation:				
Personal Services	440,993	408,923	373,712	35,211
Materials and Supplies	20,000	30,550	24,695	5,855
Contractual Services	12,000	32,831	17,399	15,432
Other Expenditures	300	300	110	190
Capital Outlay	0	3,651	1,089	2,562
Total Adult Probation	473,293	476,255	417,005	59,250

(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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	896,358	827,626	791,307	36,319
Materials and Supplies	8,000	8,000	6,482	1,518
Contractual Services	4,500	4,500	2,207	2,293
Other Expenditures	4,000	4,000	2,025	1,975
Capital Outlay	2,500	2,500	635	1,865
Total Juvenile Probation	<u>915,358</u>	<u>846,626</u>	<u>802,656</u>	<u>43,970</u>
Juvenile Detention:				
Personal Services	1,288,900	1,334,111	1,288,861	45,250
Materials and Supplies	15,880	15,880	15,313	567
Contractual Services	149,512	113,697	93,979	19,718
Other Expenditures	5,000	4,000	1,810	2,190
Capital Outlay	44,300	51,120	50,734	386
Total Juvenile Detention	<u>1,503,592</u>	<u>1,518,808</u>	<u>1,450,697</u>	<u>68,111</u>
Communication Dispatch:				
Personal Services	2,456,464	2,443,950	2,260,941	183,009
Materials and Supplies	14,687	13,451	9,901	3,550
Contractual Services	20,400	20,565	13,850	6,715
Other Expenditures	2,422	2,422	372	2,050
Capital Outlay	0	14,236	14,076	160
Total Communication Dispatch	<u>2,493,973</u>	<u>2,494,624</u>	<u>2,299,140</u>	<u>195,484</u>
Telecommunications:				
Personal Services	1,341,272	1,453,810	1,423,552	30,258
Materials and Supplies	67,816	58,316	46,905	11,411
Contractual Services	1,111,861	973,611	964,299	9,312
Other Expenditures	9,000	9,000	5,374	3,626
Capital Outlay	1,184,037	1,454,780	1,371,822	82,958
Total Telecommunications	<u>3,713,986</u>	<u>3,949,517</u>	<u>3,811,952</u>	<u>137,565</u>
Total Public Safety	<u>26,933,619</u>	<u>27,162,262</u>	<u>25,857,671</u>	<u>1,304,591</u>
Human Services:				
Health:				
Other Expenditures	600	942	942	0
Total Health	<u>600</u>	<u>942</u>	<u>942</u>	<u>0</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, 2011***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	517,693	548,693	501,950	46,743
Materials and Supplies	32,058	32,058	28,506	3,552
Contractual Services	65,945	64,045	39,103	24,942
Other Expenditures	873,854	829,067	607,325	221,742
Capital Outlay	870	15,870	11,066	4,804
Total Veterans' Services	<u>1,490,420</u>	<u>1,489,733</u>	<u>1,187,950</u>	<u>301,783</u>
Total Human Services	<u>1,491,020</u>	<u>1,490,675</u>	<u>1,188,892</u>	<u>301,783</u>
Community and Economic Development:				
Commissioners:				
Personal Services	124,573	124,573	117,671	6,902
Materials and Supplies	5,000	5,000	1,337	3,663
Contractual Services	13,395	7,995	4,741	3,254
Other Operating Expenditures	66,300	64,700	50,094	14,606
Capital Outlay	0	7,000	6,702	298
Total Community and Economic Development	<u>209,268</u>	<u>209,268</u>	<u>180,545</u>	<u>28,723</u>
Total Expenditures	<u>59,849,633</u>	<u>60,932,632</u>	<u>56,854,230</u>	<u>4,078,402</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,134,508)	(4,217,507)	5,007,343	9,224,850
Other Financing Sources (Uses):				
Transfers Out	(4,764,257)	(7,501,344)	(7,346,175)	155,169
Advances In	96,000	96,000	285,000	189,000
Advances Out	0	0	(758,000)	(758,000)
Total Other Financing Sources (Uses)	<u>(4,668,257)</u>	<u>(7,405,344)</u>	<u>(7,819,175)</u>	<u>(413,831)</u>
Net Change in Fund Balance	(7,802,765)	(11,622,851)	(2,811,832)	8,811,019
Fund Balance at Beginning of Year	22,649,611	22,649,611	22,649,611	0
Prior Year Encumbrances	2,151,577	2,151,577	2,151,577	0
Fund Balance at End of Year	<u>\$ 16,998,423</u>	<u>\$ 13,178,337</u>	<u>\$ 21,989,356</u>	<u>\$ 8,811,019</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, 2011**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 8,440,000	\$ 8,440,000	\$ 8,661,580	\$ 221,580
Intergovernmental Revenues	5,325,000	5,155,569	6,271,110	1,115,541
Charges for Services	512,569	459,685	592,220	132,535
All Other Revenues	326,500	278,246	370,673	92,427
Total Revenues	<u>14,604,069</u>	<u>14,333,500</u>	<u>15,895,583</u>	<u>1,562,083</u>
Expenditures:				
Human Services:				
Personal Services	12,712,805	12,814,674	11,537,911	1,276,763
Materials and Supplies	693,702	631,456	573,002	58,454
Contractual Services	15,103,126	14,336,830	13,633,406	703,424
Health Insurance Claims	190,000	190,000	153,064	36,936
Other Expenditures	1,030,138	727,858	571,304	156,554
Capital Outlay	1,239,517	974,021	455,377	518,644
Total Expenditures	<u>30,969,288</u>	<u>29,674,839</u>	<u>26,924,064</u>	<u>2,750,775</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,365,219)	(15,341,339)	(11,028,481)	4,312,858
Other Financing Sources (Uses):				
Transfers In	200,000	200,000	388,564	188,564
Transfers Out	(200,000)	(388,564)	(388,564)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(188,564)</u>	<u>0</u>	<u>188,564</u>
Net Change in Fund Balance	(16,365,219)	(15,529,903)	(11,028,481)	4,501,422
Fund Balance at Beginning of Year	34,356,119	34,356,119	34,356,119	0
Prior Year Encumbrances	2,340,747	2,340,747	2,340,747	0
Fund Balance at End of Year	<u>\$ 20,331,647</u>	<u>\$ 21,166,963</u>	<u>\$ 25,668,385</u>	<u>\$ 4,501,422</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, 2011***

	SPECIAL ASSESSMENT FUND			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues:				
Charges for Services	\$ 0	\$ 40,250	\$ 43,250	\$ 3,000
Investment Earnings	0	793	793	0
Special Assessments	<u>2,000,000</u>	<u>1,555,212</u>	<u>1,555,212</u>	<u>0</u>
Total Revenues	<u>2,000,000</u>	<u>1,596,255</u>	<u>1,599,255</u>	<u>3,000</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,343,957	1,343,957	1,343,957	0
Interest and Fiscal Charges	<u>616,570</u>	<u>619,470</u>	<u>619,402</u>	<u>68</u>
Total Expenditures	<u>1,960,527</u>	<u>1,963,427</u>	<u>1,963,359</u>	<u>68</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	39,473	(367,172)	(364,104)	3,068
Fund Balance at Beginning of Year	<u>1,652,259</u>	<u>1,652,259</u>	<u>1,652,259</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,691,732</u>	<u>\$ 1,285,087</u>	<u>\$ 1,288,155</u>	<u>\$ 3,068</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 5,567,500	\$ 5,791,187	\$ 223,687
Intergovernmental Revenues	<u>1,125,000</u>	<u>1,016,882</u>	<u>(108,118)</u>
Total Revenues	<u>6,692,500</u>	<u>6,808,069</u>	<u>115,569</u>
Expenditures:			
Human Services:			
Contractual Services	8,711,775	7,863,244	848,531
Other Expenditures	<u>114,635</u>	<u>81,986</u>	<u>32,649</u>
Total Expenditures	<u>8,826,410</u>	<u>7,945,230</u>	<u>881,180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,133,910)	(1,137,161)	996,749
Fund Balance at Beginning of Year	4,785,602	4,785,602	0
Prior Year Encumbrances	<u>1,801,368</u>	<u>1,801,368</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,453,060</u>	<u>\$ 5,449,809</u>	<u>\$ 996,749</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,550,000	\$ 1,721,168	\$ 171,168
Intergovernmental Revenues	6,750,000	6,006,385	(743,615)
Charges for Services	9,000	140,208	131,208
Fines and Forfeitures	546,000	157,625	(388,375)
All Other Revenues	0	1,282,272	1,282,272
Total Revenues	<u>8,855,000</u>	<u>9,307,658</u>	<u>452,658</u>
Expenditures:			
Public Works:			
Personal Services	3,242,654	3,117,759	124,895
Materials and Supplies	2,083,271	1,677,438	405,833
Contractual Services	3,616,032	3,401,750	214,282
Other Expenditures	43,000	20,049	22,951
Capital Outlay	656,200	536,804	119,396
Total Expenditures	<u>9,641,157</u>	<u>8,753,800</u>	<u>887,357</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(786,157)	553,858	1,340,015
Other Financing Sources (Uses):			
Transfers Out	(3,504,610)	(1,626,696)	1,877,914
Advances In	2,688,030	2,688,030	0
Advances Out	0	(1,863,064)	(1,863,064)
Total Other Financing Sources (Uses)	<u>(816,580)</u>	<u>(801,730)</u>	<u>14,850</u>
Net Change in Fund Balance	(1,602,737)	(247,872)	1,354,865
Fund Balance at Beginning of Year	2,804,228	2,804,228	0
Prior Year Encumbrances	552,011	552,011	0
Fund Balance at End of Year	<u>\$ 1,753,502</u>	<u>\$ 3,108,367</u>	<u>\$ 1,354,865</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,503,455	\$ 3,037,994	\$ 534,539
All Other Revenues	<u>0</u>	<u>4,341</u>	<u>4,341</u>
Total Revenues	<u>2,503,455</u>	<u>3,042,335</u>	<u>538,880</u>
Expenditures:			
Human Services:			
Personal Services	1,979,862	1,943,241	36,621
Materials and Supplies	96,885	75,050	21,835
Contractual Services	1,003,180	903,828	99,352
Other Expenditures	20,000	9,347	10,653
Capital Outlay	<u>3,022</u>	<u>3,022</u>	<u>0</u>
Total Expenditures	<u>3,102,949</u>	<u>2,934,488</u>	<u>168,461</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(599,494)	107,847	707,341
Other Financing Sources (Uses):			
Transfers In	<u>226,290</u>	<u>194,952</u>	<u>(31,338)</u>
Total Other Financing Sources (Uses)	<u>226,290</u>	<u>194,952</u>	<u>(31,338)</u>
Net Change in Fund Balance	(373,204)	302,799	676,003
Fund Balance at Beginning of Year	273,637	273,637	0
Prior Year Encumbrances	<u>101,500</u>	<u>101,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,933</u>	<u>\$ 677,936</u>	<u>\$ 676,003</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 408,500	\$ 428,302	\$ 19,802
Fines and Forfeitures	43,000	41,541	(1,459)
All Other Revenues	<u>18,200</u>	<u>20,823</u>	<u>2,623</u>
Total Revenues	<u>469,700</u>	<u>490,666</u>	<u>20,966</u>
Expenditures:			
Health:			
Personal Services	229,760	226,107	3,653
Materials and Supplies	62,000	60,946	1,054
Contractual Services	215,270	215,176	94
Other Expenditures	18,630	18,555	75
Capital Outlay	<u>22,380</u>	<u>22,380</u>	<u>0</u>
Total Expenditures	<u>548,040</u>	<u>543,164</u>	<u>4,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78,340)	(52,498)	25,842
Fund Balance at Beginning of Year	393,288	393,288	0
Prior Year Encumbrances	<u>228</u>	<u>228</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 315,176</u>	<u>\$ 341,018</u>	<u>\$ 25,842</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 339,777	\$ 363,523	\$ 23,746
All Other Revenues	<u>1,290</u>	<u>1,290</u>	<u>0</u>
Total Revenues	<u>341,067</u>	<u>364,813</u>	<u>23,746</u>
Expenditures:			
Judicial:			
Personal Services	43,309	42,750	559
Materials and Supplies	108,799	92,773	16,026
Contractual Services	289,988	271,657	18,331
Other Expenditures	<u>9,800</u>	<u>8,187</u>	<u>1,613</u>
Total Expenditures	<u>451,896</u>	<u>415,367</u>	<u>36,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,829)	(50,554)	60,275
Fund Balance at Beginning of Year	407,718	407,718	0
Prior Year Encumbrances	<u>40,023</u>	<u>40,023</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 336,912</u>	<u>\$ 397,187</u>	<u>\$ 60,275</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, 2011***

	<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>1,500</u>	<u>0</u>	<u>1,500</u>
Total Expenditures	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	0	2,000
Fund Balance at Beginning of Year	<u>2,719</u>	<u>2,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 719</u>	<u>\$ 2,719</u>	<u>\$ 2,000</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 49,813</u>	<u>\$ 51,934</u>	<u>\$ 2,121</u>
Total Revenues	<u>49,813</u>	<u>51,934</u>	<u>2,121</u>
Expenditures:			
Public Safety:			
Contractual Services	5,513	5,513	0
Capital Outlay	<u>27,000</u>	<u>0</u>	<u>27,000</u>
Total Expenditures	<u>32,513</u>	<u>5,513</u>	<u>27,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	17,300	46,421	29,121
Fund Balance at Beginning of Year	<u>26,425</u>	<u>26,425</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 43,725</u>	<u>\$ 72,846</u>	<u>\$ 29,121</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 22,050</u>	<u>\$ 27,562</u>	<u>\$ 5,512</u>
Total Revenues	<u>22,050</u>	<u>27,562</u>	<u>5,512</u>
Expenditures:			
Judicial:			
Personal Services	<u>22,050</u>	<u>7,915</u>	<u>14,135</u>
Total Expenditures	<u>22,050</u>	<u>7,915</u>	<u>14,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	19,647	19,647
Fund Balance at Beginning of Year	<u>20,134</u>	<u>20,134</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,134</u>	<u>\$ 39,781</u>	<u>\$ 19,647</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, 2011***

	PERMISSIVE TAX FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 452,099	\$ 2,099
Total Revenues	450,000	452,099	2,099
Expenditures:			
Public Works:			
Capital Outlay	540,231	390,192	150,039
Total Expenditures	540,231	390,192	150,039
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,231)	61,907	152,138
Fund Balance at Beginning of Year	981,306	981,306	0
Prior Year Encumbrances	110,231	110,231	0
Fund Balance at End of Year	\$ 1,001,306	\$ 1,153,444	\$ 152,138

