



Dave Yost • Auditor of State



**WARREN COUNTY**  
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WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Passed Through Ohio Department of Education:</i>				
<u>Child Nutrition Cluster</u>				
National School Breakfast Program-Juvenile Detention Center	10.553	2017		2,497
National School Breakfast Program-Juvenile Detention Center	10.553	2018		1,421
National School Breakfast Program-Mary Haven Youth Center	10.553	2017		4,435
National School Breakfast Program-Mary Haven Youth Center	10.553	2018		2,178
Total CFDA Number 10.553				10,531
National School Lunch Program-Juvenile Detention Center	10.555	2017		5,848
National School Lunch Program-Juvenile Detention Center	10.555	2018		3,353
National School Lunch Program-Mary Haven Youth Center	10.555	2017		8,193
National School Lunch Program-Mary Haven Youth Center	10.555	2018		4,113
Total CFDA Number 10.555				21,507
Total Child Nutrition Cluster				32,038
<i>Passed Through the Ohio Department of Job &amp; Family Services:</i>				
<u>SNAP Cluster</u>				
Food Assistance	10.561	2017		335,122
Food Assistance	10.561	2018		120,725
Food Assistance-FAET	10.561	2017		7,843
Food Assistance-FAET	10.561	2018		2,084
Total CFDA Number 10.561				465,774
<b>Total U.S. Department of Agriculture</b>				497,812
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<u>CDBG - Entitlement Grants Cluster</u>				
Community Development Block Grant Entitlement Program	14.218	2012		68,040
Community Development Block Grant Entitlement Program	14.218	2013		13,782
Community Development Block Grant Entitlement Program	14.218	2014		28,222
Community Development Block Grant Entitlement Program	14.218	2015		64,650
Community Development Block Grant Entitlement Program	14.218	2016		131,407
Community Development Block Grant Entitlement Program	14.218	2017		129,268
Total CFDA Number 14.218				435,369
<b>Total U.S. Department of Housing and Urban Development</b>				435,369
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed Through Ohio Attorney General's Office:</i>				
Victims of Crime Act	16.575	2017VOCA43557524		18,468
Victims of Crime Act	16.575	2018VOCA109310370		3,412
Victims of Crime Act	16.575	2017VOCA43557590		46,168
Victims of Crime Act	16.575	2018VOCA109310396		19,123
Victims of Crime Act	16.575	2017VOCA95395165		5,642
Total CFDA Number 16.575				92,813
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance	16.738	2016-JG-A01-6252		45,000
<b>Total U.S. Department of Justice</b>				137,813

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>WIA/WIOA Cluster</u>				
Workforce Investment Act-Adult	17.258	2017		10,102
Workforce Investment Act-Adult	17.258	G-1617-15-0186		222,564
Workforce Investment Act-Adult	17.258	G-1819-15-0185		36,540
Workforce Investment Act-Adult Admin	17.258	2018		84,318
Total CFDA Number 17.258				<u>353,524</u>
Workforce Investment Act-Youth	17.259	2017		826,465
Workforce Investment Act-Youth	17.259	G-1617-15-0186		8,262
Workforce Investment Act-Youth	17.259	2018		975,368
Workforce Investment Act-Youth Admin	17.259	2017		18,358
Workforce Investment Act-Youth Admin	17.259	2018		84,323
Total CFDA Number 17.259				<u>1,912,776</u>
Workforce Investment Act-Dislocated Worker	17.278	G-1819-15-0185		31,204
Workforce Investment Act-Dislocated Worker	17.278	G-1617-15-0186		253,338
Workforce Investment Act-Dislocated Worker	17.278	2017		10,102
Workforce Investment Act-Dislocated Worker Admin	17.278	2018		63,696
Total CFDA Number 17.278				<u>358,340</u>
Total WIA/WIOA Cluster				<u>2,624,640</u>
<b>Total U.S. Department of Labor</b>				<u>2,624,640</u>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Airport Improvement Program	20.106	n/a		81,044
<i>Passed Through Ohio Department of Public Safety:</i>				
<u>Highway Safety Cluster</u>				
Selective Traffic Enforcement Program	20.600	STEP-2017-83-00-00-00556-00		22,295
Selective Traffic Enforcement Program	20.600	STEP-2018-83-00-00-00060-00		6,055
Total CFDA Number 20.600				<u>28,350</u>
Impaired Driver Enforcement Program	20.616	IDEP-2017-83-00-00-00428-00		30,622
Total Highway Safety Cluster				<u>58,972</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	STEP-2018-83-00-00-00060-00		8,804
<b>Total U.S. Department of Transportation</b>				<u>148,820</u> (Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1617-11-5592		80
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1819-11-5818		749
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1617-11-5592		689
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1819-11-5818		7,491
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1617-11-5592		1,163
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1819-11-5818		428
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-1819-11-5818		4,968
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-1819-11-5818		5,485
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1617-11-5592		14,388
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1819-11-5818		75,213
Total CFDA Number 93.556				110,654
<u>TANF Cluster</u>				
Temporary Assistance for Needy Families-Administration	93.558	2017		126,264
Temporary Assistance for Needy Families-Administration	93.558	2018		62,215
Temporary Assistance for Needy Families-Regular	93.558	2017		341,470
Temporary Assistance for Needy Families-Regular	93.558	2018		225,406
Temporary Assistance for Needy Families-Fraud Awareness	93.558	2017		1,999
Total CFDA Number 93.558				757,354
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Support Enforcement	93.563	G-1617-11-5591		1,293,105
Child Support Enforcement	93.563	G-1819-11-5817		474,400
Total CFDA Number 93.563				1,767,505
<u>Child Care and Development Block Grant Cluster</u>				
Child Care Administration	93.575	2017		48,812
Child Care Administration	93.575	2018		2,151
Child Care Non-Admin	93.575	2017		34,697
Child Care Non-Admin	93.575	2018		48,594
Total CFDA Number 93.575				134,254
Child Welfare Services-State Grants (Admin)	93.645	G-1617-11-5592		732
Child Welfare Services-State Grants (Admin)	93.645	G-1819-11-5818		5,756
Child Welfare Services-State Grants	93.645	G-1617-11-5592		6,090
Child Welfare Services-State Grants	93.645	G-1819-11-5818		57,560
Total CFDA Number 93.645				70,138
Foster Care Administration & Training	93.658	G-1617-11-5592		329,826
Foster Care Administration & Training	93.658	G-1819-11-5818		111,592
Foster Care Maintenance Title IV-E	93.658	G-1617-11-5592		831,107
Foster Care Maintenance Title IV-E	93.658	G-1819-11-5818		909,474
Foster Care Contract Services	93.658	G-1617-11-5592		5,510
Foster Care Contract Services	93.658	G-1819-11-5818		2,112
Total CFDA Number 93.658				2,189,621
Adoption Assistance Administration	93.659	G-1617-11-5592		400,985
Adoption Assistance Administration	93.659	G-1819-11-5818		139,271
Non-Recurring Adoption Assistance	93.659	G-1617-11-5592		7,934
Total CFDA Number 93.659				548,190

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Title XX Social Service Block Grant	93.667	2017		197,995
Title XX Social Service Block Grant	93.667	2018		4,840
Title XX Social Service Block Grant (Transfer)	93.667	2017	570,055	570,055
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Title XX Social Service Block Grant	93.667	2017		96,717
Total CFDA Number 93.667			570,055	869,607
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1617-11-5592		16,045
Chafee Foster Care Independence Program	93.674	G-1819-11-5818		6,892
Total CFDA Number 93.674				22,938
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>Medicaid Cluster</u>				
Medicaid (Title XIX)	93.778	2018		5,206
Medicaid (Title XIX) Enhanced	93.778	2017		673,629
Medicaid (Title XIX) Enhanced	93.778	2018		220,150
Medicaid (Title XIX) NET	93.778	2017		145,946
Medicaid (Title XIX) NET	93.778	2018		56,381
Medicaid (Title XIX) Child Welfare	93.778	G-1617-11-5592		8,797
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid (Title XIX)	93.778	2016		272,255
Medicaid (Title XIX)	93.778	2017		328,556
Total CFDA Number 93.778				1,710,920
Total Medicaid Cluster				1,710,920
<b>Total U.S. Department of Health and Human Services</b>			570,055	8,181,181
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant	97.042	EMC-2016-EP-00003-S01		48,908
Emergency Management Performance Grant	97.042	EMC-2017-EP-00006-S01		43,529
Total CFDA Number 97.042				92,437
<b>Total U.S. Department of Homeland Security</b>				92,437
<b>Total</b>			570,055	12,118,072

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 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Warren County (the County) under programs of the federal Government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE C - SUBRECIPIENTS**

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

As a subrecipient, the County 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 D - 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 E - 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 F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2017, the County made allowable transfers of \$28,622 from the Child Care Admin program (CFDA 93.575) to the TANF Admin program (CFDA 93.558). The Schedule shows the County spent \$50,963 on the Child Care Admin program. The amount reported for the Child Care Admin program on the Schedule excludes the amount transferred to the TANF Admin program. The amount transferred to the TANF Admin program is included as TANF Admin expenditures when disbursed. The following table shows the gross amount drawn for the Child Care Admin program during fiscal year 2017 and the amount transferred to the TANF Admin program.

Child Care Admin	\$79,585
Transfer to TANF Admin	<u>(28,622)</u>
Total Child Care Admin	<u>\$50,963</u>

**NOTE G – COST REPORT SETTLEMENTS**

During the calendar year, the County Board of Developmental Disabilities received a notice of liability owed for the 2012 Cost Report and a settlement payment for the 2013 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of (\$4,218.99) and \$3,559.02, respectively. The Cost Report Settlement liability and payment were for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The liability and revenue are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods (and the liability was invoiced by the Ohio Department of Developmental Disabilities).

**NOTE H – 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. Warren County serves as the Fiscal Agent for WIA Area 12.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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 the Warren County, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2018. Our report refers to other auditors who audited the financial statements of the discretely presented component unit, Production Services Unlimited, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that these auditors separately reported.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

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 a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

### ***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, opining 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*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 26, 2018



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

### ***Report on Compliance for each Major Federal Program***

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Warren County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of Warren County Transportation Improvement District, which received \$3,620,600 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2017. Our audit of Federal awards, described below, did not include the operations of Warren County Transportation Improvement District because the component unit is legally separate from the primary government which this report addresses.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on each Major Federal Program***

In our opinion, Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance requires us to report, described in the accompanying schedule of findings as item 2017-001. Our opinion on *each* major federal program is not modified with respect to these matters.

The County's responses to our noncompliance finding are described in the accompanying corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

### ***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine 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's applicable 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2017-001.

The County's responses to the internal control over compliance finding we identified is described in the accompanying corrective action plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also 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 (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 26, 2018. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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 management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State

Columbus, Ohio

September 17, 2018

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**WARREN COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2017**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 10.561 Supplemental Nutrition Assistance Program CFDA 93.658 Foster Care CFDA 93.778 Medicaid Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**1. Approval of Random Moment Samples**

<b>Finding Number</b>	2017-001		
<b>CFDA Title and Number</b>	CFDA 10.561 Supplemental Nutrition Assistance Program CFDA 93.658 Foster Care CFDA 93.778 Medicaid Cluster		
<b>Federal Award Identification Number / Year</b>	G-1617-11-5592 G-1819-11-5818		
<b>Federal Agency</b>	Health and Human Services		
<b>Compliance Requirement</b>	Activities Allowed		
<b>Pass-Through Entity</b>	Ohio Department of Job and Family Services		
<b>Repeat Finding from Prior Audit?</b>	No	<b>Finding Number (if repeat)</b>	

NONCOMPLIANCE AND SIGNIFICANT DEFICIENCY

45 CFR Section 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR Part 200. Furthermore, 2 CFR 200.416 states, program costs must be identified and assigned to the benefitted activities on a reasonable and consistent basis. Additionally, 2 CFR 200.430 indicates, random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

The Ohio Department of Job and Family Services has implemented a cost allocation plan approved by the US Department of Health and Human services and has communicated time sampling requirements for said plan to county agencies. Ohio Admin. Code § 5101:9-7-20(A)(1) states income maintenance random moment sample (IMRMS), workforce random moment sample (WFRMS), social services random moment sample (SSRMS), and child welfare random moment sample (CWRMS) time studies are designed to measure activity regarding various programs. The child support random moment sample (RMS) is described in rule 5101:9-7-23 of the Administrative Code. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs. The percentages are used by the county family services agencies (CFSA) and workforce development agencies (WDA) to distribute administrative funds reported in accordance with rule 5101:9-7-29 of the Administrative Code.

Ohio Admin. Code § 5101:9-7-20(F)(3) states that in accordance with federally accepted timelines, the RMS coordinator shall review and approve by accepting all observation moment responses within forty-eight hours.

When testing the Jobs and Family Services cost pools for Income Maintenance and Social Services, eight of 60 instances were found in which the RMS Coordinator did not review and approve observation moment responses within 48 hours. One instance affected the Supplemental Nutrition Assistance Program, five instances affected Medicaid and two instances affected Temporary Assistance for Needy Families (a non-major program).

**FINDING NUMBER 2017-001  
(Continued)**

Two of 60 child welfare observations for the Foster Care program were not reviewed and approved by the RMS Coordinator within 48 hours.

RMS Coordinator approval within 48 hours is required to ensure the workers are accurately coding the sample, and if needed, any corrections should be made in a timely manner.

Ohio Admin. Code § 5101:9-7-20(H) states that to assure sampling accuracy and quality control, no less than four per cent of all RMS samples are selected as a control group. The webRMS system will flag the observation moment and send an e-mail notification to the supervisor. The supervisor may appoint a designee to complete this function. The supervisor's designee shall have sufficient knowledge of the programs and activities performed by the employee to determine the accuracy of the response. The supervisor/supervisor designee shall be responsible for validating the observation moment response. The supervisor/supervisor designee must validate the response within the same twenty-four-hour response period that is available to the employee. By validating the response, the supervisor/supervisor designee is verifying that the appropriate program and activity was selected by the employee. Once approved by the supervisor/supervisor designee, the response must be accepted by the RMS coordinator.

Within the same testing of the 60 Job and Family Services observations noted above, eight observation moments were selected as part of the quality assurance control group. One of these eight selections did not include verification of the employee's response by the supervisor within the same 24-hour response period available to the employee. This observation affected the Medicaid program.

Supervisor/supervisor designee validation within 24 hours is required to verify that the appropriate program and activity was selected by the employee, and if needed, any corrections should be made in a timely manner.

We recommend that the RMS Coordinator (or an alternate) review and approve all observation moment responses within 48 hours and that the County designate an alternate Coordinator to perform RMS duties as necessary. Additionally, we recommend that the RMS Coordinators ensure that all observation moment responses selected for quality assurance are validated within the same 24-hour period available to employees.

**Officials' Response:**

See Corrective Action Plan

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# Warren County Department of Human Services

416 S. East Street • Lebanon, Ohio 45036

County Commissioners

Tom Grossmann • Shannon Jones • David G. Young

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## CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

December 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	<p>The RMS Coordinator has implemented a new process that includes four back-up coordinators who will review and approve by accepting all observation moment responses within 48 hours in the event that the RMS Coordinator is unavailable to do so.</p> <p>The RMS Coordinator will assign the appropriate Supervisor based on who is available to validate within the 24-hour period. This process will avoid any future missed validations.</p> <p>The four new back-up RMS validators will attend the next available State Quarterly RMS Symposium Training.</p>	9/1/2018	Stacey Newdigate Lauren Cavanaugh

# Warren County Children Services

416 S. East Street ~ Lebanon, Ohio 45036



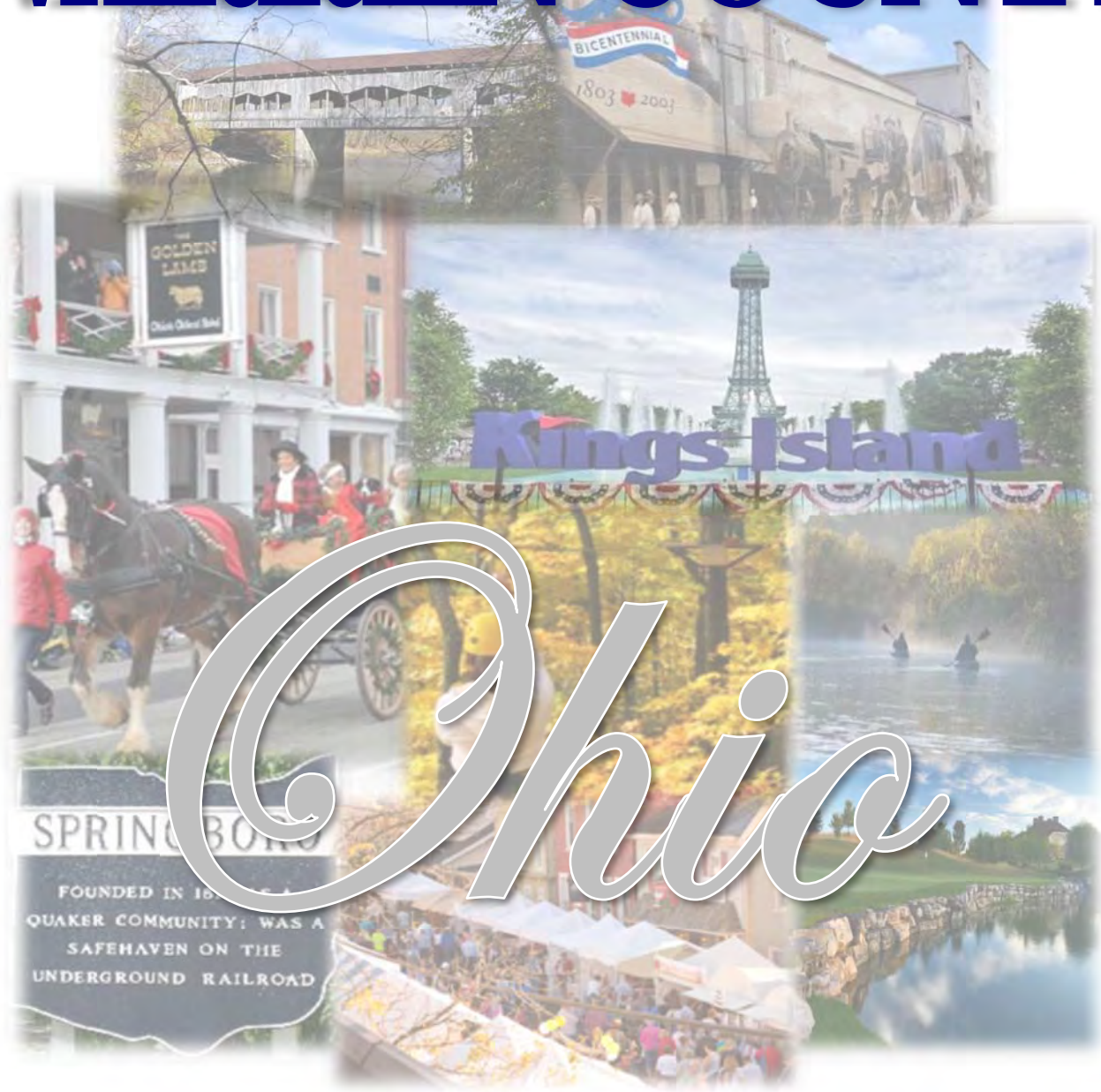
*Susan Walther*  
Director

*Shawna Barger*  
Deputy Director

**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**December 31, 2017**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	In response to not accepting RMS moments within 48 hours we found that there were times that the two current Coordinators were off at the same time. We had a meeting on 8/30/18 to discuss possible solutions. It was decided we would add an additional Coordinator/Supervisor Observer to add additional coverage. Elnora (Ellie) Hamilton will be given access as a Coordinator/Supervisor Observer by submitting a 7078 form. On 9/7/2018 Ellie and the two current Coordinators had training with ODJFS on Coordinator duties and RMS codes, reimbursement, reporting, etc.	9/21/18	Jenny Carman

# WARREN COUNTY



**Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended  
December 31, 2017**

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WARREN COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2017

*Matt Nolan*  
*County Auditor*

*Prepared by the*  
*Warren County Auditor's Office*



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**WARREN COUNTY, OHIO**

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# *INTRODUCTORY SECTION*

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# WARREN COUNTY AUDITOR

406 JUSTICE DRIVE, LEBANON, OHIO 45036

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Fax (513) 695-2606

June 26, 2018

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, 2017. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

## **Introduction**

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

## **The Reporting Entity:**

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

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

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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#### **County Organization and Services:**

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 228,882 (2017 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

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

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

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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

#### **Economic Outlook**

##### Population & Housing:

The most recent Warren County population estimate is 228,882 persons, which is an increase of 16,189 persons or 7.61% from 212,693 persons in the 2010 Census. The annualized percent change is +0.80%, which is greater than +0.38% for Ohio and equal to +0.80% for the U.S. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 85,617 units, which is an increase of 856 units or 1.01% compared to 84,766 units previously. Nationally, home ownership is 64.2%.

##### Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student graduation rate, with seven districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 15% statewide based on the most recently available performance index rankings, with Mason schools coming in at the highest in the County, and at number 13 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

Warren County has a highly educated population relative to the state and national averages. 92.9% of Warren County adult residents have a high school degree as opposed to 89.5% for the State of Ohio and 87.0% nationally. The County ranks even higher in college graduates with 41.0% having a college degree compared to 26.7% in the State of Ohio and 30.3% nationally. This educated population provides many skilled workers for businesses and employers around the County.

## WARREN COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2017*

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

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2007	1,990	\$363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090

Source: Warren County Building Inspection Department

In 2017, Warren County continues to see a strong increase of residential new construction which corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 7.0%. Agri/Residential new construction increased 9.4%, industrial new construction increased by 39.7%, and commercial new construction decreased 8.7% as shown in the following table.

#### Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Agri/Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2007	\$189,199,200	\$3,088,200	\$16,010,380	\$ 208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260

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

Source: Warren County Auditor's Office

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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#### Communities

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices, and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker community 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 many documented safe houses.

In 2017, Springboro opened an impressive Veteran's Memorial to pay tribute to the men and women who have defended our nation.

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

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White, and Boom Independence Day festival. The festival hosts great food, fireworks and entertainment.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 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 will soon be introducing a new addition that includes an art museum. The recently expanded Lebanon Public Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon's Christmas Festival which features Ohio's largest Horse Drawn Carriage Parade with 160+ units, has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Country Music Festival, Applefest, Blues Fest, the Warren County Fair, and a Scenic Railroad Passenger Train. Lebanon

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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also hosts one of the largest YMCA's in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

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

History meets art in the City of Franklin. With three indoor and eight outdoor murals – there's a reason the town is known as the "City of Murals." Driving tours of the murals reveal a glimpse of the first three-story building west of the Alleghenies and the third Roebling suspension bridge built in the Country. Franklin has also put significant effort in creating a popular farmer's market with locally grown products and produce being sold every weekend.

#### 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!

King's Island Amusement Park is the most visited attraction in the region. It consistently is the second-most visited seasonal amusement park in the United States, trailing only Cedar Point near Cleveland.

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air. The Great Miami River sits along the County's western edge and provides exciting river opportunities and a top notch bike trail connecting many urban areas.

While waterways have long been part of Warren County's charm, Caesar Creek Lake located in Caesar Creek State Park near Waynesville was created in the late 1970's by damming Caesar Creek, a tributary of the Little Miami River. A new marina was recently built that hosts 112 new boat slips, a retail store, concessions and offers boat fuel. The new marina and it's amenities has allowed even more use of the popular boating and fishing destination.



## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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

In an effort to further increase Warren County's reputation as "Ohio's Playground," the County has entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction and equipping of a new outdoor, multi-sport complex in the Union Village development in western Turtlecreek Township. With nearly 100 acres of donated land from Otterbein Homes and a 1% increase in the County's lodging tax that went into effect July 1, 2017, plans are in place to build the Warren County Sports Park at Union Village, a soccer, lacrosse, and baseball complex. Additionally, an agreement was signed in 2015 stating that Warren County will annually pass through \$50,000 from the County's administrative fees associated with lodging tax collections to the Warren County Convention and Visitors Bureau. This annual contribution began in 2015 and will continue through 2035. These funds will also contribute to the development of the multi-sport complex mentioned above.

In 2017, Warren County's hospitality industry remained strong. The amount of lodging tax collections retained as administrative fees by the County increased by 27.4% over 2016.

In 2013, Warren County's tourism surpassed \$1 billion in total annual sales for the first time in history according to a study by Tourism Economics and the Ohio Tourism Division. In that year, 8.3 million visitors to Warren County spent more than \$1.1 billion. In 2016 however, a report compiled by the Warren County Convention and Visitor's Bureau, citing information coming from the Tourism Economics June 2016 report shows Warren County to currently have 11.8 million visitors annually and to have generated \$1.2 billion in economic impact. This equates to an increase of 4.2% in visitors and 1.0% in spending. Employment has also been impacted as 12,244 jobs were in the tourism sector, up 3.2% from the 2013 study. Tourism supports one in every nine jobs in Warren County.

#### **Sales Tax Receipts and the General Fund**

The County's 1% sales tax revenues generated \$40,717,665. This is an increase of 3.0% over 2016. This is the eighth consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 6.0% increase in 2016 and a 6.5% increase in 2015. The County anticipates sales tax revenues remaining strong, which will help offset the anticipated decreases in local government funds and investment income.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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

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

- Our County Engineer's Office completed over \$18.2 million worth of roadway improvements in 2017 and has an estimated \$94.4 million of scheduled and anticipated road improvements to be completed in 2018 through 2023. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: Road and intersection realignments on Mason-Montgomery Road/Socialville-Fosters Road, and improvements to Wilkens Boulevard, Fields-Ertel Road and Butler Warren Road corridors. The County Engineer is also working with the Warren County Transportation Improvement District on the following: A series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; Final construction and right-of-way plans to complete the Western Row Road and I-71 Interchange area; Intersection improvement on Tylersville Road at Butler-Warren Road; Completing intersection improvements at SR 73 at SR 741; Widening of Duke Boulevard between Irwin-Simpson Road and proposed Innovation Way extension; Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton; Widening and other improvements to SR 63 between the City limit of Monroe and the City limit of Lebanon; and Safety improvements on Greentree Road.
- As County offices expand to meet the needs of a growing population, the Department of Facilities Management works diligently to meet the increasing demand for our services. Our goal is to maximize the use and efficiency of our existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of our buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Remodeled 2,400 square feet of space in the Administration Building creating new conference, training, and hearing room spaces;
- Shingle roof replacement and gutter repairs at the Old Courthouse, 300 E. Silver Street;
- Parking lot expansion at the Juvenile Justice Center, adding 18 parking spaces;
- Repaved and restriped the Mary Haven Youth Center basketball court;
- Remodeled 500 square feet of the Water & Sewer Department to improve workflow and customer service;
- Remodeled the 3,200 square feet Treasurer's Office, including a new reception area, workstations, storage room, and conference room;
- Continued remodeling the Telecommunications Department including replacement of ceilings, flooring, and signage;
- Construction of a post-frame open-front storage barn for Facilities Management equipment parking;

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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- Electrical service upgrade to the Facilities Management Building;
- Upgraded the Board of Elections Department to a generator-backed power supply;
- Replaced 24 exterior windows in the Health & Human Services Building;
- Corrected drainage issues around the Old Courthouse to stop water infiltration into the lower level;
- Sealed and restriped 14 parking lots;
- Remodeled 1,600 square feet for the new home of the Genealogical Society;
- Remodeled 1,200 square feet for expansion of the Records Center & Archives;
- Constructed new sidewalks between 900 Memorial Drive, 822 Memorial Drive, and 406 Justice Drive;
- Removed, refurbished, and reinstalled the Lady Justice Statue on the roof of the Old Courthouse. Refurbishment included fabrication of a new sword and scales, which have been missing for over 60 years; and
- Replacement of 124 pieces of exterior glazing at the Juvenile Justice Center.

#### **Financial Information**

The County has prepared financial statements following GASB Statement 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments,” since 2003.

As part of this reporting model, management is responsible for preparing Management’s Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor’s Report in the financial section of this report. MD&A provides an assessment of the County’s finances for 2017. 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 trust fund. At December 31, 2017, assets in agency funds totaled \$386,860,980 and assets of the Unclaimed Money fund totaled \$585,864.

#### **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.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

#### Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the 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.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2017***

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#### Debt Administration

At December 31, 2017, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$6,385,135. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$4,355,000
Net Debt Per Capita	\$19.03
Net Debt to Assessed Value	0.0687%
Net Debt to Estimated Actual Value	0.0248%

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

The County maintains an underlying "Aaa" 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, 2017. The opinion of the Auditor appears in the financial section of this report.

##### GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2016. 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 26 years (1991 - 2016). 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 2017.

**WARREN COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2017***

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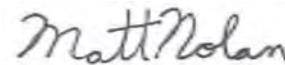
Acknowledgments

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

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

Diane Gray, Director of Financial Operations  
Brenda Quillen, Auditor's Office  
Nicci Cepin, Auditor's Office  
Shannon Aquino  
Hurst Kelly & Co. LLC

Sincerely,



Matt Nolan,  
Warren County Auditor



**WARREN COUNTY, OHIO**

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***List of Elected Officials  
For the Year Ended December 31, 2017***

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<b>Office Held</b>	<b>Name of Official</b>
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

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**JUDGES**

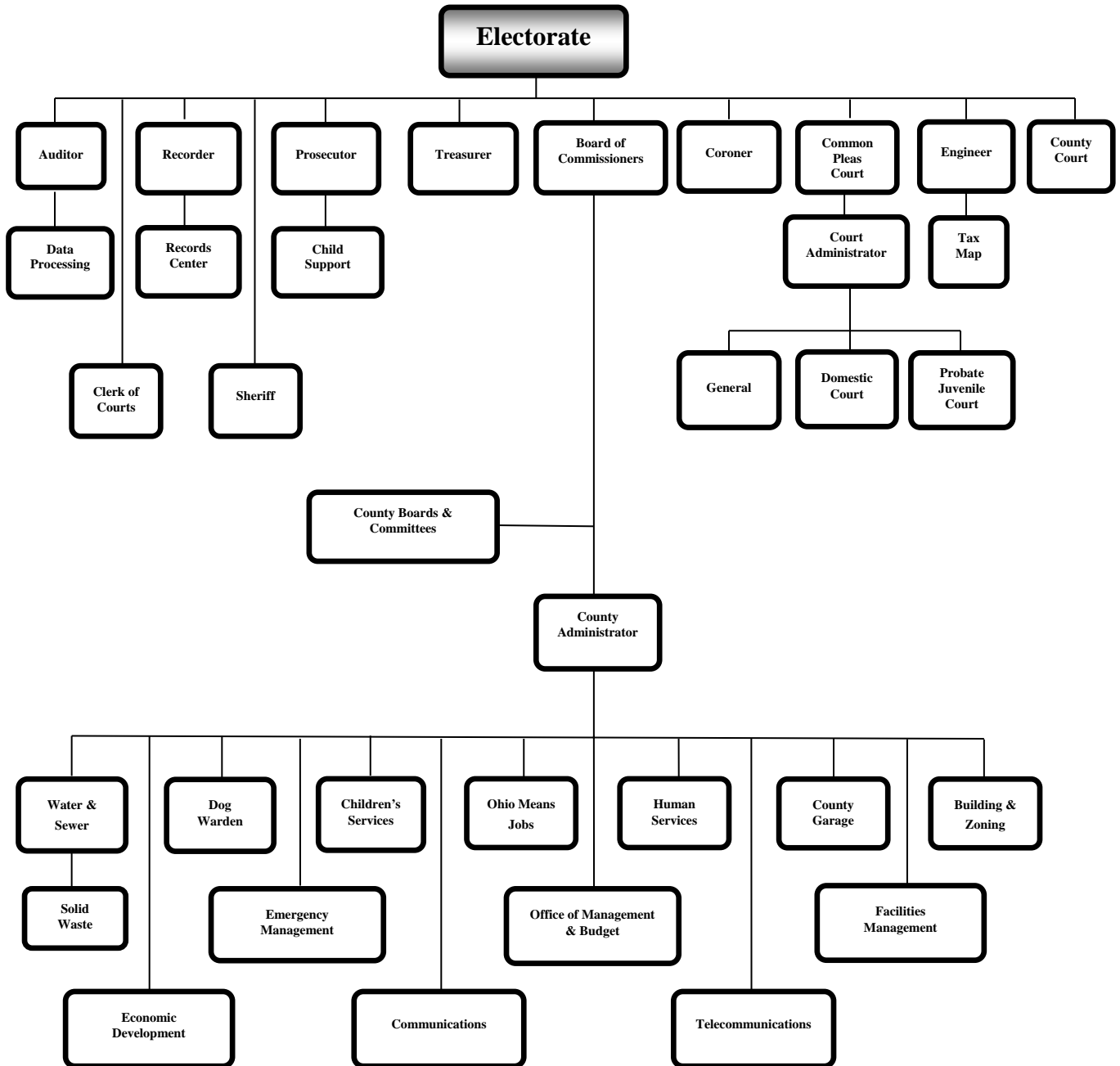
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Common Pleas Judges: General Division	Donald E. Oda Timothy Tepe Robert W. Peeler
Domestic Relations	Jeffrey Kirby
Juvenile/Probate	Joseph Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer



**WARREN COUNTY, OHIO**

**County Organizational Chart  
For the Year Ended December 31, 2017**



**County Boards and Committees**

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

Data Processing Board  
 Records Commission  
 Microfilming Board

Planning Commission  
 Board of Revision  
 Board of Elections



Government Finance Officers Association

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in Financial  
Reporting

Presented to

**Warren County**  
**Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morill*

Executive Director/CEO

## *FINANCIAL SECTION*

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

**Opinion**

In our opinion, based on our audit and the report of others 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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities and Senior Citizens Service Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

*Supplementary and Other Information*

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue our report dated June 26, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 26, 2018





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, 2017. 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 2017 are as follows:

- In total, net position increased \$20.5 million. Net position of governmental activities increased \$15.9 million, which represents a 6.9% increase over net position of 2016. Net position of business-type activities increased \$4.6 million or 2.1% from net position of 2016.
- General revenues accounted for \$112.1 million in revenue or 54.6% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$93.3 million or 45.4% of total revenues of \$205.4 million.
- The County had \$151.9 million in expenses related to governmental activities; \$55.7 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the General Fund had \$81.4 million in revenues and \$60.2 million in expenditures. The 2017 revenues increased 5.4% or \$4.1 million from 2016. The expenditures increased 1.9% or \$1.1 million. The General Fund balance at year-end totaled \$37.9 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 Financial Statements***

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

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

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

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

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

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

***Fund Financial Statements***

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

***Management's Discussion and Analysis  
For the Year Ended December 31, 2017***

***Unaudited***

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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.

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

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

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**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017**

**Unaudited**

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

The table below provides a comparison of 2017 to 2016 for both the Governmental and Business-type activities:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Assets</b>						
Current and Other Assets	\$239,151,151	\$234,826,095	\$58,532,741	\$49,671,938	\$297,683,892	\$284,498,033
Capital Assets, Net	136,050,219	126,926,951	191,519,165	196,936,048	327,569,384	323,862,999
Total Assets	<u>375,201,370</u>	<u>361,753,046</u>	<u>250,051,906</u>	<u>246,607,986</u>	<u>625,253,276</u>	<u>608,361,032</u>
Deferred Outflows of Resources	<u>33,875,567</u>	<u>27,876,600</u>	<u>4,735,726</u>	<u>3,771,587</u>	<u>38,611,293</u>	<u>31,648,187</u>
<b>Liabilities</b>						
Current Liabilities	9,738,133	10,092,875	1,277,903	2,776,966	11,016,036	12,869,841
Long-Term Liabilities:						
Due within One Year	2,624,606	3,609,275	1,094,389	1,064,794	3,718,995	4,674,069
Due in More than One Year:						
Other Amounts	19,034,512	20,754,444	13,057,431	13,972,345	32,091,943	34,726,789
Net Pension Liability	86,230,126	71,902,239	11,821,099	9,614,673	98,051,225	81,516,912
Total Liabilities	<u>117,627,377</u>	<u>106,358,833</u>	<u>27,250,822</u>	<u>27,428,778</u>	<u>144,878,199</u>	<u>133,787,611</u>
Deferred Inflows of Resources	<u>43,828,756</u>	<u>51,549,335</u>	<u>139,667</u>	<u>201,599</u>	<u>43,968,423</u>	<u>51,750,934</u>
<b>Net Position</b>						
Net Investment in Capital Assets	121,965,514	109,867,619	178,510,206	182,926,810	300,475,720	292,794,429
Restricted	140,541,689	134,296,761	0	0	140,541,689	134,296,761
Unrestricted	(14,886,399)	(12,442,902)	48,886,937	39,822,386	34,000,538	27,379,484
Total Net Position	<u>\$247,620,804</u>	<u>\$231,721,478</u>	<u>\$227,397,143</u>	<u>\$222,749,196</u>	<u>\$475,017,947</u>	<u>\$454,470,674</u>

Total Net Position increased by \$20.5 million. Current and other assets ended the year with an increase of \$13.2 million. Cash and Cash Equivalents increased \$25.7 million due to conservative spending and increased revenues. Cash and Cash Equivalents with Fiscal Agent decreased \$2.8 million due to a decrease in the amount held by the Southwest Ohio Council of Governments on behalf of the Board of Developmental Disabilities. Taxes Receivable decreased \$7.4 million. This decrease is due to the Warren County Commissioners approving a temporary 1.5 mill reduction in the tax levy collected by the Board of Developmental Disabilities. The reduction became effective for the 2017 tax year payable in 2018. This reduction also caused a decrease of \$7.2 million in Deferred Inflows of Resources-Property Tax Levy for Next Fiscal Year. Special Assessments Receivables decreased \$1.1 million due to reduced debt.

Deferred Outflows of Resources increased \$7.0 million during 2017. This increase relates to how the County is required to account for certain pension items under GASB 68.

Capital Assets, Net increased by \$3.7 million. This increase is primarily due to Capital Contributions to the Innovation Way Extension and the Socialville-Foster Road Widening and Bridge Replacement projects.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2017***

***Unaudited***

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Total liabilities increased by \$11.1 million. The majority of this increase is due to Long-Term Liabilities. Long-Term Liabilities increased \$12.9 million primarily due to the County's share of the net pension liability related to the Ohio Public Employees Retirement System increasing significantly. Accounts Payable decreased \$0.4 million. This decrease occurred in the proprietary funds. At the end of 2016, both the Water and Sewer Funds had large payments due for the Wayne-Massie Sewer District System Improvements and the Otterbein and Zoar Elevated Tower Coating projects; similar liabilities did not exist at the end of 2017. Intergovernmental Payable decreased \$0.6 million, which also occurred in the proprietary funds. Similarly to Accounts Payable, at the end of 2016, both the Water and Sewer Funds had large payments due to other governments related to various projects which did not exist at the end of 2017. General Obligation Notes Payable decreased \$1.2 million due to paying off notes during 2017.

\$140.5 million or 29.6% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$34.0 million or 7.2% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and water and sewer activities.

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2017**

**Unaudited**

**Changes in Net Position** – The following table shows the changes in net position for the fiscal year 2017 and 2016:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<b>Revenues</b>						
Program revenues:						
Charges for Services and Sales	\$18,953,666	\$18,487,882	\$27,260,703	\$26,237,303	\$46,214,369	\$44,725,185
Operating Grants and Contributions	23,574,422	21,473,325	0	0	23,574,422	21,473,325
Capital Grants and Contributions	13,219,479	2,145,499	10,269,657	9,476,954	23,489,136	11,622,453
General revenues:						
Property Taxes	50,276,781	48,595,401	0	0	50,276,781	48,595,401
Sales Taxes	40,717,666	39,550,594	0	0	40,717,666	39,550,594
Other Local Taxes	421	373	0	0	421	373
Motor Vehicle and Gasoline Taxes	8,695,324	8,951,428	0	0	8,695,324	8,951,428
Shared Revenues	8,883,700	8,935,312	0	0	8,883,700	8,935,312
Investment Earnings	3,205,637	946,193	0	0	3,205,637	946,193
Miscellaneous	305,388	160,029	0	0	305,388	160,029
Total revenues	<u>167,832,484</u>	<u>149,246,036</u>	<u>37,530,360</u>	<u>35,714,257</u>	<u>205,362,844</u>	<u>184,960,293</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	24,078,050	22,962,392	0	0	24,078,050	22,962,392
Judicial	12,361,315	10,936,582	0	0	12,361,315	10,936,582
Public Safety	39,189,369	36,381,006	0	0	39,189,369	36,381,006
Public Works	18,184,420	14,782,537	0	0	18,184,420	14,782,537
Health	535,798	772,568	0	0	535,798	772,568
Human Services	56,157,383	50,592,701	0	0	56,157,383	50,592,701
Community and Economic Development	766,686	1,012,399	0	0	766,686	1,012,399
Interest and Fiscal Charges	660,137	759,944	0	0	660,137	759,944
Business Type Activities:						
Water	0	0	15,085,541	13,793,369	15,085,541	13,793,369
Sewer	0	0	12,273,719	12,348,975	12,273,719	12,348,975
Sheriff	0	0	5,053,791	4,434,600	5,053,791	4,434,600
Communications Rotary	0	0	53,592	38,060	53,592	38,060
Storm Water	0	0	415,770	324,893	415,770	324,893
Total expenses	<u>151,933,158</u>	<u>138,200,129</u>	<u>32,882,413</u>	<u>30,939,897</u>	<u>184,815,571</u>	<u>169,140,026</u>
Excess (deficiency) before transfers and special item	15,899,326	11,045,907	4,647,947	4,774,360	20,547,273	15,820,267
Transfers	0	(39,320)	0	39,320	0	0
Special Item-Gain on Transfer of Operations	0	0	0	1,191,883	0	1,191,883
Total Change in Net Position	<u>15,899,326</u>	<u>11,006,587</u>	<u>4,647,947</u>	<u>6,005,563</u>	<u>20,547,273</u>	<u>17,012,150</u>
Beginning Net Position	<u>231,721,478</u>	<u>220,714,891</u>	<u>222,749,196</u>	<u>216,743,633</u>	<u>454,470,674</u>	<u>437,458,524</u>
Ending Net Position	<u>\$247,620,804</u>	<u>\$231,721,478</u>	<u>\$227,397,143</u>	<u>\$222,749,196</u>	<u>\$475,017,947</u>	<u>\$454,470,674</u>

***Governmental Activities***

Net position of the County's governmental activities increased by \$15.9 million. Expenses overall increased \$13.7 million or 9.9% when compared to 2016. Legislative and executive programs cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 15.9% of all program expenses and increased during 2017 by 4.9% largely because of an increase in pension expense recognized under GASB 68 and a general increase in spending. Human Services at 37.0% continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, veterans, transit services and assistance to families. Human service expenses increased 11.0% in 2017 due to services provided to children through our Children's Services Board along with contractual services provided through the Workforce Investment Board. Public Safety programs comprise 25.8% of all program expenses and during 2017 these expenses increased by 7.7%. This increase is due to increased salaries from raises and overtime mainly within the Sheriff's office, along with an increase in pension expense.

