



Dave Yost • Auditor of State

WARREN COUNTY
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WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
<u>Nutrition Cluster</u>			
National School Breakfast Program	10.553	2012	\$ 13,132
National School Breakfast Program	10.553	2013	6,792
Total CFDA Number 10.553			<u>19,924</u>
National School Lunch Program	10.555	2012	25,493
National School Lunch Program	10.555	2013	13,085
Total CFDA Number 10.555			<u>38,578</u>
Total Nutrition Cluster			<u>58,502</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>			
Food Assistance	10.561	G-1213-11-0127	289,520
Food Assistance	10.561	G-1213-11-0127	101,806
Total CFDA Number 10.561			<u>391,326</u>
Total U.S. Department of Agriculture			<u>449,828</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grant Entitlement Program	14.218	B-10-UC-39-0009	423,271
Community Development Block Grant Entitlement Program	14.218	B-11-UC-39-0009	481,989
Community Development Block Grant Entitlement Program	14.218	B-12-UC-39-0009	86,324
			<u>991,584</u>
<i>Passed Through Ohio Department of Development:</i>			
ARRA-Homeless Prevention & Rapid Re-Housing Program	14.257	B-A-09-1CX-1	100,771
Neighborhood Stabilization Program	14.228	B-Z-08-076-1	79,289
HOME Investment Partnerships Program	14.239	2012	150
Total U.S. Department of Housing and Urban Development			<u>1,171,794</u>
			(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	2012VAGENE032	42,249
Victims of Crime Act	16.575	2013VAGENE032	23,784
Victims of Crime Act	16.575	2012VACHAE953	6,531
Victims of Crime Act	16.575	2013VACHAE953	3,016
Total CFDA Number 16.575			75,580
Total U.S. Department of Justice			75,580
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Ohio Department of Job & Family Services Area 12 Workforce Investment Board:</i>			
<u>Workforce Investment Act Cluster</u>			
Workforce Investment Act-Adult	17.258	G-89-15-1278	226,779
Workforce Investment Act-Adult Admin	17.258	G-89-15-1278	25,184
Total CFDA Number 17.258			251,963
Workforce Investment Act-Youth	17.259	G-89-15-1278	243,386
Workforce Investment Act-Youth Admin	17.259	G-89-15-1278	25,414
Total CFDA Number 17.259			268,800
Workforce Investment Act-Dislocated Worker	17.278	G-89-15-1278	479,420
Workforce Investment Act-Dislocated Worker Admin	17.278	G-89-15-1278	42,233
Total CFDA Number 17.278			521,653
Total Workforce Investment Act Cluster			1,042,416
National Emergency Grant - OH18 - Wilmington Airpark	17.277	G-89-15-1278	4,458
Total U.S. Department of Labor			1,046,874
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Surface Transportation Program	20.205	N/A	3,421,185
Total CFDA Number 20.205			3,421,185
Public Transportation for Nonurbanized Areas	20.509	RPT-4083-027-124	383,261
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-032-122	49,234
Public Transportation for Nonurbanized Areas	20.509	RPT-4083-027-111	30,456
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-031-112	14,462
Total CFDA Number 20.509			477,413
<i>Passed Through Ohio Department of Public Safety:</i>			
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	HVEO-2012-83-00-00-00331-00	49,654
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	HVEO-2013-83-00-00-00395-00	6,544
Total CFDA Number 20.601			56,198
Total U.S. Department of Transportation			3,954,796
U.S. DEPARTMENT OF ENERGY			
ARRA-Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002967	272,495
Total U.S. Department of Energy			272,495

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health:</i>			
Help Me Grow	84.181	08310021HG0312	160,281
Total U.S. Department of Education			<u>160,281</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	2012	5,371
Total U.S. Election Assistance Commission			<u>5,371</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1213-11-0127	526
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1213-11-0127	4,834
Promoting Safe and Stable Families-Family Preservation	93.556	G-1213-11-0127	5,186
Promoting Safe and Stable Families-ESSA Preservation	93.556	G-1213-11-0127	1,694
Promoting Safe and Stable Families-Family Reunification	93.556	G-1213-11-0127	4,628
Promoting Safe and Stable Families-ESSA Reunification	93.556	G-1213-11-0127	9,436
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1213-11-0127	83,658
Total CFDA Number 93.556			<u>109,962</u>
Temporary Assistance for Needy Families-Independent Living	93.558	G-1011-11-5127	500
Temporary Assistance for Needy Families-Independent Living	93.558	G-1213-11-0127	1,690
Temporary Assistance for Needy Families-Administration	93.558	G-1213-11-0127	465,563
Temporary Assistance for Needy Families-Regular	93.558	G-1213-11-0127	296,786
Title XX Temporary Assistance for Needy Families Transfer	93.558	G-1213-11-0127	75,000
Total CFDA Number 93.558			<u>839,539</u>
Child Support Enforcement	93.563	G-1213-11-0127	1,395,012
Child Support Enforcement	93.563	G-1213-11-0127	250,674
Total CFDA Number 93.563			<u>1,645,686</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1213-11-0127	1,171
Child Care and Development Fund Cluster			
Child Care Administration	93.575	G-1213-11-0127	16,298
Child Care Non-Admin	93.575	G-1213-11-0127	85,644
Total CFDA Number 93.575			<u>101,942</u>
Total Child Care and Development Fund Cluster			<u>101,942</u>
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	2012	2,591
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services-State Grants (Admin)	93.645	G-1213-11-0127	4,764
Child Welfare Services-State Grants	93.645	G-1213-11-0127	42,411
Total CFDA Number 93.645			<u>47,175</u>
Foster Care Administration & Training	93.658	G-1213-11-0127	256,237
Foster Care Maintenance Title IV-E	93.658	G-1213-11-0127	595,568
Total CFDA Number 93.658			<u>851,805</u>
Adoption Assistance Administration	93.659	G-1213-11-0127	376,450
Non-Recurring Adoption Assistance	93.659	G-1213-11-0127	4,086
Total CFDA Number 93.659			<u>380,536</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Title XX Social Service Block Grant	93.667	G-1213-11-0127	182,138
Title XX Social Service Block Grant (Transfer)	93.667	G-1213-11-0127	83,834
Total Passed Through Ohio Department of Job and Family Services			<u>265,972</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Title XX Social Service Block Grant	93.667	2012	135,193
Total CFDA Number 93.667			<u>401,165</u>