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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 44,000	\$ 46,137	\$ 2,137
Total Revenues	<u>44,000</u>	<u>46,137</u>	<u>2,137</u>
Expenditures:			
Health:			
Contractual Services	<u>45,678</u>	<u>45,678</u>	<u>0</u>
Total Expenditures	<u>45,678</u>	<u>45,678</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678)	459	2,137
Fund Balance at Beginning of Year	<u>20,374</u>	<u>20,374</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 18,696</u>	<u>\$ 20,833</u>	<u>\$ 2,137</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,581,600	\$ 2,032,294	\$ 450,694
Licenses and Permits	0	35	35
All Other Revenues	<u>0</u>	<u>270</u>	<u>270</u>
Total Revenues	<u>1,581,600</u>	<u>2,032,599</u>	<u>450,999</u>
Expenditures:			
Legislative and Executive:			
Personal Services	843,257	718,422	124,835
Materials and Supplies	28,120	16,868	11,252
Contractual Services	2,450,289	1,809,421	640,868
Other Expenditures	42,000	8,850	33,150
Capital Outlay	<u>147,740</u>	<u>106,869</u>	<u>40,871</u>
Total Expenditures	<u>3,511,406</u>	<u>2,660,430</u>	<u>850,976</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,929,806)	(627,831)	1,301,975
Fund Balance at Beginning of Year	3,489,590	3,489,590	0
Prior Year Encumbrances	<u>1,472,119</u>	<u>1,472,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,031,903</u>	<u>\$ 4,333,878</u>	<u>\$ 1,301,975</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,950,903	\$ 1,922,133	\$ (28,770)
All Other Revenues	<u>126,289</u>	<u>135,793</u>	<u>9,504</u>
Total Revenues	<u>2,077,192</u>	<u>2,057,926</u>	<u>(19,266)</u>
Expenditures:			
Human Services:			
Personal Services	2,301,227	2,228,837	72,390
Materials and Supplies	44,615	39,122	5,493
Contractual Services	2,033,404	1,875,844	157,560
Other Expenditures	294,403	248,300	46,103
Capital Outlay	<u>3,500</u>	<u>315</u>	<u>3,185</u>
Total Expenditures	<u>4,677,149</u>	<u>4,392,418</u>	<u>284,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,599,957)	(2,334,492)	265,465
Other Financing Sources (Uses):			
Transfers In	<u>2,040,000</u>	<u>2,106,354</u>	<u>66,354</u>
Total Other Financing Sources (Uses)	<u>2,040,000</u>	<u>2,106,354</u>	<u>66,354</u>
Net Change in Fund Balance	(559,957)	(228,138)	331,819
Fund Balance at Beginning of Year	414,209	414,209	0
Prior Year Encumbrances	<u>240,987</u>	<u>240,987</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 95,239</u>	<u>\$ 427,058</u>	<u>\$ 331,819</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 67,150	\$ 71,914	\$ 4,764
All Other Revenues	<u>570</u>	<u>570</u>	<u>0</u>
Total Revenues	<u>67,720</u>	<u>72,484</u>	<u>4,764</u>
Expenditures:			
Public Safety:			
Personal Services	90,612	86,963	3,649
Materials and Supplies	153	68	85
Other Expenditures	<u>4,635</u>	<u>2,158</u>	<u>2,477</u>
Total Expenditures	<u>95,400</u>	<u>89,189</u>	<u>6,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,680)	(16,705)	10,975
Other Financing Sources (Uses):			
Transfers In	<u>23,690</u>	<u>23,690</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>23,690</u>	<u>23,690</u>	<u>0</u>
Net Change in Fund Balance	(3,990)	6,985	10,975
Fund Balance at Beginning of Year	<u>14,960</u>	<u>14,960</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,970</u>	<u>\$ 21,945</u>	<u>\$ 10,975</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,062,282	\$ 2,100,118	\$ 37,836
Fines and Forfeitures	0	505	505
All Other Revenues	<u>80,000</u>	<u>78,331</u>	<u>(1,669)</u>
Total Revenues	<u>2,142,282</u>	<u>2,178,954</u>	<u>36,672</u>
Expenditures:			
Public Safety:			
Personal Services	2,923,856	2,815,842	108,014
Materials and Supplies	114,298	77,445	36,853
Contractual Services	595,100	547,561	47,539
Other Expenditures	24,182	10,425	13,757
Capital Outlay	<u>131,340</u>	<u>123,049</u>	<u>8,291</u>
Total Expenditures	<u>3,788,776</u>	<u>3,574,322</u>	<u>214,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,646,494)	(1,395,368)	251,126
Other Financing Sources (Uses):			
Transfers In	<u>878,761</u>	<u>908,761</u>	<u>30,000</u>
Total Other Financing Sources (Uses)	<u>878,761</u>	<u>908,761</u>	<u>30,000</u>
Net Change in Fund Balance	(767,733)	(486,607)	281,126
Fund Balance at Beginning of Year	992,992	992,992	0
Prior Year Encumbrances	<u>458,972</u>	<u>458,972</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 684,231</u>	<u>\$ 965,357</u>	<u>\$ 281,126</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 481,108	\$ 482,872	\$ 1,764
All Other Revenues	3,713	4,613	900
Total Revenues	<u>484,821</u>	<u>487,485</u>	<u>2,664</u>
Expenditures:			
Legislative and Executive:			
Personal Services	477,004	474,266	2,738
Materials and Supplies	7,090	2,510	4,580
Contractual Services	39,350	21,928	17,422
Other Expenditures	12,795	5,474	7,321
Capital Outlay	5,090	4,885	205
Total Expenditures	<u>541,329</u>	<u>509,063</u>	<u>32,266</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56,508)	(21,578)	34,930
Other Financing Sources (Uses):			
Transfers In	0	774,292	774,292
Transfers Out	(774,292)	(774,292)	0
Total Other Financing Sources (Uses)	<u>(774,292)</u>	<u>0</u>	<u>774,292</u>
Net Change in Fund Balance	(830,800)	(21,578)	809,222
Fund Balance at Beginning of Year	1,568,290	1,568,290	0
Prior Year Encumbrances	90	90	0
Fund Balance at End of Year	<u>\$ 737,580</u>	<u>\$ 1,546,802</u>	<u>\$ 809,222</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, 2011***

PROSECUTOR GRANTS 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>38,119</u>	<u>38,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 38,119</u>	<u>\$ 38,119</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 146,980	\$ 154,797	\$ 7,817
Total Revenues	<u>146,980</u>	<u>154,797</u>	<u>7,817</u>
Expenditures:			
Public Safety:			
Personal Services	224,137	219,050	5,087
Materials and Supplies	5,157	4,360	797
Contractual Services	2,000	522	1,478
Other Expenditures	<u>500</u>	<u>263</u>	<u>237</u>
Total Expenditures	<u>231,794</u>	<u>224,195</u>	<u>7,599</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,814)	(69,398)	15,416
Other Financing Sources (Uses):			
Transfers In	<u>80,000</u>	<u>75,000</u>	<u>(5,000)</u>
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>75,000</u>	<u>(5,000)</u>
Net Change in Fund Balance	(4,814)	5,602	10,416
Fund Balance at Beginning of Year	42,020	42,020	0
Prior Year Encumbrances	186	186	0
Fund Balance at End of Year	<u>\$ 37,392</u>	<u>\$ 47,808</u>	<u>\$ 10,416</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, 2011***

	DONATIONS FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
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>25</u>	<u>25</u>	<u>0</u>
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, 2011***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	<u>55,520</u>	<u>53,763</u>	<u>1,757</u>
Total Expenditures	<u>55,520</u>	<u>53,763</u>	<u>1,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,480	6,237	1,757
Fund Balance at Beginning of Year	<u>20,521</u>	<u>20,521</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25,001</u>	<u>\$ 26,758</u>	<u>\$ 1,757</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 93,577	\$ 101,182	\$ 7,605
All Other Revenues	<u>30,150</u>	<u>30,306</u>	<u>156</u>
Total Revenues	<u>123,727</u>	<u>131,488</u>	<u>7,761</u>
Expenditures:			
Health:			
Personal Services	114,063	111,530	2,533
Materials and Supplies	28,031	15,821	12,210
Contractual Services	62,691	24,075	38,616
Other Expenditures	29,617	587	29,030
Capital Outlay	<u>1,854</u>	<u>129</u>	<u>1,725</u>
Total Expenditures	<u>236,256</u>	<u>152,142</u>	<u>84,114</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,529)	(20,654)	91,875
Fund Balance at Beginning of Year	1,619,950	1,619,950	0
Prior Year Encumbrances	<u>9,421</u>	<u>9,421</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,516,842</u>	<u>\$ 1,608,717</u>	<u>\$ 91,875</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,003,934	\$ 1,033,531	\$ 29,597
All Other Revenues	<u>0</u>	<u>16,245</u>	<u>16,245</u>
Total Revenues	<u>1,003,934</u>	<u>1,049,776</u>	<u>45,842</u>
Expenditures:			
Human Services:			
Personal Services	525,040	452,924	72,116
Materials and Supplies	16,844	11,167	5,677
Contractual Services	775,077	748,662	26,415
Other Expenditures	720	588	132
Capital Outlay	<u>6,263</u>	<u>6,263</u>	<u>0</u>
Total Expenditures	<u>1,323,944</u>	<u>1,219,604</u>	<u>104,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(320,010)	(169,828)	150,182
Fund Balance at Beginning of Year	312,364	312,364	0
Prior Year Encumbrances	<u>7,647</u>	<u>7,647</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 150,183</u>	<u>\$ 150,182</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, 2011***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,457	\$ 1,457	\$ 0
All Other Revenues	<u>295</u>	<u>295</u>	<u>0</u>
Total Revenues	<u>1,752</u>	<u>1,752</u>	<u>0</u>
Expenditures:			
Human Services:			
Materials and Supplies	4,000	2,512	1,488
Contractual Services	200	0	200
Other Expenditures	<u>400</u>	<u>331</u>	<u>69</u>
Total Expenditures	<u>4,600</u>	<u>2,843</u>	<u>1,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,848)	(1,091)	1,757
Fund Balance at Beginning of Year	<u>3,651</u>	<u>3,651</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 803</u>	<u>\$ 2,560</u>	<u>\$ 1,757</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, 2011***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 272,655</u>	<u>\$ 272,655</u>	<u>\$ 0</u>
Total Revenues	<u>272,655</u>	<u>272,655</u>	<u>0</u>
Expenditures:			
Public Safety:			
Other Expenditures	<u>272,655</u>	<u>272,655</u>	<u>0</u>
Total Expenditures	<u>272,655</u>	<u>272,655</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	(29,700)	(29,700)	0
Prior Year Encumbrances	<u>29,700</u>	<u>29,700</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 Special Revenue Funds
For the Year Ended December 31, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 405,468	\$ 405,468	\$ 0
Charges for Services	184,727	217,084	32,357
All Other Revenues	<u>225</u>	<u>225</u>	<u>0</u>
Total Revenues	<u>590,420</u>	<u>622,777</u>	<u>32,357</u>
Expenditures:			
Public Safety:			
Personal Services	296,870	268,347	28,523
Materials and Supplies	3,071	3,071	0
Contractual Services	347,892	325,019	22,873
Other Expenditures	<u>3,944</u>	<u>3,147</u>	<u>797</u>
Total Expenditures	<u>651,777</u>	<u>599,584</u>	<u>52,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,357)	23,193	84,550
Other Financing Sources (Uses):			
Transfers In	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
Total Other Financing Sources (Uses)	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
Net Change in Fund Balance	(36,357)	23,193	59,550
Fund Balance at Beginning of Year	<u>242,938</u>	<u>242,938</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 206,581</u>	<u>\$ 266,131</u>	<u>\$ 59,550</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,976,103	\$ 1,976,103	\$ 0
Charges for Services	703,550	706,907	3,357
All Other Revenues	<u>27,000</u>	<u>29,235</u>	<u>2,235</u>
Total Revenues	<u>2,706,653</u>	<u>2,712,245</u>	<u>5,592</u>
Expenditures:			
Human Services:			
Personal Services	2,787,105	2,658,035	129,070
Materials and Supplies	66,000	36,011	29,989
Contractual Services	265,569	247,665	17,904
Other Expenditures	61,748	45,428	16,320
Capital Outlay	<u>53,738</u>	<u>53,489</u>	<u>249</u>
Total Expenditures	<u>3,234,160</u>	<u>3,040,628</u>	<u>193,532</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(527,507)	(328,383)	199,124
Other Financing Sources (Uses):			
Transfers In	<u>332,917</u>	<u>332,917</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>332,917</u>	<u>332,917</u>	<u>0</u>
Net Change in Fund Balance	(194,590)	4,534	199,124
Fund Balance at Beginning of Year	<u>194,591</u>	<u>194,591</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 199,125</u>	<u>\$ 199,124</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 566,632	\$ 582,712	\$ 16,080
All Other Revenues	<u>67</u>	<u>1,067</u>	<u>1,000</u>
Total Revenues	<u>566,699</u>	<u>583,779</u>	<u>17,080</u>
Expenditures:			
Public Safety:			
Personal Services	386,155	336,914	49,241
Materials and Supplies	7,353	6,015	1,338
Contractual Services	52,026	48,828	3,198
Other Expenditures	12,368	629	11,739
Capital Outlay	<u>519,494</u>	<u>171,381</u>	<u>348,113</u>
Total Expenditures	<u>977,396</u>	<u>563,767</u>	<u>413,629</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(410,697)	20,012	430,709
Other Financing Sources (Uses):			
Transfers In	<u>31,308</u>	<u>31,308</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>31,308</u>	<u>31,308</u>	<u>0</u>
Net Change in Fund Balance	(379,389)	51,320	430,709
Fund Balance at Beginning of Year	486,393	486,393	0
Prior Year Encumbrances	<u>47,766</u>	<u>47,766</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 154,770</u>	<u>\$ 585,479</u>	<u>\$ 430,709</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,743,454	\$ 763,292	\$ (980,162)
Charges for Services	11,240	11,240	0
All Other Revenues	<u>11,000</u>	<u>29,832</u>	<u>18,832</u>
Total Revenues	<u>1,765,694</u>	<u>804,364</u>	<u>(961,330)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	137,010	133,799	3,211
Materials and Supplies	15,071	630	14,441
Contractual Services	315,313	310,734	4,579
Other Expenditures	6,238	2,777	3,461
Capital Outlay	<u>1,575,595</u>	<u>865,315</u>	<u>710,280</u>
Total Expenditures	<u>2,049,227</u>	<u>1,313,255</u>	<u>735,972</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(283,533)	(508,891)	(225,358)
Fund Balance at Beginning of Year	(338,223)	(338,223)	0
Prior Year Encumbrances	<u>693,845</u>	<u>693,845</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 72,089</u>	<u>\$ (153,269)</u>	<u>\$ (225,358)</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, 2011***

SHERIFF GRANTS FUND			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 211,104	\$ 197,189	\$ (13,915)
Charges for Services	80,000	95,893	15,893
All Other Revenues	<u>24,750</u>	<u>4,646</u>	<u>(20,104)</u>
Total Revenues	<u>315,854</u>	<u>297,728</u>	<u>(18,126)</u>
Expenditures:			
Public Safety:			
Personal Services	115,598	42,942	72,656
Contractual Services	86,670	33,447	53,223
Other Expenditures	54,035	46,353	7,682
Capital Outlay	<u>144,250</u>	<u>124,978</u>	<u>19,272</u>
Total Expenditures	<u>400,553</u>	<u>247,720</u>	<u>152,833</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(84,699)	50,008	134,707
Other Financing Sources (Uses):			
Advances In	0	50,000	50,000
Advances Out	<u>(57,000)</u>	<u>(77,000)</u>	<u>(20,000)</u>
Total Other Financing Sources (Uses)	<u>(57,000)</u>	<u>(27,000)</u>	<u>30,000</u>
Net Change in Fund Balance	(141,699)	23,008	164,707
Fund Balance at Beginning of Year	328,085	328,085	0
Prior Year Encumbrances	<u>12,979</u>	<u>12,979</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 199,365</u>	<u>\$ 364,072</u>	<u>\$ 164,707</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, 2011***

INDIGENT GUARDIANSHIP FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 15,040</u>	<u>\$ 16,550</u>	<u>\$ 1,510</u>
Total Revenues	<u>15,040</u>	<u>16,550</u>	<u>1,510</u>
Expenditures:			
Judicial:			
Personal Services	3,464	2,078	1,386
Contractual Services	<u>15,000</u>	<u>3,922</u>	<u>11,078</u>
Total Expenditures	<u>18,464</u>	<u>6,000</u>	<u>12,464</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,424)	10,550	13,974
Fund Balance at Beginning of Year	<u>73,931</u>	<u>73,931</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 70,507</u>	<u>\$ 84,481</u>	<u>\$ 13,974</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 21,487	\$ 30,642	\$ 9,155
Total Revenues	<u>21,487</u>	<u>30,642</u>	<u>9,155</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>24,417</u>	<u>22,743</u>	<u>1,674</u>
Total Expenditures	<u>24,417</u>	<u>22,743</u>	<u>1,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,930)	7,899	10,829
Fund Balance at Beginning of Year	89,968	89,968	0
Prior Year Encumbrances	<u>12,117</u>	<u>12,117</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 99,155</u>	<u>\$ 109,984</u>	<u>\$ 10,829</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 5,958</u>	<u>\$ 6,877</u>	<u>\$ 919</u>
Total Revenues	<u>5,958</u>	<u>6,877</u>	<u>919</u>
Expenditures:			
Public Safety:			
Other Expenditures	<u>60,000</u>	<u>2,284</u>	<u>57,716</u>
Total Expenditures	<u>60,000</u>	<u>2,284</u>	<u>57,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,042)	4,593	58,635
Fund Balance at Beginning of Year	<u>73,360</u>	<u>73,360</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,318</u>	<u>\$ 77,953</u>	<u>\$ 58,635</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 8,572</u>	<u>\$ 57,002</u>	<u>\$ 48,430</u>
Total Revenues	<u>8,572</u>	<u>57,002</u>	<u>48,430</u>
Expenditures:			
Public Safety:			
Personal Services	3,588	2,452	1,136
Other Expenditures	10,120	3,275	6,845
Capital Outlay	<u>32,425</u>	<u>425</u>	<u>32,000</u>
Total Expenditures	<u>46,133</u>	<u>6,152</u>	<u>39,981</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,561)	50,850	88,411
Fund Balance at Beginning of Year	<u>39,539</u>	<u>39,539</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,978</u>	<u>\$ 90,389</u>	<u>\$ 88,411</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 136,352	\$ 154,498	\$ 18,146
Total Revenues	<u>136,352</u>	<u>154,498</u>	<u>18,146</u>
Expenditures:			
Judicial:			
Materials and Supplies	40,265	30,001	10,264
Contractual Services	131,677	87,340	44,337
Capital Outlay	<u>163,462</u>	<u>146,855</u>	<u>16,607</u>
Total Expenditures	<u>335,404</u>	<u>264,196</u>	<u>71,208</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,052)	(109,698)	89,354
Fund Balance at Beginning of Year	632,627	632,627	0
Prior Year Encumbrances	<u>29,239</u>	<u>29,239</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 462,814</u>	<u>\$ 552,168</u>	<u>\$ 89,354</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 316,500	\$ 357,109	\$ 40,609
All Other Revenues	0	595	595
Total Revenues	<u>316,500</u>	<u>357,704</u>	<u>41,204</u>
Expenditures:			
Judicial:			
Personal Services	164,140	138,235	25,905
Materials and Supplies	15,000	2,799	12,201
Contractual Services	154,800	115,113	39,687
Other Expenditures	9,000	1,984	7,016
Capital Outlay	<u>70,061</u>	<u>62,571</u>	<u>7,490</u>
Total Expenditures	<u>413,001</u>	<u>320,702</u>	<u>92,299</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,501)	37,002	133,503
Fund Balance at Beginning of Year	648,411	648,411	0
Prior Year Encumbrances	<u>28,201</u>	<u>28,201</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 580,111</u>	<u>\$ 713,614</u>	<u>\$ 133,503</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, 2011***