Motor Vehicle & Gasoline Tax revenue remained steady with a 2.9% decrease from 2016. Unrestricted Shared Revenues remained fairly steady also with only a decrease of 0.6% from 2016.

Program Revenue consists of three categories: 1) Charges for Services and Sales, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for services and sales had an increase of \$0.5 million. Operating grants and contributions had an increase of \$2.1 million. The Workforce Investment Board and the Board of Developmental Disabilities both had \$0.8 million increases in their operating grants during 2017 which accounts for the majority of the increase. Capital grants and contributions had an increase of \$11.1 million. The primary reason for this increase is during 2017 the County had \$9.3 million in capital contributions as compared to \$0.4 million during 2016. The remaining increase is a result of increased grant monies received for County Road projects and County Construction projects. Program Revenue had an overall increase of \$13.6 million or 32.4% over 2016.

General Tax Revenue accounts for 54.2% of the \$167.8 million in total revenues for governmental activities. General Tax revenues increased \$2.8 million over 2016. This increase consists of a \$1.7 million increase in property tax and \$1.1 million in sales tax. Total general tax revenue increased by 3.2% over 2016.

General Other Revenue generates 2.1% of total revenues for governmental activities and increased by \$2.4 million. This increase is mainly due to an increase in Investment Earnings in the General Fund. Investment income is further discussed within the General Fund analysis located on page 13.

The County's net charges to users of governmental services totaled \$96.2 million. The County's general revenues of \$112.1 million subsidized 100% of this amount and the remaining resulted in a \$15.9 million increase in net position.

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017**

**Unaudited**

Revenue Sources	2017	Percent of Total
Shared Revenues	\$17,579,024	10.5%
Program Revenues	55,747,567	33.2%
General Tax Revenues	90,994,868	54.2%
General Other	3,511,025	2.1%
<b>Total Revenue</b>	<b>\$167,832,484</b>	<b>100.0%</b>



**Business-Type Activities**

Net position of the business-type activities increased by \$4.6 million. These programs had revenues of \$37.5 million and expenses of \$32.9 million for fiscal year 2017. Revenues increased overall by \$1.8 million or 5.1% and expenses increased by \$1.9 million or 6.3%.

Charges for Services and Sales increased \$1.0 million. Water increased \$1.3 million due to a water rate increase and a flat fee added to each water customer beginning in 2017. Sewer had a decrease of \$0.5 million. This decrease occurred as a result of sewer rates not increasing during 2017. In addition, a flat fee that had been charged per sewer customer was discontinued. These changes were offset by various other fluctuations in Sheriff, Communications Rotary and Storm Water revenues. The total increase to Charges for Services was 3.9% over 2016.

Although water and sewer tap in fees (generated from an increase in new residences, apartment buildings and condominium complexes being built) increased in 2017 by a total of \$1.2 million, contributions from private developers for water and sewer lines decreased by a total of \$0.4 million. These items resulted in a \$0.8 million increase to Capital Grants and Contributions, an 8.4% increase over 2016.

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

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

The County's governmental funds reported a combined fund balance of \$164,276,035, which is an increase of \$13,966,352 over last year's total of \$150,309,683. The following schedule indicates the fund balance and the total change in fund balance as of December 31, 2017 and 2016.



**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2017**

**Unaudited**

	Fund Balance December 31, 2017	Fund Balance December 31, 2016	Increase (Decrease)
General	\$37,867,313	\$31,756,193	\$6,111,120
Board of Developmental Disabilities	56,372,464	52,644,570	3,727,894
Senior Citizens Service Levy	7,184,668	6,658,852	525,816
Special Assessment	373,459	405,783	(32,324)
County Road Projects	(1,693,032)	(801,334)	(891,698)
Other Governmental	64,171,163	59,645,619	4,525,544
Total	<u>\$164,276,035</u>	<u>\$150,309,683</u>	<u>\$13,966,352</u>

*General Fund* – The County’s General Fund revenues exceeded expenditures by \$21.3 million. The General Fund’s balance ended with an increase of \$6.1 million due to \$15.2 million in transfers to other funds. Transfers amounting to \$6.9 million supplemented the operating budgets of Children’s Services Board, Youth Services Subsidy, and County Transit. County Construction projects received \$6.5 million in transfers to be used towards capital projects including jail construction and rehabilitation, airport runway rehab and widening, juvenile/probate court expansion, and communication projects.

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

	2017 Revenues	2016 Revenues	Increase (Decrease)
Taxes	\$60,545,098	\$58,234,191	\$2,310,907
Intergovernmental Revenues	6,044,999	6,848,981	(803,982)
Charges for Services	9,354,600	8,760,731	593,869
Licenses and Permits	12,628	12,799	(171)
Investment Earnings	3,090,248	799,782	2,290,466
Fines and Forfeitures	245,040	277,488	(32,448)
All Other Revenue	2,141,368	2,359,261	(217,893)
Total	<u>\$81,433,981</u>	<u>\$77,293,233</u>	<u>\$4,140,748</u>

Tax revenues overall increased by 4.0%. The largest source of tax revenue at \$40.7 million is generated from the County’s Sales Tax. This tax increased over the previous year by 3.0%. The second largest source of tax revenue at \$14.4 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by 2.4%. Property Transfer Taxes generated \$5.4 million which was an increase of \$0.8 million over the previous year.

Although on a cash basis investment income has steadily increased from \$1,378,634 in 2015 to \$2,030,214 in 2016 to \$2,476,830 in 2017 (the largest amount of annual interest income since 2011), on a Generally Accepted Accounting Principles (GAAP) basis, these numbers have varied significantly showing (\$476,566) and (\$790,111) in decreases and \$2,290,466 as an increase between years for the same period of time. This is primarily due to market value adjustments for current value. The cash basis shows the increasing income stream over an extended period of time whereas GAAP reflects the market value of an investment as of a given date, similar to a liquidation value, and uses the market value of an investment on that date as an adjustment to the year’s investment income accumulation. Decreasing interest rates cause the portfolio to increase in market value and increasing rates cause the market value of the portfolio to decrease.

## WARREN COUNTY, OHIO

### *Management's Discussion and Analysis For the Year Ended December 31, 2017*

*Unaudited*

Rising interest rates have encouraged the County to be cautious with regard to longer maturity bonds. As bonds have matured, the proceeds have been invested in different short term obligations. The portfolio can benefit from the increased rates available without fear of rates moving up rapidly and substantially eroding principal values. Though the new investments are shorter in term, they are paying more than the maturing investments they replaced.

Tax collection revenue has continued to increase steadily due to new construction in the County. The County also works an effective program to collect real estate taxes due that has resulted in the collection of over 99% of all taxes due. These three factors, working together over the last several years, have allowed the County to invest over \$30 million in additional funds, which has, in turn, added additional interest income.

	2017 Expenditures	2016 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$19,496,628	\$19,261,034	\$235,594
Judicial	9,653,567	9,523,409	130,158
Public Safety	28,432,439	27,782,102	650,337
Human Services	2,417,654	2,242,246	175,408
Community and Economic Development	179,053	275,573	(96,520)
Total	<u>\$60,179,341</u>	<u>\$59,084,364</u>	<u>\$1,094,977</u>

In 2017, the General Fund's overall expenditures increased by \$1.1 million or 1.9%. Variances within each category were all less than 1%.

*Board of Developmental Disabilities Fund* - The 2017 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$1.7 million or 6.5% over 2016 due to BDD receiving additional grant money. Expenditures for BDD increased \$1.2 million or 4.9%. The year-end fund balance of \$56.4 million increased \$3.7 million over 2016.

*Senior Citizens Service Levy Fund* – In 2017, this fund received \$6.3 million in levied tax revenues and incurred expenditures for services to senior citizens of \$6.5 million which is consistent with the prior year. The year-end fund balance of \$7.2 million increased by \$0.5 million over 2016.

*Special Assessment Fund* – In 2017, this fund received \$1.3 million from special assessment levies, while expending \$1.3 million in debt service payments which is also consistent with the prior year. The fund balance decreased by \$0.03 million from 2016.

*County Road Projects Fund* – The revenues of this fund increased \$1.4 million over 2016 due to receiving additional grant money. During 2017, expenditures totaling \$8.4 million involved improvements to eight capital road & bridge projects and three non-capital road projects. The fund balance decreased by \$0.9 million.

**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 2017, his estimations ended with a positive variance of \$12.5 million.

During the course of fiscal year 2017, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$0.04 million. Actual expenditures were less than the final budgeted expenditures by \$7.0 million. The largest variance within the \$7.0 million consists of \$3.5 million in Legislative and Executive and \$1.9 million in Public Safety. The largest variance in both these 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 \$19.5 million better than initially projected in the final budget.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

***Capital Assets***

At the end of fiscal 2017, the County had \$327,569,384 net of accumulated depreciation invested in capital assets for its Governmental and Business-Type Activities. Of this total \$136,050,219 was related to Governmental Activities and \$191,519,165 was related to the Business-Type Activities. When looking at total assets and the accumulated depreciation, we ended 2017 with a net increase of \$3.7 million in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$17.1 million. The three largest components of this are \$3.0 million in additions to construction in progress and \$11.3 million in completed County Construction projects, including completed infrastructure road and bridge projects, and \$2.8 million in machinery and equipment. Additions to construction in progress included \$1.0 million for road and bridge projects and \$2.0 million for various other county projects including the Computer Aided Dispatch upgrade and the ShoreTel Phone System. Completed construction projects included \$1.2 million for the Common Pleas and County Court Case Management System, \$4.3 million for the Innovation Way Extension, \$3.7 million for Socialville-Fosters Road Widening and Bridge replacement, \$1.2 million for Union/Greentree Roads Intersection, \$0.9 million for various other road and bridge projects and the remaining for various county construction projects.

***Management's Discussion and Analysis  
For the Year Ended December 31, 2017***

***Unaudited***

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General Government had capital asset deletions of \$3.7 million. The greater part of deletions involved \$2.3 million that was removed from construction in progress as a result of projects being completed and \$1.3 million removed as the result of deletions from buildings and structures, furniture, fixtures and equipment, and infrastructure. The result of General Government capital asset additions, deletions and accumulated depreciation was a net increase of \$9.1 million at the end of 2017.

Business-Type capital assets had additions of \$5.9 million comprised mainly of \$2.6 million in land and land improvements, \$1.7 million in construction in progress additions, \$1.3 million in structures and improvements, and \$0.3 million in machinery and equipment. Of the land and land improvements involved, \$0.3 million was for relocated water and sewer lines, \$0.3 million was for a land purchase in Franklin for future development, and contributed water and sewer lines from private developers, which consisted of \$1.3 million and \$0.7 million respectively. Additions to construction in progress included \$0.4 million for various water projects and \$1.3 million for sewer projects. Structures and improvements encompassed \$1.3 million for multiple Water Tower Coating projects. The result of Business-Type Activity capital asset additions, deletions and accumulated depreciation was a net decrease of \$5.4 million at the end of 2017.

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

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**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2017****Unaudited**

The following table summarizes the County's capital assets as of December 31, 2017 and December 31, 2016:

	Governmental Activities		Increase (Decrease)
	2017	2016	
Land	\$13,066,508	\$12,544,015	\$522,493
Construction in Progress	8,549,290	7,834,990	714,300
Total Non-Depreciable Capital Assets	21,615,798	20,379,005	1,236,793
Land Improvements	950,992	885,509	65,483
Buildings, Structures and Improvements	66,436,644	66,102,930	333,714
Furniture, Fixtures and Equipment	29,521,743	27,801,988	1,719,755
Infrastructure	99,233,611	89,097,530	10,136,081
Less: Accumulated Depreciation	(81,708,569)	(77,340,011)	(4,368,558)
Total Depreciable Capital Assets	114,434,421	106,547,946	7,886,475
Totals	\$136,050,219	\$126,926,951	\$9,123,268

	Business-Type Activities		Increase (Decrease)
	2017	2016	
Land	\$2,682,435	\$2,378,727	\$303,708
Construction in Progress	2,618,449	2,144,585	473,864
Total Non-Depreciable Capital Assets	5,300,884	4,523,312	777,572
Land Improvements	212,545,190	210,429,170	2,116,020
Buildings, Structures and Improvements	120,415,922	119,109,891	1,306,031
Furniture, Fixtures and Equipment	5,949,422	5,865,487	83,935
Less: Accumulated Depreciation	(152,692,253)	(142,991,812)	(9,700,441)
Total Depreciable Capital Assets	186,218,281	192,412,736	(6,194,455)
Totals	\$191,519,165	\$196,936,048	(\$5,416,883)

**Debt**

At December 31, 2017, the County had general obligation debt outstanding of \$12.0 million in bonds. Of this amount, \$6.4 million comprises debt backed by the full faith and credit of the County and \$5.6 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.0 million in Tax Increment District Revenue Bonds, \$0.07 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$1.0 million in OPWC loans. The Water enterprise fund had \$3.2 million in OWDA Loans. The Sewer enterprise fund had \$9.7 million in OWDA Loans and \$0.04 million in OPWC Loans outstanding at December 31, 2017.

## WARREN COUNTY, OHIO

### *Management's Discussion and Analysis For the Year Ended December 31, 2017*

*Unaudited*

Governmental Activities Long-Term Liabilities increased by \$11.6 million or 12.1% during 2017 and the County's Business-Type Activities Long-Term Liabilities increased by \$1.3 million or 5.4%. The County maintained an underlying "Aaa" rating from Moody's Investors Service, Inc. for general obligation debt during 2017.

In addition to the bonded debt, the County's long-term obligations include compensated absences and pension. The increases in Long-Term Liabilities noted above are due to pension liability increasing significantly for 2017. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2017 and December 31, 2016:

	2017	2016
Governmental Activities:		
General Obligation Bonds	\$6,385,135	\$7,579,162
Special Assessment Bonds	5,632,634	6,508,405
Tax Increment Revenue Bonds	1,995,000	2,055,000
Loans	1,056,312	2,013,857
Compensated Absences	6,590,037	6,207,295
Pension	86,230,126	71,902,239
Total Governmental Activities	<u>107,889,244</u>	<u>96,265,958</u>
Business-Type Activities:		
Loans	13,008,959	14,009,238
Compensated Absences	1,142,861	1,027,901
Pension	11,821,099	9,614,673
Total Business-Type Activities	<u>25,972,919</u>	<u>24,651,812</u>
Totals	<u>\$133,862,163</u>	<u>\$120,917,770</u>

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

Warren County has continued to exercise solid financial practices. For 2018, total General Fund revenues are anticipated at \$71.9 million, which is 11.1% less than actual cash received in fiscal year 2017. The General Fund's original budget for appropriations of anticipated expenses for 2018 was \$74.9 million as compared to \$75.5 million in cash expenditures at the end of 2017. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in 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, Springboro, and Turtlecreek Township. 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 Office of Economic Development continues to create new job opportunities and foster capital investment throughout Warren County. In 2017, Warren County welcomed 51 new projects (both new to the region and expansion). This number included many companies with a hiring surge. The number of newly created jobs is up from 2016 and capital investment has grown. In total, the 51 projects accounted for 3,074 new and 5,213 retained jobs within Warren County along with over 3.7 million new or renovated square feet of commercial and industrial space. This large square footage total was driven by key projects in the Park North development in Monroe. Two large scale buildings came online in 2017 with one being announced as a new Amazon distribution center. The total level of capital investment through new construction and equipment purchases was \$273.8 million. This indicates that the existing business base continues to view Warren County as a great place to expand and conduct operations.

In 2017, Warren County saw the location or expansion of many companies such as Green Bay Packaging and Quantum Metals in Lebanon, Chard Snyder in Mason, and Amazon in Monroe. Additionally, Warren County saw the continued trend of new speculative space being built at Park North in Monroe. This speculative space is needed in the current industrial and commercial real estate markets and helps Warren County stay competitive on a national and global scale. Cumulatively, these key projects accounted for 1,313 new jobs, 190 retained jobs, \$92 million in capital investment and over 1.48 million new square feet. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Warren County's economic growth has been felt across all sectors as median household income exceeds State and National Averages by large margins. Warren County sits at \$77,972. Ohio at \$52,128 trails the national average of \$56,124. Warren County continues to see population growth as well at a rate of 0.80% which underscores the need for continued economic development and job creation.

Warren County remains committed to a conservative fiscal policy and intelligent public infrastructure growth. The County elected officials and department heads maintain budgetary restraint during this period of renewed growth which is what allowed for the County to survive the Great Recession with minimal debt or lost public service jobs.

#### **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 Matt Nolan, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2017**

	<b>Primary Government</b>			<b>Component Unit</b>	
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Production Services Unlimited, Inc.</b>	<b>Transportation Improvement District</b>
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 158,560,743	\$ 51,495,724	\$ 210,056,467	\$ 818,962	\$ 22,910,997
Cash and Cash Equivalents with Fiscal Agent	9,326,827	0	9,326,827	0	0
Receivables:					
Taxes	48,200,583	0	48,200,583	0	0
Accounts	1,067,203	4,513,381	5,580,584	149,620	0
Intergovernmental	11,561,917	563,784	12,125,701	0	531,016
Interest	750,528	0	750,528	0	0
Special Assessments	6,613,110	242,628	6,855,738	0	0
Loans	1,050,656	0	1,050,656	0	0
Internal Balances	403,899	(403,899)	0	0	0
Inventory of Supplies at Cost	666,074	667,573	1,333,647	0	0
Prepaid Items	752,657	11,164	763,821	0	0
Prepaid Water Contract	0	1,415,386	1,415,386	0	0
Net Pension Asset	196,954	27,000	223,954	0	0
Non-Depreciable Capital Assets	21,615,798	5,300,884	26,916,682	0	0
Depreciable Capital Assets, Net	114,434,421	186,218,281	300,652,702	7,745	0
<b>Total Assets</b>	<b>375,201,370</b>	<b>250,051,906</b>	<b>625,253,276</b>	<b>976,327</b>	<b>23,442,013</b>
<b>Deferred Outflows of Resources:</b>					
Pension	33,875,567	4,735,726	38,611,293	0	0
<b>Liabilities:</b>					
Accounts Payable	4,451,615	695,224	5,146,839	2,714	4,380
Accrued Wages and Benefits Payable	1,322,596	138,846	1,461,442	6,569	0
Intergovernmental Payable	979,132	380,072	1,359,204	0	0
Contracts Payable	0	0	0	0	2,614,745
Retainage Payable	17,435	63,761	81,196	0	0
Claims Payable	961,596	0	961,596	0	0
Unearned Revenue	0	0	0	0	20,447
Accrued Interest Payable	55,759	0	55,759	0	24,742
General Obligation Notes Payable	1,950,000	0	1,950,000	0	0
Long-Term Liabilities:					
Due Within One Year	2,624,606	1,094,389	3,718,995	0	2,475,000
Due in More Than One Year	105,264,638	24,878,530	130,143,168	0	10,384,659
<b>Total Liabilities</b>	<b>117,627,377</b>	<b>27,250,822</b>	<b>144,878,199</b>	<b>9,283</b>	<b>15,523,973</b>
<b>Deferred Inflows of Resources:</b>					
Property Tax Levy for Next Fiscal Year	42,864,450	0	42,864,450	0	0
Pension	964,306	139,667	1,103,973	0	0
	<b>43,828,756</b>	<b>139,667</b>	<b>43,968,423</b>	<b>0</b>	<b>0</b>



**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2017**

	<b>Primary Government</b>			<b>Component Unit</b>	
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Production Services Unlimited, Inc.</b>	<b>Transportation Improvement District</b>
<b>Net Position:</b>					
Net Investment in Capital Assets	121,965,514	178,510,206	300,475,720	7,745	0
Restricted For:					
Capital Projects	20,641,352	0	20,641,352	0	7,476,803
Debt Service	11,882,476	0	11,882,476	0	0
General Government - Legislative and Executive	8,839,744	0	8,839,744	0	0
General Government - Judicial	3,621,374	0	3,621,374	0	0
Public Safety	5,779,827	0	5,779,827	0	0
Public Works	10,420,136	0	10,420,136	0	0
Health	1,583,196	0	1,583,196	0	0
Human Services	75,209,304	0	75,209,304	0	0
Community and Economic Development	2,564,280	0	2,564,280	0	0
Unrestricted	(14,886,399)	48,886,937	34,000,538	959,299	441,237
<b>Total Net Position</b>	<b>\$ 247,620,804</b>	<b>\$ 227,397,143</b>	<b>\$ 475,017,947</b>	<b>\$ 967,044</b>	<b>\$ 7,918,040</b>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 24,078,050	\$ 7,831,534	\$ 0	\$ 16,521
Judicial	12,361,315	4,407,438	59,221	42,799
Public Safety	39,189,369	4,338,569	3,974,604	16,340
Public Works	18,184,420	278,202	26,815	12,163,886
Health	535,798	563,995	37,500	0
Human Services	56,157,383	1,528,271	19,425,673	415,121
Community and Economic Development	766,686	5,657	50,609	564,812
Interest and Fiscal Charges	660,137	0	0	0
<b>Total Governmental Activities</b>	<b>151,933,158</b>	<b>18,953,666</b>	<b>23,574,422</b>	<b>13,219,479</b>
<b>Business-Type Activities:</b>				
Water	15,085,541	13,072,900	0	5,487,297
Sewer	12,273,719	9,541,003	0	4,782,360
Sheriff	5,053,791	4,317,357	0	0
Communications Rotary	53,592	63,592	0	0
Storm Water	415,770	265,851	0	0
<b>Total Business-Type Activities</b>	<b>32,882,413</b>	<b>27,260,703</b>	<b>0</b>	<b>10,269,657</b>
<b>Total Primary Government</b>	<b>\$ 184,815,571</b>	<b>\$ 46,214,369</b>	<b>\$ 23,574,422</b>	<b>\$ 23,489,136</b>
<b>Component Unit:</b>				
Production Services Unlimited, Inc.	\$ 658,855	\$ 962,853	\$ 0	\$ 0
Transportation Improvement District	23,137,708	81,787	0	14,893,500
<b>Total Component Units</b>	<b>\$ 23,796,563</b>	<b>\$ 1,044,640</b>	<b>\$ 0</b>	<b>\$ 14,893,500</b>

**General Revenues:**

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (16,229,995)	\$ 0	\$ (16,229,995)		
(7,851,857)	0	(7,851,857)		
(30,859,856)	0	(30,859,856)		
(5,715,517)	0	(5,715,517)		
65,697	0	65,697		
(34,788,318)	0	(34,788,318)		
(145,608)	0	(145,608)		
(660,137)	0	(660,137)		
<u>(96,185,591)</u>	<u>0</u>	<u>(96,185,591)</u>		
0	3,474,656	3,474,656		
0	2,049,644	2,049,644		
0	(736,434)	(736,434)		
0	10,000	10,000		
0	(149,919)	(149,919)		
<u>0</u>	<u>4,647,947</u>	<u>4,647,947</u>		
<u>(96,185,591)</u>	<u>4,647,947</u>	<u>(91,537,644)</u>		
			\$ 303,998	\$ 0
			<u>0</u>	<u>(8,162,421)</u>
			<u>\$ 303,998</u>	<u>\$ (8,162,421)</u>
50,276,781	0	50,276,781	0	0
40,717,666	0	40,717,666	0	0
421	0	421	0	0
8,695,324	0	8,695,324	0	0
8,883,700	0	8,883,700	0	0
3,205,637	0	3,205,637	0	92,918
305,388	0	305,388	0	0
<u>112,084,917</u>	<u>0</u>	<u>112,084,917</u>	<u>0</u>	<u>92,918</u>
15,899,326	4,647,947	20,547,273	303,998	(8,069,503)
<u>231,721,478</u>	<u>222,749,196</u>	<u>454,470,674</u>	<u>663,046</u>	<u>15,987,543</u>
<u>\$ 247,620,804</u>	<u>\$ 227,397,143</u>	<u>\$ 475,017,947</u>	<u>\$ 967,044</u>	<u>\$ 7,918,040</u>

**WARREN COUNTY, OHIO**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2017**

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 32,315,881	\$ 47,448,251	\$ 8,466,817	\$ 410,660
Cash and Cash Equivalents with Fiscal Agent	0	9,326,827	0	0
Receivables:				
Taxes	22,972,617	13,143,310	7,081,563	0
Accounts	841,475	14,834	0	0
Intergovernmental	1,893,376	1,136,299	0	0
Interest	750,528	0	0	0
Special Assessments	0	0	0	6,613,110
Loans	0	0	0	0
Due from Other Funds	22,724	0	0	0
Interfund Loans Receivable	30,000	0	0	0
Inventory of Supplies, at Cost	17,226	0	0	0
Prepaid Items	36,217	64,695	0	0
<b>Total Assets</b>	<b>\$ 58,880,044</b>	<b>\$ 71,134,216</b>	<b>\$ 15,548,380</b>	<b>\$ 7,023,770</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 969,250	\$ 256,447	\$ 1,102,123	\$ 0
Accrued Wages and Benefits Payable	673,583	412,944	0	0
Intergovernmental Payable	536,741	128,309	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	295,380	90,703	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	9,755	119,395	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>2,484,709</b>	<b>1,007,798</b>	<b>1,102,123</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	1,771,739	67,909	0	6,650,311
Property Tax Levy for Next Fiscal Year	16,756,283	13,686,045	7,261,589	0
<b>Total Deferred Inflows of Resources</b>	<b>18,528,022</b>	<b>13,753,954</b>	<b>7,261,589</b>	<b>6,650,311</b>
<b>Fund Balances:</b>				
Nonspendable	53,443	64,695	0	0
Restricted	0	56,307,769	7,184,668	373,459
Committed	0	0	0	0
Assigned	5,985,074	0	0	0
Unassigned	31,828,796	0	0	0
<b>Total Fund Balances</b>	<b>37,867,313</b>	<b>56,372,464</b>	<b>7,184,668</b>	<b>373,459</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 58,880,044</b>	<b>\$ 71,134,216</b>	<b>\$ 15,548,380</b>	<b>\$ 7,023,770</b>

See accompanying notes to the basic financial statements

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 1,536,588	\$ 61,060,474	\$ 151,238,671
0	0	9,326,827
4,460,727	542,366	48,200,583
16,340	191,688	1,064,337
0	8,505,748	11,535,423
0	0	750,528
0	0	6,613,110
0	1,050,656	1,050,656
0	197,006	219,730
0	1,118,700	1,148,700
0	620,245	637,471
0	576,461	677,373
<u>\$ 6,013,655</u>	<u>\$ 73,863,344</u>	<u>\$ 232,463,409</u>
\$ 23,180	\$ 1,874,076	\$ 4,225,076
0	233,139	1,319,666
0	306,511	971,561
0	17,435	17,435
0	302,682	688,765
1,118,700	30,000	1,148,700
0	35,175	164,325
11,255	0	11,255
1,950,000	0	1,950,000
<u>3,103,135</u>	<u>2,799,018</u>	<u>10,496,783</u>
0	6,336,182	14,826,141
4,603,552	556,981	42,864,450
<u>4,603,552</u>	<u>6,893,163</u>	<u>57,690,591</u>
0	1,215,608	1,333,746
0	43,409,531	107,275,427
0	19,546,024	19,546,024
0	0	5,985,074
(1,693,032)	0	30,135,764
<u>(1,693,032)</u>	<u>64,171,163</u>	<u>164,276,035</u>
<u>\$ 6,013,655</u>	<u>\$ 73,863,344</u>	<u>\$ 232,463,409</u>

**WARREN COUNTY, OHIO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2017**

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<b>Total Governmental Fund Balances</b>	\$	164,276,035
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		136,050,219
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.		14,826,141
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(21,498,037)
The net pension asset/liability is not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(53,121,911)
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 position. This is the amount that applies to the governmental activities.		7,088,357
		7,088,357
<b><i>Net Position of Governmental Funds</i></b>	<b>\$</b>	<b>247,620,804</b>
		247,620,804

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, 2017**

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
<b>Revenues:</b>				
Taxes	\$ 60,545,098	\$ 18,947,793	\$ 6,274,955	\$ 0
Intergovernmental Revenues	6,044,999	8,781,905	800,406	0
Charges for Services	9,354,600	362,647	0	0
Licenses and Permits	12,628	0	0	0
Investment Earnings	3,090,248	99,663	0	0
Special Assessments	0	0	0	1,286,133
Fines and Forfeitures	245,040	0	0	0
All Other Revenue	2,141,368	105,230	0	0
<b>Total Revenue</b>	<b>81,433,981</b>	<b>28,297,238</b>	<b>7,075,361</b>	<b>1,286,133</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	19,496,628	0	0	0
Judicial	9,653,567	0	0	0
Public Safety	28,432,439	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,417,654	24,569,344	6,549,545	0
Community and Economic Development	179,053	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	1,005,025
Interest and Fiscal Charges	0	0	0	313,432
<b>Total Expenditures</b>	<b>60,179,341</b>	<b>24,569,344</b>	<b>6,549,545</b>	<b>1,318,457</b>
Excess (Deficiency) of Revenues Over Expenditures	21,254,640	3,727,894	525,816	(32,324)
<b>Other Financing Sources (Uses):</b>				
Transfers In	300	0	0	0
Transfers Out	(15,152,138)	0	0	0
Proceeds from Bonds	0	0	0	0
Pledged Revenues	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(15,151,838)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	6,102,802	3,727,894	525,816	(32,324)
<b>Fund Balances at Beginning of Year</b>	<b>31,756,193</b>	<b>52,644,570</b>	<b>6,658,852</b>	<b>405,783</b>
Increase (Decrease) in Inventory Reserve	8,318	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 37,867,313</b>	<b>\$ 56,372,464</b>	<b>\$ 7,184,668</b>	<b>\$ 373,459</b>

See accompanying notes to the basic financial statements



County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,725,929	\$ 2,494,680	\$ 92,988,455
1,509,470	25,507,393	42,644,173
0	5,456,812	15,174,059
0	10	12,638
0	1,710	3,191,621
0	104,635	1,390,768
22,800	1,468,619	1,736,459
138,472	298,194	2,683,264
<u>6,396,671</u>	<u>35,332,053</u>	<u>159,821,437</u>
0	1,985,006	21,481,634
0	848,070	10,501,637
0	5,499,792	33,932,231
614,356	8,450,437	9,064,793
0	532,564	532,564
0	19,408,995	52,945,538
0	661,612	840,665
7,745,569	4,373,210	12,118,779
0	2,202,545	3,207,570
<u>35,105</u>	<u>326,223</u>	<u>674,760</u>
<u>8,395,030</u>	<u>44,288,454</u>	<u>145,300,171</u>
(1,998,359)	(8,956,401)	14,521,266
1,106,661	14,997,419	16,104,380
0	(1,219,677)	(16,371,815)
0	129,254	129,254
0	292,535	292,535
<u>1,106,661</u>	<u>14,199,531</u>	<u>154,354</u>
(891,698)	5,243,130	14,675,620
(801,334)	59,645,619	150,309,683
0	(717,586)	(709,268)
<u>\$ (1,693,032)</u>	<u>\$ 64,171,163</u>	<u>\$ 164,276,035</u>

**WARREN COUNTY, OHIO**  
**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, 2017**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 14,675,620

***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. 9,179,013

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (55,745)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (1,475,777)

The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 3,087,343

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities. (7,783,443)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 5,596

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. (806,674)

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. (926,607)

***Change in Net Position of Governmental Activities*** \$ 15,899,326

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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$52,103,300	\$52,103,300	\$60,381,569	\$ 8,278,269
Intergovernmental Revenues	5,350,000	5,350,000	6,002,873	652,873
Charges for Services	7,461,893	7,461,893	9,306,724	1,844,831
Licenses and Permits	11,500	11,500	12,677	1,177
Investment Earnings	1,151,315	1,151,315	2,476,830	1,325,515
Fines and Forfeitures	252,000	252,000	260,270	8,270
All Other Revenues	2,124,357	2,124,357	2,524,851	400,494
Total Revenues	<u>68,454,365</u>	<u>68,454,365</u>	<u>80,965,794</u>	<u>12,511,429</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	23,830,033	23,920,084	20,406,121	3,513,963
Judicial	10,493,613	10,777,689	9,707,490	1,070,199
Public Safety	32,173,510	31,877,671	29,980,549	1,897,122
Human Services	2,926,148	2,891,938	2,482,036	409,902
Community and Economic Development	320,199	318,904	183,344	135,560
Total Expenditures	<u>69,743,503</u>	<u>69,786,286</u>	<u>62,759,540</u>	<u>7,026,746</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,289,138)	(1,331,921)	18,206,254	19,538,175
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	300	300
Transfers Out	(8,664,319)	(16,977,468)	(16,957,138)	20,330
Advances In	137,084	137,084	207,303	70,219
Advances Out	0	0	(100,219)	(100,219)
Total Other Financing Sources (Uses):	<u>(8,527,235)</u>	<u>(16,840,384)</u>	<u>(16,849,754)</u>	<u>(9,370)</u>
Net Change in Fund Balance	(9,816,373)	(18,172,305)	1,356,500	19,528,805
Fund Balance at Beginning of Year	23,406,042	23,406,042	23,406,042	0
Prior Year Encumbrances	4,270,642	4,270,642	4,270,642	0
Fund Balance at End of Year	<u>\$ 17,860,311</u>	<u>\$ 9,504,379</u>	<u>\$ 29,033,184</u>	<u>\$ 19,528,805</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 17,967,819	\$ 17,967,819	\$ 18,949,636	\$ 981,817
Intergovernmental Revenues	5,994,566	5,994,566	8,376,804	2,382,238
Charges for Services	422,569	422,569	359,157	(63,412)
All Other Revenues	348,187	348,187	463,760	115,573
Total Revenues	<u>24,733,141</u>	<u>24,733,141</u>	<u>28,149,357</u>	<u>3,416,216</u>
<b>Expenditures:</b>				
Current:				
Human Services	33,938,712	32,073,634	24,436,057	7,637,577
Total Expenditures	<u>33,938,712</u>	<u>32,073,634</u>	<u>24,436,057</u>	<u>7,637,577</u>
Net Change in Fund Balance	(9,205,571)	(7,340,493)	3,713,300	11,053,793
Fund Balance at Beginning of Year	37,810,846	37,810,846	37,810,846	0
Prior Year Encumbrances	2,853,712	2,853,712	2,853,712	0
Fund Balance at End of Year	<u>\$ 31,458,987</u>	<u>\$ 33,324,065</u>	<u>\$ 44,377,858</u>	<u>\$ 11,053,793</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE - SENIOR CITIZENS SERVICE LEVY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,950,000	\$ 5,950,000	\$ 6,275,514	\$ 325,514
Intergovernmental Revenues	765,000	765,000	800,406	35,406
Total Revenues	<u>6,715,000</u>	<u>6,715,000</u>	<u>7,075,920</u>	<u>360,920</u>
<b>Expenditures:</b>				
Current:				
Human Services	10,274,843	10,274,843	8,533,883	1,740,960
Total Expenditures	<u>10,274,843</u>	<u>10,274,843</u>	<u>8,533,883</u>	<u>1,740,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,559,843)	(3,559,843)	(1,457,963)	2,101,880
Fund Balance at Beginning of Year	4,936,862	4,936,862	4,936,862	0
Prior Year Encumbrances	2,700,607	2,700,607	2,700,607	0
Fund Balance at End of Year	<u>\$ 4,077,626</u>	<u>\$ 4,077,626</u>	<u>\$ 6,179,506</u>	<u>\$ 2,101,880</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
<b>Assets:</b>						
<b>Current Assets:</b>						
Cash and Cash Equivalents	\$ 22,957,984	\$ 27,643,492	\$ 403,419	\$ 490,829	\$ 51,495,724	\$ 7,322,072
Receivables:						
Accounts	2,648,613	1,864,768	0	0	4,513,381	2,866
Intergovernmental	6,757	510,712	43,173	3,142	563,784	26,494
Special Assessments	0	0	0	242,628	242,628	0
Due from Other Funds	0	0	0	1,363	1,363	532,010
Interfund Loans Receivable	0	0	0	0	0	0
Inventory of Supplies at Cost	572,439	95,134	0	0	667,573	28,603
Prepaid Items	649	10,515	0	0	11,164	75,284
<b>Total Current Assets</b>	<u>26,186,442</u>	<u>30,124,621</u>	<u>446,592</u>	<u>737,962</u>	<u>57,495,617</u>	<u>7,987,329</u>
<b>Noncurrent Assets:</b>						
Prepaid Water Contract	1,415,386	0	0	0	1,415,386	0
Net Pension Asset	6,641	5,935	14,083	341	27,000	535
Non-Depreciable Capital Assets	2,797,717	2,503,167	0	0	5,300,884	0
Depreciable Capital Assets, Net	97,966,360	88,251,921	0	0	186,218,281	26,999
<b>Total Noncurrent Assets</b>	<u>102,186,104</u>	<u>90,761,023</u>	<u>14,083</u>	<u>341</u>	<u>192,961,551</u>	<u>27,534</u>
<b>Total Assets</b>	<u>128,372,546</u>	<u>120,885,644</u>	<u>460,675</u>	<u>738,303</u>	<u>250,457,168</u>	<u>8,014,863</u>
<b>Deferred Outflows of Resources:</b>						
Pension	1,141,193	1,066,233	2,457,657	70,643	4,735,726	123,884
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts Payable	325,384	366,412	0	3,428	695,224	226,539
Accrued Wages and Benefits Payable	37,382	32,786	65,604	3,074	138,846	2,930
Retainage Payable	9,436	54,325	0	0	63,761	0
Intergovernmental Payable	30,743	43,242	302,090	3,997	380,072	7,571
Claims Payable	0	0	0	0	0	961,596
Due to Other Funds	19,502	30,292	13,577	754	64,125	213
Compensated Absences Payable - Current	28,236	13,818	25,457	0	67,511	41,260
Ohio Public Works Commission Loans Payable - Current	0	21,680	0	0	21,680	0
Ohio Water Development Authority Loans Payable - Current	241,064	764,134	0	0	1,005,198	0
<b>Total Current Liabilities</b>	<u>691,747</u>	<u>1,326,689</u>	<u>406,728</u>	<u>11,253</u>	<u>2,436,417</u>	<u>1,240,109</u>

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
<b>Noncurrent Liabilities</b>						
Compensated Absences Payable	231,565	300,704	537,702	5,379	1,075,350	0
Ohio Public Works Commission Loans Payable	0	21,680	0	0	21,680	0
Ohio Water Development Authority Loans Payable	2,993,926	8,966,475	0	0	11,960,401	0
Net Pension Liability	2,907,351	2,598,512	6,166,141	149,095	11,821,099	234,291
<b>Total Noncurrent Liabilities</b>	<u>6,132,842</u>	<u>11,887,371</u>	<u>6,703,843</u>	<u>154,474</u>	<u>24,878,530</u>	<u>234,291</u>
<b>Total Liabilities</b>	<u>6,824,589</u>	<u>13,214,060</u>	<u>7,110,571</u>	<u>165,727</u>	<u>27,314,947</u>	<u>1,474,400</u>
<b>Deferred Inflows of Resources:</b>						
Pension	59,023	18,832	52,496	9,316	139,667	12,044
<b>Net Position:</b>						
Net Investment in Capital Assets	97,529,087	80,981,119	0	0	178,510,206	26,999
Unrestricted	25,101,040	27,737,866	(4,244,735)	633,903	49,228,074	6,625,304
<b>Total Net Position</b>	<u>\$ 122,630,127</u>	<u>\$ 108,718,985</u>	<u>\$ (4,244,735)</u>	<u>\$ 633,903</u>	<u>\$ 227,738,280</u>	<u>\$ 6,652,303</u>
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	(341,137)
					Net Position of Business-type Activities	<u>\$ 227,397,143</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
<b>Operating Revenues:</b>						
Charges for Services	\$ 12,572,634	\$ 9,460,674	\$ 4,317,357	\$ 63,592	\$ 26,414,257	\$ 11,217,356
Tap in Fees	316,209	0	0	0	316,209	0
Other Operating Revenue	184,057	80,329	0	265,851	530,237	308,014
Total Operating Revenues	<u>13,072,900</u>	<u>9,541,003</u>	<u>4,317,357</u>	<u>329,443</u>	<u>27,260,703</u>	<u>11,525,370</u>
<b>Operating Expenses:</b>						
Personal Services	2,865,463	2,600,235	4,728,051	161,759	10,355,508	735,801
Contractual Services	769,134	668,793	0	251,738	1,689,665	1,425,955
Materials and Supplies	913,435	1,049,819	0	50,303	2,013,557	958,623
Utilities	5,074,520	2,661,688	0	0	7,736,208	0
Depreciation	5,192,072	4,845,213	0	0	10,037,285	4,869
Health Insurance Claims	0	0	0	0	0	9,135,542
Other Operating Expenses	87,118	39,983	289,453	3,944	420,498	693,459
Total Operating Expenses	<u>14,901,742</u>	<u>11,865,731</u>	<u>5,017,504</u>	<u>467,744</u>	<u>32,252,721</u>	<u>12,954,249</u>
Operating Income (Loss)	(1,828,842)	(2,324,728)	(700,147)	(138,301)	(4,992,018)	(1,428,879)
<b>Nonoperating Revenue (Expenses):</b>						
Interest and Fiscal Charges	(68,250)	(304,815)	0	0	(373,065)	0
Gain (Loss) on Disposal of Capital Assets	(40,094)	(21,942)	0	0	(62,036)	0
Total Nonoperating Revenues (Expenses)	<u>(108,344)</u>	<u>(326,757)</u>	<u>0</u>	<u>0</u>	<u>(435,101)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(1,937,186)	(2,651,485)	(700,147)	(138,301)	(5,427,119)	(1,428,879)
Capital Contributions - Tap in Fees	4,028,812	3,700,153	0	0	7,728,965	0
Capital Contributions	1,458,485	1,082,207	0	0	2,540,692	0
Transfers In	0	0	0	0	0	267,435
Change in Net Position	3,550,111	2,130,875	(700,147)	(138,301)	4,842,538	(1,161,444)
<b>Net Position Beginning of Year</b>	<u>119,080,016</u>	<u>106,588,110</u>	<u>(3,544,588)</u>	<u>772,204</u>	<u>222,895,742</u>	<u>7,813,747</u>
<b>Net Position End of Year</b>	<u>\$ 122,630,127</u>	<u>\$ 108,718,985</u>	<u>\$ (4,244,735)</u>	<u>\$ 633,903</u>	<u>\$ 227,738,280</u>	<u>\$ 6,652,303</u>
Change in Net Position - Total Enterprise Funds					4,842,538	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(194,591)	
Net Position of Business-type Activities					<u>\$ 4,647,947</u>	

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$ 12,957,160	\$ 9,769,485	\$ 4,295,127	\$ 336,827	\$ 27,358,599	\$ 11,994,310
Cash Payments for Goods and Services	(7,639,865)	(5,573,664)	(199,241)	(309,370)	(13,722,140)	(12,107,796)
Cash Payments to Employees	(2,638,576)	(2,265,328)	(4,035,821)	(127,238)	(9,066,963)	(684,614)
Net Cash Provided (Used) by Operating Activities	2,678,719	1,930,493	60,065	(99,781)	4,569,496	(798,100)
<b>Cash Flows from Noncapital Financing Activities:</b>						
Transfers In	0	0	0	0	0	267,435
Interfund Loan Repayment	0	233,889	0	0	233,889	0
Net Cash Provided by Noncapital Financing Activities	0	233,889	0	0	233,889	267,435
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Received from Tap-in Fees in Excess of Cost	4,028,812	3,700,153	0	0	7,728,965	0
Acquisition and Construction of Assets	(1,130,065)	(1,073,613)	0	0	(2,203,678)	0
Sale of Capital Assets	57,149	4,783	0	0	61,932	0
Principal Paid	(236,314)	(763,965)	0	0	(1,000,279)	0
Interest Paid	(68,250)	(304,815)	0	0	(373,065)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	2,651,332	1,562,543	0	0	4,213,875	0
Net Increase (Decrease) in Cash and Cash Equivalents	5,330,051	3,726,925	60,065	(99,781)	9,017,260	(530,665)
Cash and Cash Equivalents at Beginning of Year	17,627,933	23,916,567	343,354	590,610	42,478,464	7,852,737
Cash and Cash Equivalents at End of Year	\$ 22,957,984	\$ 27,643,492	\$ 403,419	\$ 490,829	\$ 51,495,724	\$ 7,322,072
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>						
Operating Income (Loss)	\$ (1,828,842)	\$ (2,324,728)	\$ (700,147)	\$ (138,301)	\$ (4,992,018)	\$ (1,428,879)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,192,072	4,845,213	0	0	10,037,285	4,869
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(315,305)	192,600	0	0	(122,705)	62,270
(Increase) Decrease in Due from Other Funds	0	4,016	0	998	5,014	66,016
(Increase) Decrease in Intergovernmental Receivables	(6,524)	(361,888)	(22,230)	9,656	(380,986)	891
(Increase) Decrease in Special Assessment Receivable	0	0	0	(3,270)	(3,270)	0
(Increase) Decrease in Prepaid Items	232	573	0	0	805	12,563
(Increase) Decrease in Inventory	77,248	(390)	0	0	76,858	(7,400)
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(117)	(432)	(599)	39	(1,109)	(146)
(Increase) Decrease in Deferred Outflows - Pension	(177,703)	(267,609)	(496,852)	(21,975)	(964,139)	(68,089)
Increase (Decrease) in Accounts Payable	(315,832)	(347,936)	0	1,618	(662,150)	133,171
Increase (Decrease) in Retainage Payable	9,436	(3,446)	0	0	5,990	0
Increase (Decrease) in Accrued Wages and Benefits	1,928	2,772	2,452	2,294	9,446	138
Increase (Decrease) in Due to Other Funds	(16,351)	635	(8,276)	439	(23,553)	2
Increase (Decrease) in Intergovernmental Payables	(536,349)	(402,028)	90,677	(4,649)	(852,349)	6,518
Increase (Decrease) in Claims Payable	0	0	0	0	0	299,280
Increase (Decrease) in Compensated Absences	(6,498)	46,555	70,728	4,175	114,960	17,084
Increase (Decrease) in Net Pension Liability	417,359	570,333	1,176,498	42,236	2,206,426	94,515
Increase (Decrease) in Deferred Inflows - Pension	7,042	(23,747)	(52,186)	6,959	(61,932)	9,097
Total Adjustments	4,507,561	4,255,221	760,212	38,520	9,561,514	630,779
Net Cash Provided (Used) by Operating Activities	\$ 2,678,719	\$ 1,930,493	\$ 60,065	\$ (99,781)	\$ 4,569,496	\$ (798,100)

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2017**

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	Private Purpose	
	Trust	Agency Funds
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 585,864	\$ 30,483,487
Cash in Segregated Accounts	0	3,955,649
Receivables:		
Taxes	0	352,421,844
<b>Total Assets</b>	585,864	386,860,980
 <b>Liabilities:</b>		
Intergovernmental Payable	0	373,035,492
Unapportioned Monies	0	8,314,092
Payroll Withholding	0	807,172
Deposits Held Due to Others	0	4,704,224
<b>Total Liabilities</b>	0	\$ 386,860,980
 <b>Net Position:</b>		
Unrestricted	585,864	
<b>Total Net Position</b>	\$ 585,864	

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

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	Private Purpose Trust
<b>Additions:</b>	
Contributions	\$ 109,565
Increase in Net Position Resulting from Operations	109,565
 <b>Deductions:</b>	
Reimbursements	95,309
Change in Net Position	14,256
Net Position at Beginning of Year	571,608
Net Position at End of Year	\$ 585,864

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 61 "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34," in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**A. Reporting Entity (Continued)**

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

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

Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 21 "Joint Venture."

Jointly Governed Organization

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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**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.

Senior Citizens Service Levy Fund – This fund accounts for tax levy proceeds which provide the source of funding for senior citizen services.

Special Assessment Fund – This fund is used to account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

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

***Proprietary Funds***

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

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

- *Water Fund* – This fund is used to account for the operation of the County's water service.
- *Sewer Fund* – This fund is used to account for the operation of the County's sanitary sewer service.
- *Sheriff Fund* – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, Village of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, and the Warren County Engineer's Office.

Internal Service Funds – These 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. The five internal service funds operated by the County are:

- *Vehicle Maintenance Fund* – This fund provides vehicle maintenance services to various County departments.
- *Health Insurance Fund* – This fund accounts for the claims and administration of the health insurance program for covered County employees and eligible dependents.
- *Workers' Compensation Self Insurance Fund* – This fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government.
- *Property and Casualty Insurance Fund* – This fund accounts for the accumulation and allocation of premiums, deductibles, and risk management fees associated with the property and casualty insurance of the County.
- *Gasoline Fund* – This fund accounts for centralized purchasing of gasoline provided to various departments of the County.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

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

***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 211 and 212.

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

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

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

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



*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

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

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

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a Balance Sheet, which generally includes only current assets and current liabilities, and a Statement of Revenues, Expenditures and Changes in Fund Balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

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

**D. Basis of Accounting**

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

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be 60 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

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

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2017 but which are not intended to finance 2017 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

**E. Budgetary Process**

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

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

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**E. Budgetary Process (Continued)**

**1. Tax Budget**

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

**2. Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2017.

**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 2017, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**E. Budgetary Process (Continued)**

4. Encumbrances

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

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

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**WARREN COUNTY, OHIO**

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**E. Budgetary Process (Continued)**

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the General Fund and for the major Special Revenue funds are shown below:

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	\$6,102,802	\$525,816	\$3,727,894
Increase (Decrease):			
Accrued Revenues at December 31, 2017 received during 2018	(8,986,544)	(210)	(10,410,680)
Accrued Revenues at December 31, 2016 received during 2017	8,131,748	769	12,838,847
Accrued Expenditures at December 31, 2017 paid during 2018	2,484,709	1,102,123	1,007,798
Accrued Expenditures at December 31, 2016 paid during 2017	(2,493,554)	(979,386)	(893,688)
Change in Fair Value, 2017	1,714,835	0	0
Change in Fair Value, 2016	(1,706,942)	0	0
2017 Prepays for 2018	(36,217)	0	(64,695)
2016 Prepays for 2017	2,265	0	34,853
Interfund Loans Receivable, 2017	(30,000)	0	0
Interfund Loans Receivable, 2016	137,084	0	0
Outstanding Encumbrances	(3,963,686)	(2,107,075)	(2,527,029)
Budget Basis	<u>\$1,356,500</u>	<u>(\$1,457,963)</u>	<u>\$3,713,300</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**F. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits and treasury securities. State Treasury Asset Reserve (STAR) Plus, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less. STAR Plus is a cash management program that provides Ohio political subdivisions an account that has no exposure to credit or market risk. All STAR Plus deposits have full FDIC insurance and are backed by the full faith and credit of the U.S. Government.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in State Treasury Asset Reserve of Ohio (STAR Ohio) and pooled certificates of deposit to be cash equivalents. See Note 5 "Cash, Cash Equivalents and Investments."

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$9,326,827 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, is recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 5 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in STAR Ohio during 2017. 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, 2017. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only.

**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, 2017***

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

**I. Prepaid Water Contract**

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

**J. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2017 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**K. Capital Assets and Depreciation**

Capital assets defined by the County have the following characteristics:

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

**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, 2017***

**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 Position, but they are not reported in the Fund Financial Statements.

**2. Property, Plant and Equipment - Business-Type Activities**

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

**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:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	5 - 10
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 - 100

**L. Capitalization of Interest**

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2017.



*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**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, once incurred, are paid in a timely manner and in full from current financial resources, and 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 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 liquidated from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund Sewer Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities Fund Delinquent Tax & Assessment Collection Fund Child Support Enforcement Fund

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**N. Long-Term Obligations** (Continued)

<u>Obligation</u>	<u>Fund</u>
Compensated Absences	Children's Services Board Fund
	Water Fund
	Sewer Fund
	Storm Water Fund
	Sheriff Fund
	Health Insurance Fund
	Workers' Compensation Self Insurance Fund

**O. Bond Premiums/Discounts**

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

**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 the employee has not met the minimum service time requirement, is accrued to the extent it is considered probable 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."

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**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. Pensions**

For purposes of measuring the net pension liability, net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**S. 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.

**T. Special Assessments**

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**U. Self-Funded Insurance**

The County is self-funded for employee health care, prescription, dental, vision, and workers' compensation benefits. The programs are administered by United Health Care, Optum RX, Dental Care Plus, EyeMed, and Careworks Consulting, 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.

**V. 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 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.

**W. 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 balances are 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, 2017*

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

**W. Fund Balance** (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. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

*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.

**X. Net Position**

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

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

**Y. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as inflow of resources in the periods that the amounts become available or for the periods in which they are to be used.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 2 – DEFICIT FUND EQUITIES**

At December 31, 2017, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$1,693,032
Enterprise Fund:	
Sheriff Fund	4,244,735

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

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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**NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position**

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

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

Shared Revenues	\$7,847,627
Interest Revenue	309,489
Special Assessment Revenue	<u>6,669,025</u>
	\$14,826,141

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

General Obligation Bonds Payable	\$6,385,135
Special Assessment Bonds Payable	5,632,634
Tax Increment District Revenue Bonds Payable	1,995,000
Loans Payable	1,056,312
Accrued Interest on Long-Term Debt	44,504
Compensated Absences Payable	<u>6,384,452</u>
	\$21,498,037

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

**NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

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

Capital Assets - Additions	\$7,915,424
Capital Contributions	9,228,574
Construction in Progress - Deletions	(2,309,492)
Depreciation - Additions	(5,655,493)
	\$9,179,013

*Governmental revenues not reported in the funds:*

Decrease in Shared Revenue	(\$390,322)
Increase in Interest Revenue	14,016
Decrease in Special Assessment Revenue	(1,091,060)
Decrease in Charges for Services	(8,411)
	(\$1,475,777)

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

General Obligation Bond Principal Payments	\$1,194,027
Special Assessment Bond Principal Payments	1,005,025
Tax Increment District Revenue Bond Payments	60,000
Loan Payments	957,545
Issuance of Special Assessment Bonds	(129,254)
	\$3,087,343

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

Increase In Compensated Absences Payable	(\$300,195)
Decrease in Retainage Payable	\$202,789
Decrease in Supplies Inventory	(709,268)
	(\$806,674)



**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

**NOTE 4 – FUND BALANCE CLASSIFICATION**

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

Fund Balances	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>							
Inventory of Supplies	\$17,226	\$0	\$0	\$0	\$0	\$620,245	\$637,471
Trust Corpus	0	0	0	0	0	18,902	18,902
Prepaid Items	36,217	0	64,695	0	0	576,461	677,373
<b>Total Nonspendable</b>	<b>53,443</b>	<b>0</b>	<b>64,695</b>	<b>0</b>	<b>0</b>	<b>1,215,608</b>	<b>1,333,746</b>
<b>Restricted:</b>							
Probation Services	0	0	0	0	0	451,106	451,106
Animal Control	0	0	0	0	0	235,922	235,922
Children's Services	0	0	0	0	0	4,968,748	4,968,748
Child Support Enforcement	0	0	0	0	0	552,702	552,702
Community Development & Assistance	0	0	0	0	0	3,319,885	3,319,885
Court Services	0	0	0	0	0	2,630,602	2,630,602
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	862,481	862,481
Developmental Disabilities	0	0	56,307,769	0	0	0	56,307,769
Emergency Services	0	0	0	0	0	218,572	218,572
Indigent Assistance	0	0	0	0	0	601,113	601,113
Information Technology Enhancements	0	0	0	0	0	1,738,404	1,738,404
Job and Family Services	0	0	0	0	0	1,034,605	1,034,605
Law Library	0	0	0	0	0	392,358	392,358
Litter Control and Recycling	0	0	0	0	0	1,310,073	1,310,073
Mental Health Services	0	0	0	0	0	57,994	57,994
Property Reappraisal	0	0	0	0	0	6,177,015	6,177,015
Public Safety	0	0	0	0	0	2,715,466	2,715,466
Roads	0	0	0	0	0	5,670,775	5,670,775
Senior Citizens Services	0	7,184,668	0	0	0	0	7,184,668
Transit Services	0	0	0	0	0	1,755,202	1,755,202
Veteran's Memorial	0	0	0	0	0	3,706	3,706
Victim Assistance	0	0	0	0	0	92,089	92,089
Youth Services	0	0	0	0	0	1,289,989	1,289,989
Debt Retirement	0	0	0	373,459	0	4,851,403	5,224,862
Fairgrounds Construcion	0	0	0	0	0	980,760	980,760
Capital Acquisition and Improvement	0	0	0	0	0	1,498,561	1,498,561
<b>Total Restricted</b>	<b>0</b>	<b>7,184,668</b>	<b>56,307,769</b>	<b>373,459</b>	<b>0</b>	<b>43,409,531</b>	<b>107,275,427</b>
<b>Committed:</b>							
Capital Acquisition and Improvement	0	0	0	0	0	19,272,931	19,272,931
Community Development & Assistance	0	0	0	0	0	273,093	273,093
<b>Total Committed</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,546,024</b>	<b>19,546,024</b>
<b>Assigned:</b>							
Other Purposes	5,985,074	0	0	0	0	0	5,985,074
<b>Total Assigned</b>	<b>5,985,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,985,074</b>
<b>Unassigned (Deficits):</b>							
	3,182,879.6	0	0	0	(1,693,032)	0	30,135,764
<b>Total Fund Balances</b>	<b>\$37,867,313</b>	<b>\$7,184,668</b>	<b>\$56,372,464</b>	<b>\$373,459</b>	<b>(\$1,693,032)</b>	<b>\$64,171,163</b>	<b>\$164,276,035</b>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

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

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

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

Ohio law, under Ohio Revised Code Section 135.35, permits inactive monies to be deposited or invested in the following:

- United States treasury bills, notes, bonds, or any other obligation or security issued by the United States treasury, any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of 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 (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (FHLMC), and Government National Mortgage Association (GNMA). 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;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- Bond and other obligations of the State of Ohio or its political subdivisions;
- No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or 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;

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

- The State Treasurer's investment pool (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in the first two bullet points on the preceding page or cash or both securities and cash, equal value for equal value;
- Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40% of the interim monies available for investment at any one time if training requirements have been met; and
- Up to 15% of the County's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository Institutions that are doing business under authority granted by the United States or any state and that are operating within the United States, provided both of the following apply:
  - (a) The notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase;
  - (b) The notes mature not later than two years after purchase.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper, corporate bonds, 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 only exception being that the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2017, the County did not own any derivative type investments, interest only investments, obligations secured by pooled mortgages 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 who have also acknowledged their receipt of the County's Investment Policy and investment requirement

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State.

At year end, the carrying amount of the County's deposits was \$28,596,884 and the bank balance was \$32,167,460. Federal depository insurance covered \$1,683,427 of the bank balance and remaining deposits, except for \$611,062 that was uncollateralized, were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$9,137,978 and 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 \$20,734,993. The County had \$38,216 in undeposited cash on hand at December 31, 2017 which is included as Cash and Cash Equivalents on the Balance Sheet.

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## WARREN COUNTY, OHIO

### Notes to the Basic Financial Statements For the Year Ended December 31, 2017

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

##### **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	\$186,156,720	934.331
STAR Ohio	515,102	0.002
STAR Plus	84,554	0.000
U.S. Government Bonds	331,923	0.001
Treasury Notes	5,462,645	0.024
Ohio Municipal Bonds	937,027	0.004
County Government Bonds	3,844,344	139.933
Brokered Certificates of Deposit	19,485,802	61.849
Commercial Paper	4,986,650	1.457
Corporate Bonds	4,006,643	6.032
Total Investments	<u>\$225,811,410</u>	<u>1,143.633</u>

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

*Credit Risk* – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk counties can 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 commercial paper as well as US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; and local bank CD's, which are collateralized by US Government and Agency obligations and municipal bonds. The County also invests small amounts in Money Market Funds that are invested solely in US Treasuries and US Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has limited its use in the County's portfolio but does use it when rates in excess of those provided by STAR Ohio can be obtained. The County's investments at December 31, 2017 in FFCB, FHLB, FHLMC, and 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 is rated Aaa based upon the County's credit rating.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**B. Investments** (Continued)

*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, 9.32% are FFCB, 24.38% are FHLB, 35.31% are FHLMC, 13.43% are FNMA, 0.23% are STAR Ohio, 0.04% are STAR PLUS, 0.15% are US Government Bond Money Market Fund, 2.42% are US Treasury Notes, 0.41% are Municipal Government Bonds, 1.70% are Warren County Special Assessment Bonds, 8.63% are Brokered Certificates of Deposit, 2.21% are Commercial Paper, and 1.77% are Corporate Bonds.

Cash and cash equivalents in the amount of \$818,962 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in highly liquid investments with a maturity of three months or less when purchased. At year end, the carrying amount of PSU deposits was \$818,962 and the bank balance was \$826,684.

Cash and cash equivalents in the amount of \$22,910,997 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the bank balance was \$22,930,010. Federal depository insurance covered \$500,000 of the bank balance. The remaining balance was collateralized by securities pledged by the institution holding the assets.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 6- TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2016 were levied after October 1, 2015 on assessed values as of January 1, 2015, 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.

Public utility tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2016 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2017 property tax levy was based totaled \$6,341,452,100 which was comprised of \$6,011,743,900 in real property, and \$329,708,200 in public utility personal property.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

**B. Other Taxes**

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

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2017, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2017 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$30,000	\$0
County Road Projects Fund	0	1,118,700
Other Governmental Funds	1,118,700	30,000
Total Interfund Loans	<u>\$1,148,700</u>	<u>\$1,148,700</u>

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

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**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

The following balances at December 31, 2017, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$22,724	\$295,380
Board of Developmental Disabilities Fund	0	90,703
Other Governmental Funds	197,006	302,682
Total Governmental Funds	<u>219,730</u>	<u>688,765</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	0	19,502
Sewer Fund	0	30,292
Sheriff	0	13,577
Nonmajor Enterprise Funds	1,363	754
Total Enterprise Funds	<u>1,363</u>	<u>64,125</u>
Internal Service Funds	<u>532,010</u>	<u>213</u>
Total Interfund Receivables and Payables	<u>\$753,103</u>	<u>\$753,103</u>

The purpose of interfund receivables and payables 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.

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**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 9 - TRANSFERS**

The following balances at December 31, 2017 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$300	\$15,152,138
County Road Projects Fund	1,106,661	0
Other Governmental Funds	14,997,419	1,219,677
Total Governmental Transfers	<u>16,104,380</u>	<u>16,371,815</u>
Proprietary Funds:		
Internal Service Funds	267,435	0
Total Proprietary Transfers	<u>267,435</u>	<u>0</u>
Total Transfers	<u>\$16,371,815</u>	<u>\$16,371,815</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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**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

**NOTE 10 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category at December 31, 2017:

<i>Historical Cost:</i>				
Class	December 31, 2016	Additions	Deletions	December 31, 2017
<i>Non-Depreciable Capital Assets:</i>				
Land	\$12,544,015	\$543,719	(\$21,226)	13,066,508
Construction in Progress	7,834,990	3,023,792	(2,309,492)	8,549,290
Total Non-Depreciable Capital Assets	<u>20,379,005</u>	<u>3,567,511</u>	<u>(2,330,718)</u>	<u>21,615,798</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	885,509	65,483	0	950,992
Buildings, Structures and Improvements	66,102,930	408,134	(74,420)	66,436,644
Furniture, Fixtures and Equipment	27,801,988	2,866,820	(1,147,065)	29,521,743
Infrastructure	89,097,530	10,236,050	(99,969)	99,233,611
Total Depreciable Capital Assets	<u>183,887,957</u>	<u>13,576,487</u>	<u>(1,321,454)</u>	<u>196,142,990</u>
Total Cost	<u>\$204,266,962</u>	<u>\$17,143,998</u>	<u>(\$3,652,172)</u>	<u>\$217,758,788</u>
<i>Accumulated Depreciation:</i>				
Class	December 31, 2016	Additions	Deletions	December 31, 2017
Land Improvements	(\$386,604)	(\$36,046)	\$0	(\$422,650)
Buildings, Structures and Improvements	(24,785,123)	(1,731,136)	55,815	(26,460,444)
Furniture, Fixtures and Equipment	(15,550,451)	(2,093,344)	1,147,065	(16,496,730)
Infrastructure	(36,617,833)	(1,794,967)	84,055	(38,328,745)
Total Depreciation	<u>(\$77,340,011)</u>	<u>(\$5,655,493)</u>	<u>\$1,286,935</u>	<u>(\$81,708,569)</u>
<i>Net Value:</i>	<u>\$126,926,951</u>			<u>\$136,050,219</u>

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

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

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

Legislative and Executive	\$1,065,134
Judicial	312,331
Public Safety	1,389,525
Public Works	2,187,387
Health	20,512
Human Services	672,777
Community and Economic Development	<u>7,827</u>
Total Depreciation Expense	<u>\$5,655,493</u>

**Construction in Progress:**

County governmental construction projects in progress as of December 31, 2017 total \$8,549,290.

This amount is comprised of the following projects:

Common Pleas Refurbishment	\$2,847,120
Computer Aided Dispatch Upgrade	1,686,958
ShoreTel Phone System	742,156
Fields Ertel & Columbia Road Project	803,509
Western Row Road	621,492
Various Other Projects	<u>1,848,055</u>
Total Construction in Progress	<u>\$8,549,290</u>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

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

*Historical Cost:*

Class	December 31, 2016	Additions	Deletions	December 31, 2017
<b><i>Non-Depreciable Capital Assets:</i></b>				
Land	\$2,378,727	\$303,708	\$0	\$2,682,435
Construction in Progress	2,144,585	1,682,914	(1,209,050)	2,618,449
Total Non-Depreciable Capital Assets	4,523,312	1,986,622	(1,209,050)	5,300,884
<b><i>Depreciable Capital Assets:</i></b>				
Land Improvements	210,429,170	2,343,118	(227,098)	212,545,190
Buildings, Structures and Improvements	119,109,891	1,306,031	0	120,415,922
Furniture, Fixtures and Equipment	5,865,487	317,649	(233,714)	5,949,422
Total Depreciable Capital Assets	335,404,548	3,966,798	(460,812)	338,910,534
Total Cost	\$339,927,860	\$5,953,420	(\$1,669,862)	\$344,211,418

*Accumulated Depreciation:*

Class	December 31, 2016	Additions	Deletions	December 31, 2017
Land Improvements	(\$89,794,992)	(\$5,741,387)	\$103,130	(\$95,433,249)
Buildings, Structures and Improvements	(48,556,260)	(3,937,365)	0	(52,493,625)
Furniture, Fixtures and Equipment	(4,640,560)	(358,533)	233,714	(4,765,379)
Total Depreciation	(\$142,991,812)	(\$10,037,285)	\$336,844	(\$152,692,253)
<b><i>Net Value:</i></b>	\$196,936,048			\$191,519,165

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

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

Summary by category at December 31, 2017:

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2017 total \$2,618,449. This amount is comprised of the following projects:

Wayne-Massie Sewer Improvements 2012	\$1,553,957
Various Other Water Projects	<u>1,064,492</u>
Total Construction in Progress	<u><u>\$2,618,449</u></u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. Water and Sewer Department has focused on much needed upgrades and expansions to some aging facilities. The following projects are in the various stages of construction:

Wayne-Massie Sewer District System Improvements – This project includes the renovation of three sanitary lift stations and installation of approximately 7,200 feet of forcemain and 1,200 feet of gravity sewer lines. Project costs are estimated at \$1.5 million. This project will improve reliability and service to the residents in and around Harveysburg including Caesar Creek State Park.

Various Other Water & Sewer Projects –The County is also working with Deerfield Township on a roadway extension project from Socialville Foster Road to Duke Boulevard where approximately 4,100 feet of 16 inch watermain was added. This extension and upsizing from 12 inch to 16 inch waterline will increase reliability and flow to the Deerfield Township area. The Staley-Green Apple Road Waterline Interconnect Project will provide a connection with Montgomery County from Staley Road to a connection point on Green Apple Road. This will provide a secondary source of water for our Pennyroyal customers in case of emergency. The St Rt 73 Water Main Extension Project includes approximately 2,500 feet of water main allowing for an interconnect with Western Water. This will allow for a secondary water source for residents of Harveysburg and Corwin customers in case of emergency. These projects will be funded using Water and Sewer Department funds.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

**Net Pension Liability/Asset**

The net pension liability/asset reported on the Statement of Net Position represents a liability or an asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

GASB 68 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability/asset. Resulting adjustments to the net pension liability/asset would be effective when the changes are legally enforceable.

The proportionate share of each plan’s unfunded benefits is presented as a long-term *net pension liability* or *net pension asset* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

**Plan Description - Ohio Public Employees Retirement System (“OPERS”)**

Plan Description – Substantially all County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)**

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plan. Members of the Member-Directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code, recently updated by HB 520. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

FAS represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)**

When a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided on the member’s base benefit. Members retiring under the Combined Plan receive a cost of living adjustment on the defined benefit portion of their benefit. The cost of living increase varies somewhat but is generally defined as Consumer Price Index not to exceed 3%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member’s FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member’s FAS for the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance of their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. For additional information, see the Plan Statement in the OPERS CAFR.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)**

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
<b>2017 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee	10.0%	**
<b>2017 Actual Contribution Rates</b>		
Employer:		
Pension	13.0%	17.1%
Post-employment Health Care Benefits	1.0%	1.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

\*\* This rate is also determined by OPERS’ Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$8,062,748 for 2017. Of this amount, \$192,330 is reported as an intergovernmental payable.

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability/asset for OPERS was measured as of December 31, 2016, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member- Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$98,051,225	(\$222,104)	(\$1,850)	\$97,827,271
Proportion of the Net Pension Liability/(Asset)	0.468976%	0.433430%	0.482203%	
Pension Expense	\$20,683,166	\$159,007	\$222,245	\$21,064,418

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$132,901	\$0	\$18,827	\$151,728
Changes of assumptions	15,552,125	54,132	2,080	15,608,337
Net difference between projected and actual earnings on pension plan investments	14,602,090	54,190	1,592	14,657,872
Changes in proportion	128,015	2,552	41	130,608
County contributions subsequent to the measurement date	7,519,721	217,020	326,007	8,062,748
Total Deferred Outflows of Resources	<u>\$37,934,852</u>	<u>\$327,894</u>	<u>\$348,547</u>	<u>\$38,611,293</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$583,552	\$113,592	\$0	\$697,144
Changes in proportion	400,403	6,138	288	406,829
Total Deferred Inflows of Resources	<u>\$983,955</u>	<u>\$119,730</u>	<u>\$288</u>	<u>\$1,103,973</u>

\$8,062,748 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

	OPERS		
	Traditional Pension Plan Net Deferred Inflows/(Outflows) of Resources	Combined Plan Net Deferred Inflows/(Outflows) of Resources	Member-Directed Plan Net Deferred Outflows of Resources
Year Ending December 31:			
2018	(\$12,252,171)	(\$10,525)	(\$3,296)
2019	(12,688,683)	(10,525)	(3,296)
2020	(5,190,734)	(8,181)	(3,189)
2021	428,023	11,022	(2,591)
2022	0	8,994	(2,695)
Thereafter	0	14,487	(7,432)
Total	<u>(\$29,703,565)</u>	<u>\$5,272</u>	<u>(\$22,499)</u>

**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**Actuarial Assumptions – OPERS (Continued)**

<b>Actuarial Information</b>	<b>Traditional Pension Plan</b>	<b>Combined Plan</b>	<b>Member-Directed Plan</b>
Wage Inflation	3.25%	3.25%	3.25%
Projected Salary Increases	3.25% - 10.75% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple
Investment Rate of Return	7.50%	7.50%	7.50%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The discount rate used to measure the total pension liability was 7.5%, post-experience study results, for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017*

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

**Actuarial Assumptions – OPERS** (Continued)

The following table presents the County’s proportionate share of the net pension liability or asset calculated using the discount rate of 7.5%, and the County’s proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease (6.5 %)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$149,795,149	\$98,049,932	\$54,931,797
Combined Plan	\$15,962	(\$223,473)	(\$407,040)
Member-Directed Plan	\$4,440	\$0	(\$4,440)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00%	2.75%
Domestic Equities	20.70%	6.34%
Real Estate	10.00%	4.75%
Private Equity	10.00%	8.97%
International Equities	18.30%	7.95%
Other investments	18.00%	4.92%
Total	100.00%	5.66%

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

**Actuarial Assumptions – OPERS** (Continued)

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

**NOTE 12 – POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

**A. Plan Description**

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 12 – POSTEMPLOYMENT BENEFITS (Continued)**

**Ohio Public Employees Retirement System (Continued)**

**A. Plan Description (Continued)**

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**B. Funding Policy**

The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2017 was 4.0%.

**C. County Contributions**

The County's actual contributions that were used to fund postemployment benefits were approximately \$647,740, \$1,292,411, and \$1,198,139 for 2017, 2016 and 2015, respectively. The full amount has been contributed for 2017, 2016 and 2015.



**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**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, 2017, the County's accumulated, unpaid compensated absences amounted to \$7,732,898. Of this amount, \$6,590,037 is recorded as Governmental Activities on the government-wide Statement of Net Position (\$390,880 is reported as due within one year), and \$1,142,861 is recorded as Business-type Activities (\$67,511 is reported as due within one year).

At December 31, 2017, the liability recorded as Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	144,452	\$3,847,107	\$273,105
Sick Time	89,262	2,487,588	117,775
Compensatory Time	10,042	255,342	0
Total	<u>243,756</u>	<u>\$6,590,037</u>	<u>\$390,880</u>

**NOTE 14 – NOTES PAYABLE**

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2017, the County paid off the \$600,000 Road Improvement Bond Anticipation Note (BAN) along with the \$2,580,000 Racino TIF Roadway BAN and issued another \$1,950,000 to be used for road improvements related to the Miami Valley Gaming TIF. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five-year period.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

**NOTE 14 – NOTES PAYABLE (Continued)**

	Balance December 31, 2016	Issued	(Retired)	Balance December 31, 2017
Primary Government General Obligation Notes:				
1.75% Series 2016 Road Improvement BAN	\$600,000	\$0	\$600,000	\$0
1.75% Series 2016 Racino TIF Roadway BAN	2,580,000	0	2,580,000	0
1.625% Series 2017 Racino TIF Roadway BAN	0	1,950,000	0	1,950,000
Total Notes Payable	<u>\$3,180,000</u>	<u>\$1,950,000</u>	<u>\$3,180,000</u>	<u>\$1,950,000</u>

**NOTE 15 - 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 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 a State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008 and will continue through 2018.

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

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

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected.

Delinquent special assessments related to outstanding special assessment bonded debt at year-end was \$14,764.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

The principal amount of the County's special assessment debt outstanding at December 31, 2017 of \$5,632,634 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 \$373,459 in the Special Assessment Debt Service Fund at December 31, 2017 is reserved for the retirement of outstanding special assessment bonds.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of 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.

The 2015 Ohio Public Works Commission (OPWC) interest-free loan was used to cover costs incurred for various County Road Repairs and Resurfacing projects. The loan amount was \$1,000,000. The loan will be retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

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

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010, the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012 and will continue through 2031. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

In 2016, under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville's sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County, which included an OPWC Loan and OWDA Loan. The OPWC Loan amount was \$433,600, originated in 2000, and was for wastewater treatment plant improvements. The OWDA Loan amount was \$3,575,670, originated in 2001, and was for wastewater treatment plant improvements also. The OWDA Loan will be paid off in July 2020 while the OPWC Loan will be paid off in December 2019.

The OWDA loans and Waynesville loans will be retired from the revenues generated by the Water and Sewer funds.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$57.0 million of additional, unvoted general obligation debt.

For Net Pension Liability, the General Fund liquidates approximately 61% and the Board of Developmental Disabilities 15%. Other governmental funds and internal service funds liquidate the remaining 24%, each representing less than 5% of the total.

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**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

	Interest Rate	Maturity Date	Balance December 31, 2016	Additions	Retired	Balance December 31, 2017	Amounts Due Within One Year
<b>Governmental Activities:</b>							
<b>General Obligation Bonds:</b>							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$2,404,162	\$0	(\$374,027)	\$2,030,135	\$379,027
2013 Radio System Acquisition Bonds	1.575%	2022	5,175,000	0	(820,000)	4,355,000	835,000
<b>Total Unvoted General Obligation Bonds</b>			<b>7,579,162</b>	<b>0</b>	<b>(1,194,027)</b>	<b>6,385,135</b>	<b>1,214,027</b>
<b>Special Assessment Bonds (with Governmental Commitment):</b>							
1997 Waterstone	4.15 - 5.50%	2017	265,000	0	(265,000)	0	0
1998 Drake Rd Waterline	4.975%	2018	3,590	0	(1,750)	1,840	1,840
1998 Eagle Hill Waterline	4.975%	2018	6,265	0	(3,050)	3,215	3,215
1998 Turtlecreek Union Waterline	4.975%	2018	155,145	0	(75,200)	79,945	79,945
2000 Water and Sewer	4.40 - 4.85%	2020	335,000	0	(80,000)	255,000	80,000
2001 Water and Sewer	3.30 - 5.35%	2021	795,000	0	(145,000)	650,000	150,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2022	610,000	0	(90,000)	520,000	95,000
2003 Water and Sewer	2.00 - 4.75%	2023	1,165,000	0	(145,000)	1,020,000	150,000
2004 Water and Sewer	1.7 - 4.75%	2024	106,398	0	(11,397)	95,001	11,877
2005 Water and Sewer	4.40%	2025	39,831	0	(3,702)	36,129	3,866
2007 Bunnell Hill Road	4.3-5.75%	2027	21,000	0	(1,000)	20,000	2,000
2007 Bardes Drive Sewer	4.3-5.75%	2027	359,000	0	(24,000)	335,000	28,000
2008 Various Purpose SA Bonds	3.25-5.00%	2028	1,925,000	0	(125,000)	1,800,000	130,000
2011 Various Purpose SA Bonds	.75-4.625%	2031	442,275	0	(23,613)	418,662	24,079
2013 Bellbrook & Chenoweth Water	4.50%	2033	279,901	0	(11,313)	268,588	11,822
2017 Various Purpose SA Bonds	4.21%	2037	0	129,254	0	129,254	3,405
<b>Total Special Assessment Bonds</b>			<b>6,508,405</b>	<b>129,254</b>	<b>(1,005,025)</b>	<b>5,632,634</b>	<b>775,049</b>
<b>Tax Increment District Revenue Bonds</b>							
2009 Greens of Bunnell Hill	6.50%	2035	2,055,000	0	(60,000)	1,995,000	60,000
<b>Total Tax Increment Revenue Bonds</b>			<b>2,055,000</b>	<b>0</b>	<b>(60,000)</b>	<b>1,995,000</b>	<b>60,000</b>
<b>Loans:</b>							
1994 State 166 Loan	4.00%	2018	916,765	0	(844,829)	71,936	71,936
2012 OPWC Township Road North	0.00%	2032	128,616	0	(8,298)	120,318	8,297
2012 OPWC Township Road East	0.00%	2032	68,476	0	(4,418)	64,058	4,417
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	900,000	0	(100,000)	800,000	100,000
<b>Total Loans</b>			<b>2,013,857</b>	<b>0</b>	<b>(957,545)</b>	<b>1,056,312</b>	<b>184,650</b>
Compensated Absences			6,207,295	6,565,861	(6,183,119)	6,590,037	390,880
Pension			71,902,239	14,327,887	0	86,230,126	0
<b>Total Governmental Activities Long-term Liabilities</b>			<b>\$96,265,958</b>	<b>\$21,023,002</b>	<b>(\$9,399,716)</b>	<b>\$107,889,244</b>	<b>\$2,624,606</b>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

	Interest Rate	Maturity Date	Balance December 31, 2016	Additions	Retired	Balance December 31, 2017	Amounts Due Within One Year	
<b>Business-type Activities:</b>								
2005	OWDA Loan Water	2.00%	2029	\$3,471,304	\$0	(\$236,314)	\$3,234,990	\$241,064
2010	OWDA Loan Sewer	3.00%	2031	9,647,037	0	(513,607)	9,133,430	529,704
2016	OWDA Loan Sewer-Waynesville	2.50%	2020	825,857	0	(228,678)	597,179	234,430
2016	OPWC Loan Sewer-Waynesville	0.00%	2019	65,040	0	(21,680)	43,360	21,680
	Compensated Absences			1,027,901	1,142,861	(1,027,901)	1,142,861	67,511
	Pension			9,614,673	2,206,426	0	11,821,099	0
	<b>Total Business-type Activities Long-term Liabilities</b>			<b>\$24,651,812</b>	<b>\$3,349,287</b>	<b>(\$2,028,180)</b>	<b>\$25,972,919</b>	<b>\$1,094,389</b>

A summary of the County's future debt service requirements including principal and interest at December 31, 2017 follows:

**A. Bonded Debt**

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$1,214,027	\$141,316	\$775,049	\$271,445	\$60,000	\$128,700
2019	1,249,027	116,140	727,795	233,705	65,000	124,800
2020	1,274,027	89,199	754,812	198,097	70,000	120,413
2021	1,309,027	61,671	701,992	160,742	70,000	115,862
2022	1,339,027	31,254	549,380	126,488	80,000	111,150
2023-2027	0	0	1,574,046	336,324	480,000	470,113
2028-2032	0	0	483,514	57,704	660,000	289,412
2033-2037	0	0	66,046	6,631	510,000	59,313
Totals	<b>\$6,385,135</b>	<b>\$439,580</b>	<b>\$5,632,634</b>	<b>\$1,391,136</b>	<b>\$1,995,000</b>	<b>\$1,419,763</b>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

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

Years	OWDA Water Loan		OWDA Sewer Loan		OWDA Sewer Loan Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$241,064	\$63,500	\$529,704	\$270,061	\$234,430	\$13,473
2019	245,909	58,655	546,306	254,046	240,328	7,576
2020	250,852	53,713	563,428	237,529	122,421	1,530
2021	255,894	48,670	581,087	220,495	0	0
2022	261,038	43,527	599,300	202,927	0	0
2023-2027	1,386,033	136,789	3,290,299	731,226	0	0
2028-2032	594,200	14,929	3,023,306	207,746	0	0
Totals	\$3,234,990	\$419,783	\$9,133,430	\$2,124,030	\$597,179	\$22,579

Years	OPWC Sewer Loan Waynesville		OPWC County Rd Repair & Resuracing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$21,680	\$0	\$100,000	\$0	\$12,714	\$0
2019	21,680	0	100,000	0	12,716	0
2020	0	0	100,000	0	12,716	0
2021	0	0	100,000	0	12,716	0
2022	0	0	100,000	0	12,716	0
2023-2027	0	0	300,000	0	63,580	0
2028-2032	0	0	0	0	57,218	0
2033-2037	0	0	0	0	0	0
Totals	\$43,360	\$0	\$800,000	\$0	\$184,376	\$0

Years	State 166 Loan	
	Principal	Interest
2018	\$71,936	\$240
2019	0	0
2020	0	0
2021	0	0
2022	0	0
2023-2027	0	0
2028-2032	0	0
2033-2037	0	0
Totals	\$71,936	\$240

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017**

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

**C. Conduit Debt Obligations**

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and is 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. 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, 2017 there were five series of conduit debt outstanding with a total principal debt of \$113,299,055.