	TASC GRANT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 229,221	\$ 183,221	\$ (46,000)
Charges for Services	90,220	68,633	(21,587)
All Other Revenues	5,649	5,649	0
Total Revenues	<u>325,090</u>	<u>257,503</u>	<u>(67,587)</u>
Expenditures:			
Public Safety:			
Personal Services	234,561	177,945	56,616
Materials and Supplies	32,121	22,776	9,345
Contractual Services	34,580	12,833	21,747
Other Expenditures	3,750	1,537	2,213
Capital Outlay	1,300	0	1,300
Total Expenditures	<u>306,312</u>	<u>215,091</u>	<u>91,221</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,778	42,412	23,634
Other Financing Sources (Uses):			
Advances Out	(39,000)	0	39,000
Total Other Financing Sources (Uses)	<u>(39,000)</u>	<u>0</u>	<u>39,000</u>
Net Change in Fund Balance	(20,222)	42,412	62,634
Fund Balance at Beginning of Year	20,222	20,222	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 62,634</u>	<u>\$ 62,634</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, 2011***

	<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:			
Contractual Services	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(35,000)	0
Other Financing Sources (Uses):			
Transfers In	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	922	922	0
Fund Balance at End of Year	<u>\$ 922</u>	<u>\$ 922</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 2,150	\$ 2,150
Fines and Forfeitures	4,000	2,956	(1,044)
All Other Revenues	<u>7,000</u>	<u>16,591</u>	<u>9,591</u>
Total Revenues	<u>11,000</u>	<u>21,697</u>	<u>10,697</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	3,851	1,149
Contractual Services	500	0	500
Other Expenditures	1,000	437	563
Capital Outlay	<u>4,500</u>	<u>903</u>	<u>3,597</u>
Total Expenditures	<u>11,000</u>	<u>5,191</u>	<u>5,809</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	16,506	16,506
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 16,506</u>	<u>\$ 16,506</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 7,000</u>	<u>\$ 10,737</u>	<u>\$ 3,737</u>
Total Revenues	<u>7,000</u>	<u>10,737</u>	<u>3,737</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>34,000</u>	<u>13,796</u>	<u>20,204</u>
Total Expenditures	<u>34,000</u>	<u>13,796</u>	<u>20,204</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,000)	(3,059)	23,941
Fund Balance at Beginning of Year	<u>39,598</u>	<u>39,598</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 12,598</u>	<u>\$ 36,539</u>	<u>\$ 23,941</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, 2011***

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 1,200</u>	<u>\$ 1,865</u>	<u>\$ 665</u>
Total Revenues	<u>1,200</u>	<u>1,865</u>	<u>665</u>
Expenditures:			
Human Services:			
Other Expenditures	<u>22,707</u>	<u>21,903</u>	<u>804</u>
Total Expenditures	<u>22,707</u>	<u>21,903</u>	<u>804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,507)	(20,038)	1,469
Fund Balance at Beginning of Year	9,265	9,265	0
Prior Year Encumbrances	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,758</u>	<u>\$ 4,227</u>	<u>\$ 1,469</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,360,717	\$ 1,069,234	\$ (291,483)
Charges for Services	111,000	105,689	(5,311)
All Other Revenues	0	4,856	4,856
Total Revenues	<u>1,471,717</u>	<u>1,179,779</u>	<u>(291,938)</u>
Expenditures:			
Human Services:			
Materials and Supplies	227,675	227,675	0
Contractual Services	986,816	975,689	11,127
Other Expenditures	31,008	28,283	2,725
Capital Outlay	<u>471,619</u>	<u>471,619</u>	<u>0</u>
Total Expenditures	<u>1,717,118</u>	<u>1,703,266</u>	<u>13,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(245,401)	(523,487)	(278,086)
Other Financing Sources (Uses):			
Transfers In	0	349,717	349,717
Total Other Financing Sources (Uses)	<u>0</u>	<u>349,717</u>	<u>349,717</u>
Net Change in Fund Balance	(245,401)	(173,770)	71,631
Fund Balance at Beginning of Year	88,436	88,436	0
Prior Year Encumbrances	<u>268,624</u>	<u>268,624</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 111,659</u>	<u>\$ 183,290</u>	<u>\$ 71,631</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, 2011***

COURT BUILDING CONSTRUCTION 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:			
Debt Service:			
Principal Retirement	105,000	105,000	0
Interest and Fiscal Charges	<u>6,983</u>	<u>6,983</u>	<u>0</u>
Total Expenditures	<u>111,983</u>	<u>111,983</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,983)	(111,983)	0
Other Financing Sources (Uses):			
Transfers In	<u>111,983</u>	<u>111,983</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>111,983</u>	<u>111,983</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,000,000	\$ 2,432,983	\$ 432,983
Investment Earnings	0	2,986	2,986
Total Revenues	<u>2,000,000</u>	<u>2,435,969</u>	<u>435,969</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,419,832	1,419,831	1
Interest and Fiscal Charges	<u>521,745</u>	<u>521,743</u>	<u>2</u>
Total Expenditures	<u>1,941,577</u>	<u>1,941,574</u>	<u>3</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	58,423	494,395	435,972
Fund Balance at Beginning of Year	<u>10,549,093</u>	<u>10,549,093</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 10,607,516</u>	<u>\$ 11,043,488</u>	<u>\$ 435,972</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, 2011***

	<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:			
Debt Service:			
Principal Retirement	<u>25,372</u>	<u>25,372</u>	<u>0</u>
Total Expenditures	<u>25,372</u>	<u>25,372</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,372)	(25,372)	0
Other Financing Sources (Uses):			
Transfers In	<u>25,372</u>	<u>25,372</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>25,372</u>	<u>25,372</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 200,000	\$ 276,405	\$ 76,405
Intergovernmental Revenues	25,000	42,730	17,730
Total Revenues	<u>225,000</u>	<u>319,135</u>	<u>94,135</u>
Expenditures:			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	158,176	153,777	4,399
Total Expenditures	<u>198,176</u>	<u>193,777</u>	<u>4,399</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	26,824	125,358	98,534
Fund Balance at Beginning of Year	<u>429,193</u>	<u>429,193</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 456,017</u>	<u>\$ 554,551</u>	<u>\$ 98,534</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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 0	\$ 1,000,000	\$ 1,000,000
Intergovernmental Revenues	10,239,699	810,135	(9,429,564)
All Other Revenues	1,503,562	407,377	(1,096,185)
Total Revenues	11,743,261	2,217,512	(9,525,749)
Expenditures:			
Capital Outlay	21,624,377	16,247,265	5,377,112
Total Expenditures	21,624,377	16,247,265	5,377,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,881,116)	(14,029,753)	(4,148,637)
Other Financing Sources (Uses):			
General Obligation Bonds Issued	80,259	0	(80,259)
Transfers In	8,823,157	1,901,091	(6,922,066)
Transfers Out	(789,937)	(570,000)	219,937
Advances In	0	1,863,064	1,863,064
Advances Out	(2,688,030)	(2,688,030)	0
Total Other Financing Sources (Uses)	5,425,449	506,125	(4,919,324)
Net Change in Fund Balance	(4,455,667)	(13,523,628)	(9,067,961)
Fund Balance at Beginning of Year	6,105,509	6,105,509	0
Prior Year Encumbrances	708,142	708,142	0
Fund Balance at End of Year	\$ 2,357,984	\$ (6,709,977)	\$ (9,067,961)

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, 2011***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 380,228	\$ 338,254	\$ (41,974)
Special Assessments	158,080	158,080	0
Total Revenues	<u>538,308</u>	<u>496,334</u>	<u>(41,974)</u>
Expenditures:			
Capital Outlay	116,640	116,623	17
Total Expenditures	<u>116,640</u>	<u>116,623</u>	<u>17</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	421,668	379,711	(41,957)
Other Financing Sources (Uses):			
General Obligation Bonds Issued	555,810	555,810	0
Premium on Sale of General Obligation Bonds	3,173	3,173	0
Advances Out	(1,070,320)	(1,070,320)	0
Total Other Financing Sources (Uses)	<u>(511,337)</u>	<u>(511,337)</u>	<u>0</u>
Net Change in Fund Balance	(89,669)	(131,626)	(41,957)
Fund Balance at Beginning of Year	(407)	(407)	0
Prior Year Encumbrances	90,077	90,077	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ (41,956)</u>	<u>\$ (41,957)</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 300,000	\$ 0	\$ (300,000)
Total Revenues	<u>300,000</u>	<u>0</u>	<u>(300,000)</u>
Expenditures:			
Capital Outlay	966,739	96,314	870,425
Total Expenditures	<u>966,739</u>	<u>96,314</u>	<u>870,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(666,739)	(96,314)	570,425
Other Financing Sources (Uses):			
General Obligation Notes Issued	1,100,000	0	(1,100,000)
Advances In	0	500,000	500,000
Advances Out	(68,925)	(68,925)	0
Total Other Financing Sources (Uses)	<u>1,031,075</u>	<u>431,075</u>	<u>(600,000)</u>
Net Change in Fund Balance	364,336	334,761	(29,575)
Fund Balance at Beginning of Year	(1)	(1)	0
Prior Year Encumbrances	66,739	66,739	0
Fund Balance at End of Year	<u>\$ 431,074</u>	<u>\$ 401,499</u>	<u>\$ (29,575)</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, 2011***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 1,781,045</u>	<u>\$ 1,315,087</u>	<u>\$ (465,958)</u>
Total Revenues	<u>1,781,045</u>	<u>1,315,087</u>	<u>(465,958)</u>
Expenditures:			
Capital Outlay	<u>5,878,198</u>	<u>5,275,661</u>	<u>602,537</u>
Total Expenditures	<u>5,878,198</u>	<u>5,275,661</u>	<u>602,537</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,097,153)	(3,960,574)	136,579
Other Financing Sources (Uses):			
Transfers In	<u>74,933</u>	<u>1,249,933</u>	<u>1,175,000</u>
Total Other Financing Sources (Uses)	<u>74,933</u>	<u>1,249,933</u>	<u>1,175,000</u>
Net Change in Fund Balance	(4,022,220)	(2,710,641)	1,311,579
Fund Balance at Beginning of Year	3,690,386	3,690,386	0
Prior Year Encumbrances	<u>2,787,286</u>	<u>2,787,286</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,455,452</u>	<u>\$ 3,767,031</u>	<u>\$ 1,311,579</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, 2011***

AIRPORT CONSTRUCTION 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>2,210</u>	<u>2,210</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,210</u>	<u>\$ 2,210</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, 2011***

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>359,223</u>	<u>359,223</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 359,223</u>	<u>\$ 359,223</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, 2011***

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	(18,902)	(18,902)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	<u>18,902</u>	<u>18,902</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 0</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.

Gasoline Fund

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

WARREN COUNTY, OHIO

**Combining Statement of Net Assets
Internal Service Funds
December 31, 2011**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 298,550	\$ 1,301,322	\$ 632,042
Receivables:			
Accounts	0	521,896	0
Intergovernmental	4,125	33,842	17,537
Due from Other Funds	22,193	0	546,350
Inventory of Supplies at Cost	0	0	0
Total Current Assets	324,868	1,857,060	1,195,929
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	21,165	0	0
Total Assets	346,033	1,857,060	1,195,929
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	20,318	2,278	0
Accrued Wages and Benefits Payable	0	1,456	1,456
Intergovernmental Payable	0	225	225
Claims Payable	0	2,765,370	0
Due to Other Funds	0	147	147
Interfund Loans Payable	0	500,000	0
Total Current Liabilities	20,318	3,269,476	1,828
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	6,367	6,367
Total Long Term Liabilities	0	6,367	6,367
Total Liabilities	20,318	3,275,843	8,195
Net Assets:			
Invested in Capital Assets, Net of Related Debt	21,165	0	0
Unrestricted	304,550	(1,418,783)	1,187,734
Total Net Assets	\$ 325,715	\$ (1,418,783)	\$ 1,187,734

WARREN COUNTY, OHIO

***Combining Statement of Net Assets
Internal Service Funds
December 31, 2011***

<u>Gasoline</u>	<u>Total</u>
\$ 153,566	\$ 2,385,480
0	521,896
5,663	61,167
79,860	648,403
<u>51,901</u>	<u>51,901</u>
<u>290,990</u>	<u>3,668,847</u>
0	21,165
<u>290,990</u>	<u>3,690,012</u>
53,457	76,053
0	2,912
0	450
0	2,765,370
0	294
<u>0</u>	<u>500,000</u>
<u>53,457</u>	<u>3,345,079</u>
0	12,734
<u>0</u>	<u>12,734</u>
<u>53,457</u>	<u>3,357,813</u>
0	21,165
<u>237,533</u>	<u>311,034</u>
<u>\$ 237,533</u>	<u>\$ 332,199</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 400,782	\$ 10,925,767	\$ 563,887
Other Operating Revenue	12	79,084	0
Total Operating Revenues	<u>400,794</u>	<u>11,004,851</u>	<u>563,887</u>
Operating Expenses:			
Personal Services	0	906,224	373,012
Materials and Supplies	307,487	333	0
Contractual Services	49,728	858,886	234,643
Depreciation	2,173	0	0
Health Insurance Claims	0	14,022,703	0
Other Operating Expenses	0	404,286	0
Total Operating Expenses	<u>359,388</u>	<u>16,192,432</u>	<u>607,655</u>
Operating Income (Loss) Before Transfers	41,406	(5,187,581)	(43,768)
Transfers In	<u>0</u>	<u>1,300,000</u>	<u>0</u>
Change in Net Assets	41,406	(3,887,581)	(43,768)
Net Assets Beginning of Year	<u>284,309</u>	<u>2,468,798</u>	<u>1,231,502</u>
Net Assets End of Year	<u>\$ 325,715</u>	<u>\$ (1,418,783)</u>	<u>\$ 1,187,734</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011***

<u>Gasoline</u>	<u>Total</u>
\$ 1,151,292	\$ 13,041,728
0	79,096
<u>1,151,292</u>	<u>13,120,824</u>
0	1,279,236
1,143,447	1,451,267
0	1,143,257
0	2,173
0	14,022,703
0	404,286
<u>1,143,447</u>	<u>18,302,922</u>
7,845	(5,182,098)
<u>0</u>	<u>1,300,000</u>
7,845	(3,882,098)
<u>229,688</u>	<u>4,214,297</u>
<u>\$ 237,533</u>	<u>\$ 332,199</u>

WARREN COUNTY, OHIO

***Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011***

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$409,186	\$12,567,029	\$494,408
Cash Payments for Goods and Services	(298,662)	(15,280,795)	(247,460)
Cash Payments to Employees	(52,937)	(909,223)	(366,464)
Net Cash Provided (Used) by Operating Activities	<u>57,587</u>	<u>(3,622,989)</u>	<u>(119,516)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	1,300,000	0
Advances In	0	500,000	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>1,800,000</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	57,587	(1,822,989)	(119,516)
Cash and Cash Equivalents at Beginning of Year	<u>240,963</u>	<u>3,124,311</u>	<u>751,558</u>
Cash and Cash Equivalents at End of Year	<u>\$298,550</u>	<u>\$1,301,322</u>	<u>\$632,042</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$41,406	(\$5,187,581)	(\$43,768)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	0	(497,606)	0
(Increase) Decrease in Due from Other Funds	3,853	0	(85,231)
(Increase) Decrease in Intergovernmental Receivables	4,539	(29,634)	8,085
Increase in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	5,616	6	(5,150)
Increase in Accrued Wages and Benefits	0	29	29
Increase (Decrease) in Due to Other Funds	0	(16)	147
Increase in Intergovernmental Payables	0	5	5
Increase in Claims Payable	0	2,094,852	0
Increase (Decrease) in Compensated Absences	0	(3,044)	6,367
Total Adjustments	<u>16,181</u>	<u>1,564,592</u>	<u>(75,748)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$57,587</u>	<u>(3,622,989)</u>	<u>(\$119,516)</u>