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

As of December 31, 2017, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
County Financial Software	\$406,520	2019
Butler-Warren/Roberts Park Turn Lane Project	246,368	2019
Hatfield Tower Upgrade	140,916	2018
Kings Ave. Bridge Improvement	770,358	2024
911 System Replacement	161,868	2018
CAD Upgrade	1,067,923	2019
Waynesville WWTP	556,068	2019
Well Rehab Project	162,885	2019
Architect Services for Court Expansion	60,743	2019
Total	<u>\$3,573,649</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 \$393,627 for these contributions, recording revenue and expenses at cost or fair market value, as applicable. On January 1, 2018, Production Services Unlimited, Inc (PSU) became a private entity outside of the County authority and will no longer be a Component Unit of Warren County.



***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 18 - CONTINGENCIES**

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

The County participates in a number of Federal and State assisted grant programs. The significant programs are Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Title XX Block Grants, Food Assistance, Workforce Investment Act Grants, Title IV-E Foster Care, Community Development Block Grants, Temporary Assistance for Needy Families, and Adoption Assistance Grants. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE 19 - RISK MANAGEMENT**

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

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

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

Insurance coverage stayed the same as coverage in the prior year with the CORSA deductible of \$100,000 per occurrence. Settled claims during the last ten years have not exceeded commercial insurance coverage.

The County has a group health insurance program that is offered to County employees and their eligible dependents with the exception of employees of The Board of Developmental Disabilities. 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.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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

The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$250,000 per year per specific claim.

The total claims liability of \$961,596, reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2017 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. The fund is reported within the governmental activities on the government-wide statements.

Changes in the fund's claims liability amount in 2017 were:

	<u>Balance at December 31, 2016</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2017</u>
County:				
2016	\$520,508	\$8,157,295	(\$8,015,487)	\$662,316
2017	\$662,316	\$9,018,179	(\$8,718,899)	\$961,596

**NOTE 20 – INTERGOVERNMENTAL AGREEMENT**

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$17.5 million at December 31, 2017.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co., LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$6.4 million at December 31, 2017.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 20 – INTERGOVERNMENTAL AGREEMENT (Continued)**

In 2017, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, equipping, and installation of the Warren County Sports Park at Union Village in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$15,735,000 in debt for the project and Warren County to pledge lodging tax revenue to pay all bond service charges and administrative expenses related to the bonds. The County levied an additional 1% lodging tax that went into effect July 1, 2017 to assist with these payments. The debt is currently scheduled to continue through 2042, however, the interest and terms will be negotiated every 5 years. As of December 31, 2017, principal of \$15.7 million along with interest and administrative fees of \$8.6 million remained on the debt.

**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 Section 340 of 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 a 14 member board whereby 6 members are appointed by Ohio Department of Mental Health and Addiction Services (Ohio MHAS) and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS's main sources of revenue are grants, allocations from OhioMHAS, and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report 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, 2017 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,261,329	Revenues	\$11,805,961
Fund Equity	\$11,261,329	Expenses	\$12,504,591
		Net Income/(Loss)	<u>(\$698,630)</u>

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

**NOTE 22 – JOINTLY GOVERNED ORGANIZATION**

**Southwestern Ohio Council of Governments**

The Southwestern Ohio Council of Governments was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council originally consisted of four members representing each of the four counties. In May of 2015, Greene County Board of Developmental Disabilities became a member of the organization and in 2017, Montgomery County Board of Developmental Disabilities became a member. Other County Boards of Developmental Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the member counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2017, the County contributed \$33,000 towards the operation of the Southwestern Ohio Council of Governments.

**NOTE 23 – SIGNIFICANT ENCUMBRANCES**

At December 31, 2017, the County had the following significant encumbrances outstanding:

Fund	Significant Encumbrances	Explanation
General Fund	\$ 1,805,000	County Fairgrounds Redevelopment
	274,422	Microwave Links
	47,931	Inmate Meal Services
Board of Developmental Disabilities Fund	826,759	Community Assistance Housing Program
	31,777	Admin Fees
	362,644	Health Insurance
Other Governmental Funds	262,260	Bulk Salt
	2,155,607	Airport Improvements
	120,572	Prosecutor's Office Remodel
	1,174,775	Sexennial Property Value Reappraisal
	283,274	WIOA Youth Service Contract
	236,290	Transit Services
	126,401	Drug Task Force
	88,466	Storm Sewer
Business Type Funds	126,975	Sludge Hauling
	67,253	Simpson Creek Upgrades
	156,240	Wastewater Treatment
	180,000	Irwin Simpson Road Repairs
	170,874	Workers Comp.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2017***

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**NOTE 24 – TAX ABATEMENTS**

The County uses Enterprise Zone Agreements (ORC 5079) with local businesses to provide real and personal property tax exemptions to encourage development of real property and the acquisition of personal property within the County. Such agreements can provide tax exemptions for a portion of the value of new real and personal property investment (when that personal property is still taxable) when the investment is made in conjunction with a project that includes job creation. The County currently has one such agreement with Mane, Inc. Under this agreement, Mane, Inc. receives a 75% real property tax abatement until December 31, 2022.

For the fiscal year ended December 31, 2017, the County abated \$28,068 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

In addition to this Enterprise Zone Agreement, the County received reduced real property tax revenues because of Community Reinvestment Areas (CRAs) Agreements granted by various cities and villages within the County. CRAs encourage property owners to renovate existing or construct new buildings by providing tax exemptions.

For the fiscal year ended December 31, 2017, the County's real property tax revenues were reduced as follows by these programs:

<u>Name of Government that entered into the CRA</u>	<u>Amount of tax revenue reduction to Warren County</u>
Village of Carlisle	\$7,691
City of Franklin	13,959
City of Lebanon	35,749
City of Mason	396,891
City of Monroe	183,553
City of Springboro	49,677
Village of Harveysburg	4,155
Village of South Lebanon	30,036
	<u>\$721,711</u>



## REQUIRED SUPPLEMENTARY INFORMATION

Warren County, Ohio  
Required Supplementary Information  
Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset  
Ohio Public Employees Retirement System  
Last Four Years (1) \*\*\*

	2016	2015	2014	2013
<b>Traditional Pension Plan:</b>				
County's Proportion of the Net Pension Liability	0.468976%	0.470618%	0.470916%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
County's Covered-Employee Payroll	\$ 56,457,255 *	\$ 52,541,782 *	\$ 51,536,497 *	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	173.67%	155.15%	110.21%	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	77.25%	81.08%	86.45%	86.36%
<b>Combined Plan:</b>				
County's Proportion of the Net Pension Asset	0.433430%	0.438146%	0.409626%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 222,104	\$ 213,211	\$ 157,716	\$ 42,982
County's Covered-Employee Payroll	\$ 1,533,175 *	\$ 1,426,844 *	\$ 1,399,545 *	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	14.49%	14.94%	11.27%	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	116.55%	116.90%	114.83%	104.56%
<b>Member-Directed Plan:</b>				
County's Proportion of the Net Pension Asset	0.482203%	0.471660%	0.477854%	**
County's Proportionate Share of the Net Pension Asset	\$ 1,850	\$ 1,803	\$ 2,813	**
County's Covered-Employee Payroll	\$ 2,525,751 *	\$ 2,350,583 *	\$ 2,305,609 *	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	0.07%	0.08%	0.12%	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	103.40%	103.91%	**	**

(1) Information prior to 2013 is not available.

\* Number changed from previous year due to error in calculation.

\*\* Information not available because OPERS deemed the plan immaterial and did not include this information in their report.

\*\*\* Amounts presented as of the County's measurement date which is the prior fiscal year-end.



Warren County, Ohio  
Required Supplementary Information  
Schedule of County Contributions  
Ohio Public Employees Retirement System  
Last Five Years (1)

	2017	2016	2015	2014	2013
<b>Traditional Pension Plan:</b>					
Contractually Required Contribution	\$ 7,519,721	\$ 6,733,274 *	\$ 6,515,302 *	\$ 6,420,895 *	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(7,519,721)</u>	<u>(6,733,274)</u>	<u>(6,515,302)</u>	<u>(6,420,895)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 56,515,911	\$ 56,457,255 *	\$ 52,541,782 *	\$ 51,536,497 *	\$ 53,844,897
Contributions as a Percentage of Covered-Employee Payroll	13.31%	11.93%	12.40%	12.46%	14.33%
<b>Combined Plan:</b>					
Contractually Required Contribution	\$ 217,020	\$ 186,929 *	\$ 176,932 *	\$ 166,151 *	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(217,020)</u>	<u>(186,929)</u>	<u>(176,932)</u>	<u>(166,151)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,631,056	\$ 1,533,175 *	\$ 1,426,844 *	\$ 1,399,545 *	\$ 1,462,233
Contributions as a Percentage of Covered-Employee Payroll	13.31%	12.19%	12.40%	11.87%	14.33%
<b>Member-Directed Plan:</b>					
Contractually Required Contribution	\$ 326,007	\$ 231,123 *	\$ 291,478 *	\$ 206,975 *	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(326,007)</u>	<u>(231,123)</u>	<u>(291,478)</u>	<u>(206,975)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 2,450,168	\$ 2,525,751 *	\$ 2,350,583 *	\$ 2,305,609 *	\$ 2,408,881
Contributions as a Percentage of Covered-Employee Payroll	13.31%	9.15%	12.40%	8.98%	14.33%

(1) Information prior to 2013 is not available.

\* Number changed from previous year due to error in calculation.



*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.*

## **WARREN COUNTY, OHIO**

### ***Nonmajor Governmental Funds***

#### ***Special Revenue Funds***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

#### **Motor Vehicle and Gasoline Tax Fund**

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

#### **Human Services Fund**

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

#### **Dog and Kennel Fund**

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

#### **Permissive Tax Fund**

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

#### **Real Estate Assessment Fund**

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

#### **Children's Services Board Fund**

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

#### **Youth Services Subsidy Fund**

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

#### **Delinquent Real Estate Tax and Assessment Fund**

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

(Continued)

## **WARREN COUNTY, OHIO**

### ***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)

## **WARREN COUNTY, OHIO**

### ***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**
- Sales Tax Transition Fund**
- Veteran's Memorial Fund**
- Indigent Driver Interlock and Monitoring Fund**
- Indigent Driver Fund**
- Probation Supervision Fund**
- Common Pleas Mental Health Grant Fund**
- Lodging Tax Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- WC Technology Crimes Unit**
- County Court Probation Department Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Cognitive Intervention Program Fund \***
- Hazardous Materials Emergency Fund**
- Tactical Response Unit Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**
- Recorder Technology Fund**
- BOE Technology Fund**
- Workforce Investment Board**

\*Name changed from Treatment Alternative to Street Crime (TASC) Grant Fund. Although the purpose of the fund remains the same, it is no longer funded by the TASC grant.

### ***Debt Service Funds***

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

#### **Tax Increment Financing Fund**

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

(Continued)

## **WARREN COUNTY, OHIO**

### ***Debt Service Funds***

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

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

#### **Radio System Bonds Fund**

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

#### **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.

#### **Sewer Extension Projects Fund**

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

#### **County Construction Projects Fund**

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

#### **Airport Construction Fund**

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

#### **Redevelopment Tax Equivalent Fund**

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

### ***Permanent Fund***

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

#### **Scheurer - Smith Trust Fund**

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 33,763,972	\$ 4,866,018	\$ 22,386,875	\$ 43,609	\$ 61,060,474
Receivables:					
Taxes	0	542,366	0	0	542,366
Accounts	191,688	0	0	0	191,688
Intergovernmental	8,403,236	0	102,512	0	8,505,748
Loans	1,050,656	0	0	0	1,050,656
Due from Other Funds	197,006	0	0	0	197,006
Interfund Loans Receivable	1,118,700	0	0	0	1,118,700
Inventory of Supplies, at Cost	535,045	0	85,200	0	620,245
Prepaid Items	79,529	0	496,932	0	576,461
<b>Total Assets</b>	<u>\$ 45,339,832</u>	<u>\$ 5,408,384</u>	<u>\$ 23,071,519</u>	<u>\$ 43,609</u>	<u>\$ 73,863,344</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 1,242,991	\$ 0	\$ 631,085	\$ 0	\$ 1,874,076
Accrued Wages and Benefits Payable	232,075	0	1,064	0	233,139
Intergovernmental Payable	306,348	0	163	0	306,511
Retainage Payable	15,435	0	2,000	0	17,435
Due to Other Funds	302,371	0	311	0	302,682
Interfund Loans Payable	30,000	0	0	0	30,000
Compensated Absences Payable	35,175	0	0	0	35,175
<b>Total Liabilities</b>	<u>2,164,395</u>	<u>0</u>	<u>634,623</u>	<u>0</u>	<u>2,799,018</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable Amounts	6,233,670	0	102,512	0	6,336,182
Property Tax Levy for Next Fiscal Year	0	556,981	0	0	556,981
<b>Total Deferred Inflows of Resources</b>	<u>6,233,670</u>	<u>556,981</u>	<u>102,512</u>	<u>0</u>	<u>6,893,163</u>
<b>Fund Balances:</b>					
Nonspendable	614,574	0	582,132	18,902	1,215,608
Restricted	36,054,100	4,851,403	2,479,321	24,707	43,409,531
Committed	273,093	0	19,272,931	0	19,546,024
Unassigned	0	0	0	0	0
<b>Total Fund Balances</b>	<u>36,941,767</u>	<u>4,851,403</u>	<u>22,334,384</u>	<u>43,609</u>	<u>64,171,163</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 45,339,832</u>	<u>\$ 5,408,384</u>	<u>\$ 23,071,519</u>	<u>\$ 43,609</u>	<u>\$ 73,863,344</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,993,587	\$ 501,093	\$ 0	\$ 0	\$ 2,494,680
Intergovernmental Revenues	24,213,175	77,791	1,216,427	0	25,507,393
Investment Earnings	0	0	1,710	0	1,710
Charges for Services	5,456,812	0	0	0	5,456,812
Licenses and Permits	10	0	0	0	10
Fines and Forfeitures	1,468,619	0	0	0	1,468,619
Special Assessments	0	0	104,635	0	104,635
All Other Revenue	298,029	0	165	0	298,194
<b>Total Revenue</b>	<b>33,430,232</b>	<b>578,884</b>	<b>1,322,937</b>	<b>0</b>	<b>35,332,053</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	1,983,779	0	1,227	0	1,985,006
Judicial	848,070	0	0	0	848,070
Public Safety	5,178,944	0	320,848	0	5,499,792
Public Works	8,448,437	0	2,000	0	8,450,437
Health	532,564	0	0	0	532,564
Human Services	19,408,995	0	0	0	19,408,995
Community and Economic Development	661,612	0	0	0	661,612
Capital Outlay	0	0	4,373,210	0	4,373,210
Debt Service:					
Principal Retirement	0	2,202,545	0	0	2,202,545
Interest and Fiscal Charges	0	326,223	0	0	326,223
<b>Total Expenditures</b>	<b>37,062,401</b>	<b>2,528,768</b>	<b>4,697,285</b>	<b>0</b>	<b>44,288,454</b>
Excess (Deficiency) of Revenues					
Over Expenditures	(3,632,169)	(1,949,884)	(3,374,348)	0	(8,956,401)
<b>Other Financing Sources (Uses):</b>					
Transfers In	7,474,047	1,014,222	6,509,150	0	14,997,419
Transfers Out	(1,219,677)	0	0	0	(1,219,677)
Proceeds from Bonds	0	0	129,254	0	129,254
Pledged Revenues	292,535	0	0	0	292,535
<b>Total Other Financing Sources (Uses)</b>	<b>6,546,905</b>	<b>1,014,222</b>	<b>6,638,404</b>	<b>0</b>	<b>14,199,531</b>
Net Change in Fund Balances	2,914,736	(935,662)	3,264,056	0	5,243,130
<b>Fund Balances at Beginning of Year</b>	<b>34,742,180</b>	<b>5,787,065</b>	<b>19,072,765</b>	<b>43,609</b>	<b>59,645,619</b>
Increase (Decrease) in Inventory Reserve	(715,149)	0	(2,437)	0	(717,586)
<b>Fund Balances End of Year</b>	<b>\$ 36,941,767</b>	<b>\$ 4,851,403</b>	<b>\$ 22,334,384</b>	<b>\$ 43,609</b>	<b>\$ 64,171,163</b>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,591,244	\$ 1,072,814	\$ 230,061	\$ 408,757
Receivables:				
Accounts	5,259	225	14,005	13,768
Intergovernmental	3,421,603	0	0	0
Loans	0	0	0	0
Due from Other Funds	567	0	0	0
Interfund Loans Receivable	1,118,700	0	0	0
Inventory of Supplies, at Cost	535,045	0	0	0
Prepaid Items	1,105	32	55	0
<b>Total Assets</b>	<b>\$ 8,673,523</b>	<b>\$ 1,073,071</b>	<b>\$ 244,121</b>	<b>\$ 422,525</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 154,784	\$ 66,052	\$ 1,167	\$ 29,201
Accrued Wages and Benefits Payable	45,390	29,646	3,128	782
Intergovernmental Payable	13,507	4,614	482	121
Retainage Payable	0	0	0	0
Due to Other Funds	29,766	188,743	3,367	63
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<b>243,447</b>	<b>289,055</b>	<b>8,144</b>	<b>30,167</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	2,223,151	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>2,223,151</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	536,150	32	55	0
Restricted	5,670,775	783,984	235,922	392,358
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>6,206,925</b>	<b>784,016</b>	<b>235,977</b>	<b>392,358</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 8,673,523</b>	<b>\$ 1,073,071</b>	<b>\$ 244,121</b>	<b>\$ 422,525</b>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>	<u>Domestic Shelter</u>
\$ 3,706	\$ 80,052	\$ 449,058	\$ 57,994	\$ 1,828,596	\$ 19,249
0	0	2,676	0	0	2,726
0	187	0	17,549	38,614	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>\$ 3,706</u>	<u>\$ 80,239</u>	<u>\$ 451,734</u>	<u>\$ 75,543</u>	<u>\$ 1,867,210</u>	<u>\$ 21,975</u>
\$ 0	\$ 0	\$ 735	\$ 0	\$ 0	\$ 19,249
0	0	0	0	0	0
0	0	0	0	96,711	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>0</u>	<u>0</u>	<u>735</u>	<u>0</u>	<u>96,711</u>	<u>19,249</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>17,549</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>17,549</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
3,706	80,239	450,999	57,994	1,770,499	2,726
0	0	0	0	0	0
<u>3,706</u>	<u>80,239</u>	<u>450,999</u>	<u>57,994</u>	<u>1,770,499</u>	<u>2,726</u>
<u>\$ 3,706</u>	<u>\$ 80,239</u>	<u>\$ 451,734</u>	<u>\$ 75,543</u>	<u>\$ 1,867,210</u>	<u>\$ 21,975</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 6,344,270	\$ 5,204,990	\$ 5,380	\$ 1,187,727
Receivables:				
Accounts	0	7,519	0	0
Intergovernmental	0	371,720	15,758	276,885
Loans	0	0	0	0
Due from Other Funds	0	174,340	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	106	0	35
<b>Total Assets</b>	<u>\$ 6,344,270</u>	<u>\$ 5,758,675</u>	<u>\$ 21,138</u>	<u>\$ 1,464,647</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 139,047	\$ 583,304	\$ 100	\$ 31,551
Accrued Wages and Benefits Payable	9,601	39,925	1,109	25,570
Intergovernmental Payable	1,480	6,481	171	3,936
Retainage Payable	15,435	0	0	0
Due to Other Funds	1,692	16,643	3,003	6,914
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	1,368	0	0
<b>Total Liabilities</b>	<u>167,255</u>	<u>647,721</u>	<u>4,383</u>	<u>67,971</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	142,100	1,727	131,359
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>142,100</u>	<u>1,727</u>	<u>131,359</u>
<b>Fund Balances:</b>				
Nonspendable	0	106	0	35
Restricted	6,177,015	4,968,748	15,028	1,265,282
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>6,177,015</u>	<u>4,968,854</u>	<u>15,028</u>	<u>1,265,317</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 6,344,270</u>	<u>\$ 5,758,675</u>	<u>\$ 21,138</u>	<u>\$ 1,464,647</u>

<u>Delinquent Real Estate Tax and Assessment</u>	<u>WC Technology Crimes Unit</u>	<u>County Court Probation Department</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>	<u>Workforce Investment Act</u>
\$ 876,535	\$ 0	\$ 302	\$ 76,056	\$ 1,306,522	\$ 92,696
900	0	0	0	218	59
0	0	0	0	334	478,768
0	0	0	0	0	0
0	0	0	0	7,500	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	21	18
<u>\$ 877,435</u>	<u>\$ 0</u>	<u>\$ 302</u>	<u>\$ 76,056</u>	<u>\$ 1,314,595</u>	<u>\$ 571,541</u>
\$ 4,239	\$ 0	\$ 195	\$ 0	\$ 1,256	\$ 34,710
7,679	0	0	1,182	1,691	4,679
1,181	0	0	183	261	721
0	0	0	0	0	0
1,271	0	0	356	1,293	2,013
0	0	0	0	0	0
584	0	0	0	0	0
<u>14,954</u>	<u>0</u>	<u>195</u>	<u>1,721</u>	<u>4,501</u>	<u>42,123</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420,768</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420,768</u>
0	0	0	0	21	18
862,481	0	107	74,335	1,310,073	108,632
0	0	0	0	0	0
<u>862,481</u>	<u>0</u>	<u>107</u>	<u>74,335</u>	<u>1,310,094</u>	<u>108,650</u>
<u>\$ 877,435</u>	<u>\$ 0</u>	<u>\$ 302</u>	<u>\$ 76,056</u>	<u>\$ 1,314,595</u>	<u>\$ 571,541</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,675	\$ 0	\$ 1,267,135	\$ 492,582
Receivables:				
Accounts	0	0	29,689	5,043
Intergovernmental	0	165,253	803,007	306,677
Loans	0	0	0	0
Due from Other Funds	0	0	303	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 1,675</u>	<u>\$ 165,253</u>	<u>\$ 2,100,134</u>	<u>\$ 804,302</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 63,062	\$ 2,683
Accrued Wages and Benefits Payable	0	0	14,182	38,883
Intergovernmental Payable	0	0	3,797	5,988
Retainage Payable	0	0	0	0
Due to Other Funds	0	0	11,788	14,146
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	33,223
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>92,829</u>	<u>94,923</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	102,544	706,265	156,677
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>102,544</u>	<u>706,265</u>	<u>156,677</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	1,675	62,709	1,301,040	552,702
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>1,675</u>	<u>62,709</u>	<u>1,301,040</u>	<u>552,702</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,675</u>	<u>\$ 165,253</u>	<u>\$ 2,100,134</u>	<u>\$ 804,302</u>

<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>	<u>Drug Law Enforcement</u>
\$ 227,182	\$ 532,772	\$ 858,584	\$ 173,150	\$ 345,761	\$ 52,057
0	0	30	1,610	0	0
25,995	876,220	94,954	0	392	350
0	900,465	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
22	0	0	0	0	0
<u>\$ 253,199</u>	<u>\$ 2,309,457</u>	<u>\$ 953,568</u>	<u>\$ 174,760</u>	<u>\$ 346,153</u>	<u>\$ 52,407</u>
\$ 0	\$ 26,812	\$ 180	\$ 0	\$ 0	\$ 0
5,100	1,142	930	0	0	0
786	176	142	0	0	0
0	0	0	0	0	0
2,724	296	194	0	39	0
0	0	30,000	0	0	0
0	0	0	0	0	0
<u>8,610</u>	<u>28,426</u>	<u>31,446</u>	<u>0</u>	<u>39</u>	<u>0</u>
<u>25,995</u>	<u>794,354</u>	<u>47,552</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>25,995</u>	<u>794,354</u>	<u>47,552</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	0	0	0	0	0
218,572	1,486,677	874,570	174,760	346,114	52,407
0	0	0	0	0	0
<u>218,594</u>	<u>1,486,677</u>	<u>874,570</u>	<u>174,760</u>	<u>346,114</u>	<u>52,407</u>
<u>\$ 253,199</u>	<u>\$ 2,309,457</u>	<u>\$ 953,568</u>	<u>\$ 174,760</u>	<u>\$ 346,153</u>	<u>\$ 52,407</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	Law Enforcement	Court Computerization	Courts Special Projects	Cognitive Intervention Program
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 101,264	\$ 907,900	\$ 1,707,381	\$ 282,271
Receivables:				
Accounts	0	12,087	17,222	180
Intergovernmental	0	0	10,263	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	8,400
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	78,125	10	0
<b>Total Assets</b>	<u>\$ 101,264</u>	<u>\$ 998,112</u>	<u>\$ 1,734,876</u>	<u>\$ 290,851</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 6,670	\$ 10,081	\$ 0
Accrued Wages and Benefits Payable	0	0	0	398
Intergovernmental Payable	0	0	0	61
Retainage Payable	0	0	0	0
Due to Other Funds	0	0	7,500	498
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>6,670</u>	<u>17,581</u>	<u>957</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	78,125	10	0
Restricted	101,264	913,317	1,717,285	289,894
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>101,264</u>	<u>991,442</u>	<u>1,717,295</u>	<u>289,894</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 101,264</u>	<u>\$ 998,112</u>	<u>\$ 1,734,876</u>	<u>\$ 290,851</u>



<u>Hazardous Materials Emergency</u>	<u>Tactical Response Unit</u>	<u>Enforcement and Education</u>	<u>Rehabilitation Grants</u>	<u>County Transit</u>	<u>Recorder Technology</u>
\$ 0	\$ 4,885	\$ 90,766	\$ 122,902	\$ 1,660,029	\$ 162,680
0	0	0	0	1,452	1,047
0	0	640	0	0	0
0	0	0	150,191	0	0
0	0	0	0	5,896	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 0</u>	<u>\$ 4,885</u>	<u>\$ 91,406</u>	<u>\$ 273,093</u>	<u>\$ 1,667,377</u>	<u>\$ 163,727</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,602	\$ 0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	9,543	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,145</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>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	4,885	91,406	0	1,596,232	163,727
0	0	0	273,093	0	0
<u>0</u>	<u>4,885</u>	<u>91,406</u>	<u>273,093</u>	<u>1,596,232</u>	<u>163,727</u>
<u>\$ 0</u>	<u>\$ 4,885</u>	<u>\$ 91,406</u>	<u>\$ 273,093</u>	<u>\$ 1,667,377</u>	<u>\$ 163,727</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2017**

	BOE Technology	Workforce Investment Board	Sales Tax Transition Fund	Lodging Tax Fund
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,574,677	\$ 113,926	\$ 158,970	\$ 89,414
Receivables:				
Accounts	0	0	0	75,973
Intergovernmental	0	1,498,067	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 1,574,677</u>	<u>\$ 1,611,993</u>	<u>\$ 158,970</u>	<u>\$ 165,387</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 6,311	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	1,058	0	0
Intergovernmental Payable	0	162	0	165,387
Retainage Payable	0	0	0	0
Due to Other Funds	0	519	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>8,050</u>	<u>0</u>	<u>165,387</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	1,463,629	0	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>1,463,629</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	0
Restricted	1,574,677	140,314	158,970	0
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>1,574,677</u>	<u>140,314</u>	<u>158,970</u>	<u>0</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,574,677</u>	<u>\$ 1,611,993</u>	<u>\$ 158,970</u>	<u>\$ 165,387</u>

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Total Nonmajor  
Special Revenue  
Funds

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\$ 33,763,972

191,688

8,403,236

1,050,656

197,006

1,118,700

535,045

79,529

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\$ 45,339,832

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\$ 1,242,991

232,075

306,348

15,435

302,371

30,000

35,175

---

2,164,395

---

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6,233,670

---

6,233,670

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614,574

36,054,100

273,093

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36,941,767

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\$ 45,339,832

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**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Revenues:</b>				
Taxes	\$ 1,993,587	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,483,050	3,951,367	0	5,000
Charges for Services	6,683	0	435,611	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	211,446	0	35,002	388,535
All Other Revenue	32,088	225	11,420	0
<b>Total Revenue</b>	<b>8,726,854</b>	<b>3,951,592</b>	<b>482,033</b>	<b>393,535</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	367,864
Public Safety	0	0	0	0
Public Works	8,243,116	0	0	0
Health	0	0	343,699	0
Human Services	0	4,370,559	0	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>8,243,116</b>	<b>4,370,559</b>	<b>343,699</b>	<b>367,864</b>
Excess (Deficiency) of Revenues Over Expenditures	483,738	(418,967)	138,334	25,671
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	203,043	0	0
Transfers Out	(1,219,377)	0	0	0
Pledged Revenues	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,219,377)</b>	<b>203,043</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(735,639)	(215,924)	138,334	25,671
<b>Fund Balances at Beginning of Year</b>	<b>7,657,713</b>	<b>999,940</b>	<b>97,643</b>	<b>366,687</b>
Increase (Decrease) in Inventory Reserve	(715,149)	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 6,206,925</b>	<b>\$ 784,016</b>	<b>\$ 235,977</b>	<b>\$ 392,358</b>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>	<u>Domestic Shelter</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	32,549	498,525	0
0	0	79,995	0	0	43,621
0	0	0	0	0	0
0	13,580	0	0	0	0
440	0	0	0	0	0
<u>440</u>	<u>13,580</u>	<u>79,995</u>	<u>32,549</u>	<u>498,525</u>	<u>43,621</u>
0	0	0	0	0	0
0	0	0	50,739	0	0
0	0	6,162	0	0	0
0	0	0	0	205,321	0
0	0	0	0	0	0
0	0	0	0	0	43,630
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>6,162</u>	<u>50,739</u>	<u>205,321</u>	<u>43,630</u>
440	13,580	73,833	(18,190)	293,204	(9)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
440	13,580	73,833	(18,190)	293,204	(9)
3,266	66,659	377,166	76,184	1,477,295	2,735
0	0	0	0	0	0
<u>\$ 3,706</u>	<u>\$ 80,239</u>	<u>\$ 450,999</u>	<u>\$ 57,994</u>	<u>\$ 1,770,499</u>	<u>\$ 2,726</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, 2017**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	4,310,798	72,659	991,619
Charges for Services	2,503,743	0	0	8,000
Licenses and Permits	10	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	3,181	0	49,580
<b>Total Revenue</b>	<u>2,503,753</u>	<u>4,313,979</u>	<u>72,659</u>	<u>1,049,199</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	1,410,562	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	92,997	2,073,857
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	8,101,107	0	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<u>1,410,562</u>	<u>8,101,107</u>	<u>92,997</u>	<u>2,073,857</u>
Excess (Deficiency) of Revenues Over Expenditures	1,093,191	(3,787,128)	(20,338)	(1,024,658)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	5,525,497	19,036	997,460
Transfers Out	0	0	0	0
Pledged Revenues	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>5,525,497</u>	<u>19,036</u>	<u>997,460</u>
Net Change in Fund Balances	1,093,191	1,738,369	(1,302)	(27,198)
<b>Fund Balances at Beginning of Year</b>	5,083,824	3,230,485	16,330	1,292,515
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 6,177,015</u>	<u>\$ 4,968,854</u>	<u>\$ 15,028</u>	<u>\$ 1,265,317</u>

Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Municipal Victim Witness	Warren County Solid Waste District	Workforce Investment Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	37,500	678,669
385,700	0	0	100,000	81,959	0
0	0	0	0	0	0
0	0	0	0	0	0
997	0	0	0	3	9,250
<u>386,697</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>119,462</u>	<u>687,919</u>
544,275	0	0	0	0	0
0	0	0	0	0	0
0	0	73,972	58,991	0	0
0	0	0	0	0	0
0	0	0	0	188,865	0
0	0	0	0	0	685,009
0	0	0	0	0	0
<u>544,275</u>	<u>0</u>	<u>73,972</u>	<u>58,991</u>	<u>188,865</u>	<u>685,009</u>
(157,578)	0	(73,972)	41,009	(69,403)	2,910
0	0	0	0	0	0
0	(300)	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>(300)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(157,578)	(300)	(73,972)	41,009	(69,403)	2,910
1,020,059	300	74,079	33,326	1,379,497	105,740
0	0	0	0	0	0
<u>\$ 862,481</u>	<u>\$ 0</u>	<u>\$ 107</u>	<u>\$ 74,335</u>	<u>\$ 1,310,094</u>	<u>\$ 108,650</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, 2017**

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	174,162	1,221,040	2,162,626
Charges for Services	0	0	402,385	796,539
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	8
All Other Revenue	90	0	5,337	62,687
<b>Total Revenue</b>	<u>90</u>	<u>174,162</u>	<u>1,628,762</u>	<u>3,021,860</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	111,453	2,216,512	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,391	0	0	3,259,155
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<u>2,391</u>	<u>111,453</u>	<u>2,216,512</u>	<u>3,259,155</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,301)	62,709	(587,750)	(237,295)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	267,351
Transfers Out	0	0	0	0
Pledged Revenues	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>267,351</u>
Net Change in Fund Balances	(2,301)	62,709	(587,750)	30,056
<b>Fund Balances at Beginning of Year</b>	3,976	0	1,888,790	522,646
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 1,675</u>	<u>\$ 62,709</u>	<u>\$ 1,301,040</u>	<u>\$ 552,702</u>



<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>	<u>Drug Law Enforcement</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
329,464	401,167	137,617	0	0	0
0	2,500	121,264	18,400	0	0
0	0	0	0	0	0
0	0	0	0	122,926	6,640
4,131	609	17,515	0	0	0
<u>333,595</u>	<u>404,276</u>	<u>276,396</u>	<u>18,400</u>	<u>122,926</u>	<u>6,640</u>
0	0	0	0	0	0
0	0	0	0	0	0
360,599	0	141,467	2,848	1,483	9,741
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	348,004	0	0	0	0
<u>360,599</u>	<u>348,004</u>	<u>141,467</u>	<u>2,848</u>	<u>1,483</u>	<u>9,741</u>
(27,004)	56,272	134,929	15,552	121,443	(3,101)
34,541	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>34,541</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,537	56,272	134,929	15,552	121,443	(3,101)
211,057	1,430,405	739,641	159,208	224,671	55,508
0	0	0	0	0	0
<u>\$ 218,594</u>	<u>\$ 1,486,677</u>	<u>\$ 874,570</u>	<u>\$ 174,760</u>	<u>\$ 346,114</u>	<u>\$ 52,407</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, 2017**

	Law Enforcement	Court Computerization	Courts Special Projects	Cognitive Intervention Program
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	48,062	0
Charges for Services	0	0	0	29,600
Licenses and Permits	0	0	0	0
Fines and Forfeitures	421	210,704	465,430	0
All Other Revenue	0	0	0	85,222
<b>Total Revenue</b>	<u>421</u>	<u>210,704</u>	<u>513,492</u>	<u>114,822</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	249,343	180,124	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<u>0</u>	<u>249,343</u>	<u>180,124</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	421	(38,639)	333,368	114,822
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Pledged Revenues	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	421	(38,639)	333,368	114,822
<b>Fund Balances at Beginning of Year</b>	100,843	1,030,081	1,383,927	175,072
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 101,264</u>	<u>\$ 991,442</u>	<u>\$ 1,717,295</u>	<u>\$ 289,894</u>

Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Recorder Technology
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	470,858	0
0	0	0	0	166,846	129,942
0	0	0	0	0	0
0	2,763	11,164	0	0	0
0	0	0	577	14,677	0
0	2,763	11,164	577	652,381	129,942
0	0	0	0	0	28,942
0	0	0	0	0	0
27,119	1,743	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	17,352	977,685	0
0	0	0	21,073	0	0
27,119	1,743	0	38,425	977,685	28,942
(27,119)	1,020	11,164	(37,848)	(325,304)	101,000
27,119	0	0	0	400,000	0
0	0	0	0	0	0
0	0	0	0	0	0
27,119	0	0	0	400,000	0
0	1,020	11,164	(37,848)	74,696	101,000
0	3,865	80,242	310,941	1,521,536	62,727
0	0	0	0	0	0
\$ 0	\$ 4,885	\$ 91,406	\$ 273,093	\$ 1,596,232	\$ 163,727

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	BOE Technology	Workforce Investment Board	Sales Tax Transition Fund	Lodging Tax Fund
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	2,047,473	158,970	0
Charges for Services	144,024	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	0
<b>Total Revenue</b>	<u>144,024</u>	<u>2,047,473</u>	<u>158,970</u>	<u>0</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	1,952,107	0	0
Community and Economic Development	0	0	0	292,535
<b>Total Expenditures</b>	<u>0</u>	<u>1,952,107</u>	<u>0</u>	<u>292,535</u>
Excess (Deficiency) of Revenues Over Expenditures	144,024	95,366	158,970	(292,535)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Pledged Revenues	0	0	0	292,535
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>292,535</u>
Net Change in Fund Balances	144,024	95,366	158,970	0
<b>Fund Balances at Beginning of Year</b>	1,430,653	44,948	0	0
Increase (Decrease) in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 1,574,677</u>	<u>\$ 140,314</u>	<u>\$ 158,970</u>	<u>\$ 0</u>

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Total Nonmajor  
Special Revenue  
Funds

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\$ 1,993,587  
24,213,175  
5,456,812  
10  
1,468,619  
298,029  

---

33,430,232

1,983,779  
848,070  
5,178,944  
8,448,437  
532,564  
19,408,995  
661,612  

---

37,062,401

(3,632,169)

7,474,047  
(1,219,677)  
292,535  

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6,546,905

2,914,736  
34,742,180  
(715,149)  

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\$ 36,941,767

**WARREN COUNTY, OHIO  
COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2017**

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 2,288,241	\$ 2,577,777	\$ 4,866,018
Receivables:			
Taxes	0	542,366	542,366
<b>Total Assets</b>	<u>\$ 2,288,241</u>	<u>\$ 3,120,143</u>	<u>\$ 5,408,384</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	0	556,981	556,981
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>556,981</u>	<u>556,981</u>
<b>Fund Balances:</b>			
Restricted	2,288,241	2,563,162	4,851,403
<b>Total Fund Balances</b>	<u>2,288,241</u>	<u>2,563,162</u>	<u>4,851,403</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 2,288,241</u>	<u>\$ 3,120,143</u>	<u>\$ 5,408,384</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 501,093	\$ 501,093
Intergovernmental Revenues	0	0	0	77,791	77,791
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>578,884</u>	<u>578,884</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	1,209,829	112,716	820,000	60,000	2,202,545
Interest and Fiscal Charges	106,299	0	81,506	138,418	326,223
<b>Total Expenditures</b>	<u>1,316,128</u>	<u>112,716</u>	<u>901,506</u>	<u>198,418</u>	<u>2,528,768</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,316,128)	(112,716)	(901,506)	380,466	(1,949,884)
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	112,716	901,506	0	1,014,222
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>112,716</u>	<u>901,506</u>	<u>0</u>	<u>1,014,222</u>
Net Change in Fund Balances	(1,316,128)	0	0	380,466	(935,662)
<b>Fund Balances at Beginning of Year</b>	<u>3,604,369</u>	<u>0</u>	<u>0</u>	<u>2,182,696</u>	<u>5,787,065</u>
<b>Fund Balances End of Year</b>	<u>\$ 2,288,241</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,563,162</u>	<u>\$ 4,851,403</u>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2017**

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 0	\$ 20,881,748	\$ 1,229,495	\$ 275,632	\$ 22,386,875
Receivables:					
Intergovernmental	0	76,200	26,312	0	102,512
Inventory of Supplies, at Cost	0	85,200	0	0	85,200
Prepaid Items	0	496,932	0	0	496,932
<b>Total Assets</b>	<u>\$ 0</u>	<u>\$ 21,540,080</u>	<u>\$ 1,255,807</u>	<u>\$ 275,632</u>	<u>\$ 23,071,519</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 626,519	\$ 4,566	\$ 0	\$ 631,085
Accrued Wages and Benefits Payable	0	1,064	0	0	1,064
Intergovernmental Payable	0	163	0	0	163
Retainage Payable	0	0	2,000	0	2,000
Due to Other Funds	0	311	0	0	311
Interfund Loans Payable	0	0	0	0	0
<b>Total Liabilities</b>	<u>0</u>	<u>628,057</u>	<u>6,566</u>	<u>0</u>	<u>634,623</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable Amounts	0	76,200	26,312	0	102,512
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>76,200</u>	<u>26,312</u>	<u>0</u>	<u>102,512</u>
<b>Fund Balances:</b>					
Nonspendable	0	582,132	0	0	582,132
Restricted	0	980,760	1,222,929	275,632	2,479,321
Committed	0	19,272,931	0	0	19,272,931
Unassigned	0	0	0	0	0
<b>Total Fund Balances</b>	<u>0</u>	<u>20,835,823</u>	<u>1,222,929</u>	<u>275,632</u>	<u>22,334,384</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 0</u>	<u>\$ 21,540,080</u>	<u>\$ 1,255,807</u>	<u>\$ 275,632</u>	<u>\$ 23,071,519</u>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Intergovernmental Revenues	\$ 0	\$ 1,065,222	\$ 151,205	\$ 0	\$ 1,216,427
Investment Earnings	1,710	0	0	0	1,710
Special Assessments	104,635	0	0	0	104,635
All Other Revenue	0	0	165	0	165
<b>Total Revenue</b>	<u>106,345</u>	<u>1,065,222</u>	<u>151,370</u>	<u>0</u>	<u>1,322,937</u>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	1,227	0	0	1,227
Public Safety	0	320,848	0	0	320,848
Public Works	0	0	2,000	0	2,000
Capital Outlay	1,710	4,228,007	143,493	0	4,373,210
<b>Total Expenditures</b>	<u>1,710</u>	<u>4,550,082</u>	<u>145,493</u>	<u>0</u>	<u>4,697,285</u>
Excess (Deficiency) of Revenues Over Expenditures	104,635	(3,484,860)	5,877	0	(3,374,348)
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	6,458,149	51,001	0	6,509,150
Proceeds from Bonds	129,254	0	0	0	129,254
<b>Total Other Financing Sources (Uses)</b>	<u>129,254</u>	<u>6,458,149</u>	<u>51,001</u>	<u>0</u>	<u>6,638,404</u>
Net Change in Fund Balances	233,889	2,973,289	56,878	0	3,264,056
<b>Fund Balances at Beginning of Year</b>	(233,889)	17,864,971	1,166,051	275,632	19,072,765
Increase (Decrease) in Inventory Reserve	0	(2,437)	0	0	(2,437)
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 20,835,823</u>	<u>\$ 1,222,929</u>	<u>\$ 275,632</u>	<u>\$ 22,334,384</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 52,103,300	\$ 52,103,300	\$ 60,381,569	\$ 8,278,269
Intergovernmental Revenues	5,350,000	5,350,000	6,002,873	652,873
Charges for Services	7,461,893	7,461,893	9,306,724	1,844,831
Licenses and Permits	11,500	11,500	12,677	1,177
Investment Earnings	1,151,315	1,151,315	2,476,830	1,325,515
Fines and Forfeitures	252,000	252,000	260,270	8,270
All Other Revenues	2,124,357	2,124,357	2,524,851	400,494
Total Revenues	<u>68,454,365</u>	<u>68,454,365</u>	<u>80,965,794</u>	<u>12,511,429</u>
<b>Expenditures:</b>				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,587,806	1,384,657	1,190,281	194,376
Materials and Supplies	174,307	176,307	166,690	9,617
Contractual Services	512,388	454,349	400,719	53,630
Other Expenditures	3,537,287	3,927,301	3,811,539	115,762
Capital Outlay	14,000	52,144	44,104	8,040
Total Commissioners	<u>5,825,788</u>	<u>5,994,758</u>	<u>5,613,333</u>	<u>381,425</u>
Auditor:				
Personal Services	1,139,687	1,141,187	905,273	235,914
Materials and Supplies	29,931	27,931	13,377	14,554
Contractual Services	49,137	45,695	21,931	23,764
Other Expenditures	9,800	9,800	1,123	8,677
Capital Outlay	11,400	11,400	0	11,400
Total Auditor	<u>1,239,955</u>	<u>1,236,013</u>	<u>941,704</u>	<u>294,309</u>
Treasurer:				
Personal Services	449,401	430,901	422,200	8,701
Materials and Supplies	10,600	12,673	8,588	4,085
Contractual Services	21,600	35,650	26,963	8,687
Other Expenditures	6,800	17,700	16,188	1,512
Capital Outlay	0	5,958	5,890	68
Total Treasurer	<u>488,401</u>	<u>502,882</u>	<u>479,829</u>	<u>23,053</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Prosecutor:</b>				
Personal Services	2,687,711	2,690,186	2,571,963	118,223
Materials and Supplies	29,016	29,016	16,461	12,555
Contractual Services	39,130	30,330	10,069	20,261
Other Expenditures	94,341	94,251	56,731	37,520
Capital Outlay	40,953	47,368	47,203	165
Total Prosecutor	2,891,151	2,891,151	2,702,427	188,724
<b>Recorder:</b>				
Personal Services	717,354	717,354	604,789	112,565
Materials and Supplies	5,500	5,500	5,007	493
Other Expenditures	5,656	5,656	4,453	1,203
Total Recorder	728,510	728,510	614,249	114,261
<b>Board of Elections:</b>				
Personal Services	1,054,997	1,053,797	936,872	116,925
Materials and Supplies	287,181	277,181	105,682	171,499
Contractual Services	206,147	199,433	166,087	33,346
Other Expenditures	23,635	33,635	15,537	18,098
Capital Outlay	11,999	11,999	7,826	4,173
Total Board of Elections	1,583,959	1,576,045	1,232,004	344,041
<b>Data Processing:</b>				
Personal Services	2,298,930	2,298,930	1,744,743	554,187
Materials and Supplies	46,000	46,000	14,529	31,471
Contractual Services	858,938	854,950	607,225	247,725
Other Expenditures	17,200	17,200	2,309	14,891
Capital Outlay	1,011,525	1,011,525	820,513	191,012
Total Data Processing	4,232,593	4,228,605	3,189,319	1,039,286
<b>Microfilming Process:</b>				
Personal Services	335,400	316,656	278,934	37,722
Materials and Supplies	16,470	16,470	12,308	4,162
Contractual Services	45,407	41,965	27,966	13,999
Other Expenditures	2,500	2,500	677	1,823
Capital Outlay	35,517	54,517	52,921	1,596
Total Microfilming Process	435,294	432,108	372,806	59,302

(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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Building and Grounds:</b>				
Personal Services	2,807,860	2,818,776	2,516,759	302,017
Materials and Supplies	695,094	680,985	415,636	265,349
Contractual Services	2,232,613	2,138,975	1,799,272	339,703
Other Expenditures	17,259	46,344	35,305	11,039
Capital Outlay	217,393	210,769	142,859	67,910
Total Building and Grounds	<u>5,970,219</u>	<u>5,895,849</u>	<u>4,909,831</u>	<u>986,018</u>
<b>Tax Maps:</b>				
Personal Services	402,372	402,372	344,747	57,625
Materials and Supplies	6,000	6,000	1,148	4,852
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,791	2,791	1,068	1,723
Capital Outlay	22,000	22,000	3,656	18,344
Total Tax Maps	<u>434,163</u>	<u>434,163</u>	<u>350,619</u>	<u>83,544</u>
Total Legislative and Executive	<u>23,830,033</u>	<u>23,920,084</u>	<u>20,406,121</u>	<u>3,513,963</u>
<b>General Government-Judicial:</b>				
<b>Common Pleas Court:</b>				
Personal Services	2,212,487	2,210,045	1,850,571	359,474
Materials and Supplies	44,297	56,195	30,686	25,509
Contractual Services	660,544	719,076	584,085	134,991
Other Expenditures	20,000	36,518	19,848	16,670
Capital Outlay	40,500	44,500	7,785	36,715
Total Common Pleas Court	<u>2,977,828</u>	<u>3,066,334</u>	<u>2,492,975</u>	<u>573,359</u>
<b>Domestic Relations Court:</b>				
Personal Services	947,949	950,987	888,617	62,370
Materials and Supplies	6,916	6,916	6,793	123
Contractual Services	54,900	54,900	24,543	30,357
Other Expenditures	30,114	23,114	7,772	15,342
Capital Outlay	5,236	12,236	11,811	425
Total Domestic Relations Court	<u>1,045,115</u>	<u>1,048,153</u>	<u>939,536</u>	<u>108,617</u>
<b>Juvenile Court:</b>				
Personal Services	1,313,920	1,315,202	1,286,549	28,653
Materials and Supplies	31,200	29,700	29,041	659
Contractual Services	536,352	775,100	743,434	31,666
Other Expenditures	7,250	7,250	5,112	2,138
Capital Outlay	5,000	8,500	7,933	567
Total Juvenile Court	<u>1,893,722</u>	<u>2,135,752</u>	<u>2,072,069</u>	<u>63,683</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Probate Court:</b>				
Personal Services	487,866	485,566	478,888	6,678
Materials and Supplies	66,000	59,800	49,720	10,080
Contractual Services	54,311	39,000	32,643	6,357
Other Expenditures	8,000	3,000	1,431	1,569
Capital Outlay	7,000	3,000	0	3,000
<b>Total Probate Court</b>	<b>623,177</b>	<b>590,366</b>	<b>562,682</b>	<b>27,684</b>
<b>Clerk of Courts:</b>				
Personal Services	899,662	928,004	907,959	20,045
Materials and Supplies	266,841	215,000	203,573	11,427
Contractual Services	20,042	19,818	13,724	6,094
Other Expenditures	7,629	8,229	8,018	211
Capital Outlay	20,000	20,000	1,929	18,071
<b>Total Clerk of Courts</b>	<b>1,214,174</b>	<b>1,191,051</b>	<b>1,135,203</b>	<b>55,848</b>
<b>Municipal Court:</b>				
Personal Services	347,688	362,042	327,156	34,886
Contractual Services	132,000	132,000	70,561	61,439
<b>Total Municipal Court</b>	<b>479,688</b>	<b>494,042</b>	<b>397,717</b>	<b>96,325</b>
<b>Criminal Prosecutors:</b>				
Personal Services	51,737	51,737	51,735	2
<b>Total Criminal Prosecutors</b>	<b>51,737</b>	<b>51,737</b>	<b>51,735</b>	<b>2</b>
<b>County Court:</b>				
Personal Services	929,722	923,338	848,600	74,738
Materials and Supplies	37,498	35,555	22,104	13,451
Contractual Services	76,700	75,933	70,016	5,917
Other Expenditures	11,000	10,440	5,526	4,914
Capital Outlay	9,000	9,000	6,338	2,662
<b>Total County Court</b>	<b>1,063,920</b>	<b>1,054,266</b>	<b>952,584</b>	<b>101,682</b>
<b>Certificate of Title Administration:</b>				
Personal Services	978,224	981,302	956,451	24,851
Materials and Supplies	28,500	25,448	14,612	10,836
Contractual Services	119,528	121,238	118,677	2,561
Other Expenditures	10,000	10,000	5,817	4,183
Capital Outlay	8,000	8,000	7,432	568
<b>Total Certificate of Title Administration</b>	<b>1,144,252</b>	<b>1,145,988</b>	<b>1,102,989</b>	<b>42,999</b>
<b>Total Judicial</b>	<b>10,493,613</b>	<b>10,777,689</b>	<b>9,707,490</b>	<b>1,070,199</b>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Safety:</b>				
<b>Coroner:</b>				
Personal Services	374,199	367,715	366,301	1,414
Materials and Supplies	27,000	20,464	17,707	2,757
Contractual Services	180,842	239,734	231,762	7,972
Other Expenditures	10,700	9,568	8,335	1,233
Total Coroner	<u>592,741</u>	<u>637,481</u>	<u>624,105</u>	<u>13,376</u>
<b>Sheriff:</b>				
Personal Services	15,051,628	14,720,854	14,424,950	295,904
Materials and Supplies	730,088	573,713	496,633	77,080
Contractual Services	1,965,065	1,870,999	1,775,401	95,598
Other Expenditures	158,742	138,386	121,341	17,045
Capital Outlay	628,521	1,160,576	1,073,832	86,744
Total Sheriff	<u>18,534,044</u>	<u>18,464,528</u>	<u>17,892,157</u>	<u>572,371</u>
<b>Building Regulation:</b>				
Personal Services	1,056,307	1,056,164	993,474	62,690
Materials and Supplies	52,000	52,000	31,555	20,445
Contractual Services	11,000	11,000	8,587	2,413
Other Expenditures	13,500	8,839	1,812	7,027
Capital Outlay	79,063	84,982	74,941	10,041
Total Building Regulation	<u>1,211,870</u>	<u>1,212,985</u>	<u>1,110,369</u>	<u>102,616</u>
<b>Adult Probation:</b>				
Personal Services	1,288,850	1,319,132	939,311	379,821
Materials and Supplies	39,245	24,000	13,774	10,226
Contractual Services	30,000	30,000	10,555	19,445
Other Expenditures	1,000	2,000	814	1,186
Capital Outlay	7,679	8,179	7,905	274
Total Adult Probation	<u>1,366,774</u>	<u>1,383,311</u>	<u>972,359</u>	<u>410,952</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Juvenile Probation:</b>				
Personal Services	1,048,548	1,015,917	993,424	22,493
Materials and Supplies	14,000	11,300	10,338	962
Contractual Services	19,500	9,000	3,373	5,627
Other Expenditures	6,000	5,000	1,380	3,620
Capital Outlay	30,956	26,955	25,955	1,000
Total Juvenile Probation	<u>1,119,004</u>	<u>1,068,172</u>	<u>1,034,470</u>	<u>33,702</u>
<b>County Court Probation:</b>				
Personal Services	225,397	233,578	141,533	92,045
Materials and Supplies	9,564	9,330	5,505	3,825
Contractual Services	2,000	2,000	1,208	792
Other Expenditures	3,000	3,800	1,285	2,515
Total Juvenile Probation	<u>239,961</u>	<u>248,708</u>	<u>149,531</u>	<u>99,177</u>
<b>Juvenile Detention:</b>				
Personal Services	1,616,591	1,422,959	1,354,334	68,625
Materials and Supplies	20,004	20,000	19,531	469
Contractual Services	175,500	159,500	118,763	40,737
Other Expenditures	5,000	5,000	2,725	2,275
Capital Outlay	6,001	58,501	57,458	1,043
Total Juvenile Detention	<u>1,823,096</u>	<u>1,665,960</u>	<u>1,552,811</u>	<u>113,149</u>
<b>Communication Dispatch:</b>				
Personal Services	3,374,132	3,335,341	2,892,295	443,046
Materials and Supplies	14,000	14,000	7,871	6,129
Contractual Services	108,569	153,798	112,754	41,044
Other Expenditures	10,500	12,500	4,932	7,568
Total Communication Dispatch	<u>3,507,201</u>	<u>3,515,639</u>	<u>3,017,852</u>	<u>497,787</u>
<b>Telecommunications:</b>				
Personal Services	1,643,070	1,700,405	1,684,736	15,669
Materials and Supplies	66,000	48,500	39,931	8,569
Contractual Services	1,182,320	1,084,990	1,071,978	13,012
Other Expenditures	18,000	16,200	6,715	9,485
Capital Outlay	869,429	830,792	823,535	7,257
Total Telecommunications	<u>3,778,819</u>	<u>3,680,887</u>	<u>3,626,895</u>	<u>53,992</u>
Total Public Safety	<u>32,173,510</u>	<u>31,877,671</u>	<u>29,980,549</u>	<u>1,897,122</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, 2017**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	653	147
Total Health	<u>800</u>	<u>800</u>	<u>653</u>	<u>147</u>
Veterans' Services:				
Personal Services	1,648,900	1,635,900	1,476,915	158,985
Materials and Supplies	81,171	71,000	62,735	8,265
Contractual Services	284,446	239,908	195,346	44,562
Other Expenditures	740,831	770,330	605,440	164,890
Capital Outlay	<u>170,000</u>	<u>174,000</u>	<u>140,947</u>	<u>33,053</u>
Total Veterans' Services	<u>2,925,348</u>	<u>2,891,138</u>	<u>2,481,383</u>	<u>409,755</u>
Total Human Services	<u>2,926,148</u>	<u>2,891,938</u>	<u>2,482,036</u>	<u>409,902</u>
Community and Economic Development:				
Commissioners:				
Personal Services	223,426	221,331	112,661	108,670
Materials and Supplies	6,774	8,250	7,077	1,173
Contractual Services	14,308	12,878	1,485	11,393
Other Operating Expenditures	70,300	69,850	55,561	14,289
Capital Outlay	<u>5,391</u>	<u>6,595</u>	<u>6,560</u>	<u>35</u>
Total Community and Economic Development	<u>320,199</u>	<u>318,904</u>	<u>183,344</u>	<u>135,560</u>
Total Expenditures	<u>69,743,503</u>	<u>69,786,286</u>	<u>62,759,540</u>	<u>7,026,746</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,289,138)	(1,331,921)	18,206,254	19,538,175
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	300	300
Transfers Out	(8,664,319)	(16,977,468)	(16,957,138)	20,330
Advances In	137,084	137,084	207,303	70,219
Advances Out	<u>0</u>	<u>0</u>	<u>(100,219)</u>	<u>(100,219)</u>
Total Other Financing Sources (Uses)	<u>(8,527,235)</u>	<u>(16,840,384)</u>	<u>(16,849,754)</u>	<u>(9,370)</u>
Net Change in Fund Balance	(9,816,373)	(18,172,305)	1,356,500	19,528,805
Fund Balance at Beginning of Year	23,406,042	23,406,042	23,406,042	0
Prior Year Encumbrances	<u>4,270,642</u>	<u>4,270,642</u>	<u>4,270,642</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 17,860,311</u>	<u>\$ 9,504,379</u>	<u>\$ 29,033,184</u>	<u>\$ 19,528,805</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, 2017**

**BOARD OF DEVELOPMENTAL DISABILITIES FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 17,967,819	\$ 17,967,819	\$ 18,949,636	\$ 981,817
Intergovernmental Revenues	5,994,566	5,994,566	8,376,804	2,382,238
Charges for Services	422,569	422,569	359,157	(63,412)
All Other Revenues	348,187	348,187	463,760	115,573
Total Revenues	<u>24,733,141</u>	<u>24,733,141</u>	<u>28,149,357</u>	<u>3,416,216</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	14,519,532	14,215,110	11,981,716	2,233,394
Materials and Supplies	391,420	378,045	194,809	183,236
Contractual Services	14,112,307	12,207,587	7,968,894	4,238,693
Other Expenditures	3,610,785	4,059,069	3,529,873	529,196
Capital Outlay	1,304,668	1,213,823	760,765	453,058
Total Expenditures	<u>33,938,712</u>	<u>32,073,634</u>	<u>24,436,057</u>	<u>7,637,577</u>
Net Change in Fund Balance	(9,205,571)	(7,340,493)	3,713,300	11,053,793
Fund Balance at Beginning of Year	37,810,846	37,810,846	37,810,846	0
Prior Year Encumbrances	2,853,712	2,853,712	2,853,712	0
Fund Balance at End of Year	<u>\$ 31,458,987</u>	<u>\$ 33,324,065</u>	<u>\$ 44,377,858</u>	<u>\$ 11,053,793</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, 2017**

**SENIOR CITIZENS SERVICE LEVY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,950,000	\$ 5,950,000	\$ 6,275,514	\$ 325,514
Intergovernmental Revenues	765,000	765,000	800,406	35,406
Total Revenues	<u>6,715,000</u>	<u>6,715,000</u>	<u>7,075,920</u>	<u>360,920</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	10,175,843	10,175,843	8,445,219	1,730,624
Other Expenditures	99,000	99,000	88,664	10,336
Total Expenditures	<u>10,274,843</u>	<u>10,274,843</u>	<u>8,533,883</u>	<u>1,740,960</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,559,843)	(3,559,843)	(1,457,963)	2,101,880
Fund Balance at Beginning of Year	4,936,862	4,936,862	4,936,862	0
Prior Year Encumbrances	2,700,607	2,700,607	2,700,607	0
Fund Balance at End of Year	<u>\$ 4,077,626</u>	<u>\$ 4,077,626</u>	<u>\$ 6,179,506</u>	<u>\$ 2,101,880</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, 2017**

**SPECIAL ASSESSMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Special Assessments	\$ 1,286,134	\$ 1,286,133	\$ (1)
Total Revenues	<u>1,286,134</u>	<u>1,286,133</u>	<u>(1)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,005,025	1,005,025	0
Interest and Fiscal Charges	<u>313,454</u>	<u>313,432</u>	<u>22</u>
Total Expenditures	<u>1,318,479</u>	<u>1,318,457</u>	<u>22</u>
Net Change in Fund Balance	(32,345)	(32,324)	21
Fund Balance at Beginning of Year	405,783	405,783	0
Fund Balance at End of Year	<u>\$ 373,438</u>	<u>\$ 373,459</u>	<u>\$ 21</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**COUNTY ROAD PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 4,728,154	\$ 4,725,929	\$ (2,225)
Intergovernmental Revenues	1,511,094	1,511,096	2
Fines and Forfeitures	0	22,800	22,800
All Other Revenues	138,472	138,472	0
Total Revenues	<u>6,377,720</u>	<u>6,398,297</u>	<u>20,577</u>
<b>Expenditures:</b>			
Capital Outlay	10,129,112	9,205,687	923,425
Debt Service:			
Principal	3,180,000	3,180,000	0
Interest and Fiscal Charges	55,496	55,496	0
Total Expenditures	<u>13,364,608</u>	<u>12,441,183</u>	<u>923,425</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,986,888)	(6,042,886)	944,002
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	1,976,825	1,950,000	(26,825)
Premium on Notes Issued	0	12,032	12,032
Transfers In	2,940,277	1,106,661	(1,833,616)
Advances In	0	1,386,281	1,386,281
Advances Out	(1,532,779)	(1,800,360)	(267,581)
Total Other Financing Sources (Uses)	<u>3,384,323</u>	<u>2,654,614</u>	<u>(729,709)</u>
Net Change in Fund Balance	(3,602,565)	(3,388,272)	214,293
Fund Balance at Beginning of Year	2,526,742	2,526,742	0
Prior Year Encumbrances	1,451,067	1,451,067	0
Fund Balance at End of Year	<u>\$ 375,244</u>	<u>\$ 589,537</u>	<u>\$ 214,293</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, 2017**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,993,281	\$ 1,993,281	\$ 0
Intergovernmental Revenues	6,398,940	6,535,149	136,209
Charges for Services	6,416	6,424	8
Fines and Forfeitures	205,357	218,779	13,422
All Other Revenues	89,392	89,392	0
Total Revenues	<u>8,693,386</u>	<u>8,843,025</u>	<u>149,639</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	3,667,995	3,197,036	470,959
Materials and Supplies	1,883,862	919,827	964,035
Contractual Services	3,847,041	3,058,913	788,128
Other Expenditures	1,517,000	1,501,719	15,281
Capital Outlay	779,317	452,794	326,523
Total Expenditures	<u>11,695,215</u>	<u>9,130,289</u>	<u>2,564,926</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,001,829)	(287,264)	2,714,565
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(2,360,965)	(1,219,377)	1,141,588
Advances In	1,532,779	1,800,360	267,581
Advances Out	0	(1,386,281)	(1,386,281)
Total Other Financing Sources (Uses)	<u>(828,186)</u>	<u>(805,298)</u>	<u>22,888</u>
Net Change in Fund Balance	(3,830,015)	(1,092,562)	2,737,453
Fund Balance at Beginning of Year	3,282,669	3,282,669	0
Prior Year Encumbrances	547,378	547,378	0
Fund Balance at End of Year	<u>\$ 32</u>	<u>\$ 2,737,485</u>	<u>\$ 2,737,453</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**HUMAN SERVICES FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 4,424,699	\$ 4,548,335	\$ 123,636
All Other Revenues	<u>45,000</u>	<u>0</u>	<u>(45,000)</u>
Total Revenues	<u>4,469,699</u>	<u>4,548,335</u>	<u>78,636</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,337,855	2,224,767	113,088
Materials and Supplies	95,000	51,722	43,278
Contractual Services	2,860,034	2,487,998	372,036
Other Expenditures	42,500	16,988	25,512
Capital Outlay	<u>30,000</u>	<u>19,920</u>	<u>10,080</u>
Total Expenditures	<u>5,365,389</u>	<u>4,801,395</u>	<u>563,994</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(895,690)	(253,060)	642,630
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>200,948</u>	<u>203,043</u>	<u>2,095</u>
Total Other Financing Sources (Uses)	<u>200,948</u>	<u>203,043</u>	<u>2,095</u>
Net Change in Fund Balance	(694,742)	(50,017)	644,725
Fund Balance at Beginning of Year	428,020	428,020	0
Prior Year Encumbrances	326,119	326,119	0
Fund Balance at End of Year	<u>\$ 59,397</u>	<u>\$ 704,122</u>	<u>\$ 644,725</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, 2017**

**DOG AND KENNEL FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 400,836	\$ 425,995	\$ 25,159
Fines and Forfeitures	34,150	34,951	801
All Other Revenues	<u>8,291</u>	<u>11,226</u>	<u>2,935</u>
Total Revenues	<u>443,277</u>	<u>472,172</u>	<u>28,895</u>
<b>Expenditures:</b>			
Health:			
Personal Services	259,340	254,280	5,060
Materials and Supplies	48,933	48,455	478
Contractual Services	4,268	3,340	928
Other Expenditures	13,373	13,373	0
Capital Outlay	<u>27,500</u>	<u>27,184</u>	<u>316</u>
Total Expenditures	<u>353,414</u>	<u>346,632</u>	<u>6,782</u>
Net Change in Fund Balance	89,863	125,540	35,677
Fund Balance at Beginning of Year	104,326	104,326	0
Prior Year Encumbrances	195	195	0
Fund Balance at End of Year	<u>\$ 194,384</u>	<u>\$ 230,061</u>	<u>\$ 35,677</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, 2017**

**LAW LIBRARY RESOURCES FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 5,000	\$ 5,000
Fines and Forfeitures	371,250	400,830	29,580
All Other Revenues	<u>500</u>	<u>0</u>	<u>(500)</u>
Total Revenues	<u>371,750</u>	<u>405,830</u>	<u>34,080</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	52,560	51,825	735
Materials and Supplies	98,282	78,469	19,813
Contractual Services	306,616	294,873	11,743
Other Expenditures	<u>8,700</u>	<u>7,893</u>	<u>807</u>
Total Expenditures	<u>466,158</u>	<u>433,060</u>	<u>33,098</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(94,408)	(27,230)	67,178
Fund Balance at Beginning of Year	329,744	329,744	0
Prior Year Encumbrances	<u>62,607</u>	<u>62,607</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 297,943</u>	<u>\$ 365,121</u>	<u>\$ 67,178</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, 2017**

**VETERAN'S MEMORIAL FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 440	\$ 440
Total Revenues	<u>0</u>	<u>440</u>	<u>440</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	440	440
Fund Balance at Beginning of Year	3,266	3,266	0
Fund Balance at End of Year	<u>\$ 3,266</u>	<u>\$ 3,706</u>	<u>\$ 440</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, 2017**

**INDIGENT DRIVER INTERLOCK AND MONITORING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 5,000	\$ 13,504	\$ 8,504
Total Revenues	<u>5,000</u>	<u>13,504</u>	<u>8,504</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	13,504	8,504
Fund Balance at Beginning of Year	<u>66,548</u>	<u>66,548</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 71,548</u></u>	<u><u>\$ 80,052</u></u>	<u><u>\$ 8,504</u></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, 2017**

**PROBATION SUPERVISION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 70,359	\$ 80,209	\$ 9,850
Total Revenues	<u>70,359</u>	<u>80,209</u>	<u>9,850</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	25,000	5,060	19,940
Contractual Services	51,500	0	51,500
Other Expenditures	<u>2,000</u>	<u>385</u>	<u>1,615</u>
Total Expenditures	<u>78,500</u>	<u>5,445</u>	<u>73,055</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,141)	74,764	82,905
Fund Balance at Beginning of Year	<u>374,294</u>	<u>374,294</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 366,153</u>	<u>\$ 449,058</u>	<u>\$ 82,905</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, 2017**

**COMMON PLEAS MENTAL HEALTH GRANT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 30,000	\$ 32,549	\$ 2,549
Total Revenues	<u>30,000</u>	<u>32,549</u>	<u>2,549</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	59,270	51,853	7,417
Other Expenditures	75	32	43
Total Expenditures	<u>59,345</u>	<u>51,885</u>	<u>7,460</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,345)	(19,336)	10,009
Fund Balance at Beginning of Year	77,330	77,330	0
Fund Balance at End of Year	<u>\$ 47,985</u>	<u>\$ 57,994</u>	<u>\$ 10,009</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, 2017**

**PERMISSIVE TAX FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 450,000	\$ 500,387	\$ 50,387
Total Revenues	<u>450,000</u>	<u>500,387</u>	<u>50,387</u>
<b>Expenditures:</b>			
Public Works:			
Capital Outlay	791,996	554,278	237,718
Total Expenditures	<u>791,996</u>	<u>554,278</u>	<u>237,718</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(341,996)	(53,891)	288,105
Fund Balance at Beginning of Year	1,197,567	1,197,567	0
Prior Year Encumbrances	341,996	341,996	0
Fund Balance at End of Year	<u>\$ 1,197,567</u>	<u>\$ 1,485,672</u>	<u>\$ 288,105</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, 2017**

**DOMESTIC SHELTER FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 42,000	\$ 43,630	\$ 1,630
Total Revenues	<u>42,000</u>	<u>43,630</u>	<u>1,630</u>
<b>Expenditures:</b>			
Human Services:			
Contractual Services	47,485	47,485	0
Total Expenditures	<u>47,485</u>	<u>47,485</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,485)	(3,855)	1,630
Fund Balance at Beginning of Year	23,104	23,104	0
Fund Balance at End of Year	<u>\$ 17,619</u>	<u>\$ 19,249</u>	<u>\$ 1,630</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, 2017**

**REAL ESTATE ASSESSMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 2,304,050	\$ 2,487,299	\$ 183,249
Licenses and Permits	<u>0</u>	<u>10</u>	<u>10</u>
Total Revenues	<u>2,304,050</u>	<u>2,487,309</u>	<u>183,259</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	943,000	605,426	337,574
Materials and Supplies	29,872	10,491	19,381
Contractual Services	2,615,384	2,101,278	514,106
Other Expenditures	45,800	4,912	40,888
Capital Outlay	<u>36,485</u>	<u>3,382</u>	<u>33,103</u>
Total Expenditures	<u>3,670,541</u>	<u>2,725,489</u>	<u>945,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,366,491)	(238,180)	1,128,311
Fund Balance at Beginning of Year	3,388,631	3,388,631	0
Prior Year Encumbrances	<u>1,673,941</u>	<u>1,673,941</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,696,081</u>	<u>\$ 4,824,392</u>	<u>\$ 1,128,311</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**CHILDREN'S SERVICES BOARD FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,764,570	\$ 4,435,560	\$ 1,670,990
All Other Revenues	<u>36,905</u>	<u>125,178</u>	<u>88,273</u>
Total Revenues	<u>2,801,475</u>	<u>4,560,738</u>	<u>1,759,263</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,968,075	2,914,168	53,907
Materials and Supplies	65,800	62,666	3,134
Contractual Services	5,146,202	4,886,520	259,682
Other Expenditures	280,064	236,001	44,063
Capital Outlay	<u>49,876</u>	<u>49,876</u>	<u>0</u>
Total Expenditures	<u>8,510,017</u>	<u>8,149,231</u>	<u>360,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,708,542)	(3,588,493)	2,120,049
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>3,325,497</u>	<u>5,525,497</u>	<u>2,200,000</u>
Total Other Financing Sources (Uses)	<u>3,325,497</u>	<u>5,525,497</u>	<u>2,200,000</u>
Net Change in Fund Balance	(2,383,045)	1,937,004	4,320,049
Fund Balance at Beginning of Year	3,177,983	3,177,983	0
Prior Year Encumbrances	<u>45,961</u>	<u>45,961</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 840,899</u>	<u>\$ 5,160,948</u>	<u>\$ 4,320,049</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, 2017**

**CRIME VICTIM GRANT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 71,684	\$ 71,684	\$ 0
Total Revenues	<u>71,684</u>	<u>71,684</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	86,801	81,613	5,188
Materials and Supplies	1,281	1,281	0
Other Expenditures	7,724	7,531	193
Total Expenditures	<u>95,806</u>	<u>90,425</u>	<u>5,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,122)	(18,741)	5,381
<b>Other Financing Sources (Uses):</b>			
Transfers In	19,036	19,036	0
Total Other Financing Sources (Uses)	<u>19,036</u>	<u>19,036</u>	<u>0</u>
Net Change in Fund Balance	(5,086)	295	5,381
Fund Balance at Beginning of Year	5,085	5,085	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 5,380</u>	<u>\$ 5,381</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, 2017**

**YOUTH SERVICES SUBSIDY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 850,797	\$ 851,232	\$ 435
Charges for Services	7,750	8,000	250
All Other Revenues	67,058	58,074	(8,984)
Total Revenues	<u>925,605</u>	<u>917,306</u>	<u>(8,299)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	1,920,259	1,662,157	258,102
Materials and Supplies	93,641	58,644	34,997
Contractual Services	699,395	433,706	265,689
Other Expenditures	15,000	3,532	11,468
Capital Outlay	40,805	12,038	28,767
Total Expenditures	<u>2,769,100</u>	<u>2,170,077</u>	<u>599,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,843,495)	(1,252,771)	590,724
<b>Other Financing Sources (Uses):</b>			
Transfers In	997,460	997,460	0
Total Other Financing Sources (Uses)	<u>997,460</u>	<u>997,460</u>	<u>0</u>
Net Change in Fund Balance	(846,035)	(255,311)	590,724
Fund Balance at Beginning of Year	1,254,330	1,254,330	0
Prior Year Encumbrances	84,241	84,241	0
Fund Balance at End of Year	<u>\$ 492,536</u>	<u>\$ 1,083,260</u>	<u>\$ 590,724</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, 2017**

**DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 387,066	\$ 387,066
All Other Revenues	0	30,080	30,080
Total Revenues	<u>0</u>	<u>417,146</u>	<u>417,146</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	536,438	525,883	10,555
Materials and Supplies	4,759	2,158	2,601
Contractual Services	45,952	41,397	4,555
Other Expenditures	6,108	2,504	3,604
Capital Outlay	5,965	4,937	1,028
Total Expenditures	<u>599,222</u>	<u>576,879</u>	<u>22,343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(599,222)	(159,733)	439,489
Fund Balance at Beginning of Year	1,024,254	1,024,254	0
Prior Year Encumbrances	723	723	0
Fund Balance at End of Year	<u>\$ 425,755</u>	<u>\$ 865,244</u>	<u>\$ 439,489</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, 2017**

**WC TECHNOLOGY CRIMES UNIT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(300)	(300)	0
Total Other Financing Sources (Uses):	(300)	(300)	0
Net Change in Fund Balance	(300)	(300)	0
Fund Balance at Beginning of Year	300	300	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**COUNTY COURT PROBATION DEPARTMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Public Safety:			
Personal Services	69,062	68,760	302
Other Expenditures	599	600	(1)
Total Expenditures	<u>69,661</u>	<u>69,360</u>	<u>301</u>
 Net Change in Fund Balance	 (69,661)	 (69,360)	 301
 Fund Balance at Beginning of Year	 69,398	 69,398	 0
Prior Year Encumbrances	264	264	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 302</u>	<u>\$ 301</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, 2017**

**MUNICIPAL VICTIM WITNESS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 75,000	\$ 100,000	\$ 25,000
Total Revenues	<u>75,000</u>	<u>100,000</u>	<u>25,000</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	75,504	59,019	16,485
Total Expenditures	<u>75,504</u>	<u>59,019</u>	<u>16,485</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(504)	40,981	41,485
Fund Balance at Beginning of Year	35,075	35,075	0
Fund Balance at End of Year	<u>\$ 34,571</u>	<u>\$ 76,056</u>	<u>\$ 41,485</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, 2017**

**WARREN COUNTY SOLID WASTE DISTRICT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	81,346	89,633	8,287
All Other Revenues	<u>0</u>	<u>3</u>	<u>3</u>
Total Revenues	<u>111,346</u>	<u>119,636</u>	<u>8,290</u>
<b>Expenditures:</b>			
Health:			
Personal Services	123,656	112,448	11,208
Materials and Supplies	27,475	18,182	9,293
Contractual Services	52,439	28,352	24,087
Other Expenditures	28,936	349	28,587
Capital Outlay	<u>48,050</u>	<u>32,423</u>	<u>15,627</u>
Total Expenditures	<u>280,556</u>	<u>191,754</u>	<u>88,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(169,210)	(72,118)	97,092
Fund Balance at Beginning of Year	1,366,763	1,366,763	0
Prior Year Encumbrances	<u>7,595</u>	<u>7,595</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,205,148</u>	<u>\$ 1,302,240</u>	<u>\$ 97,092</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, 2017**

**WORKFORCE INVESTMENT ACT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 701,514	\$ 701,514	\$ 0
All Other Revenues	<u>11,863</u>	<u>11,863</u>	<u>0</u>
Total Revenues	<u>713,377</u>	<u>713,377</u>	<u>0</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	409,781	407,955	1,826
Materials and Supplies	11,421	7,848	3,573
Contractual Services	302,942	297,942	5,000
Other Expenditures	2,673	2,673	0
Capital Outlay	<u>3,775</u>	<u>3,775</u>	<u>0</u>
Total Expenditures	<u>730,592</u>	<u>720,193</u>	<u>10,399</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,215)	(6,816)	10,399
Fund Balance at Beginning of Year	36,536	36,536	0
Prior Year Encumbrances	<u>5,266</u>	<u>5,266</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,587</u>	<u>\$ 34,986</u>	<u>\$ 10,399</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, 2017**

**JOB TRAINING PARTNERSHIP ACT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 90	\$ 90
Total Revenues	<u>0</u>	<u>90</u>	<u>90</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	700	0	700
Contractual Services	800	600	200
Other Expenditures	100	40	60
Capital Outlay	<u>2,376</u>	<u>2,351</u>	<u>25</u>
Total Expenditures	<u>3,976</u>	<u>2,991</u>	<u>985</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,976)	(2,901)	1,075
Fund Balance at Beginning of Year	<u>3,976</u>	<u>3,976</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,075</u>	<u>\$ 1,075</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, 2017**

**PASS THROUGH GRANTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 238,000	\$ 111,453	\$ (126,547)
Total Revenues	<u>238,000</u>	<u>111,453</u>	<u>(126,547)</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	238,000	237,854	146
Total Expenditures	<u>238,000</u>	<u>237,854</u>	<u>146</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(126,401)	(126,401)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (126,401)</u>	<u>\$ (126,401)</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, 2017**

**COMMUNITY CORRECTIONS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 750,439	\$ 1,272,254	\$ 521,815
Charges for Services	390,580	397,882	7,302
All Other Revenue	<u>2,500</u>	<u>5,464</u>	<u>2,964</u>
Total Revenues	<u>1,143,519</u>	<u>1,675,600</u>	<u>532,081</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	1,373,471	1,140,367	233,104
Materials and Supplies	207,200	181,608	25,592
Contractual Services	1,182,291	878,223	304,068
Other Expenditures	34,991	23,144	11,847
Capital Outlay	<u>81,000</u>	<u>45,588</u>	<u>35,412</u>
Total Expenditures	<u>2,878,953</u>	<u>2,268,930</u>	<u>610,023</u>
Net Change in Fund Balance	(1,735,434)	(593,330)	1,142,104
Fund Balance at Beginning of Year	<u>1,801,711</u>	<u>1,801,711</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 66,277</u>	<u>\$ 1,208,381</u>	<u>\$ 1,142,104</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, 2017**

**CHILD SUPPORT ENFORCEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,100,581	\$ 2,128,426	\$ 27,845
Charges for Services	825,000	874,326	49,326
Fines and Forfeitures	0	8	8
All Other Revenues	38,350	61,222	22,872
Total Revenues	<u>2,963,931</u>	<u>3,063,982</u>	<u>100,051</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,001,240	2,830,104	171,136
Materials and Supplies	66,000	33,566	32,434
Contractual Services	348,890	317,257	31,633
Other Expenditures	78,795	54,602	24,193
Capital Outlay	24,758	14,151	10,607
Total Expenditures	<u>3,519,683</u>	<u>3,249,680</u>	<u>270,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(555,752)	(185,698)	370,054
<b>Other Financing Sources (Uses):</b>			
Transfers In	248,877	267,351	18,474
Total Other Financing Sources (Uses)	<u>248,877</u>	<u>267,351</u>	<u>18,474</u>
Net Change in Fund Balance	(306,875)	81,653	388,528
Fund Balance at Beginning of Year	359,903	359,903	0
Prior Year Encumbrances	34,613	34,613	0
Fund Balance at End of Year	<u>\$ 87,641</u>	<u>\$ 476,169</u>	<u>\$ 388,528</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, 2017**

**EMERGENCY MANAGEMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 341,168	\$ 372,956	\$ 31,788
All Other Revenues	<u>5,131</u>	<u>5,131</u>	<u>0</u>
Total Revenues	<u>346,299</u>	<u>378,087</u>	<u>31,788</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	376,594	341,891	34,703
Materials and Supplies	26,000	4,498	21,502
Contractual Services	24,700	9,955	14,745
Other Expenditures	5,755	2,821	2,934
Capital Outlay	<u>5,982</u>	<u>5,982</u>	<u>0</u>
Total Expenditures	<u>439,031</u>	<u>365,147</u>	<u>73,884</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,732)	12,940	105,672
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>34,541</u>	<u>34,541</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>34,541</u>	<u>34,541</u>	<u>0</u>
Net Change in Fund Balance	(58,191)	47,481	105,672
Fund Balance at Beginning of Year	173,719	173,719	0
Prior Year Encumbrances	5,982	5,982	0
Fund Balance at End of Year	<u>\$ 121,510</u>	<u>\$ 227,182</u>	<u>\$ 105,672</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, 2017**