WARREN COUNTY, OHIO

***Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2011***

<u>Gasoline</u>	<u>Totals</u>
\$1,134,992	\$14,605,615
(1,159,909)	(16,986,826)
<u>0</u>	<u>(1,328,624)</u>
<u>(24,917)</u>	<u>(3,709,835)</u>
0	1,300,000
<u>0</u>	<u>500,000</u>
<u>0</u>	<u>1,800,000</u>
(24,917)	(1,909,835)
<u>178,483</u>	<u>4,295,315</u>
<u>\$153,566</u>	<u>\$2,385,480</u>
\$7,845	(\$5,182,098)
0	2,173
0	(497,606)
(15,847)	(97,225)
(453)	(17,463)
(22,027)	(22,027)
5,565	6,037
0	58
0	131
0	10
0	2,094,852
<u>0</u>	<u>3,323</u>
<u>(32,762)</u>	<u>1,472,263</u>
<u>(\$24,917)</u>	<u>(\$3,709,835)</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	Undivided Auction Proceeds
State	Recorder's Escrow Rotary
Miami Conservancy District	Undivided Indigent Fees
Ohio Elections Commission	Municipal ORD Violation Indigent
Sewer Rotary	New Undivided Auction Proceeds
Outside Entity Flowthru	Water Department
Unidentified Deposits	Dog and Kennel
Payment in Lieu of Taxes	Mary Haven
Undivided Public Utility Deregulation	Building Inspection
Tactical Response Unit	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, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,973	\$7,994,854	(\$7,691,533)	\$306,294
Total Assets	\$2,973	\$7,994,854	(\$7,691,533)	\$306,294
Liabilities				
Payroll Withholding	\$2,973	\$7,994,854	(\$7,691,533)	\$306,294
Total Liabilities	\$2,973	\$7,994,854	(\$7,691,533)	\$306,294
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$49,109,213	(\$49,109,213)	\$0
Total Assets	\$0	\$49,109,213	(\$49,109,213)	\$0
Liabilities				
Unapportioned Monies	\$0	\$49,109,213	(\$49,109,213)	\$0
Total Liabilities	\$0	\$49,109,213	(\$49,109,213)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$25,376,898	(\$25,376,898)	\$0
Total Assets	\$0	\$25,376,898	(\$25,376,898)	\$0
Liabilities				
Unapportioned Monies	\$0	\$25,376,898	(\$25,376,898)	\$0
Total Liabilities	\$0	\$25,376,898	(\$25,376,898)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$218,947	\$24,630,365	(\$24,646,142)	\$203,170
Total Assets	\$218,947	\$24,630,365	(\$24,646,142)	\$203,170
Liabilities				
Unapportioned Monies	\$218,947	\$24,630,365	(\$24,646,142)	\$203,170
Total Liabilities	\$218,947	\$24,630,365	(\$24,646,142)	\$203,170

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2011
Payroll				
Assets				
Cash and Cash Equivalents	\$46,015	\$56,873,839	(\$56,547,247)	\$372,607
Total Assets	<u>\$46,015</u>	<u>\$56,873,839</u>	<u>(\$56,547,247)</u>	<u>\$372,607</u>
Liabilities				
Payroll Withholding	\$46,015	\$56,873,839	(\$56,547,247)	\$372,607
Total Liabilities	<u>\$46,015</u>	<u>\$56,873,839</u>	<u>(\$56,547,247)</u>	<u>\$372,607</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$206,138,649	(\$206,138,649)	\$0
Total Assets	<u>\$0</u>	<u>\$206,138,649</u>	<u>(\$206,138,649)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$206,138,649	(\$206,138,649)	\$0
Total Liabilities	<u>\$0</u>	<u>\$206,138,649</u>	<u>(\$206,138,649)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$4,112,274	\$319,183,949	(\$319,937,420)	\$3,358,803
Taxes Receivable	290,271,812	315,415,997	(290,271,812)	315,415,997
Total Assets	<u>\$294,384,086</u>	<u>\$634,599,946</u>	<u>(\$610,209,232)</u>	<u>\$318,774,800</u>
Liabilities				
Intergovernmental Payables	\$290,271,812	\$315,415,997	(\$290,271,812)	\$315,415,997
Unapportioned Monies	4,112,274	319,183,949	(319,937,420)	3,358,803
Total Liabilities	<u>\$294,384,086</u>	<u>\$634,599,946</u>	<u>(\$610,209,232)</u>	<u>\$318,774,800</u>
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$7,595	\$234,887	(\$143,798)	\$98,684
Total Assets	<u>\$7,595</u>	<u>\$234,887</u>	<u>(\$143,798)</u>	<u>\$98,684</u>
Liabilities				
Unapportioned Monies	\$7,595	\$234,887	(\$143,798)	\$98,684
Total Liabilities	<u>\$7,595</u>	<u>\$234,887</u>	<u>(\$143,798)</u>	<u>\$98,684</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$4,415	\$97,656	(\$83,370)	\$18,701
Total Assets	\$4,415	\$97,656	(\$83,370)	\$18,701
Liabilities				
Unapportioned Monies	\$4,415	\$97,656	(\$83,370)	\$18,701
Total Liabilities	\$4,415	\$97,656	(\$83,370)	\$18,701
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$7,035,340	(\$7,035,340)	\$0
Total Assets	\$0	\$7,035,340	(\$7,035,340)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,035,340	(\$7,035,340)	\$0
Total Liabilities	\$0	\$7,035,340	(\$7,035,340)	\$0
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$938,941	(\$938,941)	\$0
Total Assets	\$0	\$938,941	(\$938,941)	\$0
Liabilities				
Unapportioned Monies	\$0	\$938,941	(\$938,941)	\$0
Total Liabilities	\$0	\$938,941	(\$938,941)	\$0
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$0	\$18,833	(\$18,315)	\$518
Total Assets	\$0	\$18,833	(\$18,315)	\$518
Liabilities				
Unapportioned Monies	\$0	\$18,833	(\$18,315)	\$518
Total Liabilities	\$0	\$18,833	(\$18,315)	\$518

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,593,385	(\$3,593,385)	\$0
Total Assets	\$0	\$3,593,385	(\$3,593,385)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,593,385	(\$3,593,385)	\$0
Total Liabilities	\$0	\$3,593,385	(\$3,593,385)	\$0
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$42,489	\$436,257	(\$478,746)	\$0
Total Assets	\$42,489	\$436,257	(\$478,746)	\$0
Liabilities				
Unapportioned Monies	\$42,489	\$436,257	(\$478,746)	\$0
Total Liabilities	\$42,489	\$436,257	(\$478,746)	\$0
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,572,941	(\$7,572,941)	\$0
Total Assets	\$0	\$7,572,941	(\$7,572,941)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,572,941	(\$7,572,941)	\$0
Total Liabilities	\$0	\$7,572,941	(\$7,572,941)	\$0
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$106,061	\$1,929,080	(\$1,925,588)	\$109,553
Total Assets	\$106,061	\$1,929,080	(\$1,925,588)	\$109,553
Liabilities				
Unapportioned Monies	\$106,061	\$1,929,080	(\$1,925,588)	\$109,553
Total Liabilities	\$106,061	\$1,929,080	(\$1,925,588)	\$109,553

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$925,696	\$24,933	(\$950,629)	\$0
Total Assets	\$925,696	\$24,933	(\$950,629)	\$0
Liabilities				
Unapportioned Monies	\$925,696	\$24,933	(\$950,629)	\$0
Total Liabilities	\$925,696	\$24,933	(\$950,629)	\$0
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$1,587	\$32,672	(\$29,611)	\$4,648
Total Assets	\$1,587	\$32,672	(\$29,611)	\$4,648
Liabilities				
Unapportioned Monies	\$1,587	\$32,672	(\$29,611)	\$4,648
Total Liabilities	\$1,587	\$32,672	(\$29,611)	\$4,648
Life Insurance				
Assets				
Cash and Cash Equivalents	\$20,739	\$70,110	(\$82,999)	\$7,850
Total Assets	\$20,739	\$70,110	(\$82,999)	\$7,850
Liabilities				
Payroll Withholding	\$20,739	\$70,110	(\$82,999)	\$7,850
Total Liabilities	\$20,739	\$70,110	(\$82,999)	\$7,850
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,637,028	(\$8,637,028)	\$0
Total Assets	\$0	\$8,637,028	(\$8,637,028)	\$0
Liabilities				
Unapportioned Monies	\$0	\$8,637,028	(\$8,637,028)	\$0
Total Liabilities	\$0	\$8,637,028	(\$8,637,028)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
State				
Assets				
Cash and Cash Equivalents	\$2,163	\$845,693	(\$845,217)	\$2,639
Total Assets	\$2,163	\$845,693	(\$845,217)	\$2,639
Liabilities				
Unapportioned Monies	\$2,163	\$845,693	(\$845,217)	\$2,639
Total Liabilities	\$2,163	\$845,693	(\$845,217)	\$2,639
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	\$1,385,355	\$4,203,224	(\$3,986,543)	\$1,602,036
Total Assets	\$1,385,355	\$4,203,224	(\$3,986,543)	\$1,602,036
Liabilities				
Unapportioned Monies	\$1,385,355	\$4,203,224	(\$3,986,543)	\$1,602,036
Total Liabilities	\$1,385,355	\$4,203,224	(\$3,986,543)	\$1,602,036
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$1	\$2,302,497	(\$2,302,498)	\$0
Total Assets	\$1	\$2,302,497	(\$2,302,498)	\$0
Liabilities				
Unapportioned Monies	\$1	\$2,302,497	(\$2,302,498)	\$0
Total Liabilities	\$1	\$2,302,497	(\$2,302,498)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$4,150	(\$4,150)	\$0
Total Assets	\$0	\$4,150	(\$4,150)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$4,150	(\$4,150)	\$0
Total Liabilities	\$0	\$4,150	(\$4,150)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$14,233	\$1,899,373	(\$1,721,202)	\$192,404
Total Assets	\$14,233	\$1,899,373	(\$1,721,202)	\$192,404
Liabilities				
Deposits Held Due to Others	\$14,233	\$1,899,373	(\$1,721,202)	\$192,404
Total Liabilities	\$14,233	\$1,899,373	(\$1,721,202)	\$192,404
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$2,336	(\$2,336)	\$0
Total Assets	\$0	\$2,336	(\$2,336)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$2,336	(\$2,336)	\$0
Total Liabilities	\$0	\$2,336	(\$2,336)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$881,676	(\$248,340)	\$633,336
Total Assets	\$0	\$881,676	(\$248,340)	\$633,336
Liabilities				
Deposits Held Due to Others	\$0	\$881,676	(\$248,340)	\$633,336
Total Liabilities	\$0	\$881,676	(\$248,340)	\$633,336

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$19,272	(\$19,272)	\$0
Total Assets	\$0	\$19,272	(\$19,272)	\$0
Liabilities				
Unapportioned Monies	\$0	\$19,272	(\$19,272)	\$0
Total Liabilities	\$0	\$19,272	(\$19,272)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$269,772	(\$269,772)	\$0
Total Assets	\$0	\$269,772	(\$269,772)	\$0
Liabilities				
Unapportioned Monies	\$0	\$269,772	(\$269,772)	\$0
Total Liabilities	\$0	\$269,772	(\$269,772)	\$0
Tactical Response Unit				
Assets				
Cash and Cash Equivalents	\$9,591	\$0	(\$9,591)	\$0
Total Assets	\$9,591	\$0	(\$9,591)	\$0
Liabilities				
Unapportioned Monies	\$9,591	\$0	(\$9,591)	\$0
Total Liabilities	\$9,591	\$0	(\$9,591)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$900,775	\$134,467	(\$259,865)	\$775,377
Total Assets	\$900,775	\$134,467	(\$259,865)	\$775,377
Liabilities				
Unapportioned Monies	\$900,775	\$134,467	(\$259,865)	\$775,377
Total Liabilities	\$900,775	\$134,467	(\$259,865)	\$775,377

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$8,187,264	(\$8,187,264)	\$0
Total Assets	\$0	\$8,187,264	(\$8,187,264)	\$0
Liabilities				
Unapportioned Monies	\$0	\$8,187,264	(\$8,187,264)	\$0
Total Liabilities	\$0	\$8,187,264	(\$8,187,264)	\$0
Notary Public				
Assets				
Cash and Cash Equivalents	\$87,132	\$13,035	(\$7,971)	\$92,196
Total Assets	\$87,132	\$13,035	(\$7,971)	\$92,196
Liabilities				
Deposits Held Due to Others	\$87,132	\$13,035	(\$7,971)	\$92,196
Total Liabilities	\$87,132	\$13,035	(\$7,971)	\$92,196
Zoning Board				
Assets				
Cash and Cash Equivalents	\$201,181	\$80,450	(\$81,500)	\$200,131
Total Assets	\$201,181	\$80,450	(\$81,500)	\$200,131
Liabilities				
Deposits Held Due to Others	\$201,181	\$80,450	(\$81,500)	\$200,131
Total Liabilities	\$201,181	\$80,450	(\$81,500)	\$200,131
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$14,178	\$135,844	(\$134,903)	\$15,119
Total Assets	\$14,178	\$135,844	(\$134,903)	\$15,119
Liabilities				
Deposits Held Due to Others	\$14,178	\$135,844	(\$134,903)	\$15,119
Total Liabilities	\$14,178	\$135,844	(\$134,903)	\$15,119

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$298,323	\$168,035	(\$141,892)	\$324,466
Total Assets	\$298,323	\$168,035	(\$141,892)	\$324,466
Liabilities				
Deposits Held Due to Others	\$298,323	\$168,035	(\$141,892)	\$324,466
Total Liabilities	\$298,323	\$168,035	(\$141,892)	\$324,466
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$16,257,268	\$25,714,452	(\$26,315,188)	\$15,656,532
Total Assets	\$16,257,268	\$25,714,452	(\$26,315,188)	\$15,656,532
Liabilities				
Intergovernmental Payables	\$16,257,268	\$25,714,452	(\$26,315,188)	\$15,656,532
Total Liabilities	\$16,257,268	\$25,714,452	(\$26,315,188)	\$15,656,532
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$457,757	\$7,608,164	(\$7,282,259)	\$783,662
Total Assets	\$457,757	\$7,608,164	(\$7,282,259)	\$783,662
Liabilities				
Unapportioned Monies	\$457,757	\$7,608,164	(\$7,282,259)	\$783,662
Total Liabilities	\$457,757	\$7,608,164	(\$7,282,259)	\$783,662
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$172,428	\$337,871	(\$36,771)	\$473,528
Total Assets	\$172,428	\$337,871	(\$36,771)	\$473,528
Liabilities				
Unapportioned Monies	\$172,428	\$337,871	(\$36,771)	\$473,528
Total Liabilities	\$172,428	\$337,871	(\$36,771)	\$473,528

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$5,600	(\$5,600)	\$0
Total Assets	<u>\$0</u>	<u>\$5,600</u>	<u>(\$5,600)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$5,600	(\$5,600)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,600</u>	<u>(\$5,600)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$0	\$2,662	(\$2,662)	\$0
Total Assets	<u>\$0</u>	<u>\$2,662</u>	<u>(\$2,662)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,662	(\$2,662)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,662</u>	<u>(\$2,662)</u>	<u>\$0</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$9,170	\$0	\$0	\$9,170
Total Assets	<u>\$9,170</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,170</u>
Liabilities				
Deposits Held Due to Others	\$9,170	\$0	\$0	\$9,170
Total Liabilities	<u>\$9,170</u>	<u>\$0</u>	<u>\$0</u>	<u>\$9,170</u>
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,131,521	(\$1,131,521)	\$0
Total Assets	<u>\$0</u>	<u>\$1,131,521</u>	<u>(\$1,131,521)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,131,521	(\$1,131,521)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,131,521</u>	<u>(\$1,131,521)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$28,949	(\$28,949)	\$0
Total Assets	\$0	\$28,949	(\$28,949)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$28,949	(\$28,949)	\$0
Total Liabilities	\$0	\$28,949	(\$28,949)	\$0
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$7,175	\$15,900	(\$16,108)	\$6,967
Total Assets	\$7,175	\$15,900	(\$16,108)	\$6,967
Liabilities				
Deposits Held Due to Others	\$7,175	\$15,900	(\$16,108)	\$6,967
Total Liabilities	\$7,175	\$15,900	(\$16,108)	\$6,967
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$26,941	(\$26,941)	\$0
Total Assets	\$0	\$26,941	(\$26,941)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$26,941	(\$26,941)	\$0
Total Liabilities	\$0	\$26,941	(\$26,941)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$123	\$20,640	(\$17,884)	\$2,879
Total Assets	\$123	\$20,640	(\$17,884)	\$2,879
Liabilities				
Deposits Held Due to Others	\$123	\$20,640	(\$17,884)	\$2,879
Total Liabilities	\$123	\$20,640	(\$17,884)	\$2,879

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$119,680	(\$119,680)	\$0
Total Assets	\$0	\$119,680	(\$119,680)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$119,680	(\$119,680)	\$0
Total Liabilities	\$0	\$119,680	(\$119,680)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$0	\$33,620	\$0	\$33,620
Total Assets	\$0	\$33,620	\$0	\$33,620
Liabilities				
Deposits Held Due to Others	\$0	\$33,620	\$0	\$33,620
Total Liabilities	\$0	\$33,620	\$0	\$33,620
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,755,243	\$39,401,559	(\$39,772,459)	\$2,384,343
Total Assets	\$2,755,243	\$39,401,559	(\$39,772,459)	\$2,384,343
Liabilities				
Deposits Held Due to Others	\$2,755,243	\$39,401,559	(\$39,772,459)	\$2,384,343
Total Liabilities	\$2,755,243	\$39,401,559	(\$39,772,459)	\$2,384,343
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$27,135	\$206,947	(\$205,995)	\$28,087
Total Assets	\$27,135	\$206,947	(\$205,995)	\$28,087
Liabilities				
Deposits Held Due to Others	\$27,135	\$206,947	(\$205,995)	\$28,087
Total Liabilities	\$27,135	\$206,947	(\$205,995)	\$28,087

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$5,955	\$1,634,620	(\$1,631,228)	\$9,347
Total Assets	\$5,955	\$1,634,620	(\$1,631,228)	\$9,347
Liabilities				
Deposits Held Due to Others	\$5,955	\$1,634,620	(\$1,631,228)	\$9,347
Total Liabilities	\$5,955	\$1,634,620	(\$1,631,228)	\$9,347
County Court				
Assets				
Cash in Segregated Accounts	\$155,355	\$2,194,128	(\$2,186,409)	\$163,074
Total Assets	\$155,355	\$2,194,128	(\$2,186,409)	\$163,074
Liabilities				
Deposits Held Due to Others	\$155,355	\$2,194,128	(\$2,186,409)	\$163,074
Total Liabilities	\$155,355	\$2,194,128	(\$2,186,409)	\$163,074
Water Department				
Assets				
Cash in Segregated Accounts	\$1,409	\$0	(\$240)	\$1,169
Total Assets	\$1,409	\$0	(\$240)	\$1,169
Liabilities				
Deposits Held Due to Others	\$1,409	\$0	(\$240)	\$1,169
Total Liabilities	\$1,409	\$0	(\$240)	\$1,169
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$92,048	\$310,694	(\$362,333)	\$40,409
Total Assets	\$92,048	\$310,694	(\$362,333)	\$40,409
Liabilities				
Deposits Held Due to Others	\$92,048	\$310,694	(\$362,333)	\$40,409
Total Liabilities	\$92,048	\$310,694	(\$362,333)	\$40,409

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$0	\$41,418	(\$41,418)	\$0
Total Assets	\$0	\$41,418	(\$41,418)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$41,418	(\$41,418)	\$0
Total Liabilities	\$0	\$41,418	(\$41,418)	\$0
Sheriff				
Assets				
Cash in Segregated Accounts	\$27,029	\$486,744	(\$481,183)	\$32,590
Total Assets	\$27,029	\$486,744	(\$481,183)	\$32,590
Liabilities				
Deposits Held Due to Others	\$27,029	\$486,744	(\$481,183)	\$32,590
Total Liabilities	\$27,029	\$486,744	(\$481,183)	\$32,590
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
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

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Mary Haven				
Assets				
Cash in Segregated Accounts	\$1,954	\$707	(\$309)	\$2,352
Total Assets	\$1,954	\$707	(\$309)	\$2,352
Liabilities				
Deposits Held Due to Others	\$1,954	\$707	(\$309)	\$2,352
Total Liabilities	\$1,954	\$707	(\$309)	\$2,352
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	\$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

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
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	\$15,216	\$21,801	(\$18,447)	\$18,570
Total Assets	\$15,216	\$21,801	(\$18,447)	\$18,570
Liabilities				
Deposits Held Due to Others	\$15,216	\$21,801	(\$18,447)	\$18,570
Total Liabilities	\$15,216	\$21,801	(\$18,447)	\$18,570
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$631,411	(\$626,599)	\$4,812
Total Assets	\$0	\$631,411	(\$626,599)	\$4,812
Liabilities				
Deposits Held Due to Others	\$0	\$631,411	(\$626,599)	\$4,812
Total Liabilities	\$0	\$631,411	(\$626,599)	\$4,812

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2011**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$25,323,695	\$774,122,918	(\$774,143,672)	\$25,302,941
Cash in Segregated Accounts	3,081,929	44,930,029	(45,326,620)	2,685,338
Taxes Receivable	290,271,812	315,415,997	(290,271,812)	315,415,997
Total Assets	\$318,677,436	\$1,134,468,944	(\$1,109,742,104)	\$343,404,276
Liabilities				
Intergovernmental Payables	\$306,543,258	\$342,403,414	(\$317,859,024)	\$331,087,648
Unapportioned Monies	8,365,185	678,899,251	(679,815,066)	7,449,370
Payroll Withholding	69,727	64,938,803	(64,321,779)	686,751
Deposits Held Due to Others	3,699,266	48,227,476	(47,746,235)	4,180,507
Total Liabilities	\$318,677,436	\$1,134,468,944	(\$1,109,742,104)	\$343,404,276



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.	
Economic and Demographic 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. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.	

Warren County, Ohio

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

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

Source: County Auditor's Office

(1) Amounts for Unrestricted Governmental Activities have been corrected from previous year.

Warren County, Ohio

2007	2008	2009 (1)	2010 (1)	2011
\$78,317,156	\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510
110,599,082	123,909,039	117,230,738	118,166,446	105,859,570
8,720,115	4,974,629	6,815,521	6,204,333	21,990,171
<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>
\$169,102,380	\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789
139,125	69,277	65,521	65,561	65,192
40,636,372	35,413,707	34,395,771	28,878,769	28,584,617
<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,793,323</u>	<u>\$224,015,598</u>
\$247,419,536	\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299
110,738,207	123,978,316	117,296,259	118,232,007	105,924,762
49,356,487	40,388,336	41,211,292	35,083,102	50,574,788
<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,811,289</u>	<u>\$436,129,849</u>

Warren County, Ohio

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

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,794,372	\$16,094,889	\$20,806,979	\$23,168,083
Judicial (1)	5,625,409	7,083,174	7,041,173	8,374,648
Public Safety (1)	21,297,996	19,088,689	22,597,635	25,369,160
Public Works	6,231,985	11,543,019	7,994,465	6,965,278
Health	638,477	838,628	627,548	647,914
Human Services	35,895,122	37,562,356	37,321,917	38,003,987
Community and Economic Development	856,785	791,039	1,023,113	1,275,089
Interest and Fiscal Charges	1,391,801	1,436,293	1,485,224	1,212,156
<i>Total Governmental Activities Expenses</i>	87,731,947	94,438,087	98,898,054	105,016,315
Business-type Activities:				
Water	8,776,350	10,791,794	10,241,330	10,944,231
Sewer	8,642,247	9,641,749	10,287,272	10,234,254
Sheriff	1,759,694	1,843,104	2,073,391	2,307,269
Communications Rotary	37,337	36,719	55,233	42,478
Storm Water	0	0	116,816	109,582
<i>Total Business-type Activities Expenses</i>	19,215,628	22,313,366	22,774,042	23,637,814
<i>Total Primary Government Expenses</i>	<u>\$106,947,575</u>	<u>\$116,751,453</u>	<u>\$121,672,096</u>	<u>\$128,654,129</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,602,544	\$7,034,649	\$7,219,028	\$7,687,388
Judicial (1)	1,954,282	1,992,134	2,159,585	1,957,382
Public Safety (1)	2,549,881	2,873,087	3,257,292	3,183,879
Public Works	455,468	773,116	513,800	350,017
Health	381,418	451,074	535,296	565,581
Human Services	2,712,219	942,687	2,217,411	2,485,442
Community and Economic Development	52,272	63,969	23,827	23,477
Operating Grants and Contributions	15,848,191	16,378,470	19,021,085	16,967,683
Capital Grants and Contributions	5,471,404	5,983,261	5,729,622	4,122,575
<i>Total Governmental Activities</i>	37,027,679	36,492,447	40,676,946	37,343,424

Warren County, Ohio

2007	2008	2009	2010	2011
\$20,420,763	\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881
8,463,471	8,890,507	8,891,285	8,948,673	9,968,293
28,038,407	30,434,854	30,823,637	30,569,557	32,918,838
18,342,826	8,943,608	10,672,612	8,448,937	10,877,264
610,409	645,752	927,509	690,070	739,922
38,359,310	40,019,535	43,962,308	41,578,821	43,470,337
1,430,122	2,056,654	751,650	1,959,237	1,277,322
1,209,055	1,298,695	1,502,025	1,339,714	1,279,520
<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>
11,955,590	12,721,115	11,576,895	12,949,603	12,628,721
10,165,363	10,947,761	10,749,424	10,288,540	10,866,142
2,525,530	2,785,978	3,052,702	3,306,881	3,850,834
50,932	37,754	46,573	47,289	44,833
158,505	199,021	240,274	278,330	226,487
<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>
<u>\$141,730,283</u>	<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>
\$7,983,419	\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833
2,070,413	2,288,707	2,385,275	3,764,683	3,850,177
2,937,515	2,878,774	2,838,426	3,185,681	3,217,028
527,328	343,470	443,242	386,432	319,754
563,739	629,957	607,342	640,977	643,008
2,543,850	1,803,321	1,361,238	1,515,451	1,782,327
610,641	20,588	47,685	15,797	15,470
20,486,915	18,748,618	20,126,606	18,721,731	16,295,747
2,830,599	8,908,520	4,389,793	6,489,133	5,118,467
<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>

(continued)

Warren County, Ohio

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

	2003	2004	2005	2006
Charges for Services				
Water	7,321,559	7,875,254	9,261,215	8,936,711
Sewer	6,645,735	6,904,423	8,119,675	7,317,756
Sheriff	1,514,712	1,989,786	2,065,112	2,122,777
Communications Rotary	42,762	43,091	47,321	47,659
Storm Water	0	0	0	0
Operating Grants and Contributions	399,701	173,182	9,305	8,447
Capital Grants and Contributions	14,315,030	20,092,628	18,202,907	20,111,371
<i>Total Business-type Activities Program Revenues</i>	30,239,499	37,078,364	37,705,535	38,544,721
<i>Total Primary Government Program Revenues</i>	67,267,178	73,570,811	78,382,481	75,888,145
Net (Expense)/Revenue				
Governmental Activities	(50,704,268)	(57,945,640)	(58,221,108)	(67,672,891)
Business-type Activities	11,023,871	14,764,998	14,931,493	14,906,907
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$39,680,397)	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes	\$24,144,523	\$31,378,957	\$33,888,269	\$35,692,314
Sales Taxes	21,559,525	22,964,671	24,605,086	24,976,708
Other Local Taxes	223,732	351,176	216,141	216,044
Grants and Entitlements not Restricted to Specific Programs	12,374,277	13,419,490	14,388,158	14,992,042
Investment Earnings	1,816,825	2,054,124	3,892,655	8,376,073
Miscellaneous	3,251	20,132	14,934	14,021
<i>Total Governmental Activities</i>	60,122,133	70,188,550	77,005,243	84,267,202
Business-type Activities:				
Investment Earnings	26,829	74,084	317,364	562,603
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	26,829	74,084	317,364	562,603
<i>Total Primary Government</i>	\$60,148,962	\$70,262,634	\$77,322,607	\$84,829,805
Change in Net Assets				
Governmental Activities	\$9,417,865	\$12,242,910	\$18,784,135	\$16,594,311
Business-type Activities	11,050,700	14,839,082	15,248,857	15,469,510
<i>Total Primary Government Change in Net Assets</i>	\$20,468,565	\$27,081,992	\$34,032,992	\$32,063,821

Source: County Auditor's Office

Note: 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 Services Subsidy, County Court Probation, and Indigent Guardianship. In addition there was one General Fund department, Common Pleas Probation that was also reclassified. Program Revenues and Expenses for the years 2003 through 2010 reflect these changes.

Warren County, Ohio

2007	2008	2009	2010	2011
10,850,277	10,290,994	9,861,042	10,851,461	9,703,555
7,448,705	7,675,398	7,531,172	8,028,278	7,606,032
2,462,539	3,193,952	3,198,283	3,191,256	3,087,525
56,925	40,065	38,278	23,855	75,203
0	0	0	0	21,075
12,862	15,245	6,333	275,383	30,300
15,741,696	11,564,883	7,606,331	10,171,630	5,709,307
<u>36,573,004</u>	<u>32,780,537</u>	<u>28,241,439</u>	<u>32,541,863</u>	<u>26,232,997</u>
<u>77,127,423</u>	<u>76,344,732</u>	<u>69,547,287</u>	<u>74,712,537</u>	<u>64,947,808</u>
(76,319,944)	(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)
<u>11,717,084</u>	<u>6,088,908</u>	<u>2,575,571</u>	<u>5,671,220</u>	<u>(1,384,020)</u>
<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>	<u>(\$80,827,434)</u>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>
\$37,654,331	\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620
26,750,179	26,612,717	26,201,290	27,206,742	28,359,838
232,555	252,824	225,448	208,560	86,772
16,077,499	17,155,280	16,943,061	16,868,894	16,474,349
10,373,240	9,270,197	3,458,859	2,044,082	2,050,124
13,006	165,161	13,189	17,398	(15,591)
<u>91,100,810</u>	<u>90,285,094</u>	<u>77,053,043</u>	<u>79,404,249</u>	<u>79,863,851</u>
867,764	574,474	5,233	40	34
0	0	0	0	606,261
<u>867,764</u>	<u>574,474</u>	<u>5,233</u>	<u>40</u>	<u>606,295</u>
<u>\$91,968,574</u>	<u>\$90,859,568</u>	<u>\$77,058,276</u>	<u>\$79,404,289</u>	<u>\$80,470,146</u>
\$14,780,866	\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,903,715)
12,584,848	6,663,382	2,580,804	5,671,260	(777,725)
<u>\$27,365,714</u>	<u>\$24,410,544</u>	<u>(\$3,769,158)</u>	<u>\$12,744,161</u>	<u>(\$5,681,440)</u>

Warren County, Ohio

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

	2002 (1)	2003	2004	2005
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,988,707	2,685,713	2,235,219	1,931,668
Unreserved	14,103,541	13,331,618	19,336,406	19,108,190
<i>Total General Fund</i>	<u>17,092,248</u>	<u>16,017,331</u>	<u>21,571,625</u>	<u>21,039,858</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	12,164,846	9,264,203	10,982,841	10,552,465
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,303,245	29,761,021	35,622,555	42,019,099
Capital Projects Funds	(4,099,854)	1,781,055	(881,971)	9,643,552
Permanent Fund	40,377	40,413	40,500	41,064
<i>Total All Other Governmental Funds</i>	<u>30,408,614</u>	<u>40,846,692</u>	<u>45,763,925</u>	<u>62,256,180</u>
<i>Total Governmental Funds</i>	<u>\$47,500,862</u>	<u>\$56,864,023</u>	<u>\$67,335,550</u>	<u>\$83,296,038</u>

Source: County Auditor's Office

(1) Year 2002 does not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003

(2) The County implemented GASB 54 in 2011 which established new fund balance classifications for governmental funds.

Warren County, Ohio

2006	2007	2008	2009	2010	2011 (2)
\$0	\$0	\$0	\$0	\$0	\$260,626
0	0	0	0	0	0
0	0	0	0	0	2,625,739
0	0	0	0	0	26,867,445
1,363,117	4,766,817	1,680,082	1,670,840	1,955,660	0
21,003,586	21,381,377	23,261,207	22,409,711	26,811,113	0
<u>22,366,703</u>	<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,753,810</u>
0	0	0	0	0	988,969
0	0	0	0	0	77,898,965
0	0	0	0	0	6,374,050
0	0	0	0	0	0
0	0	0	0	0	(91,510)
12,091,922	19,397,472	20,629,796	21,809,584	24,602,858	0
51,978,875	65,027,186	71,506,337	67,141,926	60,469,888	0
7,927,152	4,059,884	4,470,114	3,685,418	7,215,720	0
41,703	42,788	43,594	43,609	43,609	0
<u>72,039,652</u>	<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>
<u>\$94,406,355</u>	<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,924,284</u>

Warren County, Ohio

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

	**2002	2003	2004	*2005
Revenues:				
Taxes	\$33,918,134	\$46,149,053	\$54,946,546	\$59,806,913
Intergovernmental Revenues	30,449,878	28,462,239	33,867,366	35,572,407
Charges for Services	9,757,839	11,518,445	11,200,834	12,841,869
Licenses and Permits	17,718	24,177	20,247	14,984
Investment Earnings	3,762,732	1,904,174	2,009,577	1,853,238
Special Assessments	1,570,886	2,707,239	2,020,006	716,249
Fines and Forfeitures	740,875	728,029	708,702	3,734,174
All Other Revenue	1,717,964	3,419,948	2,254,675	2,366,240
Total Revenue	81,936,026	94,913,304	107,027,953	116,906,074
Expenditures:				
Current:				
General Government:				
Legislative and Executive	16,394,004	15,406,359	15,311,361	20,522,498
*** Judicial	5,528,620	5,560,323	6,956,528	7,016,627
*** Public Safety	18,803,710	19,713,972	20,663,514	22,311,231
Public Works	5,895,132	5,879,020	6,708,772	6,569,286
Health	742,254	613,223	836,343	634,847
Human Services	28,267,899	35,358,416	37,374,387	37,361,835
Community and Economic Development	616,826	850,560	788,838	1,020,458
Capital Outlay	4,460,160	1,778,516	6,605,649	3,047,156
Debt Service:				
Principal Retirement	1,183,325	1,293,562	1,430,200	6,616,891
Interest and Fiscal Charges	1,235,913	1,208,673	1,262,638	1,412,944
Total Expenditures	83,127,843	87,662,624	97,938,230	106,513,773
Excess (Deficiency) of Revenues Over Expenditures	(1,191,817)	7,250,680	9,089,723	10,392,301