**COMMUNITY DEVELOPMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 597,596	\$ 600,176	\$ 2,580
Charges for Services	2,500	2,500	0
All Other Revenues	<u>24,612</u>	<u>24,612</u>	<u>0</u>
Total Revenues	<u>624,708</u>	<u>627,288</u>	<u>2,580</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	89,188	84,500	4,688
Materials and Supplies	63,480	417	63,063
Contractual Services	5,650	3,047	2,603
Other Expenditures	103,688	70,681	33,007
Capital Outlay	<u>762,604</u>	<u>507,404</u>	<u>255,200</u>
Total Expenditures	<u>1,024,610</u>	<u>666,049</u>	<u>358,561</u>
Net Change in Fund Balance	(399,902)	(38,761)	361,141
Fund Balance at Beginning of Year	315,809	315,809	0
Prior Year Encumbrances	128,918	128,918	0
Fund Balance at End of Year	<u>\$ 44,825</u>	<u>\$ 405,966</u>	<u>\$ 361,141</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, 2017**

**SHERIFF GRANTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 124,431	\$ 152,390	\$ 27,959
Charges for Services	90,000	121,234	31,234
All Other Revenues	<u>17,515</u>	<u>17,515</u>	<u>0</u>
Total Revenues	<u>231,946</u>	<u>291,139</u>	<u>59,193</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	177,005	116,767	60,238
Materials and Supplies	12,745	6,519	6,226
Contractual Services	3,500	3,260	240
Other Expenditures	3,597	3,597	0
Capital Outlay	<u>43,180</u>	<u>33,703</u>	<u>9,477</u>
Total Expenditures	<u>240,027</u>	<u>163,846</u>	<u>76,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,081)	127,293	135,374
<b>Other Financing Sources (Uses):</b>			
Advances In	0	30,000	30,000
Advances Out	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(38,081)	127,293	165,374
Fund Balance at Beginning of Year	707,308	707,308	0
Prior Year Encumbrances	<u>17,340</u>	<u>17,340</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 686,567</u>	<u>\$ 851,941</u>	<u>\$ 165,374</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, 2017**

**INDIGENT GUARDIANSHIP FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 17,940	\$ 17,940	\$ 0
Total Revenues	<u>17,940</u>	<u>17,940</u>	<u>0</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	3,045	913	2,132
Contractual Services	<u>4,000</u>	<u>1,935</u>	<u>2,065</u>
Total Expenditures	<u>7,045</u>	<u>2,848</u>	<u>4,197</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,895	15,092	4,197
Fund Balance at Beginning of Year	158,058	158,058	0
Fund Balance at End of Year	<u>\$ 168,953</u>	<u>\$ 173,150</u>	<u>\$ 4,197</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, 2017**

**INDIGENT DRIVER FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 8,469	\$ 128,678	\$ 120,209
Total Revenues	<u>8,469</u>	<u>128,678</u>	<u>120,209</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	26,534	22,353	4,181
Total Expenditures	<u>26,534</u>	<u>22,353</u>	<u>4,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,065)	106,325	124,390
Fund Balance at Beginning of Year	203,993	203,993	0
Prior Year Encumbrances	14,534	14,534	0
Fund Balance at End of Year	<u>\$ 200,462</u>	<u>\$ 324,852</u>	<u>\$ 124,390</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, 2017**

**DRUG LAW ENFORCEMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 3,000	\$ 6,640	\$ 3,640
Total Revenues	<u>3,000</u>	<u>6,640</u>	<u>3,640</u>
<b>Expenditures:</b>			
Public Safety:			
Materials and Supplies	5,600	3,280	2,320
Contractual Services	900	461	439
Other Expenditures	<u>12,000</u>	<u>6,000</u>	<u>6,000</u>
Total Expenditures	<u>18,500</u>	<u>9,741</u>	<u>8,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,500)	(3,101)	12,399
Fund Balance at Beginning of Year	55,158	55,158	0
Fund Balance at End of Year	<u>\$ 39,658</u>	<u>\$ 52,057</u>	<u>\$ 12,399</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, 2017**

**LAW ENFORCEMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 911	\$ 911
Total Revenues	<u>0</u>	<u>911</u>	<u>911</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	10,000	0	10,000
Capital Outlay	10,000	0	10,000
Total Expenditures	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	911	20,911
Fund Balance at Beginning of Year	100,353	100,353	0
Fund Balance at End of Year	<u>\$ 80,353</u>	<u>\$ 101,264</u>	<u>\$ 20,911</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, 2017**

**COURT COMPUTERIZATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	<u>172,565</u>	<u>211,419</u>	<u>38,854</u>
Total Revenues	<u>172,565</u>	<u>211,419</u>	<u>38,854</u>
<b>Expenditures:</b>			
Judicial:			
Materials and Supplies	15,300	12,303	2,997
Contractual Services	246,955	236,181	10,774
Capital Outlay	<u>61,774</u>	<u>22,170</u>	<u>39,604</u>
Total Expenditures	<u>324,029</u>	<u>270,654</u>	<u>53,375</u>
Net Change in Fund Balance	(151,464)	(59,235)	92,229
Fund Balance at Beginning of Year	937,185	937,185	0
Prior Year Encumbrances	<u>16,064</u>	<u>16,064</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 801,785</u>	<u>\$ 894,014</u>	<u>\$ 92,229</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, 2017**

**COURTS SPECIAL PROJECTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 37,799	\$ 37,799
Fines and Forfeitures	456,468	482,404	25,936
All Other Revenues	<u>0</u>	<u>1,748</u>	<u>1,748</u>
Total Revenues	<u>456,468</u>	<u>521,951</u>	<u>65,483</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	16,105	5,439	10,666
Materials and Supplies	5,000	1,617	3,383
Contractual Services	750,845	128,115	622,730
Other Expenditures	4,500	3,214	1,286
Capital Outlay	<u>84,796</u>	<u>55,729</u>	<u>29,067</u>
Total Expenditures	<u>861,246</u>	<u>194,114</u>	<u>667,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(404,778)	327,837	732,615
Fund Balance at Beginning of Year	1,356,401	1,356,401	0
Prior Year Encumbrances	<u>11,583</u>	<u>11,583</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 963,206</u>	<u>\$ 1,695,821</u>	<u>\$ 732,615</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, 2017**

**COGNITIVE INTERVENTION PROGRAM FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 35,300	\$ 29,420	\$ (5,880)
All Other Revenues	<u>50,000</u>	<u>108,597</u>	<u>58,597</u>
Total Revenues	<u>85,300</u>	<u>138,017</u>	<u>52,717</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	41,200	15,944	25,256
Materials and Supplies	35,000	5,931	29,069
Contractual Services	27,100	5,701	21,399
Other Expenditures	<u>2,000</u>	<u>24</u>	<u>1,976</u>
Total Expenditures	<u>105,300</u>	<u>27,600</u>	<u>77,700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	110,417	130,417
Fund Balance at Beginning of Year	171,854	171,854	0
Fund Balance at End of Year	<u>\$ 151,854</u>	<u>\$ 282,271</u>	<u>\$ 130,417</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, 2017**

**HAZARDOUS MATERIALS EMERGENCY FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	27,119	27,119	0
Total Expenditures	<u>27,119</u>	<u>27,119</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,119)	(27,119)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	27,119	27,119	0
Total Other Financing Sources (Uses)	<u>27,119</u>	<u>27,119</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 SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**TACTICAL RESPONSE UNIT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 2,763	\$ 2,763
Total Revenues	<u>0</u>	<u>2,763</u>	<u>2,763</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	430	430	0
Materials and Supplies	14	14	0
Contractual Services	563	563	0
Other Expenditures	150	150	0
Capital Outlay	3,138	1,016	2,122
Total Expenditures	<u>4,295</u>	<u>2,173</u>	<u>2,122</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,295)	590	4,885
Fund Balance at Beginning of Year	4,295	4,295	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,885</u>	<u>\$ 4,885</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, 2017**

**ENFORCEMENT AND EDUCATION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 11,373	\$ 11,373
Total Revenues	<u>0</u>	<u>11,373</u>	<u>11,373</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	11,373	41,373
Fund Balance at Beginning of Year	79,393	79,393	0
Fund Balance at End of Year	<u>\$ 49,393</u>	<u>\$ 90,766</u>	<u>\$ 41,373</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, 2017**

**REHABILITATION GRANTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 770	\$ 13,740	\$ 12,970
Total Revenues	<u>770</u>	<u>13,740</u>	<u>12,970</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	52,000	21,877	30,123
Total Expenditures	<u>52,000</u>	<u>21,877</u>	<u>30,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,230)	(8,137)	43,093
Fund Balance at Beginning of Year	131,039	131,039	0
Fund Balance at End of Year	<u>\$ 79,809</u>	<u>\$ 122,902</u>	<u>\$ 43,093</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, 2017**

**COUNTY TRANSIT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 84,589	\$ 470,858	\$ 386,269
Charges for Services	157,425	168,517	11,092
All Other Revenues	<u>14,677</u>	<u>14,677</u>	<u>0</u>
Total Revenues	<u>256,691</u>	<u>654,052</u>	<u>397,361</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	110,300	108,962	1,338
Contractual Services	911,328	909,801	1,527
Other Expenditures	80,300	72,355	7,945
Capital Outlay	<u>183,400</u>	<u>182,430</u>	<u>970</u>
Total Expenditures	<u>1,285,328</u>	<u>1,273,548</u>	<u>11,780</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,028,637)	(619,496)	409,141
<b>Other Financing Sources (Uses):</b>			
Transfers In	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(628,637)	(219,496)	409,141
Fund Balance at Beginning of Year	1,416,232	1,416,232	0
Prior Year Encumbrances	<u>165,401</u>	<u>165,401</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 952,996</u>	<u>\$ 1,362,137</u>	<u>\$ 409,141</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, 2017**

**RECORDER TECHNOLOGY FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 100,000	\$ 129,425	\$ 29,425
All Other Revenues	-	200	200
Total Revenues	<u>100,000</u>	<u>129,625</u>	<u>29,625</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Materials and Supplies	9,000	3,142	5,858
Contractual Services	4,000	2,999	1,001
Other Expenditures	4,000	1,001	2,999
Capital Outlay	35,000	22,916	12,084
Total Expenditures	<u>52,000</u>	<u>30,058</u>	<u>21,942</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,000	99,567	51,567
Fund Balance at Beginning of Year	63,113	63,113	0
Fund Balance at End of Year	<u>\$ 111,113</u>	<u>\$ 162,680</u>	<u>\$ 51,567</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, 2017**

**BOARD OF ELECTIONS TECHNOLOGY FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 140,536	\$ 140,536	\$ 0
Total Revenues	<u>140,536</u>	<u>140,536</u>	<u>0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	140,536	140,536	0
Fund Balance at Beginning of Year	<u>1,430,155</u>	<u>1,430,155</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,570,691</u>	<u>\$ 1,570,691</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 FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**WORKFORCE INVESTMENT BOARD FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,430,348	\$ 2,186,495	\$ (243,853)
Total Revenues	<u>2,430,348</u>	<u>2,186,495</u>	<u>(243,853)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	171,580	148,323	23,257
Materials and Supplies	6,500	2,368	4,132
Contractual Services	2,201,346	2,197,508	3,838
Other Expenditures	26,800	13,308	13,492
Total Expenditures	<u>2,406,226</u>	<u>2,361,507</u>	<u>44,719</u>
Net Change in Fund Balance	24,122	(175,012)	(199,134)
Fund Balance at Beginning of Year	(294,021)	(294,021)	0
Prior Year Encumbrances	294,185	294,185	0
Fund Balance at End of Year	<u>\$ 24,286</u>	<u>\$ (174,848)</u>	<u>\$ (199,134)</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**COUNTY AND TRANSIT MEDICAID AUTH MEDICAID SALES TAX TRANSITION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 158,970	\$ 158,970
Total Revenues	<u>0</u>	<u>158,970</u>	<u>158,970</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	158,970	158,970
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 158,970</u></u>	<u><u>\$ 158,970</u></u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

**LODGING TAX ADDITIONAL ONE PERCENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 130,000	\$ 0	\$ (130,000)
Total Revenues	<u>130,000</u>	<u>0</u>	<u>(130,000)</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Contractual Services	130,000	127,148	2,852
Total Expenditures	<u>130,000</u>	<u>127,148</u>	<u>2,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(127,148)	(127,148)
<b>Other Financing Sources (Uses):</b>			
Pledged Revenue - Lodging Tax	0	216,562	216,562
Total Other Financing Sources (Uses)	<u>0</u>	<u>216,562</u>	<u>216,562</u>
Net Change in Fund Balance	0	89,414	89,414
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 89,414</u>	<u>\$ 89,414</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, 2017**

**TAX INCREMENT FINANCING FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,209,829	1,209,829	0
Interest and Fiscal Charges	106,300	106,299	1
Total Expenditures	<u>1,316,129</u>	<u>1,316,128</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,316,129)	(1,316,128)	1
Fund Balance at Beginning of Year	3,604,369	3,604,369	0
Fund Balance at End of Year	<u>\$ 2,288,240</u>	<u>\$ 2,288,241</u>	<u>\$ 1</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, 2017**

**OPWC LOAN FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	112,716	112,716	0
Total Expenditures	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,716)	(112,716)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	112,716	112,716	0
Total Other Financing Sources (Uses)	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**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, 2017**

**RADIO SYSTEM BONDS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	820,000	820,000	0
Interest and Fiscal Charges	81,506	81,506	0
Total Expenditures	<u>901,506</u>	<u>901,506</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(901,506)	(901,506)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	901,506	901,506	0
Total Other Financing Sources (Uses)	<u>901,506</u>	<u>901,506</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, 2017**

**TAX INCREMENT DISTRICT REVENUE BOND FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 500,000	\$ 501,093	\$ 1,093
Intergovernmental Revenues	<u>0</u>	<u>77,791</u>	<u>77,791</u>
Total Revenues	<u>500,000</u>	<u>578,884</u>	<u>78,884</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	<u>138,750</u>	<u>138,418</u>	<u>332</u>
Total Expenditures	<u>198,750</u>	<u>198,418</u>	<u>332</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	301,250	380,466	79,216
Fund Balance at Beginning of Year	<u>2,182,696</u>	<u>2,182,696</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,483,946</u>	<u>\$ 2,563,162</u>	<u>\$ 79,216</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, 2017**

**SEWER EXTENSION PROJECTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Special Assessments	\$ 104,635	\$ 104,635	\$ 0
Investment Earnings	1,710	1,710	0
Total Revenues	<u>106,345</u>	<u>106,345</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	1,710	1,710	0
Total Expenditures	<u>1,710</u>	<u>1,710</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	104,635	104,635	0
<b>Other Financing Sources (Uses):</b>			
Advances Out	(233,889)	(233,889)	0
Proceeds From Bonds	129,254	129,254	0
Total Other Financing Sources (Uses)	<u>(104,635)</u>	<u>(104,635)</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**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, 2017**

**COUNTY CONSTRUCTION PROJECTS FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,000,000	\$ 1,158,230	\$ 158,230
Total Revenues	<u>1,000,000</u>	<u>1,158,230</u>	<u>158,230</u>
<b>Expenditures:</b>			
Capital Outlay	10,897,172	6,825,521	4,071,651
Total Expenditures	<u>10,897,172</u>	<u>6,825,521</u>	<u>4,071,651</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,897,172)	(5,667,291)	4,229,881
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	6,458,149	6,458,149
Total Other Financing Sources (Uses)	<u>0</u>	<u>6,458,149</u>	<u>6,458,149</u>
Net Change in Fund Balance	(9,897,172)	790,858	10,688,030
Fund Balance at Beginning of Year	15,124,341	15,124,341	0
Prior Year Encumbrances	1,978,535	1,978,535	0
Fund Balance at End of Year	<u>\$ 7,205,704</u>	<u>\$ 17,893,734</u>	<u>\$ 10,688,030</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, 2017**

**AIRPORT CONSTRUCTION FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,155,607	\$ 151,205	\$ (2,004,402)
All Other Revenues	-	165	165
Total Revenues	<u>2,155,607</u>	<u>151,370</u>	<u>(2,004,237)</u>
<b>Expenditures:</b>			
Capital Outlay	<u>2,672,695</u>	<u>2,672,695</u>	<u>0</u>
Total Expenditures	<u>2,672,695</u>	<u>2,672,695</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(517,088)	(2,521,325)	(2,004,237)
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	51,001	51,001
Advances In	0	70,219	70,219
Advances Out	<u>(107,084)</u>	<u>(177,303)</u>	<u>(70,219)</u>
Total Other Financing Sources (Uses)	<u>(107,084)</u>	<u>(56,083)</u>	<u>51,001</u>
Net Change in Fund Balance	(624,172)	(2,577,408)	(1,953,236)
Fund Balance at Beginning of Year	1,291,626	1,291,626	0
Prior Year Encumbrances	<u>351,234</u>	<u>351,234</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,018,688</u>	<u>\$ (934,548)</u>	<u>\$ (1,953,236)</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, 2017**

**REDEVELOPMENT TAX EQUIVALENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>275,632</u>	<u>275,632</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 275,632</u>	<u>\$ 275,632</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, 2017**

**SCHEURER-SMITH TRUST FUND**

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



## **WARREN COUNTY, OHIO**

### ***Nonmajor Enterprise Funds***

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that the cost of providing services is primarily financed and recovered through user charges.

#### **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.

#### **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.

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 284,490	\$ 206,339	\$ 490,829
Receivables:			
Intergovernmental	0	3,142	3,142
Special Assessments	242,628	0	242,628
Due from Other Funds	0	1,363	1,363
<b>Total Current Assets</b>	<b>527,118</b>	<b>210,844</b>	<b>737,962</b>
<b>Noncurrent Assets:</b>			
Net Pension Asset	341	0	341
<b>Total Noncurrent Assets</b>	<b>341</b>	<b>0</b>	<b>341</b>
<b>Total Assets</b>	<b>527,459</b>	<b>210,844</b>	<b>738,303</b>
<b>Deferred Outflows of Resources:</b>			
Pension	70,643	0	70,643
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	460	2,968	3,428
Accrued Wages and Benefits Payable	3,074	0	3,074
Intergovernmental Payable	3,997	0	3,997
Due to Other Funds	754	0	754
<b>Total Current Liabilities</b>	<b>8,285</b>	<b>2,968</b>	<b>11,253</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	5,379	0	5,379
Net Pension Liability	149,095	0	149,095
<b>Total Noncurrent Liabilities</b>	<b>154,474</b>	<b>0</b>	<b>154,474</b>
<b>Total Liabilities</b>	<b>162,759</b>	<b>2,968</b>	<b>165,727</b>
<b>Deferred Inflows of Resources:</b>			
Pension	9,316	0	9,316
<b>Net Position:</b>			
Unrestricted	426,027	207,876	633,903
<b>Total Net Position</b>	<b>\$ 426,027</b>	<b>\$ 207,876</b>	<b>\$ 633,903</b>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds		Total
	Communications		
	Storm Water	Rotary	
<b>Operating Revenues:</b>			
Charges for Services	\$ 0	\$ 63,592	\$ 63,592
Other Operating Revenue	265,851	0	265,851
Total Operating Revenues	<u>265,851</u>	<u>63,592</u>	<u>329,443</u>
<b>Operating Expenses:</b>			
Personal Services	161,759	0	161,759
Contractual Services	251,345	393	251,738
Materials and Supplies	72	50,231	50,303
Depreciation	0	0	0
Other Operating Expenses	976	2,968	3,944
Total Operating Expenses	<u>414,152</u>	<u>53,592</u>	<u>467,744</u>
Change in Net Position	(148,301)	10,000	(138,301)
<b>Net Position Beginning of Year</b>	<u>574,328</u>	<u>197,876</u>	<u>772,204</u>
<b>Net Position End of Year</b>	<u>\$ 426,027</u>	<u>\$ 207,876</u>	<u>\$ 633,903</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Business-Type Activities - Enterprise Funds		
	Storm Water	Communications Rotary	Total
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$ 262,581	\$ 74,246	\$ 336,827
Cash Payments for Goods and Services	(256,936)	(52,434)	(309,370)
Cash Payments to Employees	(127,238)	0	(127,238)
Net Cash Provided (Used) by Operating Activities	<u>(121,593)</u>	<u>21,812</u>	<u>(99,781)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(121,593)	21,812	(99,781)
Cash and Cash Equivalents at Beginning of Year	406,083	184,527	590,610
Cash and Cash Equivalents at End of Year	<u>\$ 284,490</u>	<u>\$ 206,339</u>	<u>\$ 490,829</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash</b>			
<b><u>Provided (Used) by Operating Activities:</u></b>			
Operating Income (Loss)	\$ (148,301)	\$ 10,000	\$ (138,301)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Changes in Assets and Liabilities:			
(Increase) Decrease in Due from Other Funds	0	998	998
(Increase) Decrease in Intergovernmental Receivable	0	9,656	9,656
(Increase) Decrease in Special Assessment Receivable	(3,270)	0	(3,270)
(Increase) Decrease in Net Pension Assets	39	0	39
(Increase) Decrease in Deferred Outflows - Pension	(21,975)	0	(21,975)
Increase (Decrease) in Accounts Payable	460	1,158	1,618
Increase (Decrease) in Accrued Wages and Benefits	2,294	0	2,294
Increase (Decrease) in Due to Other Funds	439	0	439
Increase (Decrease) in Intergovernmental Payable:	(4,649)	0	(4,649)
Increase (Decrease) in Compensated Absence:	4,175	0	4,175
Increase (Decrease) in Net Pension Liability	42,236	0	42,236
Increase (Decrease) in Deferred Inflows - Pension	6,959	0	6,959
Total Adjustments	<u>26,708</u>	<u>11,812</u>	<u>38,520</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (121,593)</u>	<u>\$ 21,812</u>	<u>\$ (99,781)</u>

## **WARREN COUNTY, OHIO**

### ***Internal Service Funds***

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

#### **Vehicle Maintenance Fund**

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

#### **Health Insurance Fund**

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

#### **Workers' Compensation Self Insurance Fund**

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

#### **Property and Casualty Insurance Fund**

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

#### **Gasoline Fund**

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

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2017**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>	<u>Property and Casualty Insurance</u>
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 355,089	\$ 4,515,633	\$ 1,242,555	\$ 1,013,283
<i>Receivables:</i>				
Accounts	2,866	0	0	0
Intergovernmental	1,341	0	21,811	0
Due from Other Funds	30,158	0	451,624	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	75,284
<b>Total Current Assets</b>	<u>389,454</u>	<u>4,515,633</u>	<u>1,715,990</u>	<u>1,088,567</u>
<i>Non Current Assets:</i>				
Net Pension Asset	195	170	170	0
Depreciable Capital Assets, Net	26,999	0	0	0
<b>Total Non Current Assets</b>	<u>27,194</u>	<u>170</u>	<u>170</u>	<u>0</u>
<b>Total Assets</b>	<u>416,648</u>	<u>4,515,803</u>	<u>1,716,160</u>	<u>1,088,567</u>
<b>Deferred Outflows of Resources:</b>				
Pension	61,310	31,287	31,287	0
<b>Liabilities:</b>				
<i>Current Liabilities:</i>				
Accounts Payable	24,207	131,821	0	31,886
Accrued Wages and Benefits Payable	988	971	971	0
Intergovernmental Payable	149	7,272	150	0
Claims Payable	0	961,596	0	0
Due to Other Funds	0	213	0	0
Compensated Absences Payable - Current	16,983	12,136	12,141	0
<b>Total Current Liabilities</b>	<u>42,327</u>	<u>1,114,009</u>	<u>13,262</u>	<u>31,886</u>
<i>Long Term Liabilities:</i>				
Compensated Absences Payable	0	0	0	0
Net Pension Liability	85,197	74,547	74,547	0
<b>Total Long Term Liabilities</b>	<u>85,197</u>	<u>74,547</u>	<u>74,547</u>	<u>0</u>
<b>Total Liabilities</b>	<u>127,524</u>	<u>1,188,556</u>	<u>87,809</u>	<u>31,886</u>
<b>Deferred Inflows of Resources:</b>				
Pension	2,766	4,639	4,639	0
<b>Net Position:</b>				
Net Investment in Capital Assets	26,999	0	0	0
Unrestricted	320,669	3,353,895	1,654,999	1,056,681
<b>Total Net Position</b>	<u>\$ 347,668</u>	<u>\$ 3,353,895</u>	<u>\$ 1,654,999</u>	<u>\$ 1,056,681</u>



<u>Gasoline</u>	<u>Total</u>
\$ 195,512	\$ 7,322,072
0	2,866
3,342	26,494
50,228	532,010
28,603	28,603
0	75,284
<u>277,685</u>	<u>7,987,329</u>
0	535
0	26,999
0	27,534
<u>277,685</u>	<u>8,014,863</u>
<u>0</u>	<u>123,884</u>
38,625	226,539
0	2,930
0	7,571
0	961,596
0	213
0	41,260
<u>38,625</u>	<u>1,240,109</u>
0	0
0	234,291
0	234,291
<u>38,625</u>	<u>1,474,400</u>
<u>0</u>	<u>12,044</u>
0	26,999
239,060	6,625,304
<u>\$ 239,060</u>	<u>\$ 6,652,303</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
<b>Operating Revenues:</b>				
Charges for Services	\$ 436,867	\$ 9,636,959	\$ 473,610	\$ 24,181
Other Operating Revenue	166	300,547	7,301	0
<b>Total Operating Revenues</b>	<b>437,033</b>	<b>9,937,506</b>	<b>480,911</b>	<b>24,181</b>
<b>Operating Expenses:</b>				
Personal Services	93,408	312,313	330,080	0
Materials and Supplies	322,662	528	0	0
Contractual Services	93,837	722,349	160,079	449,002
Depreciation	4,869	0	0	0
Health Insurance Claims	0	9,135,542	0	0
Other Operating Expenses	30	662,366	0	31,063
<b>Total Operating Expenses</b>	<b>514,806</b>	<b>10,833,098</b>	<b>490,159</b>	<b>480,065</b>
Income (Loss) Before Transfers	(77,773)	(895,592)	(9,248)	(455,884)
Transfers In	0	0	0	267,435
Change in Net Position	(77,773)	(895,592)	(9,248)	(188,449)
Net Position Beginning of Year	425,441	4,249,487	1,664,247	1,245,130
Net Position End of Year	<b>\$ 347,668</b>	<b>\$ 3,353,895</b>	<b>\$ 1,654,999</b>	<b>\$ 1,056,681</b>

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<u>Gasoline</u>	<u>Total</u>
\$ 645,739	\$ 11,217,356
0	308,014
645,739	11,525,370
0	735,801
635,433	958,623
688	1,425,955
0	4,869
0	9,135,542
0	693,459
636,121	12,954,249
9,618	(1,428,879)
0	267,435
9,618	(1,161,444)
229,442	7,813,747
\$ 239,060	\$ 6,652,303

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Vehicle Maintenance	Health Insurance
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$ 445,446	\$ 10,334,992
Cash Payments for Goods and Services	(422,800)	(10,438,777)
Cash Payments to Employees	(58,714)	(304,783)
Net Cash Provided (Used) by Operating Activities	<u>(36,068)</u>	<u>(408,568)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>		
Transfers In	0	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(36,068)	(408,568)
Cash and Cash Equivalents at Beginning of Year	391,157	4,924,201
Cash and Cash Equivalents at End of Year	<u>\$ 355,089</u>	<u>\$ 4,515,633</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>		
<u>Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$ (77,773)	\$ (895,592)
Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	4,869	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(2,624)	63,693
(Increase) Decrease in Due from Other Funds	2,370	0
(Increase) Decrease in Intergovernmental Receivables	2,697	0
(Increase) Decrease in Prepaid Items	0	0
(Increase) Decrease in Inventory	0	0
(Increase) Decrease in Net Pension Asset	(160)	7
(Increase) Decrease in Deferred Outflows - Pension	(56,067)	(6,011)
Increase (Decrease) in Accounts Payable	(301)	108,589
Increase (Decrease) in Accrued Wages and Benefits	100	19
Increase (Decrease) in Due to Other Funds	0	2
Increase (Decrease) in Intergovernmental Payables	16	6,499
Increase (Decrease) in Claims Payable	0	299,280
Increase (Decrease) in Compensated Absences	16,983	51
Increase (Decrease) in Net Pension Liability	71,343	11,586
Increase (Decrease) in Deferred Inflows - Pension	2,479	3,309
Total Adjustments	<u>41,705</u>	<u>487,024</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (36,068)</u>	<u>\$ (408,568)</u>

Worker's Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Totals
\$ 547,629	\$ 24,181	\$ 642,062	\$ 11,994,310
(163,229)	(436,439)	(646,551)	(12,107,796)
(321,117)	0	0	(684,614)
<u>63,283</u>	<u>(412,258)</u>	<u>(4,489)</u>	<u>(798,100)</u>
0	267,435	0	267,435
<u>0</u>	<u>267,435</u>	<u>0</u>	<u>267,435</u>
63,283	(144,823)	(4,489)	(530,665)
1,179,272	1,158,106	200,001	7,852,737
<u>\$ 1,242,555</u>	<u>\$ 1,013,283</u>	<u>\$ 195,512</u>	<u>\$ 7,322,072</u>
\$ (9,248)	\$ (455,884)	\$ 9,618	\$ (1,428,879)
0	0	0	4,869
0	0	1,201	62,270
68,012	0	(4,366)	66,016
(1,294)	0	(512)	891
0	12,563	0	12,563
0	0	(7,400)	(7,400)
7	0	0	(146)
(6,011)	0	0	(68,089)
(3,150)	31,063	(3,030)	133,171
19	0	0	138
0	0	0	2
3	0	0	6,518
0	0	0	299,280
50	0	0	17,084
11,586	0	0	94,515
3,309	0	0	9,097
<u>72,531</u>	<u>43,626</u>	<u>(14,107)</u>	<u>630,779</u>
<u>\$ 63,283</u>	<u>\$ (412,258)</u>	<u>\$ (4,489)</u>	<u>\$ (798,100)</u>



## **WARREN COUNTY, OHIO**

### ***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 Property 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.

#### **Undivided Interest Fund**

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

(Continued)

**WARREN COUNTY, OHIO**

**Agency Funds**

**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 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.

**WIA Pass Through to Butler/Clermont Fund**

To maintain and account for the accumulation and disbursement of funds received from ODJFS that are passed through to Butler and Clermont Counties.

**Other Agency Funds**

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

- |   |  |
|---|--|
| <b>Trailer (Like Real Estate) Tax</b>           | <b>Non Participant Rotary</b>              |
| <b>Cigarette Tax</b>                            | <b>Forfeited Land</b>                      |
| <b>Undivided Wireless 911 Government Assist</b> | <b>Forfeited Land Excess Sale Proceeds</b> |
| <b>Real Estate Advance</b>                      | <b>Housing Trust Authority</b>             |
| <b>Life Insurance</b>                           | <b>Recorder's Escrow Rotary</b>            |
| <b>State</b>                                    | <b>Sex Offender Registration Fee</b>       |
| <b>Miami Conservancy District</b>               | <b>Undivided Sheriff Web Check Fee</b>     |
| <b>Ohio Elections Commission</b>                | <b>Undivided Indigent Fees</b>             |
| <b>Sewer Rotary</b>                             | <b>Municipal ORD Violation Indigent</b>    |
| <b>Outside Entity Flowthru</b>                  | <b>New Undivided Auction Proceeds</b>      |
| <b>Unidentified Deposits</b>                    | <b>Undivided Evidence Sheriff</b>          |
| <b>Payment in Lieu of Taxes</b>                 | <b>Water Department</b>                    |
| <b>Escrow Rotary</b>                            | <b>Dog and Kennel</b>                      |
| <b>Undivided Income Tax – Real Property</b>     | <b>Engineer</b>                            |
| <b>Zoning Board</b>                             | <b>Mary Haven</b>                          |
| <b>Undivided Federal and State Forfeitures</b>  | <b>Building Inspection</b>                 |
| <b>Refundable Deposits</b>                      | <b>Tax Maps</b>                            |
| <b>Court Ordered Sheriff Sales</b>              | <b>Recorder</b>                            |
| <b>Undivided Drug Task Force Seizures</b>       | <b>Board of Elections</b>                  |
| <b>Sheriff Lost/Abandoned Property</b>          | <b>Records Center</b>                      |
| <b>Massie Wayne Capacity Fees</b>               | <b>Licensing</b>                           |
| <b>Treasurer</b>                                | <b>Real Estate</b>                         |



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Employees Retirement</b>				
Assets				
Cash and Cash Equivalents	\$352,973	\$9,426,933	(\$9,420,464)	\$359,442
Total Assets	<u>\$352,973</u>	<u>\$9,426,933</u>	<u>(\$9,420,464)</u>	<u>\$359,442</u>
Liabilities				
Payroll Withholding	\$352,973	\$9,426,933	(\$9,420,464)	\$359,442
Total Liabilities	<u>\$352,973</u>	<u>\$9,426,933</u>	<u>(\$9,420,464)</u>	<u>\$359,442</u>
<b>Townships</b>				
Assets				
Cash and Cash Equivalents	\$0	\$52,588,400	(\$52,588,400)	\$0
Total Assets	<u>\$0</u>	<u>\$52,588,400</u>	<u>(\$52,588,400)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$52,588,400	(\$52,588,400)	\$0
Total Liabilities	<u>\$0</u>	<u>\$52,588,400</u>	<u>(\$52,588,400)</u>	<u>\$0</u>
<b>Corporations</b>				
Assets				
Cash and Cash Equivalents	\$0	\$27,048,851	(\$27,048,851)	\$0
Total Assets	<u>\$0</u>	<u>\$27,048,851</u>	<u>(\$27,048,851)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$27,048,851	(\$27,048,851)	\$0
Total Liabilities	<u>\$0</u>	<u>\$27,048,851</u>	<u>(\$27,048,851)</u>	<u>\$0</u>
<b>Undivided Water and Sewer Revenue</b>				
Assets				
Cash and Cash Equivalents	\$241,630	\$32,895,232	(\$32,881,606)	\$255,256
Total Assets	<u>\$241,630</u>	<u>\$32,895,232</u>	<u>(\$32,881,606)</u>	<u>\$255,256</u>
Liabilities				
Unapportioned Monies	\$241,630	\$32,895,232	(\$32,881,606)	\$255,256
Total Liabilities	<u>\$241,630</u>	<u>\$32,895,232</u>	<u>(\$32,881,606)</u>	<u>\$255,256</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Payroll</b>				
Assets				
Cash and Cash Equivalents	\$516,866	\$66,870,463	(\$66,955,812)	\$431,517
Total Assets	<u>\$516,866</u>	<u>\$66,870,463</u>	<u>(\$66,955,812)</u>	<u>\$431,517</u>
Liabilities				
Payroll Withholding	\$516,866	\$66,870,463	(\$66,955,812)	\$431,517
Total Liabilities	<u>\$516,866</u>	<u>\$66,870,463</u>	<u>(\$66,955,812)</u>	<u>\$431,517</u>
<b>Schools</b>				
Assets				
Cash and Cash Equivalents	\$0	\$251,532,315	(\$251,532,315)	\$0
Total Assets	<u>\$0</u>	<u>\$251,532,315</u>	<u>(\$251,532,315)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$251,532,315	(\$251,532,315)	\$0
Total Liabilities	<u>\$0</u>	<u>\$251,532,315</u>	<u>(\$251,532,315)</u>	<u>\$0</u>
<b>Undivided General Tax</b>				
Assets				
Cash and Cash Equivalents	\$3,896,174	\$391,263,829	(\$389,988,175)	\$5,171,828
Taxes Receivable	341,499,931	352,421,844	(341,499,931)	352,421,844
Total Assets	<u>\$345,396,105</u>	<u>\$743,685,673</u>	<u>(\$731,488,106)</u>	<u>\$357,593,672</u>
Liabilities				
Intergovernmental Payables	\$341,499,931	\$352,421,844	(\$341,499,931)	\$352,421,844
Unapportioned Monies	3,896,174	391,263,829	(389,988,175)	5,171,828
Total Liabilities	<u>\$345,396,105</u>	<u>\$743,685,673</u>	<u>(\$731,488,106)</u>	<u>\$357,593,672</u>
<b>Tangible Personal Tax</b>				
Assets				
Cash and Cash Equivalents	\$36,686	\$14,820	(\$51,506)	\$0
Total Assets	<u>\$36,686</u>	<u>\$14,820</u>	<u>(\$51,506)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$36,686	\$14,820	(\$51,506)	\$0
Total Liabilities	<u>\$36,686</u>	<u>\$14,820</u>	<u>(\$51,506)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Trailer (Like Real Estate) Tax</b>				
Assets				
Cash and Cash Equivalents	\$10,062	\$93,373	(\$94,028)	\$9,407
Total Assets	<u>\$10,062</u>	<u>\$93,373</u>	<u>(\$94,028)</u>	<u>\$9,407</u>
Liabilities				
Unapportioned Monies	\$10,062	\$93,373	(\$94,028)	\$9,407
Total Liabilities	<u>\$10,062</u>	<u>\$93,373</u>	<u>(\$94,028)</u>	<u>\$9,407</u>
<b>Local Government</b>				
Assets				
Cash and Cash Equivalents	\$0	\$4,022,308	(\$4,022,308)	\$0
Total Assets	<u>\$0</u>	<u>\$4,022,308</u>	<u>(\$4,022,308)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,022,308	(\$4,022,308)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,022,308</u>	<u>(\$4,022,308)</u>	<u>\$0</u>
<b>Special Districts</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,381,903	(\$1,381,903)	\$0
Total Assets	<u>\$0</u>	<u>\$1,381,903</u>	<u>(\$1,381,903)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,381,903	(\$1,381,903)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,381,903</u>	<u>(\$1,381,903)</u>	<u>\$0</u>
<b>Cigarette Tax</b>				
Assets				
Cash and Cash Equivalents	\$223	\$17,805	(\$18,028)	\$0
Total Assets	<u>\$223</u>	<u>\$17,805</u>	<u>(\$18,028)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$223	\$17,805	(\$18,028)	\$0
Total Liabilities	<u>\$223</u>	<u>\$17,805</u>	<u>(\$18,028)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Gasoline Tax</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,756,027	(\$3,756,027)	\$0
Total Assets	\$0	\$3,756,027	(\$3,756,027)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,756,027	(\$3,756,027)	\$0
Total Liabilities	\$0	\$3,756,027	(\$3,756,027)	\$0
<b>Undivided Wireless 911 Government Assist</b>				
Assets				
Cash and Cash Equivalents	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Assets	\$11,006	\$435,272	(\$435,272)	\$11,006
Liabilities				
Unapportioned Monies	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Liabilities	\$11,006	\$435,272	(\$435,272)	\$11,006
<b>Motor Vehicle License</b>				
Assets				
Cash and Cash Equivalents	\$0	\$8,527,770	(\$8,527,770)	\$0
Total Assets	\$0	\$8,527,770	(\$8,527,770)	\$0
Liabilities				
Unapportioned Monies	\$0	\$8,527,770	(\$8,527,770)	\$0
Total Liabilities	\$0	\$8,527,770	(\$8,527,770)	\$0
<b>County Lodging Tax</b>				
Assets				
Cash and Cash Equivalents	\$148,884	\$2,772,686	(\$2,827,700)	\$93,870
Total Assets	\$148,884	\$2,772,686	(\$2,827,700)	\$93,870
Liabilities				
Unapportioned Monies	\$148,884	\$2,772,686	(\$2,827,700)	\$93,870
Total Liabilities	\$148,884	\$2,772,686	(\$2,827,700)	\$93,870