Warren County, Ohio

2006	2007	2008	2009	2010	2011
\$62,442,778	\$66,251,838	\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694
33,909,065	36,554,283	35,752,753	38,376,967	37,749,226	34,437,987
14,025,407	13,789,145	13,432,656	13,308,055	12,906,906	13,784,895
14,101	13,081	12,162	13,219	17,413	12,489
7,699,283	10,852,836	8,748,552	4,007,127	1,888,491	2,442,583
1,806,801	1,812,452	1,796,592	1,887,265	2,555,173	1,713,292
675,352	603,044	683,888	579,540	1,011,309	1,298,994
1,568,712	2,859,267	1,868,546	3,420,815	3,834,542	2,382,008
<u>122,141,499</u>	<u>132,735,946</u>	<u>127,638,505</u>	<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>
22,531,354	19,871,191	24,544,073	26,208,266	20,526,767	20,377,060
7,969,588	8,266,556	8,906,250	8,568,625	9,001,503	9,263,271
24,574,547	27,284,282	29,763,747	29,351,440	29,419,773	29,732,494
7,524,824	7,596,556	8,864,008	7,294,406	7,459,346	7,270,195
635,359	612,110	623,426	929,624	664,957	713,084
37,507,664	38,423,877	40,103,146	43,595,284	42,407,184	42,883,850
1,256,362	1,435,989	2,059,655	745,284	1,961,672	1,200,266
5,852,857	5,601,434	4,868,260	5,828,041	6,817,539	9,114,384
1,593,337	1,683,670	2,767,353	2,884,886	3,442,853	2,937,158
1,055,048	1,041,485	1,290,075	1,503,927	1,366,104	1,302,481
<u>110,500,940</u>	<u>111,817,150</u>	<u>123,789,993</u>	<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>
11,640,559	20,918,796	3,848,512	(7,028,073)	(931,727)	(5,034,301)

(Continued)

Warren County, Ohio

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

	**2002	2003	2004	*2005
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	0	63,486	12,036	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	1,525,000	2,635,000	213,950	71,577
General Obligation Bonds Issued	0	0	0	5,030,000
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	263,246
Ohio Department of Transportation Loan	0	0	0	0
Transfers In	6,117,391	3,888,278	6,041,025	14,424,158
Transfers Out	(6,767,391)	(4,888,278)	(6,041,025)	(14,424,158)
Total Other Financing Sources (Uses)	875,000	1,698,486	225,986	5,364,823
Net Change in Fund Balance	(\$316,817)	\$8,949,166	\$9,315,709	\$15,757,124
 Debt Service as a Percentage of Noncapital Expenditures				
	3.17%	3.00%	2.93%	7.83%

Source: County Auditor's Office

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

** Year 2002 does not include the Unclaimed Monies Fund or the Scheurer-Smith Trust Fund which were classified as Fiduciary Funds prior to implementing GASB 34 in 2003

*** In 2011 Youth Services Subsidy Fund, County Court Probation Fund, Indigent Guardianship Fund, and a portion of the General Fund's Common Pleas Court were reclassified from a Judicial Government Type to a Public Safety Government Type. Expenditure amounts relative to this change are reflected above for the years 2002-2011.

Warren County, Ohio

2006	2007	2008	2009	2010	2011
0	0	0	13,585	0	0
0	0	0	0	0	0
0	560,000	2,755,000	0	0	0
0	0	0	0	4,725,000	555,810
0	0	0	2,350,000	0	0
0	0	8,590	0	0	3,173
1,000,000	406,261	0	0	0	0
7,962,923	10,757,773	4,570,076	5,769,621	6,354,321	7,046,311
(9,462,923)	(12,257,773)	(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)
(500,000)	(533,739)	2,763,590	2,363,585	4,725,000	(1,347,278)
<u>\$11,140,559</u>	<u>\$20,385,057</u>	<u>\$6,612,102</u>	<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>
2.64%	2.55%	3.51%	3.60%	4.20%	3.61%

Warren County, Ohio

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

Collection year	2002	2003	2004	2005
Real Property (2)				
Assessed				
Residential/Agricultural	\$2,742,863,870	\$2,944,701,410	\$3,399,768,870	\$3,628,061,400
Commercial/Industrial/Public Utility	574,015,230	591,620,220	625,459,770	664,935,360
Actual	9,476,797,430	10,103,776,090	11,500,653,260	12,265,705,029
Personal Property - Public Utility (2)				
Assessed	132,558,680	149,367,762	150,538,870	157,337,250
Actual	150,634,870	169,736,100	171,066,900	178,792,330
Tangible Personal Property - General Business (2)				
Assessed	425,999,708	440,810,410	430,776,911	428,282,018
Actual	1,703,998,830	1,763,241,640	1,723,107,644	1,713,128,072
Total				
Assessed	3,875,437,488	4,126,499,802	4,606,544,421	4,878,616,028
Actual	11,331,431,130	12,036,753,830	13,394,827,804	14,157,625,430
Assessed Value as a Percentage of Actual Value				
	34.20%	34.28%	34.39%	34.46%
Total Direct Tax Rate				
	4.00	4.96	6.53	6.46

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

(2) Refer to: Note 7 - 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.

(4) Amount changed and corrected from amount previously reported.

Source:

County Auditor's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011
				(3)	
\$3,860,915,220	\$4,620,980,270	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460
687,970,460	818,492,130	866,239,420	919,347,450	953,892,890	899,990,910
12,996,816,229	15,541,349,714	16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486
152,939,740	155,539,600	135,350,390	144,066,080	153,261,530	227,822,150
173,795,159	176,749,545	153,807,261	163,711,455	174,160,830	258,888,807
351,771,062	268,201,325	127,312,790	16,431,000	11,619,070	0
1,876,112,331	2,145,610,600	2,037,004,640	164,310,000	185,905,120	0
5,053,596,482	5,863,213,325	5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520
15,046,723,718	17,863,709,860	18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293
33.59%	32.82%	32.27%	35.27%	35.24%	35.87%
6.46	6.71	5.21	5.21	5.78	7.78
			(4)		

Warren County, Ohio

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

	2002	2003	2004	2005
Direct Rates				
County				
General Fund	0.00	0.00	1.57	1.50
Board of Developmental Disabilities	4.00	4.00	4.00	4.00
Senior Citizens	0.00	0.96	0.96	0.96
Total	4.00	4.96	6.53	6.46
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 - 11.72
Townships	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97
School Districts	30.40 - 71.11	30.40 - 72.61	30.40 - 74.11	30.40 - 74.88
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

2006	2007	2008	2009	2010	2011
1.50	1.50	2.00	2.00	2.57	2.57
4.00	4.00	2.00	2.00	2.00	4.00
0.96	1.21	1.21	1.21	1.21	1.21
<u>6.46</u>	<u>6.71</u>	<u>5.21</u>	<u>5.21</u>	<u>5.78</u>	<u>7.78</u>
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80
1.11 - 11.72	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.62 - 16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
30.40 - 80.65	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45
1.93 - 4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	0.00	0.00	0.00	.50-1.00	.50-1.00

Warren County, Ohio

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

		2011		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,970	1	1.05%
Kings Island Co	Amusement Park	20,420,300	2	0.38%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.29%
Craig & Frances Lindner Center of Hope	Office Space	12,686,430	4	0.23%
Duke Realty Ohio	Real Estate	10,583,210	5	0.19%
S.M.G. Land Holdings LLC	Real Estate	9,201,560	6	0.17%
Passco Mallard Crossing	Apartments	8,727,520	7	0.16%
Twin Fountains of Mason	Apartments	8,695,050	8	0.16%
Kenwood Lincoln Mercury	Auto Sales	8,452,430	9	0.16%
Community Insurance Co	Insurance/Office Space	7,874,640	10	0.14%
	Subtotal	159,726,970		2.93%
	All Others	5,287,754,400		97.07%
	Total	<u>\$5,447,481,370</u>		<u>100.00%</u>
		2002		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,072,150	1	0.61%
Duke Realty Ltd Partners	Real Estate	12,765,180	2	0.38%
Stolle Properties	Real Estate	10,093,540	3	0.30%
Drees Company	Real Estate	9,812,880	4	0.29%
Otterbein Home	Retirement Community	7,173,530	5	0.22%
Mason Christian Village	Retirement Community	6,154,200	6	0.19%
Cintas Sales Corp	Uniform Company	5,928,080	7	0.18%
Metropolitan Life Insurance	Insurance	5,747,700	8	0.17%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	9	0.17%
Northeast Cincinnati Hotel	Lodging	5,534,340	10	0.17%
	Subtotal	88,870,680		2.68%
	All Others	3,228,008,420		97.32%
	Total	<u>\$3,316,879,100</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2011 and 2002

Warren County, Ohio

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

		2011		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Rockies Express Pipeline LLC	Gas Pipeline & Storage	\$96,178,930	1	42.22%
Duke Energy Ohio LLC	Gas & Electric	74,272,040	2	32.60%
Texas Eastern Transmission LP	Gas Pipeline & Storage	19,422,680	3	8.53%
Dayton Power & Light Co	Gas & Electric	12,760,140	4	5.60%
ANR Pipeline Co	Gas Pipeline & Storage	5,621,870	5	2.47%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	5,129,860	6	2.25%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,928,130	7	1.28%
Columbus Southern Power Co	Gas & Electric	2,390,630	8	1.05%
Banc of America Leasing & Capital	Leasing to Public Utility	2,225,390	9	0.98%
Columbus Gas Transmission Corp	Gas Transportation	621,320	10	0.27%
	Subtotal	221,550,990		97.25%
	All Others	6,271,160		2.75%
	Total	<u>\$227,822,150</u>		<u>100.00%</u>
		2002		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$64,329,730	1	43.07%
United Telephone Service	Telephone/Communication	15,908,950	2	10.65%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	15,767,040	3	10.55%
Dayton Power & Light	Gas & Electric	12,349,690	4	8.27%
Ohio Bell Telephone	Telephone/Communication	6,769,600	5	4.53%
Dominion Transmission Inc	Gas Transportation	6,616,120	6	4.43%
ANR Pipeline Corp	Gas Pipeline & Storage	4,374,640	7	2.93%
Qwest Communications	Gas Pipeline & Storage	3,952,680	8	2.65%
Cincinnati Bell	Telephone/Communication	2,886,120	9	1.93%
New Par	Communications	1,945,410	10	1.30%
	Subtotal	134,899,980		90.31%
	All Others	14,467,772		9.69%
	Total	<u>\$149,367,752</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2011 and 2002

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Total Current Tax Levy ⁽¹⁾	\$8,848,333	\$20,271,413	\$28,795,437	\$29,369,302
Total Delinquent Levy	<u>328,995</u>	<u>464,429</u>	<u>742,893</u>	<u>503,180</u>
Total Levy	9,177,328	20,735,842	29,538,330	29,872,482
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	8,723,572	20,046,400	28,565,074	29,046,240
Percent of Current Levy Collected	98.59%	98.89%	99.20%	98.90%
Delinquent Tax Collections	244,213	378,928	578,788	363,095
Percent of Delinquent Collected	<u>74.23%</u>	<u>81.59%</u>	<u>77.91%</u>	<u>72.16%</u>
Total Tax Collections	8,967,785	20,425,328	29,143,862	29,409,335
Percent of Total Tax Collections to Total Tax Levy	97.72%	98.50%	98.66%	98.45%

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

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

Source: County Auditor's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011
\$29,928,991	\$33,601,985	\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092
1,333,890	993,470	1,451,977	1,212,488	1,878,854	2,231,929
31,262,881	34,595,455	37,612,698	30,364,845	31,156,711	33,924,021
28,973,397	32,513,550	35,195,734	26,694,705	27,988,157	30,049,225
96.81%	96.76%	97.33%	91.57%	95.59%	94.82%
987,346	733,678	1,109,746	866,080	914,580	889,513
74.02%	73.85%	76.43%	71.43%	48.68%	39.85%
29,960,743	33,247,228	36,305,480	27,560,785	28,902,737	30,938,738
95.83%	96.10%	96.52%	90.77%	92.77%	91.20%

Warren County, Ohio

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

Industry (Category)	2002	2003	2004	2005
Sales Tax Payments	\$6,735,126	\$6,929,849	\$6,755,557	\$7,611,321
Direct Pay Tax Return Payments	469,453	319,464	338,393	379,655
Seller's Use Tax Return Payments	1,704,757	1,892,876	2,326,091	2,490,095
Consumer's Use Tax Return Payments	951,652	1,123,716	1,292,732	1,330,848
Motor Vehicle Tax Payments	3,865,403	4,139,238	3,897,048	3,737,959
Watercraft and Outboard Motors	67,545	56,604	79,575	68,750
Department of Liquor Control	38,361	41,195	45,358	51,929
Sales Tax on Motor Vehicle Fuel Refunds	740	1,731	953	1,843
Sales/Use Tax Voluntary Payments	11,767	36,165	37,818	46,888
Statewide Master Numbers	7,105,139	6,984,776	8,309,474	9,050,142
Sales/Use Tax Assessment Payments	53,964	36,213	31,417	47,778
Streamlined Sales Tax Payments	0	0	0	0
Use Tax Amnesty Payments	0	0	0	0
State Administrative Rotary Fund	(209,482)	(215,613)	(231,144)	(248,172)
Sales/Use Tax Refunds Approved	(189,754)	(39,131)	(152,046)	(68,677)
State Adjustment to Prior Allocations	(55,632)	(496)	0	0
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Total	\$20,549,039	\$21,306,587	\$22,731,226	\$24,500,359

Sales Tax Rate	6.00%	6.00%	6.00-7.00%	7.00%
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The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Warren County, Ohio

2006	2007	2008	2009	2010	2011
\$7,831,851	\$8,191,274	\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654
359,786	418,565	578,098	590,123	783,446	712,138
2,591,293	2,910,922	2,856,422	2,529,204	2,758,736	3,294,396
1,170,146	1,271,731	1,279,125	1,156,878	1,223,045	1,008,326
3,398,487	3,686,268	3,539,029	3,252,997	3,566,902	3,938,727
65,198	66,627	47,975	43,325	42,759	53,548
57,816	64,827	70,988	75,678	77,533	80,692
2,861	1,975	2,511	2,832	1,644	1,824
32,269	24,877	22,555	82,355	53,492	23,906
9,611,678	10,257,271	10,660,551	10,597,975	11,429,838	11,657,003
72,227	45,109	121,436	270,590	164,252	168,025
1,082	1,350	13,967	9,961	13,413	26,053
0	0	0	0	0	4,473
(251,904)	(268,854)	(270,541)	(258,822)	(276,440)	0
(69,917)	(61,260)	(333,753)	(93,100)	(72,269)	(477,799)
(2,784)	(18,567)	(13,813)	0	0	(283,419)
0	5,880	71,485	57,649	69,168	84,925
<u>\$24,870,089</u>	<u>\$26,597,995</u>	<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>
6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2002	2003	2004	2005
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,840,000	\$6,505,000	\$6,145,000	\$5,944,893
Special Assessment Bonds Payable	15,003,000	16,746,000	15,958,950	14,953,707
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,202,257	6,381,118	6,559,979	6,738,840
OPWC Loan Payable	431,322	380,578	329,834	279,091
ODOT Loan Payable	0	0	0	0
Capital Leases	40,645	72,905	42,577	33,249
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$27,459,124	\$26,116,194	\$17,291,845	\$13,067,893
OWDA Loan Payable	1,455,575	1,074,125	665,244	613,540
Long-Term Contract	1,879,048	1,559,232	1,225,140	876,135
Total Primary Government	<u>\$59,310,971</u>	<u>\$58,835,152</u>	<u>\$48,218,569</u>	<u>\$42,507,348</u>
Population ⁽²⁾				
Warren County	169,245	174,676	180,107	185,538
Outstanding Debt Per Capita	\$350	\$337	\$268	\$229
Income ⁽³⁾				
Personal (in thousands)	5,334,941	5,537,055	5,897,604	6,456,722
Percentage of Personal Income	1.11%	1.06%	0.82%	0.66%

Sources:

(1) Source: County Auditor's Office

(2) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Outstanding Debt Per Capita, we have increased our annual population numbers an additional 5,431 from years 2002 through 2009.

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

Warren County, Ohio

2006	2007	2008	2009	2010	2011
\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844
13,841,411	13,304,853	14,896,998	13,657,815	12,329,258	11,541,111
0	0	0	2,350,000	2,325,000	2,285,000
6,917,700	7,099,111	6,587,404	5,973,606	5,334,801	4,669,970
228,347	177,603	126,859	76,115	25,372	0
1,000,000	1,406,261	949,834	481,988	0	0
22,952	11,584	774	11,044	8,284	5,286
\$12,253,970	\$11,415,049	\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651
1,691,066	5,000,138	5,000,138	5,000,138	4,914,650	13,389,853
511,552	130,694	0	0	0	0
<u>\$41,969,000</u>	<u>\$43,499,404</u>	<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>	<u>\$43,931,715</u>
190,969	196,400	201,831	207,262	212,693	212,693
\$220	\$221	\$192	\$182	\$181	\$207
7,073,492	7,563,168	7,986,049	8,055,652	8,266,739	8,621,723
0.59%	0.58%	0.48%	0.47%	0.46%	0.51%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2002	2003	2004	2005
Population ⁽¹⁾	169,245	174,676	180,107	185,538
Assessed Value ⁽²⁾	\$3,875,437,488	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,840,000	\$6,505,000	\$6,145,000	\$5,944,893
Resources Available to Pay Principal ⁽⁴⁾	\$0	\$0	\$0	\$0
Net General Bonded Debt	\$6,840,000	\$6,505,000	\$6,145,000	\$5,944,893
Ratio of Net Bonded Debt to Assessed Value	0.18%	0.16%	0.13%	0.12%
Ratio of Net Bonded Debt to Estimated Assessed Value	0.0604%	0.0540%	0.0459%	0.0419%
Net Bonded Debt per Capita	\$40.41	\$37.24	\$34.12	\$32.04

Source:

(1) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Net Bonded Debt per Capita, we have increased our annual population numbers an additional 5,431 from years 2002 through 2009.

(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

2006	2007	2008	2009	2010	2011
190,969	196,400	201,831	207,262	212,693	212,693
\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844
\$0	\$0	\$0	\$0	\$0	\$0
\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844
0.11%	0.08%	0.07%	0.06%	0.14%	0.12%
0.0377%	0.0277%	0.0264%	0.0227%	0.0491%	0.0434%
\$28.81	\$25.22	\$21.73	\$18.59	\$36.46	\$32.26



Warren County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2011*

<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	\$6,861,844	100.00%	\$6,861,844
Overlapping:			
All Cities wholly within the County	103,680,000	100.00%	103,680,000
All Townships wholly within the County	18,399,100	100.00%	18,399,100
All School Districts wholly within the County	<u>1,202,252</u>	100.00%	<u>1,202,252</u>
Subtotal	<u>123,281,352</u>		<u>123,281,352</u>
Total	<u><u>\$130,143,196</u></u>		<u><u>\$130,143,196</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	2002	2003	2004	2005
<u>Total Debt</u>				
Net Assessed Valuation	\$3,875,437,488	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028
Debt Limit (1)	95,385,937	101,662,495	113,663,611	120,465,401
County G.O. Debt Outstanding (2)	6,840,000	6,505,000	6,145,000	5,944,893
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>6,840,000</u>	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>
Overall Legal Debt Margin	<u>\$88,545,937</u>	<u>\$95,157,495</u>	<u>\$107,518,611</u>	<u>\$114,520,508</u>
	92.83%	93.60%	94.59%	95.07%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$3,875,437,488	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	38,754,375	41,264,998	46,065,444	48,786,160
Net Indebtedness Subject to Limit	<u>6,840,000</u>	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>
Overall Legal Debt Margin	<u>\$31,914,375</u>	<u>\$34,759,998</u>	<u>\$39,920,444</u>	<u>\$42,841,267</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

2006	2007	2008	2009	2010	2011
\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
124,839,912	145,080,333	147,343,524	149,467,147	139,209,719	140,382,588
5,502,002	4,954,111	4,386,220	3,853,329	7,753,762	6,861,844
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>
<u>\$119,337,910</u>	<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>
95.59%	96.59%	97.02%	97.42%	94.43%	95.11%
\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
50,535,965	58,632,133	59,537,409	60,386,859	56,283,888	56,753,035
<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>
<u>\$45,033,963</u>	<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2002	2003	2004	2005
Water System Bonds (1)				
Gross Revenues (2)	\$7,841,950	\$7,783,391	\$8,343,118	\$9,885,270
Direct Operating Expenses (3)	5,809,187	5,706,655	6,968,951	6,794,196
Net Revenue Available for Debt Service	2,032,763	2,076,736	1,374,167	3,091,074
Annual Debt Service Requirement	1,224,685	1,880,968	1,881,393	1,375,090
Coverage Excluding Tap-in Fees	1.66	1.10	0.73	2.25
Tap-in Fees (4)	3,576,274	4,018,524	3,685,089	6,122,509
Coverage Including Tap-in Fees	4.58	3.24	2.69	6.70
Sewer System Bonds (1)				
Gross Revenues (2)	\$6,110,052	\$6,653,766	\$6,932,942	\$8,232,064
Direct Operating Expenses (3)	4,455,744	5,781,330	5,841,063	6,955,319
Net Revenue Available for Debt Service	1,654,308	872,436	1,091,879	1,276,745
Annual Debt Service Requirement	766,645	769,935	766,855	357,895
Coverage	2.16	1.13	1.42	3.57
Tap-in Fees (4)	2,796,828	3,083,397	2,933,621	3,923,904
Coverage Including Tap-in Fees	5.81	5.14	5.25	14.53
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,595,985	\$1,781,783	\$1,955,006	\$1,909,494
Debt Service				
Principal	796,000	892,000	1,001,000	1,076,820
Interest	801,358	827,955	897,760	832,927
Coverage	1.00	1.04	1.03	1.00
Tax Increment Financing (TIF) Bonds (1) & (5)				
Collections	\$739,816	\$798,781	\$860,627	\$1,013,324
Debt Service				
Principal	225,000	235,000	250,000	285,000
Interest	318,648	308,459	297,423	386,038
Coverage	1.36	1.47	1.57	1.51

(1) Additional Information on the various bond issues can be found in Note 13.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

(5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Source: County Auditor's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011
\$9,590,838	\$11,628,964	\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623
7,125,885	7,963,596	8,169,088	7,764,584	7,921,008	7,648,931
2,464,953	3,665,368	2,622,187	2,254,672	3,082,823	2,213,692
1,375,620	1,373,526	1,378,950	780,470	784,223	786,295
1.79	2.67	1.90	2.89	3.93	2.82
4,236,843	3,701,775	2,452,235	1,795,667	1,714,150	2,636,665
4.87	5.36	3.68	5.19	6.12	6.17
\$7,514,417	\$7,783,496	\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032
6,856,439	6,597,254	7,524,961	7,170,707	6,761,398	6,873,776
657,978	1,186,242	426,431	360,465	1,266,880	732,256
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,974,478	2,045,308	1,704,983	1,388,747	1,171,558	846,579
N/A	N/A	N/A	N/A	N/A	N/A
\$1,865,748	\$1,818,870	\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255
1,112,296	1,096,558	1,162,855	1,239,183	1,328,557	1,343,957
781,256	723,305	699,921	792,062	686,743	619,402
0.99	1.00	0.98	0.99	0.93	0.81
\$2,391,453	\$3,146,387	\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983
300,000	395,000	946,517	1,028,798	1,453,805	1,419,831
201,850	192,850	449,206	646,165	486,884	521,743
4.77	5.35	2.30	1.86	1.73	1.25

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2002	2003	2004	2005
Population ⁽⁴⁾				
Warren County	169,245	174,676	180,107	185,538
Income ⁽²⁾				
Total Personal (in thousands)	5,334,941	5,537,055	5,897,604	6,456,722
Per Capita ^{(2) (a)}	31,522	31,699	32,745	34,800
Unemployment Rate ⁽³⁾				
Federal	4.8%	5.8%	6.0%	5.5%
State	4.3%	5.7%	6.1%	6.0%
Warren County	4.0%	4.4%	4.5%	4.4%
Civilian Work Force Estimates ⁽³⁾				
State	5,828,000	5,915,000	5,875,300	5,900,400
Warren County	89,500	93,900	99,200	100,200
Total Retail Sales (thousands) ⁽⁵⁾				
Warren County	1,983,238	2,006,178	2,205,173	2,254,236
Employment Distribution by Occupation ^{(1) (a)}				
Manufacturing	17,423	16,912	18,386	19,187
Education	2,630	2,335	2,335	2,335
Service	8,106	8,388	8,790	9,378
Retail	8,196	8,176	7,709	8,215
Medical	4,216	4,409	4,650	4,804
Construction	6,172	6,199	6,547	6,243
Financial	5,313	6,620	7,054	7,548
Restaurants/Accommodations	9,714	12,198	12,371	13,137
Daytime Population ⁽¹⁾	61,770	65,237	67,842	70,847

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2002 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2002-2008, 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) The US Census Bureau in 2000 reported the population for Warren County at 158,383.

Our annual population growth has previously been estimated to average 4,000 to 6,000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect total personal income, we have increased our annual population numbers an additional 5,431 from years 2002 through 2009.

(5) Warren County Auditor's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011
190,969	196,400	201,831	207,262	212,693	212,693
7,073,492	7,563,168	7,986,049	8,055,652	8,266,739	8,621,723
37,040	38,509	39,568	38,867	38,867	40,536
4.6%	4.6%	5.8%	9.3%	9.6%	8.9%
5.5%	5.6%	6.8%	10.2%	10.1%	8.6%
4.9%	4.6%	5.5%	8.8%	8.9%	7.6%
5,934,000	5,976,500	5,986,400	5,970,200	5,897,600	5,806,000
105,600	107,800	108,500	109,300	108,300	109,200
2,497,924	2,675,288	2,661,541	2,620,394	2,720,949	2,836,263
20,099	20,900	18,071	12,843	10,977	11,142
2,780	2,900	2,900	2,336	1,612	4,440
10,113	10,864	27,449	11,049	17,013	14,225
8,215	8,215	10,023	14,044	9,439	13,024
5,049	7,137	12,574	6,241	6,205	5,389
6,161	5,895	7,217	2,137	2,198	3,065
8,798	9,151	9,878	4,015	4,026	5,256
14,482	14,826	16,402	12,410	10,681	7,105
75,697	79,888	104,514	65,075	62,151	63,646



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

		2011		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit Services	Financial Processing Services	1,945	1	2.21%
Procter & Gamble	Research and Development	1,900	2	2.16%
Luxottica Retail	Optical Goods	1,858	3	2.11%
Atrium Medical Center	Health Services	1,800	4	2.04%
WellPoint	Health Insurance	1,464	5	1.66%
Cintas Corporation	Business Services	1,052	6	1.19%
Cincinnati Premium Outlets	Retail	1,000	7	1.13%
Otterbein Retirement Living Communities	Senior Services	900	8	1.02%
L-3 Communications	Electronic Components	615	9	0.70%
Cengage Learning, Inc.	Educational Materials/Data	578	10	0.66%
Total		<u>13,112</u>		
Total Employment within the County		<u><u>88,107</u></u>		
		2002		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Cintas Corporation	Uniform and Linen Supply	1,800	1	2.10%
Financial & Credit Services Group	Mortgage and Credit Services	1,765	2	2.05%
Procter & Gamble Health Care Research Center	Pharmaceuticals Research and Development	1,700	3	1.98%
Anthem Blue Cross & Blue Shield	Pharmaceuticals Research and Development	1,137	4	1.32%
Luxottica Retail	Optical Store	950	5	1.11%
G.E. Capital Consumer Card Company	Mortgage and Credit Services	825	6	0.96%
Quebecor	Publications and Catalog Group	610	7	0.71%
SEI Brakes	Automotive Part Manufacturer	532	8	0.62%
Siemens Business Service, Inc.	Technology Solutions	525	9	0.61%
Blackhawk Automotive Plastics, Inc.	Automotive Part Manufacturer	500	10	0.58%
Total		<u>10,344</u>		
Total Employment within the County		<u><u>85,900</u></u>		

Sources: Warren County Office of Economic Development - 2011
Warren County Annual Information Statement - 2003

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	7	8
Auditor	21	18	18	17
Treasurer	7	7	7	7
Prosecuting Attorney	24	25	26	31
Recorder	13	13	15	15
Board of Elections	11	10	12	11
Data Processing	30	32	34	31
Records Center	6	6	6	6
Buildings and Grounds	44	45	45	45
Rural Zoning	3	3	2	3
Tax Maps	5	6	7	6
Office of Management and Budget	8	8	7	8
Real Estate Assessment	7	10	10	10
Delinquent Real Estate Tax and Assessment	4	4	4	7
Judicial				
Common Pleas Court	21	22	24	32
Domestic Relations	13	12	12	12
Juvenile Court	18	17	18	20
Probate Court	8	8	10	9
Clerk of Courts	16	16	18	19
Municipal Court	11	13	11	12
Criminal Prosecutors	3	3	3	3
County Court	14	15	11	3
County Court Clerk	0	0	1	12
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	16	15	15	15
County Court Probation Department	4	4	5	5
Indigent Guardianship				
Youth Services Subsidy Judicial	28	30	29	27
County Court Special Projects	1	1	1	2
Mental Health Grant	0	0	0	0

Warren County, Ohio

2006	2007	2008	2009	2010	2011
8	8	7	7	7	7
18	17	16	14	13	15
7	7	7	7	7	7
29	29	32	34	31	32
14	13	13	13	13	13
8	8	8	9	8	9
29	29	31	30	30	28
7	7	7	5	5	5
48	48	48	43	43	41
3	3	0	0	0	0
7	7	6	6	5	5
8	8	8	8	8	8
9	9	10	11	11	11
9	13	13	13	16	17
27	26	31	32	30	34
8	9	9	9	9	9
17	17	16	15	18	18
8	9	10	9	9	9
17	17	17	17	17	17
9	8	9	9	9	9
3	3	3	3	3	3
4	4	4	4	4	5
12	13	13	13	13	13
1	1	1	1	0	0
1	1	1	0	1	1
15	16	15	14	16	16
6	5	4	4	4	4
1	1	1	1	1	0
29	30	30	30	29	28
2	3	3	4	5	4
0	0	0	1	0	1

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2002	2003	2004	2005
Public Safety				
Coroner	2	2	3	3
Sheriff	155	164	160	163
Building Regulation	14	14	14	14
Adult Probation	1	1	3	1
Juvenile Probation	13	12	13	15
Juvenile Detention	23	25	22	22
Communication Dispatch	32	35	34	34
Telecommunications	12	12	12	13
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety	3	4	2	2
Emergency Management	1	2	2	2
TASC Grant	4	5	4	4
Hazardous Materials Emergency	1	1	1	1
Municipal Victim Witness	0	0	0	0
Public Works				
Engineer	47	45	46	47
Water	34	34	34	35
Sewer	32	32	32	32
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	4	4	5
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	269	280	282	191
Jobs and Family Services	44	44	44	45
Children's Services Board	51	50	47	49
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	51	49	52	57
Veteran Services	11	12	12	13
Community and Economic Development	2	2	2	3
	<u>1,163</u>	<u>1,193</u>	<u>1,197</u>	<u>1,141</u>

Source: Warren County Data Processing

Warren County, Ohio

2006	2007	2008	2009	2010	2011
3	3	3	3	3	3
177	182	183	183	185	193
13	13	15	12	12	12
2	4	5	7	11	8
15	14	13	14	14	12
24	24	22	22	22	21
37	41	38	38	35	34
15	16	18	19	18	21
2	2	2	2	2	2
2	2	3	2	2	1
1	1	1	1	6	5
4	4	4	3	3	5
2	2	1	1	0	0
0	2	2	2	3	3
44	45	44	44	43	44
37	40	38	36	36	37
35	37	36	36	34	30
0	0	1	0	1	0
4	4	4	4	4	4
3	3	3	3	3	3
184	185	181	194	205	204
49	49	47	43	41	40
46	47	47	44	39	42
7	7	7	9	10	10
55	54	55	54	54	50
7	9	9	8	9	10
5	6	5	5	4	4
<u>1,137</u>	<u>1,165</u>	<u>1,160</u>	<u>1,155</u>	<u>1,164</u>	<u>1,167</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,094	2,062	1,962	2,097
Number of Public Hearings	67	33	22	28
Auditor				
Number of Non-exempt Conveyances	7,563	7,936	8,146	8,598
Number of Exempt Conveyances	3,069	3,452	3,415	3,357
Number of Real Estate Transfers	10,632	11,388	11,561	11,955
Number of Personal Property Returns	9,368	9,630	1,954	1,980
Number of General Warrants Issued	35,848	36,135	35,243	36,120
Number of Payroll Warrants Issued	33,307	34,099	35,645	35,307
Number of Receipt Payins Issued	6,957	6,688	6,033	5,859
Number of Dog Licenses Issued	A	21,106	22,381	23,046
Treasurer				
Number of Parcels Billed-see C below	A	73,102	75,364	77,746
Number of Parcels Collected-see C below	A	65,311	69,415	69,773
Return on Portfolio as of December 31st	1.89%	1.45%	2.24%	3.76%
Prosecuting Attorney				
Criminal Cases - Common Pleas	716	756	807	970
Criminal/Traffic Cases - Juvenile Court	4,949	4,897	4,873	5,416
Criminal/Traffic Cases - County Court	10,892	11,841	8,218	7,774
Board of Elections				
Number of Registered Voters	101,207	105,040	125,165	127,891
Number of Voters Last General Election	58,813	31,677	95,512	59,334
Percentage of Register Voters that Voted	50.21%	30.16%	76.31%	46.39%
Recorder				
Number of Deeds Recorded	11,998	12,552	12,616	13,017
Number of Mortgages Recorded	27,591	34,428	23,391	22,054
Number of Military Discharges Recorded	70	51	23	17
Buildings and Grounds				
Number of Buildings-see G below	A	14	14	15
Square Footage of Buildings	A	447,082	447,082	458,405