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Real Estate Advance</b>				
Assets				
Cash and Cash Equivalents	\$19,587	\$3,354	(\$19,587)	\$3,354
Total Assets	<u>\$19,587</u>	<u>\$3,354</u>	<u>(\$19,587)</u>	<u>\$3,354</u>
Liabilities				
Unapportioned Monies	\$19,587	\$3,354	(\$19,587)	\$3,354
Total Liabilities	<u>\$19,587</u>	<u>\$3,354</u>	<u>(\$19,587)</u>	<u>\$3,354</u>
<b>Trailer Tax</b>				
Assets				
Cash and Cash Equivalents	\$1,093	\$13,859	(\$13,590)	\$1,362
Total Assets	<u>\$1,093</u>	<u>\$13,859</u>	<u>(\$13,590)</u>	<u>\$1,362</u>
Liabilities				
Unapportioned Monies	\$1,093	\$13,859	(\$13,590)	\$1,362
Total Liabilities	<u>\$1,093</u>	<u>\$13,859</u>	<u>(\$13,590)</u>	<u>\$1,362</u>
<b>Life Insurance</b>				
Assets				
Cash and Cash Equivalents	\$14,911	\$118,440	(\$117,138)	\$16,213
Total Assets	<u>\$14,911</u>	<u>\$118,440</u>	<u>(\$117,138)</u>	<u>\$16,213</u>
Liabilities				
Payroll Withholding	\$14,911	\$118,440	(\$117,138)	\$16,213
Total Liabilities	<u>\$14,911</u>	<u>\$118,440</u>	<u>(\$117,138)</u>	<u>\$16,213</u>
<b>Libraries</b>				
Assets				
Cash and Cash Equivalents	\$0	\$8,950,763	(\$8,950,763)	\$0
Total Assets	<u>\$0</u>	<u>\$8,950,763</u>	<u>(\$8,950,763)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,950,763	(\$8,950,763)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,950,763</u>	<u>(\$8,950,763)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>State</b>				
Assets				
Cash and Cash Equivalents	\$3,742	\$63,246	(\$66,988)	\$0
Total Assets	<u>\$3,742</u>	<u>\$63,246</u>	<u>(\$66,988)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$3,742	\$63,246	(\$66,988)	\$0
Total Liabilities	<u>\$3,742</u>	<u>\$63,246</u>	<u>(\$66,988)</u>	<u>\$0</u>
<b>Miami Conservancy District</b>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
<b>Advance Estate Tax</b>				
Assets				
Cash and Cash Equivalents	\$125,112	\$9,957	(\$131,183)	\$3,886
Total Assets	<u>\$125,112</u>	<u>\$9,957</u>	<u>(\$131,183)</u>	<u>\$3,886</u>
Liabilities				
Unapportioned Monies	\$125,112	\$9,957	(\$131,183)	\$3,886
Total Liabilities	<u>\$125,112</u>	<u>\$9,957</u>	<u>(\$131,183)</u>	<u>\$3,886</u>
<b>Undivided Interest</b>				
Assets				
Cash and Cash Equivalents	\$0	\$2,475,429	(\$2,475,429)	\$0
Total Assets	<u>\$0</u>	<u>\$2,475,429</u>	<u>(\$2,475,429)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$2,475,429	(\$2,475,429)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,475,429</u>	<u>(\$2,475,429)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Ohio Elections Commission</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,500	(\$3,500)	\$0
Total Assets	\$0	\$3,500	(\$3,500)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$3,500	(\$3,500)	\$0
Total Liabilities	\$0	\$3,500	(\$3,500)	\$0
<b>Sewer Rotary</b>				
Assets				
Cash and Cash Equivalents	\$61,893	\$672,957	(\$696,730)	\$38,120
Total Assets	\$61,893	\$672,957	(\$696,730)	\$38,120
Liabilities				
Deposits Held Due to Others	\$61,893	\$672,957	(\$696,730)	\$38,120
Total Liabilities	\$61,893	\$672,957	(\$696,730)	\$38,120
<b>WIA Pass Through to Butler/Clermont</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,396,157	(\$1,396,157)	\$0
Total Assets	\$0	\$1,396,157	(\$1,396,157)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$1,396,157	(\$1,396,157)	\$0
Total Liabilities	\$0	\$1,396,157	(\$1,396,157)	\$0
<b>Outside Entity Flowthru</b>				
Assets				
Cash and Cash Equivalents	\$0	\$11,679	(\$11,679)	\$0
Total Assets	\$0	\$11,679	(\$11,679)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$11,679	(\$11,679)	\$0
Total Liabilities	\$0	\$11,679	(\$11,679)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Unidentified Deposits</b>				
Assets				
Cash and Cash Equivalents	\$0	\$137,279	(\$137,279)	\$0
Total Assets	\$0	\$137,279	(\$137,279)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$137,279	(\$137,279)	\$0
Total Liabilities	\$0	\$137,279	(\$137,279)	\$0
<b>Payment In Lieu Of Taxes</b>				
Assets				
Cash and Cash Equivalents	\$0	\$20,802	(\$20,802)	\$0
Total Assets	\$0	\$20,802	(\$20,802)	\$0
Liabilities				
Unapportioned Monies	\$0	\$20,802	(\$20,802)	\$0
Total Liabilities	\$0	\$20,802	(\$20,802)	\$0
<b>Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$1,207,244	\$145,003	(\$491,260)	\$860,987
Total Assets	\$1,207,244	\$145,003	(\$491,260)	\$860,987
Liabilities				
Unapportioned Monies	\$1,207,244	\$145,003	(\$491,260)	\$860,987
Total Liabilities	\$1,207,244	\$145,003	(\$491,260)	\$860,987
<b>Undivided Income Tax - Real Property</b>				
Assets				
Cash and Cash Equivalents	\$553	\$5,710,692	(\$5,707,884)	\$3,361
Total Assets	\$553	\$5,710,692	(\$5,707,884)	\$3,361
Liabilities				
Unapportioned Monies	\$553	\$5,710,692	(\$5,707,884)	\$3,361
Total Liabilities	\$553	\$5,710,692	(\$5,707,884)	\$3,361

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Zoning Board</b>				
Assets				
Cash and Cash Equivalents	\$278,420	\$55,600	(\$160,000)	\$174,020
Total Assets	\$278,420	\$55,600	(\$160,000)	\$174,020
Liabilities				
Deposits Held Due to Others	\$278,420	\$55,600	(\$160,000)	\$174,020
Total Liabilities	\$278,420	\$55,600	(\$160,000)	\$174,020
<b>Undivided Federal and State Forfeiture</b>				
Assets				
Cash and Cash Equivalents	\$0	\$95,670	(\$77,471)	\$18,199
Total Assets	\$0	\$95,670	(\$77,471)	\$18,199
Liabilities				
Intergovernmental Payables	\$0	\$95,670	(\$77,471)	\$18,199
Total Liabilities	\$0	\$95,670	(\$77,471)	\$18,199
<b>Refundable Deposits</b>				
Assets				
Cash and Cash Equivalents	\$418,508	\$250,991	(\$222,184)	\$447,315
Total Assets	\$418,508	\$250,991	(\$222,184)	\$447,315
Liabilities				
Deposits Held Due to Others	\$418,508	\$250,991	(\$222,184)	\$447,315
Total Liabilities	\$418,508	\$250,991	(\$222,184)	\$447,315
<b>Non-Entity Holdings</b>				
Assets				
Cash and Cash Equivalents	\$20,641,729	\$22,325,056	(\$22,371,336)	\$20,595,449
Total Assets	\$20,641,729	\$22,325,056	(\$22,371,336)	\$20,595,449
Liabilities				
Intergovernmental Payables	\$20,641,729	\$22,325,056	(\$22,371,336)	\$20,595,449
Total Liabilities	\$20,641,729	\$22,325,056	(\$22,371,336)	\$20,595,449

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Court Ordered Sheriff Sales</b>				
Assets				
Cash and Cash Equivalents	\$858,707	\$20,850,159	(\$20,001,258)	\$1,707,608
Total Assets	\$858,707	\$20,850,159	(\$20,001,258)	\$1,707,608
Liabilities				
Unapportioned Monies	\$858,707	\$20,850,159	(\$20,001,258)	\$1,707,608
Total Liabilities	\$858,707	\$20,850,159	(\$20,001,258)	\$1,707,608
<b>Undivided Drug Task Force Seizures</b>				
Assets				
Cash and Cash Equivalents	\$38,487	\$217,782	(\$82,507)	\$173,762
Total Assets	\$38,487	\$217,782	(\$82,507)	\$173,762
Liabilities				
Unapportioned Monies	\$38,487	\$217,782	(\$82,507)	\$173,762
Total Liabilities	\$38,487	\$217,782	(\$82,507)	\$173,762
<b>Sheriff-Lost/Abandoned Property</b>				
Assets				
Cash and Cash Equivalents	\$354	\$0	\$0	\$354
Total Assets	\$354	\$0	\$0	\$354
Liabilities				
Unapportioned Monies	\$354	\$0	\$0	\$354
Total Liabilities	\$354	\$0	\$0	\$354
<b>Massie Wayne Capacity Fees</b>				
Assets				
Cash and Cash Equivalents	\$0	\$36,000	(\$36,000)	\$0
Total Assets	\$0	\$36,000	(\$36,000)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$36,000	(\$36,000)	\$0
Total Liabilities	\$0	\$36,000	(\$36,000)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Non-Participant Rotary</b>				
Assets				
Cash and Cash Equivalents	\$2,317	\$26,103	(\$26,875)	\$1,545
Total Assets	\$2,317	\$26,103	(\$26,875)	\$1,545
Liabilities				
Deposits Held Due to Others	\$2,317	\$26,103	(\$26,875)	\$1,545
Total Liabilities	\$2,317	\$26,103	(\$26,875)	\$1,545
<b>Forfeited Land</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,507	(\$3,507)	\$0
Total Assets	\$0	\$3,507	(\$3,507)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$3,507	(\$3,507)	\$0
Total Liabilities	\$0	\$3,507	(\$3,507)	\$0
<b>Forfeited Land Excess Sale Proceeds</b>				
Assets				
Cash and Cash Equivalents	\$3,035	\$0	\$0	\$3,035
Total Assets	\$3,035	\$0	\$0	\$3,035
Liabilities				
Deposits Held Due to Others	\$3,035	\$0	\$0	\$3,035
Total Liabilities	\$3,035	\$0	\$0	\$3,035
<b>Housing Trust Authority</b>				
Assets				
Cash and Cash Equivalents	\$0	\$128,062	(\$128,062)	\$0
Total Assets	\$0	\$128,062	(\$128,062)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$128,062	(\$128,062)	\$0
Total Liabilities	\$0	\$128,062	(\$128,062)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Recorder's Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$20,635	\$31,347	(\$32,030)	\$19,952
Total Assets	\$20,635	\$31,347	(\$32,030)	\$19,952
Liabilities				
Deposits Held Due to Others	\$20,635	\$31,347	(\$32,030)	\$19,952
Total Liabilities	\$20,635	\$31,347	(\$32,030)	\$19,952
<b>Sex Offender Registration Fee</b>				
Assets				
Cash and Cash Equivalents	\$0	\$500	(\$500)	\$0
Total Assets	\$0	\$500	(\$500)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$500	(\$500)	\$0
Total Liabilities	\$0	\$500	(\$500)	\$0
<b>Undivided Sheriff Web Check Fees</b>				
Assets				
Cash and Cash Equivalents	\$18,221	\$153,891	(\$154,861)	\$17,251
Total Assets	\$18,221	\$153,891	(\$154,861)	\$17,251
Liabilities				
Deposits Held Due to Others	\$18,221	\$153,891	(\$154,861)	\$17,251
Total Liabilities	\$18,221	\$153,891	(\$154,861)	\$17,251
<b>Undivided Indigent Fees</b>				
Assets				
Cash and Cash Equivalents	\$0	\$18,276	(\$18,276)	\$0
Total Assets	\$0	\$18,276	(\$18,276)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$18,276	(\$18,276)	\$0
Total Liabilities	\$0	\$18,276	(\$18,276)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Municipal ORD Violation Indigent</b>				
Assets				
Cash and Cash Equivalents	\$15,931	\$1,936	(\$6,298)	\$11,569
Total Assets	<u>\$15,931</u>	<u>\$1,936</u>	<u>(\$6,298)</u>	<u>\$11,569</u>
Liabilities				
Deposits Held Due to Others	\$15,931	\$1,936	(\$6,298)	\$11,569
Total Liabilities	<u>\$15,931</u>	<u>\$1,936</u>	<u>(\$6,298)</u>	<u>\$11,569</u>
<b>New Undivided Auction Proceeds</b>				
Assets				
Cash and Cash Equivalents	\$0	\$163,690	(\$163,690)	\$0
Total Assets	<u>\$0</u>	<u>\$163,690</u>	<u>(\$163,690)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$163,690	(\$163,690)	\$0
Total Liabilities	<u>\$0</u>	<u>\$163,690</u>	<u>(\$163,690)</u>	<u>\$0</u>
<b>Undivided Evidence Sheriff</b>				
Assets				
Cash and Cash Equivalents	\$43,311	\$21,711	(\$29,254)	\$35,768
Total Assets	<u>\$43,311</u>	<u>\$21,711</u>	<u>(\$29,254)</u>	<u>\$35,768</u>
Liabilities				
Deposits Held Due to Others	\$43,311	\$21,711	(\$29,254)	\$35,768
Total Liabilities	<u>\$43,311</u>	<u>\$21,711</u>	<u>(\$29,254)</u>	<u>\$35,768</u>
<b>Clerk of Courts</b>				
Assets				
Cash in Segregated Accounts	\$3,756,920	\$62,686,621	(\$63,051,946)	\$3,391,595
Total Assets	<u>\$3,756,920</u>	<u>\$62,686,621</u>	<u>(\$63,051,946)</u>	<u>\$3,391,595</u>
Liabilities				
Deposits Held Due to Others	\$3,756,920	\$62,686,621	(\$63,051,946)	\$3,391,595
Total Liabilities	<u>\$3,756,920</u>	<u>\$62,686,621</u>	<u>(\$63,051,946)</u>	<u>\$3,391,595</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Common Pleas Court - Probate Court</b>				
Assets				
Cash in Segregated Accounts	\$23,330	\$226,770	(\$225,350)	\$24,750
Total Assets	\$23,330	\$226,770	(\$225,350)	\$24,750
Liabilities				
Deposits Held Due to Others	\$23,330	\$226,770	(\$225,350)	\$24,750
Total Liabilities	\$23,330	\$226,770	(\$225,350)	\$24,750
<b>Child Support Enforcement Agency</b>				
Assets				
Cash in Segregated Accounts	\$6,296	\$1,871,203	(\$1,869,331)	\$8,168
Total Assets	\$6,296	\$1,871,203	(\$1,869,331)	\$8,168
Liabilities				
Deposits Held Due to Others	\$6,296	\$1,871,203	(\$1,869,331)	\$8,168
Total Liabilities	\$6,296	\$1,871,203	(\$1,869,331)	\$8,168
<b>County Court</b>				
Assets				
Cash in Segregated Accounts	\$227,855	\$1,825,297	(\$1,770,803)	\$282,349
Total Assets	\$227,855	\$1,825,297	(\$1,770,803)	\$282,349
Liabilities				
Deposits Held Due to Others	\$227,855	\$1,825,297	(\$1,770,803)	\$282,349
Total Liabilities	\$227,855	\$1,825,297	(\$1,770,803)	\$282,349
<b>Water Department</b>				
Assets				
Cash in Segregated Accounts	\$1,416	\$1		\$1,417
Total Assets	\$1,416	\$1	\$0	\$1,417
Liabilities				
Deposits Held Due to Others	\$1,416	\$1	\$0	\$1,417
Total Liabilities	\$1,416	\$1	\$0	\$1,417

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Juvenile Court</b>				
Assets				
Cash in Segregated Accounts	\$82,963	\$364,044	(\$360,475)	\$86,532
Total Assets	\$82,963	\$364,044	(\$360,475)	\$86,532
Liabilities				
Deposits Held Due to Others	\$82,963	\$364,044	(\$360,475)	\$86,532
Total Liabilities	\$82,963	\$364,044	(\$360,475)	\$86,532
<b>Prosecuting Attorney</b>				
Assets				
Cash in Segregated Accounts	\$30,780	\$39,612	(\$37,447)	\$32,945
Total Assets	\$30,780	\$39,612	(\$37,447)	\$32,945
Liabilities				
Deposits Held Due to Others	\$30,780	\$39,612	(\$37,447)	\$32,945
Total Liabilities	\$30,780	\$39,612	(\$37,447)	\$32,945
<b>Sheriff</b>				
Assets				
Cash in Segregated Accounts	\$95,079	\$926,212	(\$901,092)	\$120,199
Total Assets	\$95,079	\$926,212	(\$901,092)	\$120,199
Liabilities				
Deposits Held Due to Others	\$95,079	\$926,212	(\$901,092)	\$120,199
Total Liabilities	\$95,079	\$926,212	(\$901,092)	\$120,199
<b>Dog and Kennel</b>				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Engineer</b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
<b>Mary Haven</b>				
Assets				
Cash in Segregated Accounts	\$2,090	\$6,825	(\$2,006)	\$6,909
Total Assets	\$2,090	\$6,825	(\$2,006)	\$6,909
Liabilities				
Deposits Held Due to Others	\$2,090	\$6,825	(\$2,006)	\$6,909
Total Liabilities	\$2,090	\$6,825	(\$2,006)	\$6,909
<b>Building Inspection</b>				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
<b>Tax Maps</b>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25

(Continued)



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Recorder</b>				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	\$125	\$0	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	\$125	\$0	\$0	\$125
<b>Board of Elections</b>				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	\$120	\$0	\$0	\$120
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	\$120	\$0	\$0	\$120
<b>Records Center</b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
<b>Treasurer</b>				
Assets				
Cash in Segregated Accounts	\$0	\$5,692,469	(\$5,692,469)	\$0
Total Assets	\$0	\$5,692,469	(\$5,692,469)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$5,692,469	(\$5,692,469)	\$0
Total Liabilities	\$0	\$5,692,469	(\$5,692,469)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

	Balance December 31, 2016	Additions	Deductions	Balance December 31, 2017
<b>Licensing</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
<b>Real Estate</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
<b>Total - All Agency Funds</b>				
Assets				
Cash and Cash Equivalents	\$29,006,345	\$916,761,385	(\$915,284,243)	\$30,483,487
Cash in Segregated Accounts	4,227,514	73,639,054	(73,910,919)	3,955,649
Taxes Receivable	341,499,931	352,421,844	(341,499,931)	352,421,844
Total Assets	\$374,733,790	\$1,342,822,283	(\$1,330,695,093)	\$386,860,980
Liabilities				
Intergovernmental Payables	\$362,141,660	\$375,006,632	(\$364,112,800)	\$373,035,492
Unapportioned Monies	6,617,595	814,811,637	(813,115,140)	8,314,092
Payroll Withholding	884,750	76,415,836	(76,493,414)	807,172
Deposits Held Due to Others	5,089,785	76,588,178	(76,973,739)	4,704,224
Total Liabilities	\$374,733,790	\$1,342,822,283	(\$1,330,695,093)	\$386,860,980

*STATISTICAL SECTION*

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*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*

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**Financial Trends** S 2 – S 11

These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.

**Revenue Capacity** S 12 – S 21

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 22 – S 29

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information** S 30 – S 33

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 34 – S 51

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

**Sources Note:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## Warren County, Ohio

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

	2008	2009	2010	2011
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510
Restricted	123,909,039	117,230,738	118,166,446	105,859,570
Unrestricted	4,974,629	6,815,521	6,204,333	21,990,171
Total Governmental Activities Net Position	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789
Restricted	69,277	65,521	65,561	65,192
Unrestricted	35,413,707	34,395,771	28,613,852	28,319,700
Total Business-type Activities Net Position	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299
Restricted	123,978,316	117,296,259	118,232,007	105,924,762
Unrestricted	40,388,336	41,211,292	34,818,185	50,309,871
Total Primary Government Net Position	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>

Source: County Auditor's Office

GASB 68 was adopted in 2015. In connection with this adoption, 2014 Net Position was restated to account for the net pension liability at December 31, 2014.

2012	2013	2014	2015	2016	2017
\$91,645,601	\$91,841,230	\$101,160,373	\$105,717,834	\$109,867,619	\$121,965,514
112,180,708	118,558,889	114,844,167	122,315,715	134,296,761	140,541,689
19,716,416	23,876,754	(10,299,037)	(7,318,658)	(12,442,902)	(14,886,399)
<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$247,620,804</u>
\$196,276,896	\$192,001,095	\$193,130,833	\$186,570,228	\$182,926,810	\$178,510,206
0	0	0	0	0	0
25,478,533	28,018,215	22,720,635	30,173,405	39,822,386	48,886,937
<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$227,397,143</u>
\$287,922,497	\$283,842,325	\$294,291,206	\$292,288,062	\$292,794,429	\$300,475,720
112,180,708	118,558,889	114,844,167	122,315,715	134,296,761	140,541,689
45,194,949	51,894,969	12,421,598	22,854,747	27,379,484	34,000,538
<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$475,017,947</u>

## Warren County, Ohio

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

	2008	2009	2010	2011
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881
Judicial	8,890,507	8,891,285	8,948,673	9,968,293
Public Safety	30,434,854	30,823,637	30,569,557	32,918,838
Public Works	8,943,608	10,672,612	8,448,937	10,877,264
Health	645,752	927,509	690,070	739,922
Human Services	40,019,535	43,962,308	41,578,821	43,470,337
Community and Economic Development	2,056,654	751,650	1,959,237	1,277,322
Interest and Fiscal Charges	1,298,695	1,502,025	1,339,714	1,279,520
<i>Total Governmental     Activities Expenses</i>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>
Business-type Activities:				
Water	12,721,115	11,576,895	12,949,603	12,628,721
Sewer	10,947,761	10,749,424	10,288,540	10,866,142
Sheriff	2,785,978	3,052,702	3,306,881	3,850,834
Communications Rotary	37,754	46,573	47,289	44,833
Storm Water	199,021	240,274	278,330	226,487
<i>Total Business-type Activities Expenses</i>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>
<i>Total Primary Government Expenses</i>	<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833
Judicial	2,288,707	2,385,275	3,764,683	3,850,177
Public Safety	2,878,774	2,838,426	3,185,681	3,217,028
Public Works	343,470	443,242	386,432	319,754
Health	629,957	607,342	640,977	643,008
Human Services	1,803,321	1,361,238	1,515,451	1,782,327
Community and Economic Development	20,588	47,685	15,797	15,470
Operating Grants and Contributions	18,748,618	20,126,606	18,721,731	16,295,747
Capital Grants and Contributions	8,908,520	4,389,793	6,489,133	5,118,467
<i>Total Governmental Activities     Program Revenues</i>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>



2012	2013	2014	2015	2016	2017
\$21,846,409	\$21,163,009	\$25,697,153	\$20,947,312	\$22,962,392	\$24,078,050
10,600,831	9,578,991	10,245,183	10,031,641	10,936,582	12,361,315
30,235,088	32,633,993	32,523,550	32,704,802	36,381,006	39,189,369
10,610,939	16,199,240	16,941,023	14,097,496	14,782,537	18,184,420
719,384	751,215	803,660	721,478	772,568	535,798
42,878,607	42,798,814	44,781,022	46,556,568	50,592,701	56,157,383
1,144,044	718,423	839,410	1,868,539	1,012,399	766,686
1,261,821	1,347,515	984,976	856,805	759,944	660,137
119,297,123	125,191,200	132,815,977	127,784,641	138,200,129	151,933,158
13,624,951	12,324,785	13,199,905	13,570,477	13,793,369	15,085,541
10,241,487	11,791,668	11,353,148	11,471,919	12,348,975	12,273,719
4,305,137	3,681,418	3,939,563	4,033,407	4,434,600	5,053,791
35,554	37,935	95,203	51,731	38,060	53,592
270,936	268,922	305,221	229,600	324,893	415,770
28,478,065	28,104,728	28,893,040	29,357,134	30,939,897	32,882,413
\$147,775,188	\$153,295,928	\$161,709,017	\$157,141,775	\$169,140,026	\$184,815,571
\$6,555,688	\$7,969,461	\$8,356,380	\$7,781,430	\$8,089,838	\$7,831,534
3,825,532	3,474,492	3,951,971	4,205,338	3,972,238	4,407,438
3,435,708	4,229,470	3,506,114	3,358,883	3,965,564	4,338,569
188,263	742,190	290,728	377,913	176,725	278,202
615,907	644,580	642,561	654,082	603,316	563,995
2,151,616	2,423,820	1,455,148	2,445,466	1,674,231	1,528,271
91,574	248,724	11,016	42,996	5,970	5,657
15,417,995	17,895,487	21,466,029	18,474,444	21,473,325	23,574,422
7,017,529	3,751,090	7,095,137	1,702,284	2,145,499	13,219,479
39,299,812	41,379,314	46,775,084	39,042,836	42,106,706	55,747,567

(continued)

**Warren County, Ohio**

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

	2008	2009	2010	2011
Charges for Services				
Water	10,290,994	9,861,042	10,851,461	9,703,555
Sewer	7,675,398	7,531,172	8,028,278	7,606,032
Sheriff	3,193,952	3,198,283	3,191,256	3,087,525
Communications Rotary	40,065	38,278	23,855	75,203
Storm Water	0	0	0	21,075
Operating Grants and Contributions	15,245	6,333	275,383	30,300
Capital Grants and Contributions	11,564,883	7,606,331	10,171,630	5,709,307
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	32,780,537	28,241,439	32,541,863	26,232,997
<i>Total Primary Government</i>				
<i>Program Revenues</i>	76,344,732	69,547,287	74,712,537	64,947,808
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)
Business-type Activities	6,088,908	2,575,571	5,671,220	(1,384,020)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$66,449,024)	(\$80,827,434)	(\$66,660,128)	(\$86,151,586)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes	\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620
Sales Taxes	26,612,717	26,201,290	27,206,742	28,359,838
Other Local Taxes	252,824	225,448	208,560	86,772
Grants and Entitlements not Restricted to Specific Programs	17,155,280	16,943,061	16,868,894	16,474,349
Investment Earnings	9,270,197	3,458,859	2,044,082	2,050,124
Miscellaneous	165,161	13,189	17,398	(15,591)
Transfers	0	0	0	(606,261)
<i>Total Governmental Activities</i>	90,285,094	77,053,043	79,404,249	79,863,851
Business-type Activities:				
Investment Earnings	574,474	5,233	40	34
Transfers	0	0	0	606,261
Special Item-Gain on Transfer of Operation	0	0	0	0
<i>Total Business-type Activities</i>	574,474	5,233	40	606,295
<i>Total Primary Government</i>	\$90,859,568	\$77,058,276	\$79,404,289	\$80,470,146
<b>Change in Net Position</b>				
Governmental Activities	\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,903,715)
Business-type Activities	6,663,382	2,580,804	5,671,260	(777,725)
<i>Total Primary Government Change in Net Position</i>	\$24,410,544	(\$3,769,158)	\$12,744,161	(\$5,681,440)

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
10,294,904	9,613,585	10,005,920	10,557,413	11,734,574	13,072,900
8,316,165	8,307,475	8,764,591	8,955,427	10,030,296	9,541,003
3,634,642	3,944,816	3,853,398	4,036,459	4,128,694	4,317,357
44,618	57,352	96,224	132,943	81,961	63,592
17,140	247,109	250,504	254,550	261,778	265,851
30,759	31,232	0	0	0	0
4,144,480	4,167,040	7,430,418	6,312,507	9,476,954	10,269,657
26,482,708	26,368,609	30,401,055	30,249,299	35,714,257	37,530,360
65,782,520	67,747,923	77,176,139	69,292,135	77,820,963	93,277,927
(79,997,311)	(83,811,886)	(86,040,893)	(88,741,805)	(96,093,423)	(96,185,591)
(1,995,357)	(1,736,119)	1,508,015	892,165	4,774,360	4,647,947
<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>
\$43,046,232	\$44,046,309	\$44,333,710	\$46,638,924	\$48,595,401	\$50,276,781
30,624,218	32,701,492	35,006,529	37,382,106	39,550,594	40,717,666
6,135	332	260	271	373	421
16,603,808	17,883,188	18,946,910	18,111,930	17,886,740	17,579,024
1,133,851	(97,693)	2,058,230	1,605,704	946,193	3,205,637
11,541	12,406	11,866	12,258	160,029	305,388
0	0	0	0	(39,320)	0
91,425,785	94,546,034	100,357,505	103,751,193	107,100,010	112,084,917
105	0	0	0	0	0
0	0	0	0	39,320	0
0	0	0	0	1,191,883	0
105	0	0	0	1,231,203	0
<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>
\$11,428,474	\$10,734,148	\$14,316,612	\$15,009,388	\$11,006,587	\$15,899,326
(1,995,252)	(1,736,119)	1,508,015	892,165	6,005,563	4,647,947
<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>

## Warren County, Ohio

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

	2008	2009	2010	2011 *
General Fund				
Nonspendable	\$0	\$0	\$0	\$260,626
Assigned	0	0	0	2,625,739
Unassigned	0	0	0	26,374,353
Reserved	1,680,082	1,670,840	1,955,660	0
Unreserved	23,261,207	22,409,711	26,811,113	0
<i>Total General Fund</i>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>
All Other Governmental Funds				
Nonspendable	0	0	0	988,969
Restricted	0	0	0	77,898,965
Committed	0	0	0	6,374,050
Unassigned	0	0	0	(91,510)
Reserved	20,629,796	21,809,584	24,602,858	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	71,506,337	67,141,926	60,469,888	0
Capital Projects Funds	4,470,114	3,685,418	7,215,720	0
Permanent Fund	43,594	43,609	43,609	0
<i>Total All Other Governmental Funds</i>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>
<i>Total Governmental Funds</i>	<u><u>\$121,591,130</u></u>	<u><u>\$116,761,088</u></u>	<u><u>\$121,098,848</u></u>	<u><u>\$114,431,192</u></u>

Source: County Auditor's Office

\* Beginning in 2011, as required by GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions" the County began dividing fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned.

2012	2013	2014	2015	2016	2017
\$31,219	\$23,622	\$118,589	\$14,530	\$11,173	\$53,443
1,868,372	5,291,802	2,300,426	3,000,240	3,300,189	5,985,074
26,453,683	23,161,515	27,856,716	29,472,049	28,444,831	31,828,796
0	0	0	0	0	0
0	0	0	0	0	0
28,353,274	28,476,939	30,275,731	32,486,819	31,756,193	37,867,313
836,316	2,608,124	2,669,190	2,145,522	2,275,284	1,280,303
80,484,434	84,772,293	87,687,837	92,251,541	100,042,934	107,275,427
8,798,193	11,090,997	8,335,590	11,663,371	17,270,495	19,546,024
(879,646)	(721,592)	(2,743,047)	(843,113)	(1,035,223)	(1,693,032)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
89,239,297	97,749,822	95,949,570	105,217,321	118,553,490	126,408,722
\$117,592,571	\$126,226,761	\$126,225,301	\$137,704,140	\$150,309,683	\$164,276,035

## Warren County, Ohio

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

	2008	2009	2010	2011
<b>Revenues:</b>				
Taxes	\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694
Intergovernmental Revenues	35,752,753	38,376,967	37,749,226	34,437,987
Charges for Services	13,432,656	13,308,055	12,906,906	13,784,895
Licenses and Permits	12,162	13,219	17,413	12,489
Investment Earnings	8,748,552	4,007,127	1,888,491	2,442,583
Special Assessments	1,796,592	1,887,265	2,555,173	1,713,292
Fines and Forfeitures	683,888	579,540	1,011,309	1,298,994
All Other Revenue	1,868,546	3,420,815	3,834,542	2,382,008
<b>Total Revenue</b>	127,638,505	119,881,710	122,135,971	119,759,942
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	24,544,073	26,208,266	20,526,767	20,377,060
Judicial	8,906,250	8,568,625	9,001,503	9,263,271
Public Safety	29,763,747	29,351,440	29,419,773	29,732,494
Public Works	8,864,008	7,294,406	7,459,346	7,270,195
Health	623,426	929,624	664,957	713,084
Human Services	40,103,146	43,595,284	42,407,184	42,883,850
Community and Economic Development	2,059,655	745,284	1,961,672	1,200,266
Capital Outlay	4,868,260	5,828,041	6,817,539	9,114,384
Debt Service:				
Principal Retirement	2,767,353	2,884,886	3,442,853	2,937,158
Interest and Fiscal Charges	1,290,075	1,503,927	1,366,104	1,302,481
<b>Total Expenditures</b>	123,789,993	126,909,783	123,067,698	124,794,243
Excess (Deficiency) of Revenues Over Expenditures	3,848,512	(7,028,073)	(931,727)	(5,034,301)
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Lease Proceeds	0	13,585	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	2,755,000	0	0	0
General Obligation Bonds Issued	0	0	4,725,000	555,810
Tax Increment Revenue Bonds Issued	0	2,350,000	0	0
Premium on General Obligation Bonds	8,590	0	0	3,173
Ohio Department of Transportation Loan	0	0	0	0
Pledged Revenues	0	0	0	0
Transfers In	4,570,076	5,769,621	6,354,321	7,046,311
Transfers Out	(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)
<b>Total Other Financing Sources (Uses)</b>	2,763,590	2,363,585	4,725,000	(1,347,278)
<b>Net Change in Fund Balance</b>	\$6,612,102	(\$4,664,488)	\$3,793,273	(\$6,381,579)
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	3.51%	3.60%	4.20%	3.61%

Source: County Auditor's Office

2012	2013	2014	2015	2016	2017
\$75,424,433	\$78,539,863	\$81,179,735	\$85,936,717	\$90,116,220	\$92,988,455
36,645,811	35,627,277	40,371,800	37,159,816	38,291,382	42,644,173
12,698,839	14,322,046	13,886,374	14,360,672	14,808,160	15,174,059
11,546	12,421	11,881	12,263	12,804	12,638
1,223,141	(177,969)	2,078,922	1,596,930	813,189	3,191,621
1,337,407	1,974,904	1,321,980	1,354,610	1,306,444	1,390,768
1,695,676	1,555,168	1,464,896	1,462,069	1,510,868	1,736,459
2,814,312	3,969,630	3,124,962	3,680,509	2,806,370	2,683,264
<u>131,851,165</u>	<u>135,823,340</u>	<u>143,440,550</u>	<u>145,563,586</u>	<u>149,665,437</u>	<u>159,821,437</u>
22,269,105	20,913,990	24,836,330	21,030,071	21,088,042	21,481,634
9,507,064	9,468,603	10,084,465	10,206,280	10,889,249	10,501,637
30,115,927	30,758,222	31,450,422	31,565,945	32,977,073	33,932,231
6,890,600	8,145,703	6,781,163	8,504,917	7,836,445	9,064,793
719,234	736,077	790,993	761,050	761,785	532,564
42,657,872	42,490,549	44,784,175	46,992,012	48,996,353	52,945,538
1,169,642	709,426	829,873	1,881,304	974,813	840,665
10,610,923	16,892,404	19,000,295	8,811,601	9,385,124	12,118,779
2,892,193	11,747,618	3,473,159	3,459,908	3,668,951	3,207,570
1,165,557	1,375,520	1,025,137	896,102	797,740	674,760
<u>127,998,117</u>	<u>143,238,112</u>	<u>143,056,012</u>	<u>134,109,190</u>	<u>137,375,575</u>	<u>145,300,171</u>
3,853,048	(7,414,772)	384,538	11,454,396	12,289,862	14,521,266
0	8,327,410	0	0	0	0
254,314	0	0	1,000,000	0	0
0	0	0	0	0	129,254
0	8,611,000	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	292,535
8,502,294	11,572,894	15,100,434	15,753,634	20,003,560	16,104,380
(9,299,638)	(12,372,894)	(15,900,434)	(16,553,634)	(20,042,880)	(16,371,815)
<u>(543,030)</u>	<u>16,138,410</u>	<u>(800,000)</u>	<u>200,000</u>	<u>(39,320)</u>	<u>154,354</u>
<u>\$3,310,018</u>	<u>\$8,723,638</u>	<u>(\$415,462)</u>	<u>\$11,654,396</u>	<u>\$12,250,542</u>	<u>\$14,675,620</u>
3.38%	9.90%	3.42%	3.42%	3.49%	2.83%

## Warren County, Ohio

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

Collection year	2008	2009	2010	2011
<b>Real Property (2)</b>				
Assessed			(3)	
Residential/Agricultural	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460
Commercial/Industrial/Public Utility	866,239,420	919,347,450	953,892,890	899,990,910
Actual	16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486
<b>Personal Property - Public Utility (2)</b>				
Assessed	135,350,390	144,066,080	153,261,530	227,822,150
Actual	153,807,261	163,711,455	174,160,830	258,888,807
<b>Tangible Personal Property</b>				
<b>- General Business (2)</b>				
Assessed	127,312,790	16,431,000	11,619,070	0
Actual	2,037,004,640	164,310,000	185,905,120	0
<b>Total</b>				
Assessed	5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520
Actual	18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293
<b>Assessed Value as a</b>				
<b>    Percentage of Actual Value</b>				
	32.27%	35.27%	35.24%	35.87%
<b>Total Direct Tax Rate</b>				
	5.21	5.21	5.78	7.78

Source:

County Auditor's Office

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

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

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 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 and 2012 resulting in the decrease of assessed property values in 2010 and 2013.

(4) A triennial update of property values was done in 2015 resulting in an increase of property values in 2016.



2012	2013	2014	2015	2016	2017
	(3)			(4)	
\$4,593,066,270	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010
881,568,940	841,267,660	841,493,780	862,154,640	890,946,780	903,153,890
15,641,814,886	15,077,794,885	15,188,960,400	15,459,011,060	16,839,110,660	17,176,411,143
236,416,170	278,705,790	285,162,200	292,369,620	297,320,090	329,708,200
268,654,739	316,711,125	324,047,955	332,238,205	337,863,739	374,668,409
0	0	0	0	0	0
0	0	0	0	0	0
5,711,051,380	5,555,934,000	5,601,298,340	5,703,023,490	6,191,008,820	6,341,452,100
15,910,469,624	15,394,506,010	15,513,008,350	15,791,249,265	17,176,974,399	17,551,079,552
35.89%	36.09%	36.11%	36.12%	36.04%	36.13%
7.78	7.78	7.78	7.78	7.78	7.78

## Warren County, Ohio

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

	2008	2009	2010	2011
<b>Direct Rates</b>				
County				
General Fund	2.00	2.00	2.57	2.57
Board of Developmental Disabilities	2.00	2.00	2.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	5.21	5.21	5.78	7.78
<b>Overlapping Rates</b>				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	0.00	0.00	.50-1.00	.50-1.00

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

2012	2013	2014	2015	2016	2017
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	7.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	4.41	4.41	4.41	4.41
1.11-10.07	1.11-10.07	1.11-10.07	1.11-11.82	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.11	28.90-83.11
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.00	.50-1.00	.50-1.00	.50-1.0	.50-1.0	.50-1.0

## Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2017		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Park LLC	Amusement Park	\$20,415,830	1	0.34%
Somerset at Deerfield	Real Estate	15,887,550	2	0.26%
Inland American Loveland	Rental Properties	11,812,100	3	0.20%
Hills Properties, LTD	Apartments	10,995,500	4	0.18%
Sir Mallard Crossing, LLC	Apartments	10,812,790	5	0.18%
LSREF4 Skyline (OH/NE)	Hotel	9,064,800	6	0.15%
Middletown Regional Hospital	Medical Office Buildings	8,624,600	7	0.14%
CVG Partners IV LLC	Office Buildings	8,434,470	8	0.14%
Otterbein Lebanon, LLC	Retirement Community	8,418,910	9	0.14%
GC Net Lease	Office Buildings	8,279,400	10	0.14%
	Subtotal	112,745,950		1.87%
	All Others	5,898,997,950		98.13%
	Total	<u>\$6,011,743,900</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2008		
		Assessed Value	Rank	Percent of Total Assessed Value
Middletown Regional Hospital	Medical Facility	\$62,135,480	1	1.09%
Duke Energy Ohio Inc.*	Utility	27,204,970	2	0.48%
Kings Island Company	Amusement	20,385,720	3	0.36%
Deerfield Realty Holdings **	Rental	14,726,450	4	0.26%
Duke Realty Ohio	Real Estate	10,860,130	5	0.19%
Otterbein Home	Retirement Community	10,560,790	6	0.19%
S.M.G. Land Holdings LLC	Real Estate	10,212,990	7	0.18%
Community Insurance Company	Retirement Insurance	9,112,280	8	0.16%
Passco Mallard Crossing	Rental	8,727,520	9	0.15%
Twin Fountains of Mason	Rental	8,695,050	10	0.15%
	Subtotal	182,621,380		3.21%
	All Others	5,508,456,380		96.79%
	Total	<u>\$5,691,077,760</u>		<u>100.00%</u>

\* formerly Cincinnati Gas & Electric

\*\* formerly Somerset Deerfield Holding

Source: County Auditor - Land and Buildings

Based on valuation of property in 2017 and 2008. The above information does not include properties exempt from taxation.

## Warren County, Ohio

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

		2017		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc.	Gas & Electric	\$140,510,170	1	42.62%
Rockies Express Pipeline	Gas Pipeline & Storage	95,300,890	2	28.90%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	38,392,510	3	11.64%
Dayton Power & Light Co	Gas & Electric	15,461,440	4	4.69%
Texas Gas Transmission Company	Gas Transportation	10,532,820	5	3.19%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	10,396,520	6	3.15%
Dominion Transmission Inc	Gas Pipeline & Storage	9,941,740	7	3.02%
ANR Pipeline Company	Gas Pipeline & Storage	5,128,260	8	1.56%
Ohio Power Company	Gas & Electric	1,495,660	9	0.45%
AEP Ohio Transmission	Gas & Electric	1,067,810	10	0.32%
	Subtotal	328,227,820		99.54%
	All Others	1,480,380		0.46%
	Total	\$329,708,200		100.00%
		2008		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc *	Gas & Electric	\$87,820,730	1	64.88%
Texas Eastern Transmission LP	Gas Pipeline & Storage	17,699,890	2	13.08%
Dayton Power and Light Company	Gas & Electric	12,769,300	3	9.43%
Dominion Transmission Inc.	Gas Transportation	5,462,130	4	4.04%
ANR Pipeline	Gas & Electric	4,736,110	5	3.50%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,157,710	6	1.59%
Columbus Southern Power	Electric	1,980,550	7	1.46%
Vectren Energy Delivery Ohio	Gas Transportation	1,170,100	8	0.86%
Ohio Power Company	Electric	428,850	9	0.32%
Columbua Gas Transmission	Gas Transportation	365,420	10	0.27%
	Subtotal	134,590,790		99.43%
	All Others	759,600		0.57%
	Total	\$135,350,390		100.00%

\* formerly Cincinnati Gas & Electric

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2017 and 2008.

## Warren County, Ohio

### Property Tax Levies and Collections Last Ten Years

Collection Year	2008	2009	2010	2011
<b>Total Current Tax Levy</b> <sup>(1)</sup>	\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092
<b>Total Delinquent Levy</b>	1,451,977	1,212,488	1,878,854	2,231,929
Total Levy	37,612,698	30,364,845	31,156,711	33,924,021
<b>Collections within the Fiscal Year of the Levy:</b>				
Current Tax Collections <sup>(2)</sup>	35,195,734	26,694,705	27,988,157	30,049,225
Percent of Current Levy Collected	97.33%	91.57%	95.59%	94.82%
Delinquent Tax Collections	1,109,746	866,080	914,580	889,513
Percent of Delinquent Collected	76.43%	71.43%	48.68%	39.85%
Total Tax Collections	36,305,480	27,560,785	28,902,737	30,938,738
Percent of Total Tax Collections to Total Tax Levy	96.52%	90.77%	92.77%	91.20%

Source: County Auditor's Office

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

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

2012	2013	2014	2015	2016	2017
\$41,976,712	\$40,462,609	\$40,340,149	\$41,406,295	\$43,669,333	\$44,709,929
3,962,381	1,898,211	1,659,516	1,246,552	1,411,300	1,229,542
45,939,093	42,360,820	41,999,665	42,652,847	45,080,633	45,939,471
40,546,414	39,671,026	39,556,557	40,449,437	42,836,026	43,850,377
96.59%	98.04%	98.06%	97.69%	98.09%	98.08%
1,925,050	1,366,872	1,135,743	875,917	1,061,367	862,744
48.58%	72.01%	68.44%	70.27%	75.20%	70.17%
42,471,464	41,037,898	40,692,300	41,325,354	43,897,393	44,713,121
92.45%	96.88%	96.89%	96.89%	97.38%	97.33%

## Warren County, Ohio

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

Industry (Category)	2008	2009	2010	2011
Sales Tax Payments (1)	\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654
Direct Pay Tax Return Payments (1)	578,098	590,123	783,446	712,138
Seller's Use Tax Return Payments (1)	2,856,422	2,529,204	2,758,736	3,294,396
Consumer's Use Tax Return Payments (1)	1,279,125	1,156,878	1,223,045	1,008,326
Motor Vehicle Tax Payments (1)	3,539,029	3,252,997	3,566,902	3,938,727
Watercraft and Outboard Motors (1)	47,975	43,325	42,759	53,548
Department of Liquor Control (1)	70,988	75,678	77,533	80,692
Sales Tax on Motor Vehicle Fuel Refunds (1)	2,511	2,832	1,644	1,824
Sales/Use Tax Voluntary Payments (1)	22,555	82,355	53,492	23,906
Statewide Master Numbers (1)	10,660,551	10,597,975	11,429,838	11,657,003
Sales/Use Tax Assessment Payments (1)	121,436	270,590	164,252	168,025
Streamlined Sales Tax Payments (1)	13,967	9,961	13,413	26,053
Use Tax Amnesty Payments (1)	0	0	0	4,473
State Administrative Rotary Fund (1)	(270,541)	(258,822)	(276,440)	0
Sales/Use Tax Refunds Approved (1)	(333,753)	(93,100)	(72,269)	(477,799)
State Adjustment to Prior Allocations (1)	(13,813)	0	0	(283,419)
Non-Resident Motor Vehicle Tax Payments (1)	71,485	57,649	69,168	84,925
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
<b>Total</b>	<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>
Sales Tax Rate	6.50%	6.50%	6.50%	6.50%

Source: State Department of Taxation

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

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" through April 2014. These figures and names are reflective of the total sales tax revenue received through April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning in May 2014. These figures and names are reflective of the total sales tax revenue received from May - December 2014.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.



2012	2013	2014	2015	2016	2017
\$8,146,984	\$8,619,775	\$4,522,487	\$0	\$0	\$0
804,890	882,631	387,307	0	0	0
3,678,037	4,151,277	2,260,384	0	0	0
1,351,308	1,538,738	878,142	0	0	0
4,130,794	4,425,416	2,135,611	0	0	0
50,699	61,778	18,373	0	0	0
85,986	90,046	47,384	0	0	0
2,324	2,204	1,412	0	0	0
27,911	28,974	7,332	0	0	0
12,472,932	12,716,921	6,160,406	0	0	0
156,005	128,015	63,104	0	0	0
22,238	27,981	14,110	0	0	0
21,758	102,910	4,311	0	0	0
0	(327,492)	(165,005)	0	0	0
(395,111)	(141,254)	(52,902)	0	0	0
(306,388)	0	0	0	0	0
82,092	113,791	53,086	0	0	0
0	0	2,973,041	5,826,942	6,705,288	6,431,993
0	0	708,812	1,720,831	1,607,244	1,570,852
0	0	2,276,106	4,799,801	5,832,878	5,887,346
0	0	859,989	1,900,883	1,868,979	2,163,722
0	0	2,605,944	5,006,930	5,384,016	5,876,023
0	0	39,385	59,443	78,562	88,573
0	0	47,064	98,880	113,969	118,769
0	0	20,820	99,569	89,401	32,294
0	0	52,551	135,236	59,134	237,243
0	0	170,874	95,668	29,939	49,257
0	0	1,731	3,113	7,160	4,853
0	0	4,737	177,677	107,180	156,163
0	0	6,787,403	13,385,998	13,874,244	14,139,741
0	0	808	18,369	14,263	35,196
0	0	1,882	39,603	25,659	33,935
0	0	0	4	52	41
0	0	0	0	0	11,720
0	0	63,951	122,645	168,346	198,414
0	0	0	0	0	0
0	0	1,935,716	3,744,511	3,772,912	3,681,283
0	0	595	1,376	1,347	1,332
0	0	632	0	0	0
0	0	(63,852)	(405,262)	(500,064)	(162,694)
0	0	(184,882)	(368,322)	(392,405)	(405,561)
<u>\$30,332,459</u>	<u>\$32,421,711</u>	<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>	<u>\$40,150,495</u>
6.50%	6.50-6.75%	6.75%	6.75%	6.75%	6.75%

**Warren County, Ohio**

*Ratio of Outstanding Debt By Type  
Last Ten Years*

	2008	2009	2010	2011
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844
Special Assessment Bonds Payable	14,896,998	13,657,815	12,329,258	11,541,111
Tax Increment Dist. Revenue Bonds Payable	0	2,350,000	2,325,000	2,285,000
State 166 Loan Payable	6,587,404	5,973,606	5,334,801	4,669,970
OPWC Loan Payable	126,859	76,115	25,372	0
ODOT Loan Payable	949,834	481,988	0	0
Capital Leases	774	11,044	8,284	5,286
<b>Business-type Activities</b> <sup>(1)</sup>				
Mortgage Revenue Bonds Payable	\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651
OWDA Loan Payable	5,000,138	5,000,138	4,914,650	13,389,853
OPWC Loan Payable	0	0	0	0
Long-Term Contract	0	0	0	0
Total Primary Government	<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>	<u>\$43,931,715</u>
<b>Population</b> <sup>(2)</sup>				
Warren County	201,831	207,262	212,693	215,406
Outstanding Debt Per Capita	\$192	\$182	\$181	\$204
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	\$7,986,049	\$8,055,652	\$8,266,739	\$8,731,698
Percentage of Personal Income	0.48%	0.47%	0.46%	0.50%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau.

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

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

2012	2013	2014	2015	2016	2017
\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135
10,180,450	9,431,095	8,405,097	7,472,884	6,508,405	5,632,634
2,245,000	2,205,000	2,155,000	2,105,000	2,055,000	1,995,000
3,978,053	3,257,945	2,508,500	1,728,521	916,765	71,936
247,956	235,240	222,524	1,209,808	1,097,092	984,376
0	0	0	0	0	0
2,029	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0
15,734,018	15,248,765	14,557,956	13,847,998	13,944,198	12,965,599
0	0	0	0	65,040	43,360
0	0	0	0	0	
<u>\$38,427,432</u>	<u>\$43,101,053</u>	<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>
217,310	219,169	221,659	224,469	227,063	228,882
\$177	\$197	\$176	\$159	\$142	\$123
\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592
0.41%	0.50%	0.45%	0.32%	0.28%	0.23%

## Warren County, Ohio

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

Year	2008	2009	2010	2011 (1a)
<b>Population</b> (1)	201,831	207,262	212,693	215,406
<b>Assessed Value</b> (2)	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
<b>General Bonded Debt</b> (3)				
General Obligation Bonds	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844
<b>Resources Available to Pay Principal</b> (4)	\$4,086,220	\$3,648,329	\$7,648,762	\$6,861,844
<b>Net General Bonded Debt</b>	\$300,000	\$205,000	\$105,000	\$0
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.0050%	0.0034%	0.0019%	0.0000%
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.0016%	0.0012%	0.0007%	0.0000%
<b>Net Bonded Debt per Capita</b>	\$1.49	\$0.99	\$0.49	\$0.00

Source:

(1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.

(1a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.

(2) Source: County Auditor's Office

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

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

2012 (1a)	2013	2014	2015	2016	2017
217,310	219,169	221,659	224,469	227,063	228,882
\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135
\$6,039,926	\$5,316,459	\$4,286,090	\$3,359,172	\$2,404,162	\$2,030,135
\$0	\$7,406,549	\$6,770,000	\$5,980,000	\$5,175,000	\$4,355,000
0.0000%	0.1333%	0.1209%	0.1049%	0.0836%	0.0687%
0.0000%	0.0481%	0.0436%	0.0379%	0.0301%	0.0248%
\$0.00	\$33.79	\$30.54	\$26.64	\$22.79	\$19.03

**Warren County, Ohio**

*Debt Limitations  
Last Ten Years*

Collection Year	2008	2009	2010	2011
<u>Total Debt</u>				
Net Assessed Valuation	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
Debt Limit (1)	147,343,524	149,467,147	139,209,719	140,382,588
County G.O. Debt Outstanding (2)	4,386,220	3,853,329	7,753,762	6,861,844
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	4,386,220	3,853,329	7,753,762	6,861,844
Overall Legal Debt Margin	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>
	97.02%	97.42%	94.43%	95.11%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	59,537,409	60,386,859	56,283,888	56,753,035
Net Indebtedness Subject to Limit	4,386,220	3,853,329	7,753,762	6,861,844
Overall Legal Debt Margin	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</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

2012	2013	2014	2015	2016	2017
\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
141,276,285	137,398,350	138,532,459	141,075,587	153,275,221	157,036,303
6,039,926	12,723,008	11,056,090	9,339,172	7,579,162	6,385,135
0	0	0	0	0	0
6,039,926	12,723,008	11,056,090	9,339,172	7,579,162	6,385,135
\$135,236,359	\$124,675,342	\$127,476,369	\$131,736,415	\$145,696,059	\$150,651,168
95.72%	90.74%	92.02%	93.38%	95.06%	95.93%
\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
57,110,514	55,559,340	56,012,983	57,030,235	61,910,088	63,414,521
6,039,926	12,723,008	11,056,090	9,339,172	7,579,162	6,385,135
\$51,070,588	\$42,836,332	\$44,956,893	\$47,691,063	\$54,330,926	\$57,029,386

## Warren County, Ohio

### Pledged Revenue Coverage Last Ten Years

	2008	2009	2010	2011
<b>Water System Bonds (1)</b>				
Gross Revenues (2)	\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623
Direct Operating Expenses (3)	8,169,088	7,764,584	7,921,008	7,648,931
Net Revenue Available for Debt Service	2,622,187	2,254,672	3,082,823	2,213,692
Annual Debt Service Requirement	1,378,950	780,470	784,223	786,295
Coverage Excluding Tap-in Fees	1.90	2.89	3.93	2.82
Tap-in Fees (4)	2,452,235	1,795,667	1,714,150	2,636,665
Coverage Including Tap-in Fees	3.68	5.19	6.12	6.17
<b>Sewer System Bonds (1)</b>				
Gross Revenues (2)	\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032
Direct Operating Expenses (3)	7,524,961	7,170,707	6,761,398	6,873,776
Net Revenue Available for Debt Service	426,431	360,465	1,266,880	732,256
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	1,704,983	1,388,747	1,171,558	846,579
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
<b>Special Assessment Bonds (1)</b>				
Special Assessment Collections	\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255
January 1 Restricted Fund Balance to pay Debt Service	1,860,983	1,821,508	1,797,320	1,652,259
Debt Service				
Principal	1,162,855	1,239,183	1,328,557	1,343,957
Interest	699,921	792,062	686,743	619,402
Coverage	1.98	1.88	1.82	1.66
<b>Tax Increment Financing (TIF) Bonds (1)</b>				
Collections	\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983
January 1 Restricted Fund Balance to pay Debt Service	5,860,392	7,681,422	9,126,492	10,549,093
Debt Service				
Principal	946,517	1,028,798	1,453,805	1,419,831
Interest	449,206	646,165	486,884	521,743
Coverage	6.50	6.45	6.44	6.69

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 15
- (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.



2012	2013	2014	2015	2016	2017
\$10,441,348	\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900
8,526,501	7,711,903	8,265,954	8,671,385	8,680,386	9,709,670
1,914,847	1,901,682	1,739,966	1,886,028	3,054,188	3,363,230
781,870	0	0	0	0	0
2.45	N/A	N/A	N/A	N/A	N/A
2,103,466	2,367,417	2,438,414	3,389,001	3,434,494	4,028,812
5.14	N/A	N/A	N/A	N/A	N/A
\$8,316,165	\$8,307,475	\$8,764,591	\$8,955,427	\$10,030,296	\$9,541,003
6,646,793	6,517,435	6,431,656	6,560,500	7,161,614	7,020,518
1,669,372	1,790,040	2,332,935	2,394,927	2,868,682	2,520,485
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
813,710	1,300,873	1,859,229	2,482,081	3,083,743	3,700,153
N/A	N/A	N/A	N/A	N/A	N/A
\$1,354,407	\$1,407,328	\$1,321,980	\$1,356,383	\$1,334,108	\$1,286,133
1,288,155	719,109	575,202	436,536	405,783	373,459
1,360,661	1,060,356	1,025,998	932,213	964,479	1,005,025
562,792	492,379	455,349	403,469	359,701	313,432
1.37	1.37	1.28	1.34	1.31	1.26
\$2,142,123	\$0	\$0	\$0	\$0	\$0
11,043,489	11,251,872	9,342,535	5,515,189	3,604,369	2,288,241
1,481,917	1,545,107	1,614,445	1,674,979	1,736,756	1,209,829
451,822	364,230	301,707	236,215	174,064	106,299
6.82	5.90	4.88	2.89	1.89	1.74

## Warren County, Ohio

### Demographic and Economic Statistics Last Ten Years

Calendar Year	2008	2009	2010	2011 (4)
<b>Population</b> (4)				
Warren County	201,831	207,262	212,693	215,406
<b>Income</b> (2)				
Total Personal (in thousands)	\$7,986,049	\$8,055,652	\$8,266,739	\$8,731,698
Per Capita (2)(a)	\$39,568	\$38,867	\$38,867	\$40,536
<b>Unemployment Rate</b> (3)				
Federal	5.8%	9.3%	9.6%	8.9%
State	6.8%	10.2%	10.1%	8.6%
Warren County	5.5%	8.8%	8.9%	7.6%
<b>Civilian Work Force Estimates</b> (3)				
State	5,986,400	5,970,200	5,897,600	5,806,000
Warren County	108,500	109,300	108,300	109,200
<b>Total Retail Sales (thousands)</b> (5)				
Warren County	\$2,661,541	\$2,620,394	\$2,720,949	\$2,836,263
<b>Employment Distribution by Occupation</b> (1)(a)				
Manufacturing	18,071	12,843	10,977	11,142
Education (1)(b)	2,900	2,336	1,612	4,440
Service	27,449	11,049	17,013	14,225
Retail	10,023	14,044	9,439	13,024
Medical	12,574	6,241	6,205	5,389
Construction	7,217	2,137	2,198	3,065
Financial	9,878	4,015	4,026	5,256
Restaurants/Accommodations	16,402	12,410	10,681	7,105
<b>Daytime Population</b> (1)				
	104,514	65,075	62,151	63,646

Sources:

- (1) Warren County Office of Economic Development
  - (a) 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.
  - (b) The number for 2013 has been re-stated due to an error in the number previously reported
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2016 for the presentation of 2017 statistics, the County is using the latest information available.
  - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).
- (5) Warren County Auditor's Office

2012	2013	2014	2015	2016	2017
(4)					
217,310	219,169	221,659	224,469	227,063	228,882
\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592
\$42,818	\$39,057	\$39,057	\$48,962	\$50,964	\$52,536
8.1%	7.0%	6.2%	5.0%	4.7%	4.4%
7.2%	7.0%	5.7%	4.8%	5.0%	4.8%
6.3%	6.0%	4.8%	3.9%	3.9%	3.9%
5,747,900	5,766,000	5,719,500	5,719,872	5,720,387	5,748,400
109,100	110,800	110,700	109,662	111,749	115,600
\$3,062,820	\$3,270,480	\$3,501,007	\$3,732,564	\$3,955,059	\$4,071,767
10,284	12,068	14,214	9,281	10,243	13,032
8,697	5,790	3,909	7,372	6,412	6,270
15,620	26,433	28,538	38,315	38,929	39,388
22,604	16,405	17,099	16,992	17,422	16,923
6,533	5,777	6,291	9,801	10,189	10,034
3,734	3,559	4,039	4,971	4,890	3,970
5,214	5,027	4,709	7,726	7,293	5,186
8,814	5,850	6,917	9,108	9,263	9,121
81,500	80,909	85,710	103,556	104,641	105,402



## Warren County, Ohio

### Principal Employers Current Year and Nine Years Ago

		2017		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
WellPoint	Health Insurance	1,945	1	1.85%
Procter & Gamble	Research and Development	1,943	2	1.84%
Luxottica	Eyewear and Lens HQ	1,856	3	1.76%
Macy's Credit and Customer Service	Financial Processing	1,800	4	1.71%
Cintas Corporation	Professional Uniforms	1,512	5	1.43%
ADVICS Manufacturing	Automotive Manufacturer	849	6	0.81%
Otterbein Retirement Community	Senior Services	847	7	0.80%
Countryside YMCA	Recreation Facility	777	8	0.74%
L3 Cincinnati Electronics	Aerospace & Defense	712	9	0.68%
Mitsubishi Electric	Automotive Manufacturer	671	10	0.64%
	Total	<u>12,912</u>		<u>12.26%</u>
	Total Employment within the County	<u><u>105,402</u></u>		
		2008		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Community Insurance (Wellpoint)	Insurance	2,770	1	3.14%
Macy's Credit	Credit Card Service	2,410	2	2.73%
Atrium Medical Center	Medical	2,000	3	2.27%
Proctor and Gamble	Commerical Physical Bio Research	1,900	4	2.15%
Cintas Corporation	Uniform and Linen Supply	1,800	5	2.04%
Luxotic Retail	Eyeware Manufacturer	1,000	6	1.13%
ADVICS Manufacturing	Automotive Manufacturer	625	7	0.71%
Quebecor World	Printing	600	8	0.68%
SUMCO Manufacturing	Manufacturing	548	9	0.62%
Mitsubishi Electric	Automotive Manufacturer	460	10	0.52%
	Total	<u>14,113</u>		<u>15.99%</u>
	Total Employment within the County	<u><u>88,267</u></u>		

Source: Warren County Office of Economic Development

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2008	2009	2010	2011
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners	7	7	7	7
Auditor	16	14	13	15
Treasurer	7	7	7	7
Prosecuting Attorney	32	34	31	32
Recorder	13	13	13	13
Board of Elections	8	9	8	9
Data Processing	31	30	30	28
Records Center	7	5	5	5
Facilities Management	48	43	43	41
Rural Zoning	0	0	0	0
Tax Maps	6	6	5	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	10	11	11	11
Delinquent Real Estate Tax and Assessment (1)	13	13	16	17
Judicial				
Common Pleas Court (2)	31	32	30	34
Domestic Relations	9	9	9	9
Juvenile Court	16	15	18	18
Probate Court	10	9	9	9
Clerk of Courts	17	17	17	17
Municipal Court	9	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	4	4	5
County Court Clerk	13	13	13	13
Law Library/Notary Public	1	1	0	0
Notary Public	1	0	1	1
Certificate of Title Administration	15	14	16	16
County Court Special Projects	3	4	5	4
Mental Health Grant	0	1	0	1

2012	2013	2014	2015	2016	2017
7	7	7	7	7	7
13	17	14	14	14	16
7	7	7	7	7	7
32	32	32	31	32	34
12	12	12	10	10	11
9	10	10	10	10	10
28	27	28	22	21	22
5	6	4	5	5	5
38	42	42	47	45	47
0	0	0	0	0	0
5	5	4	6	7	6
8	8	8	8	8	9
12	9	13	12	9	10
3	3	3	3	3	3
22	23	24	22	29	22
9	9	9	10	10	9
18	19	19	18	18	18
8	9	9	9	10	9
16	16	17	16	16	16
9	9	9	9	9	9
3	3	3	3	3	3
4	3	4	4	6	6
13	12	10	10	10	11
0	0	0	0	0	0
1	1	1	1	1	1
16	16	16	17	17	18
4	3	4	4	0	0
0	0	0	1	0	0

(Continued)

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2008	2009	2010	2011
<b>Public Safety</b>				
Coroner	3	3	3	3
Sheriff	183	183	185	193
Building Regulation	15	12	12	12
Adult Probation	5	7	11	8
Juvenile Probation	13	14	14	12
Juvenile Detention	22	22	22	21
Communication Dispatch	38	38	35	34
Telecommunications	18	19	18	21
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	31	31	30	29
Emergency Management	1	1	6	5
County Court Probation Department (2)	4	4	4	4
Indigent Guardianship (2)	1	1	1	0
Cognitive Intervention Program (3)	4	3	3	5
Hazardous Materials Emergency	1	1	0	0
Municipal Victim Witness	2	2	3	3
<b>Public Works</b>				
Engineer	44	44	43	44
Water	38	36	36	37
Sewer	36	36	34	30
Storm Water	1	0	1	0
<b>Health</b>				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
<b>Human Services</b>				
BDD	181	194	205	204
Jobs and Family Services	47	43	41	40
Children's Services Board	47	44	39	42
Workforce Investment Act	7	9	10	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	55	54	54	50
Veteran Services	9	8	9	10
<b>Community and Economic Development</b>	5	5	4	4
	<u>1,158</u>	<u>1,154</u>	<u>1,163</u>	<u>1,167</u>

Source: Warren County Data Processing

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

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

(3) In 2015, the name changed from TASC Grant to Cognitive Intervention Program.



2012	2013	2014	2015	2016	2017
4	4	4	4	4	4
187	194	191	190	188	190
12	12	12	12	16	15
24	27	28	32	33	34
15	14	13	17	14	17
24	23	25	24	26	25
32	32	36	32	36	39
21	20	21	20	23	22
2	2	1	2	2	2
31	37	37	43	35	34
9	7	7	7	5	4
4	4	4	2	3	4
2	0	0	0	1	0
5	4	2	0	0	2
0	0	0	0	0	0
3	2	2	3	3	2
43	43	44	45	45	43
37	40	36	37	37	36
31	29	30	34	34	34
1	1	1	1	0	2
4	4	4	4	4	4
3	3	2	2	2	2
198	199	175	169	170	174
41	38	42	44	45	45
41	42	42	45	52	50
9	10	10	9	9	7
0	0	0	1	2	1
50	51	50	49	49	48
9	13	15	19	22	22
4	4	5	5	5	5
<u>1,148</u>	<u>1,167</u>	<u>1,148</u>	<u>1,158</u>	<u>1,172</u>	<u>1,176</u>

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,058	1,857	2,026	1,867
Number of Public Hearings	20	39	26	17
Auditor				
Number of Non-exempt Conveyances	4,934	4,389	4,624	4,123
Number of Exempt Conveyances	2,762	2,666	2,349	2,682
Number of Real Estate Transfers	7,696	7,055	6,973	6,805
Number of Dog Licenses Issued	26,508	27,004	28,151	28,815
Number of General Warrants Issued	39,437	39,072	36,161	35,249
Number of Payroll Warrants Issued	35,657	35,796	36,327	35,494
Number of Receipt Payins Issued	7,493	8,953	9,139	8,843
Treasurer				
Number of Parcels Billed-see C below	85,715	87,290	87,904	88,018
Number of Parcels Collected - see C below	86,960	85,707	86,442	86,442
Return on Portfolio as of December 31st	3.66%	2.00%	1.41%	0.98%
Prosecuting Attorney				
Criminal Cases - Common Pleas	1,080	853	891	880
Criminal/Traffic Cases - Juvenile Court - see J below	2,864	2,864	2,653	2,546
Criminal/Traffic Cases - County Court - see J below	8,098	7,477	6,184	6,644
Board of Elections				
Number of Registered Voters	140,988	142,617	135,490	139,093
Number of Voters Last General Election	106,951	60,167	81,631	72,132
Percentage of Register Voters that Voted	75.86%	42.19%	60.25%	51.86%
Recorder				
Number of Deeds Recorded	8,422	7,738	7,853	7,508
Number of Mortgages Recorded	11,833	15,322	13,683	12,391
Number of Military Discharges Recorded	21	17	25	29
Facilities Management - see D below				
Number of Buildings	16	A	A	18
Square Footage of Buildings	462,005	A	A	473,232
Total Acreage	A	A	A	A

2012	2013	2014	2015	2016	2017
1,862	1,999	2,058	2,228	2,110	2,092
28	24	28	39	46	40
5,040	5,517	5,419	5,878	6,472	7,027
2,802	3,012	2,810	2,792	3,003	2,640
7,842	8,529	8,229	8,670	9,475	9,667
29,038	28,608	27,564	27,108	27,367 I	26,900
33,702	46,326 F	52,707	50,271 I	51,821 I	52,120
35,923	35,794	36,564	35,783	37,448 I	36,066
9,354	10,188	9,297	10,156	10,337 I	10,653
88,720	89,065	89,510	89,792	90,390 I	91,467
87,416	87,797	88,063	88,455	89,151 I	90,286
0.72%	1.01%	1.34%	1.54%	1.59%	1.72%
955	925	959	1,007	1,089	1,235
2,866	2,958	2,756	2,659	2,195	1,111
7,069	6,737	6,655	5,539	4,329	6,434
146,374	144,023	147,798	143,235	152,350	154,723
111,757	35,880	60,050	65,461	119,450	47,131
76.35%	24.91%	40.86%	45.70%	78.40%	30.46%
8,313	9,220	7,563	8,075	9,315	9,040
15,120	12,743	9,001	10,553	11,763	10,563
8	228	111	103	86	266
23	23	24	25	25	25
474,344	474,344	528,344	536,639	536,639	536,639
406	406	406	408	408	408

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Data Processing				
GIS Group				
Number of GIS Outside Requests	357	299	248	226
Number of Internal GIS Users	57	59	65	70
Systems Development Group				
Number of Outside Requests	141	135	122	116
Number of Users Supported	782	806	836	864
Web Group				
Number of Sites Maintained	32	32	30	32
Support Group				
Number of Departments Supported	53	53	53	53
Number of Help Desk Work Orders	2,834	2,366	2,657	3,588
Office of Management and Budget				
Number of Workers' Compensation Claims	72	65	68	62
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,987	2,885	2,760	2,632
Number of Criminal Cases Filed	828	782	810	819
Probate Court				
Number of Estates Filed	686	658	711	711
Number of Guardianships Filed	145	121	126	103
Number of Marriages Filed	1,110	1,141	1,034	1,114
Juvenile Court				
Number of Civil Cases Filed	1,858	2,129	1,914	2,265
Number of Adult Cases Filed	175	189	145	122
Number of Delinquent Cases Filed	1,439	1,259	1,251	1,223
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	965	632	601	659
Number of Criminal and Traffic Cases Filed	6,180	6,014	8,273	8,052
Number of Small Claims Cases Filed	99	98	49	42
Lebanon				
Number of Civil Cases Filed	985	835	853	826
Number of Criminal and Traffic Cases Filed	5,275	4,212	5,428	5,566
Number of Small Claims Cases Filed	336	252	210	96
Mason				
Number of Civil Cases Filed	1,303	1,271	1,322	1,018
Number of Criminal and Traffic Cases Filed	8,538	7,831	8,675	7,090
Number of Small Claims Cases Filed	125	93	85	76

2012	2013	2014	2015	2016	2017
216	280	205	231	154	143
73	78	83	83	83	84
82	84	104	97	52	25
867	929	942	955	955	955
35	43	46	44	44	44
55	55	48	48	62	58
3,423	3,490	2,850	2,876	3,005	2,954
39	47	32	41	52	44
3,419	3,147	1,490	1,464	1,267	1,234
899	877	911	973	1,080	1,227
705	784	739	668	609	697
149	131	105	85	124	118
1,108	1,090	1,146	1,106	1,149	1,173
1,713	1,947	2,224	1,949	1,848	884
97	190	208	226	164	78
1,281	1,247	1,263	1,106	834	868
626	524	551	543	592	636
7,170	6,322	7,506	6,837	7,665	9,533
37	41	33	25	37	25
754	535	605	586	592	649
5,187	5,063	6,191	5,835	5,749	5,436
81	56	56	52	74	43
1,058	827	807	640	673	790
7,783	9,148	8,985	8,555	8,175	9,736
118	110	116	90	135	76

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
<b>Clerk of Courts</b>				
Number of Domestic Relations Cases Filed	865	828	982	922
Number of Civil Cases Filed	2,987	2,888	2,760	2,362
Number of Criminal Cases Filed	827	814	808	841
Number of Domestic Violence Cases Filed	445	491	522	426
Number of Civil Stalking Cases Filed	232	286	308	271
Number of Appeals Filed	153	166	127	139
Number of Certificates of Judgement Filed	3,390	4,128	4,384	4,586
Number of Executions Filed	87	253	182	221
Number of Notary Commissions	644	537	561	546
Number of Passport Applications	2,327	2,098	2,785	3,497
Number of Expungements	38	39	57	29
<b>Domestic Relations</b>				
Number of DR Cases Filed	862	827	979	921
Number of Protective Orders	445	491	522	426
<b>Law Library</b>				
Number of Volumes in Collection	5,832	5,840	5,882	5,963
<b>Public Safety</b>				
<b>Building Department</b>				
Number of Permits Issued	2,110	1,811	1,889	2,049
Number of Inspections Performed	17,328	15,332	11,327	15,544
<b>Sheriff</b>				
<b>Jail Operations</b>				
Average Daily Jail Census	255	255	257	260
Prisoners Booked	5,802	5,742	6,195	5,786
Prisoners Released	5,800	5,756	6,184	5,674
Average Jail Stay	25	28	13	14
<b>Enforcement</b>				
Number of Accident Reports	1,177	964	1,464	1,240
Number of Citations Issued	3,323	3,195	3,800	3,314
Number of Warrants Served	1,965	2,299	2,605	2,573
Number of Calls for Service	65,783	84,908	72,605	68,420
Number of Transport Miles	261,742	273,646	292,399	224,664
Number of Court Security Hours	6,693	3,397	5,268	2,856
Number of Registered Sex Offenders	398	521	537	391
<b>Probation</b>				
Average Daily Case Load	1,201	1,019	1,230	1,470
Electronic Monitoring	70	120	180	247
Pretrial Services	80	120	140	152

2012	2013	2014	2015	2016	2017
838	825	825	817	777	782
2,199	1,736	1,490	1,464	1,267	1,234
946	937	904	1,001	1,054	1,227
433	427	386	387	366	454
275	161	179	192	150	137
129	137	149	114	108	179
4,968	4,041	5,046	3,392	2,960	4,429
244	203	241	195	200	182
563	569	578	546	576	568
4,628	5,018	5,460	5,886	5,926	5,776
52	71	57	60	67	71
837	824	825	817	777	763
433	428	386	388	363	454
5,914	5,929	6,073	6,080	5,841	5,855
2,203	2,594	2,529	2,671	3,067	3,235
16,426	15,818	18,260	19,108	19,442	21,975
258	257	268	266	294	299
5,764	5,486	5,533	5,206	4,588	4,807
5,722	5,501	5,642	5,177	4,560	4,853
16	33	19	18	23	22
1,321	1,455	1,502	1,765	1,774	1,524
3,813	5,556	5,987	4,555	4,553	4,305
2,582	2,703	2,555	2,640	2,731	2,830
71,584	74,053	71,219	69,623	66,537	68,269
164,358	176,593	169,650	153,385	134,134	145,657
2,774	3,152	3,279	3,047	2,826	3,101
391	357	220	216	216	221
1,257	1,408	840	733	760	685
233	232	254	276	300	163
131	288	289	315	275	261

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Emergency Services				
Number of Calls for Service	186,604	197,761	222,415	210,683
Number of 9-1-1 Calls	28,548	28,410	53,318	53,988
Coroner				
Number of Cases Investigated	504	573	620	658
Public Works				
Engineer				
Miles of Road Resurfaced	15.73	14.20	19.34	6.84
Number of Bridges Replaced/Improved	5	4	5	4
Number of Culverts Built/Replaced/Improved	0	1	1	0
Sewer District				
Average Daily Sewage Treated (mgd)	6.54	6.69	6.13	6.47
Number of Tap-ins	358	247	177	137
Number of Customers-See H below	19,307	19,554	19,731	19,868
Water District				
Average Daily Water Treated (mgd)	5.98	5.82	6.66	6.27
Average Daily Water Billed (mgd) - see B below	8.40	7.90	8.50	7.80
Number of Tap-ins	486	389	315	318
Number of Customers	25,882	26,271	26,586	26,904
Human Services				
BDD				
Clients Enrolled in:				
Family Services	243	222	212	253
Early Intervention Program	181	149	181	232
Respite Services	243	222	212	253
Clients Assisted with:				
Employment Planning	42	27	25	25
Community Employment	63	70	75	64
Organizational Employment	243	260	241	236
Transition School to Work	30	36	69	80
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	478	727	937	957
Recipients Receiving Day Care - see G & K below	658	623	589	621
Recipients Receiving Food Stamps - see G below	4,859	7,544	9,572	10,523
Recipients Receiving Medicaid - see G below	11,716	13,841	15,828	18,065
Recipients Receiving Disability Assistance (DA) - see G below	100	88	80	79



2012	2013	2014	2015	2016	2017
209,905	208,168	213,188	278,496	216,626	240,086
55,929	50,735	53,788	68,549	55,482	47,707
731	740	765	812	895	996
11.38	11.55	16.83	8.45	8.97	6.99
8	3	5	3	5	8
3	2	2	0	1	3
5.74	5.66	5.12	5.69	5.82	5.92
132	204	202	278	491	462
20,000	20,204	20,406	19,910	20,338 I	20,719
6.27	5.55	5.41	6.01	5.81	5.36
8.10	7.43	7.42	7.46	7.88	7.99
371	467	424	671	688	747
27,275	27,742	28,166	28,837	29,558	30,272
165	199	180	173	186	281
219	204	229	244	252	245
165	199	180	173	174	281
38	33	75	84	73	58
51	61	78	102	105	L
217	211	189	192	193	68
104	133	128	118	121	184
667	668	655	577	582	610
809	790 K	847 K	860 K	872	865
10,119	9,761	9,260	8,706	8,089	7,686
18,386	18,292	22,770	27,178	26,663	26,802
71	58	45	36	20	10

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2008	2009	2010	2011
Assistance Groups Receiving Prevention, Retention and Contingency Program - see G below	59	50	16	13
Job Placements thru Jobs Program	174	264	105	A
Clients Served in Agency	20,063	23,057	22,080	18,320
Children's Services				
Average Client Count - Foster Care	83	80	135	101
Adoptions Finalized	8	5	4	8
New Investigations	723	741	666	715
Child Support Enforcement Agency				
Average Number of Active Support Orders	9,916	10,214	11,384	11,636
Percentage Collected	75%	74%	75%	73%
Veteran Services				
Number of Clients Assisted - see E below	4,338	4,305	2,144	2,591
Amount of Financial Assistance Paid	702,172	727,502	441,472	475,570
Community and Economic Development				
Number of Jobs Created	1,714	2,250	1,709	1,849
Number of Jobs Retained	3,012	2,552	2,643	1,875
Number of Projects	36	32	36	38
Total Project Investment	\$279.4 M	\$175.6 M	\$49.6 M	\$70.9 M

Source: County Auditor's Office

A - Information not available

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

C - Collection year

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

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

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.

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

H - Previously, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.

I - Number changed from previous year due to data entry error.

J - Prior to 2016, these number received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.

K - Day care numbers for 2013-2015 corrected by JFS in 2016 due to previous numbers reported for those years was the number of children receiving OWF benefits in error.

L - Discontinued in 2017.

2012	2013	2014	2015	2016	2017
3	2	229	31	420	908
A	A	A	A	A	A
18,953	18,195	16,100	18,095	16,121	16,107
114	129	111	150	199	235
10	12	16	14	20	20
690	607	725	693	679	683
12,100	12,138	12,168	12,199	12,320	12,478
74%	75%	75.73%	76.00%	75.63%	76.75%
842	610	706	774	769	708
420,277	326,212	427,333	476,435	479,752	460,501
1,934	2,545	2,138	3,248	1,615	3,074
772	1,059	2,137	4,946	4,314	5,213
20	34	45	24	23	51
\$283.4 M	203.4 M	257.8 M	685.3 M	256.7M	273.8M

## Warren County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2008	2009	2010	2011
<b>Governmental Activities</b>				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$69,408	\$69,408
Machinery and Equipment	339,848	305,025	305,025	305,025
Legislative				
Land	3,759,545	3,759,545	4,019,555	4,625,437
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	49,267,067	53,664,383	53,664,384	54,714,930
Machinery and Equipment	3,636,268	4,146,690	4,146,690	4,273,099
Public Safety				
Land	101,500	80,000	80,000	80,000
Land Improvements	8,000	8,000	8,000	22,995
Buildings, Structures and Improvements	2,513,382	1,748,311	1,342,359	1,297,113
Machinery and Equipment	6,319,830	8,409,436	7,993,540	8,470,365
Public Works				
Land	4,021,319	4,068,057	4,144,924	4,238,149
Machinery and Equipment	3,940,248	3,961,194	4,099,263	4,199,030
Infrastructure	63,249,496	65,078,062	68,962,093	70,724,975
Health				
Machinery and Equipment	154,771	152,321	152,321	155,105
Human Services				
Land	79,200	79,200	274,729	274,729
Land Improvements				
Buildings, Structures and Improvements	723,363	723,363	1,057,834	1,057,834
Machinery and Equipment	1,989,550	2,008,934	2,604,413	2,517,362
Community and Economic Development				
Machinery and Equipment	0	0	0	0
Construction in Progress	7,066,010	3,393,176	5,277,780	8,630,236

2012 (1)	2013	2014	2015	2016	2017
\$69,408	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
305,025	335,636	405,387	404,709	604,676	1,831,993
6,489,066	6,537,866	6,482,556	6,513,172	6,880,397	6,160,036
507,516	507,516	507,516	577,389	810,074	821,461
54,663,576	54,762,512	62,464,171	63,221,554	63,552,150	60,432,707
3,108,006	3,433,731	4,069,530	4,746,366	4,911,458	4,299,024
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	22,995	22,995
1,352,267	1,352,267	1,282,152	1,282,152	1,423,538	1,423,538
9,040,127	9,777,454	8,019,592	13,623,211	13,380,017	13,880,702
4,238,149	4,821,496	5,217,606	5,308,889	5,308,889	5,847,063
4,304,067	4,555,773	4,473,785	5,135,636	5,764,525	6,151,862
75,065,746	80,114,389	85,078,440	88,334,797	89,097,530	99,233,609
155,105	155,105	156,185	163,294	198,801	216,107
274,729	274,729	274,729	274,729	274,729	970,409
				52,440	106,536
1,057,834	1,057,834	1,057,834	1,057,834	1,057,834	4,510,992
2,395,497	2,457,131	2,730,486	2,661,201	2,883,662	3,083,205
0	0	0	0	0	0
10,401,332	12,877,630	11,836,908	6,098,393	7,834,990	8,549,290

(Continued)

## Warren County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2008	2009	2010	2011
<b>Business-Type Activities</b>				
Utilities				
Water				
Land	1,746,342	1,745,426	1,795,654	1,805,956
Land Improvements	83,314,971	83,377,256	95,777,965	99,127,182
Buildings, Structures and Improvements	29,008,512	30,990,892	41,823,798	43,385,563
Machinery and Equipment	1,754,801	1,778,129	1,763,134	1,738,514
Construction in Progress	20,920,071	25,710,336	5,435,607	4,353,421
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	91,541,584	93,175,275	93,897,672	94,266,602
Buildings, Structures and Improvements	29,353,826	29,640,922	29,640,924	29,640,923
Machinery and Equipment	2,919,529	3,251,574	3,251,571	3,216,790
Construction in Progress	2,581,059	3,515,344	18,006,768	29,255,450
Storm Water				
Machinery and Equipment	24,793	24,793	24,793	24,793

Source: County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.  
Existing assets under the \$100,000 threshold were not disposed.

2012 (1)	2013	2014	2015	2016	2017
1,824,366	1,824,366	1,914,673	1,914,673	1,914,673	2,218,381
101,970,035	102,932,040	109,630,579	111,011,301	113,057,051	114,364,481
43,385,563	44,281,296	44,718,162	44,256,491	52,078,622	53,384,653
1,720,755	1,756,816	1,868,227	2,015,805	2,292,776	2,359,779
4,448,923	6,657,663	7,498,057	7,866,452	1,353,002	579,337
406,165	406,165	406,165	411,165	464,055	464,055
94,383,775	94,590,807	95,320,891	95,395,234	96,585,269	97,393,860
29,640,923	60,959,557	61,424,226	61,832,269	62,361,019	62,361,019
3,098,282	3,228,553	3,264,605	3,310,475	3,547,916	3,564,848
32,482,233	726,645	489,606	125,187	791,583	2,039,112
24,793	24,793	24,793	24,793	24,793	24,793

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# Dave Yost • Auditor of State

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  
OCTOBER 2, 2018