Warren County, Ohio

2006	2007	2008	2009	2010	2011
2,267	2,193	2,058	1,857	2,026	1,867
31	30	20	39	26	17
7,682	6,116	4,934	4,389	4,624	4,123
3,139	2,952	2,762	2,666	2,349	2,682
10,821	9,068	7,696	7,055	6,973	6,805
1,794	1,651	1,296	37	35	0
38,429	39,146	39,437	39,072	36,161	35,249
33,635	34,387	35,657	35,796	36,327	35,494
5,802	6,627	7,493	8,953	9,139	8,843
24,316	25,067	26,508	27,004	28,151	28,815
80,427	83,539	85,715	87,290	87,904	88,018
73,021	81,158	86,960	85,707	86,442	86,442
4.92%	4.93%	3.66%	2.00%	1.41%	0.98%
1,036	903	1,080	853	891	880
3,895	3,644	2,864	2,864	2,653	2,546
7,857	9,470	8,098	7,477	6,184	6,644
127,843	127,130	140,988	142,617	135,490	139,093
70,660	37,039	106,951	60,167	81,631	72,132
55.27%	29.13%	75.86%	42.19%	60.25%	51.86%
11,704	9,999	8,422	7,738	7,853	7,508
19,238	15,248	11,833	15,322	13,683	12,391
21	24	21	17	25	29
15	15	16	A	A	18
458,405	458,405	462,005	A	A	473,232

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
Data Processing				
GIS Group				
Number of GIS Outside Requests	A	249	409	412
Number of Internal GIS Users	5	17	23	29
Systems Development Group				
Number of Outside Requests	119	131	114	135
Number of Users Supported	387	395	391	393
Web Group				
Number of Sites Maintained	18	21	25	28
Support Group				
Number of Departments Supported	38	52	51	51
Number of Help Desk Work Orders	2,292	2,958	3,261	3,493
Office of Management and Budget				
Number of Workers' Compensation Claims	87	75	74	76
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,420	1,505	1,636	1,896
Number of Criminal Cases Filed	748	697	802	977
Probate Court				
Number of Estates Filed	657	599	656	624
Number of Guardianships Filed	101	78	138	159
Number of Marriages Filed	1,064	1,049	1,101	1,100
Juvenile Court				
Number of Civil Cases Filed	1,132	1,352	1,453	1,771
Number of Adult Cases Filed	54	71	73	113
Number of Delinquent Cases Filed	1,678	1,649	1,714	1,788
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	671	830	788	779
Number of Criminal and Traffic Cases Filed	9,668	7,276	6,780	6,198
Number of Small Claims Cases Filed	91	93	71	62
Lebanon				
Number of Civil Cases Filed	614	648	731	809
Number of Criminal and Traffic Cases Filed	8,130	6,840	4,989	5,991
Number of Small Claims Cases Filed	231	242	495	424
Mason				
Number of Civil Cases Filed	597	814	983	1,057
Number of Criminal and Traffic Cases Filed	10,721	7,710	7,370	7,399
Number of Small Claims Cases Filed	111	90	84	75

Warren County, Ohio

2006	2007	2008	2009	2010	2011
503	263	357	299	248	226
50	53	57	59	65	70
129	104	141	135	122	116
763	763	782	806	836	864
29	30	32	32	30	32
52	52	53	53	53	53
3,209	2,450	2,834	2,366	2,657	3,588
82	84	72	65	68	62
2,125	2,659	2,987	2,885	2,760	2,632
955	881	828	782	810	819
617	657	686	658	711	711
131	138	145	121	126	103
1,108	1,093	1,110	1,141	1,034	1,114
1,610	1,577	1,858	2,129	1,914	A
182	256	175	189	145	122
2,047	1,813	1,439	1,259	1,251	1,223
643	658	965	632	601	659
7,507	6,338	6,180	6,014	8,273	8,052
55	53	99	98	49	42
849	889	985	835	853	826
5,805	5,706	5,275	4,212	5,428	5,566
363	386	336	252	210	96
1,084	1,191	1,303	1,271	1,322	1,018
8,018	7,355	8,538	7,831	8,675	7,090
93	81	125	93	85	76

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
Clerk of Courts				
Number of Domestic Relations Cases Filed	998	852	858	825
Number of Civil Cases Filed	1,423	1,508	1,678	1,898
Number of Criminal Cases Filed	884	782	1,064	1,248
Number of Domestic Violence Cases Filed	365	365	387	500
Number of Civil Stalking Cases Filed	97	138	164	233
Number of Appeals Filed	139	121	150	134
Number of Certificates of Judgement Filed	1,330	1,727	1,284	1,931
Number of Executions Filed	77	78	96	169
Number of Notary Commissions	503	500	505	513
Number of Passport Applications	908	922	1,116	1,407
Number of Expungements	9	8	12	15
Domestic Relations				
Number of DR Cases Filed	1,001	855	846	845
Number of Protective Orders	364	364	386	500
Law Library				
Number of Volumes in Collection	5,186	5,227	5,385	5,504
Public Safety				
Sheriff				
Jail Operations				
Average Daily Jail Census	178	191	190	196
Prisoners Booked	4,775	4,406	4,346	4,466
Prisoners Released	4,616	4,404	4,374	4,408
Average Jail Stay	29	30	31	30
Enforcement				
Number of Accident Reports	929	1,000	1,005	1,070
Number of Citations Issued	6,484	4,517	4,579	6,014
Number of Warrants Served	A	2,205	2,290	2,314
Number of Calls for Service	A	53,376	60,268	62,266
Number of Transport Miles	A	92,424	95,846	156,564
Number of Court Security Hours	A	7,275	4,779	5,212
Number of Registered Sex Offenders-see E below	101	129	166	194
Probation				
Average Daily Case Load	623	578	671	829
Electronic Monitoring	A	A	A	A
Pretrial Services	A	A	A	A
Emergency Services				
Number of Calls for Service	151,526	149,808	146,272	160,860
Number of 9-1-1 Calls	14,846	21,131	22,971	24,431
Coroner				
Number of Cases Investigated-see E below	216	242	278	309

Warren County, Ohio

2006	2007	2008	2009	2010	2011
844	822	865	828	982	922
2,125	2,659	2,987	2,888	2,760	2,362
950	881	827	814	808	841
496	499	445	491	522	426
234	300	232	286	308	271
147	148	153	166	127	139
2,225	2,754	3,390	4,128	4,384	4,586
111	88	87	253	182	221
603	534	644	537	561	546
1,749	1,987	2,327	2,098	2,785	3,497
18	28	38	39	57	29
895	860	862	827	979	921
495	499	445	491	522	426
5,609	5,696	5,832	5,840	5,882	5,963
219	232	255	255	257	260
5,101	5,613	5,802	5,742	6,195	5,786
5,099	5,611	5,800	5,756	6,184	5,674
30	28	25	28	13	14
1,051	1,921	1,177	964	1,464	1,240
5,065	5,661	3,323	3,195	3,800	3,314
2,583	2,304	1,965	2,299	2,605	2,573
61,142	60,946	65,783	84,908	72,605	68,420
257,441	293,218	261,742	273,646	292,399	224,664
6,521	6,740	6,693	3,397	5,268	2,856
251	362	398	521	537	391
913	1,014	1,201	1,019	1,230	1,470
A	A	70	120	180	247
A	A	80	120	140	152
162,179	169,714	186,604	197,761	222,415	210,683
27,240	30,385	28,548	28,410	53,318	53,988
314	328	504	573	620	658

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
Public Works				
Engineer				
Miles of Road Resurfaced	14.09	11.83	15.38	24.42
Number of Bridges Replaced/Improved	2	2	5	1
Number of Culverts Built/Replaced/Improved	3	1	1	1
Building Department				
Number of Permits Issued	2,835	3,027	3,360	3,250
Number of Inspections Performed	33,061	32,845	35,985	37,125
Sewer District				
Average Daily Sewage Treated (mgd)	5.22	4.51	4.46	5.13
Number of Tap-ins	1,184	1,842	990	1,119
Number of Customers	13,973	15,815	16,805	17,924
Water District				
Average Daily Water Treated (mgd)	4.89	4.71	5.96	6.48
Average Daily Water Billed (mgd)-see B below	6.70	6.35	6.81	8.02
Number of Tap-ins	756	1,965	1,376	1,271
Number of Customers	19,520	21,485	22,477	23,748
Human Services				
BDD				
Clients Enrolled in:				
Family Services	203	235	271	288
Early Intervention Program	153	144	161	130
Respite Services	203	235	264	288
Clients Assisted with:				
Employment Planning	10	10	89	78
Community Employment	118	126	104	93
Organizational Employment	148	148	145	146
Transition School to Work	29	30	24	27
Job and Family Services				
Recipients Receiving Ohio Works First (OWF)	2,155	4,776	5,323	4,476
Recipients Receiving Day Care-see D below	4,928	4,488	4,407	4,440
Recipients Receiving Food Stamps	28,836	38,652	43,764	43,992
Recipients Receiving Medicaid-see F below	121,596	131,352	132,180	155,604
Recipients Receiving Disability Assistance (DA)	480	648	720	852
Assistance Groups Receiving Prevention, Retention and Contingency Program	478	735	580	720
Job Placements thru Jobs Program	94	126	186	154
Clients Served in Agency	17,541	20,210	18,554	14,469

Warren County, Ohio

2006	2007	2008	2009	2010	2011
5.80	13.36	15.73	14.20	19.34	6.84
3	4	5	4	5	4
2	1	0	1	1	0
2,830	2,527	2,110	1,811	1,889	2,049
31,831	21,639	17,328	15,332	11,327	15,544
5.62	6.07	6.54	6.69	6.13	6.47
559	466	358	247	177	137
18,483	18,949	19,307	19,554	19,731	19,868
6.11	7.15	5.98	5.82	6.66	6.27
7.68	8.80	8.40	7.90	8.50	7.80
949	699	486	389	315	318
24,697	25,396	25,882	26,271	26,586	26,904
263	239	243	222	212	253
175	184	181	149	181	232
263	239	243	222	212	253
31	24	42	27	25	25
112	115	63	70	75	64
152	185	243	260	241	236
28	29	30	36	69	80
4,274	4,712	5,520	8,806	10,249	11,411
5,405	6,241	6,090	7,028	4,938	5,025
47,064	46,462	56,172	91,459	104,525	126,272
159,972	151,354	162,360	199,125	197,360	133,563
864	1,101	1,200	1,055	876	951
410	1,143	488	338	177	55
188	116	174	264	105	A
18,495	18,837	20,063	23,057	22,080	18,320

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2002	2003	2004	2005
Children's Services				
Average Client Count - Foster Care	94	105	131	103
Adoptions Finalized	20	9	7	11
New Investigations	817	724	707	768
Child Support Enforcement Agency				
Average Number of Active Support Orders	7,895	8,208	8,812	9,157
Percentage Collected	78%	75%	75%	75%
Veteran Services				
Number of Clients Assisted	1,744	1,763	1,240	1,370
Amount of Financial Assistance Paid	479,831	443,397	442,455	362,765
Community and Economic Development				
Number of Jobs Created	90	215	581	1,191
Number of Jobs Retained	A	A	A	A
Number of Projects	2	1	10	26
Total Project Investment	\$11.6 M	\$16.7 M	\$113.9 M	\$257.2 M

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 - Information provided in 2011 is for an eight month period.

E - Amount changed and corrected from amounts previously reported

F - Information provided in 2011 is for a seven month period

G - Moved from Public Works to Public Safety in 2011

Source: County Auditor's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011
75	89	83	80	135	101
15	2	8	5	4	8
824	648	723	741	666	715
9,598	9,801	9,916	10,214	11,384	11,636
73%	74%	75%	74%	75%	73%
1,510	3,318	4,338	4,305	2,144	2,591
549,455	614,077	702,172	727,502	441,472	475,570
1,109	1,641	1,714	2,250	1,709	1,849
1,277	1,747	3,012	2,552	2,643	1,875
21	36	36	32	36	38
\$298.3 M	\$133.3 M	\$279.4 M	175.6 M	49.6 M	70.9 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2002	**2003	2004	2005
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	\$734,565	\$286,069	\$325,597	\$325,597
Legislative				
Land	1,680,000	1,880,508	1,880,508	1,953,215
Land Improvements	*	322,192	488,516	488,516
Buildings, Structures and Improvements	44,941,611	45,745,003	45,745,003	47,536,434
Machinery and Equipment	5,541,713	2,773,618	2,753,815	2,927,351
Public Safety				
Land	109,500	101,500	101,500	101,500
Land Improvements	*	8,000	8,000	8,000
Buildings, Structures and Improvements	2,950,298	2,683,399	2,683,399	2,683,399
Machinery and Equipment	7,264,411	4,844,635	5,143,598	5,302,403
Public Works				
Land		2,854,243	2,854,243	2,894,105
Machinery and Equipment	3,399,445	3,079,295	3,048,621	3,151,610
Infrastructure	***	56,145,734	57,293,748	61,363,315
Health				
Machinery and Equipment	180,812	138,520	145,510	153,496
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	287,117	271,909	271,909	271,909
Machinery and Equipment	3,836,821	2,795,920	2,554,208	2,269,080
Community and Economic Development				
Machinery and Equipment	2,642	0	0	0
Construction in Progress	488,993	1,285,475	5,074,122	3,990,321

Warren County, Ohio

2006	2007	2008	2009	2010	2011
0	0	0	0	69,408	69,408
378,526	378,526	339,848	305,025	305,025	305,025
2,302,715	2,302,715	3,759,545	3,759,545	4,019,555	4,625,437
488,516	488,516	488,516	488,516	488,516	488,516
47,977,216	48,653,854	49,267,067	53,664,383	53,664,384	54,714,930
3,322,303	3,493,278	3,636,268	4,146,690	4,146,690	4,273,099
101,500	101,500	101,500	80,000	80,000	80,000
8,000	8,000	8,000	8,000	8,000	22,995
2,683,399	2,683,399	2,513,382	1,748,311	1,342,359	1,297,113
5,472,444	5,850,044	6,319,830	8,409,436	7,993,540	8,470,365
3,441,008	3,451,366	4,021,319	4,068,057	4,144,924	4,238,149
3,436,278	3,673,884	3,940,248	3,961,194	4,099,263	4,199,030
64,631,866	57,234,272	63,249,496	65,078,062	68,962,093	70,724,975
152,766	154,771	154,771	152,321	152,321	155,105
79,200	79,200	79,200	79,200	274,729	274,729
271,909	723,363	723,363	723,363	1,057,834	1,057,834
2,180,732	1,973,980	1,989,550	2,008,934	2,604,413	2,517,362
0	0	0	0	0	0
7,794,468	8,977,025	7,066,010	3,393,176	5,277,780	8,630,236

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2002	**2003	2004	2005
Business-Type Activities				
Utilities				
Water				
Land	1,256,842	1,746,342	1,746,342	1,746,342
Land Improvements	45,653,951	49,449,532	59,957,532	63,205,461
Buildings	16,492,691	22,082,877	26,828,071	26,828,071
Machinery and Equipment	1,101,826	1,132,408	1,143,676	1,261,420
Construction in Progress	12,363,688	8,000,559	871,594	3,069,075
Sewer				
Land	277,979	277,979	406,165	406,165
Land Improvements	55,043,626	58,175,757	74,163,347	77,898,626
Buildings	23,592,537	23,700,331	28,412,516	28,643,632
Machinery and Equipment	1,670,166	1,709,685	1,709,685	1,811,555
Construction in Progress	12,783,790	15,013,420	11,469	231,938
Storm Water				
Machinery and Equipment	*****	*****	*****	*****

Source: County Auditor's Office

* Land and Land Improvements were reported as combined prior to 2003.

** Capitalization threshold increased from \$1,000 to \$10,000

*** Governmental Infrastructure was not reported as capital assets prior to 2003.

**** Water and Sewer Asset Categories were not segregated.

***** Storm Water Fund created in 2004. First asset purchased in 2007

Warren County, Ohio

2006	2007	2008	2009	2010	2011
1,746,342	1,746,342	1,746,342	1,745,426	1,795,654	1,805,956
70,727,589	76,431,500	83,314,971	83,377,256	95,777,965	99,127,182
27,583,328	28,042,967	29,008,512	30,990,892	41,823,798	43,385,563
1,399,147	1,701,473	1,754,801	1,778,129	1,763,134	1,738,514
5,027,181	18,494,552	20,920,071	25,710,336	5,435,607	4,353,421
406,165	406,165	406,165	406,165	406,165	406,165
83,984,282	88,418,787	91,541,584	93,175,275	93,897,672	94,266,602
29,032,380	29,015,576	29,353,826	29,640,922	29,640,924	29,640,923
2,079,744	2,605,820	2,919,529	3,251,574	3,251,571	3,216,790
875,462	2,266,158	2,581,059	3,515,344	18,006,768	29,255,450
*****	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 4, 2012