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chaffee Foster Care Independence Program	93.674	G-1213-11-0127	23,942
Children's Health Insurance Program	93.767	G-1213-11-0127	1,873
Medicaid (Title XIX)	93.778	G-1213-11-0127	400,618
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medicaid (Title XIX)	93.778	2012	399,192
Total CFDA Number 93.778			<u>799,810</u>
<i>Passed Through Ohio Department of Alcohol & Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-12-09179	121,323
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-13-09179	43,950
			<u>165,273</u>
Total U.S. Department of Health and Human Services			<u>5,372,470</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Emergency Management Performance Grant	97.042	EMW-2011-EP-00003-S01	37,662
Emergency Management Performance Grant	97.042	EMW-2012-EP-00004-S01	45,690
Total CFDA Number 97.042			<u>83,352</u>
State Homeland Security Grant Program	97.067	2009-SS-T9-0089	52,522
State Homeland Security Grant Program	97.067	EMW-2011-SS-00070	57,816
Total CFDA Number 97.067			<u>110,338</u>
Total U.S. Department of Homeland Security			<u>193,690</u>
Total			<u><u>\$ 12,703,179</u></u>

CFDA - Catalog of Federal Domestic Assistance

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

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

WARREN COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C - CHILD NUTRITION CLUSTER

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

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

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

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

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$555,750
Loans made	0
Loan principal repaid	0
Ending loans receivable balance as of December 31, 2012	\$555,750
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$12,907
Administrative costs expended during 2012	-

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates none to be uncollectible.

NOTE E – HOME IMPROVEMENTS PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAM

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

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

Activity in the HOME revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$1,021,200
Loans made	0
Loan principal repaid/Foreclosures	39,735
Ending loans receivable balance as of December 31, 2012	\$981,465
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$101,372
Administrative costs expended during 2012	150

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates \$42,754 to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – WORKFORCE INVESTMENT ACT

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

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2012, the County made allowable transfers of \$111,462 from the Child Care and Development Fund Cluster (Child Care) (93.575) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$101,942 on the Child Care program. The amount reported for the Child Care program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the Child Care program during fiscal year 2012 and the amount transferred to the TANF program.

Child Care and Development Fund Cluster	\$ 213,404
Transfer to Temporary Assistance for Needy Families	<u>(111,462)</u>
Total Child Care and Development Fund Cluster	<u>\$ 101,942</u>

NOTE I – COUNTY MEDICAID-COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$71,140. The cost report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County’s Schedule of Expenditures of Federal Award since the underlying expenses occurred in prior reporting periods.

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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 Warren County, Ohio (the County), as of and for the year ended December 31, 2012, 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 24, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*," GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". Our report refers to other auditors who audited the financial statements of Production Services Unlimited, Inc., a discretely presented component unit, 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 those 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 opinions 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 communication 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 24, 2013



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 OMB CIRCULAR A-133

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, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 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 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, 2012.

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 OMB Circular A-133, 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 would not necessarily identify 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, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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 as of and for the year ended December 31, 2012, 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 24, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standards No. 62, 63, and 65* during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 24, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records 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, 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.

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Dave Yost
Auditor of State

Columbus, Ohio

September 24, 2013

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WARREN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 10.561 Federal Food Assistance CFDA 20.205 Highway Planning & Construction CFDA 81.128 Energy Efficiency & Conservation Block Grant CFDA 93.563 Child Support Enforcement CFDA 93.575 Child Care & Development CFDA 93.667 Title XX Social Services Block Grant CFDA 93.778 Title XIX Medicaid Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 384,524 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

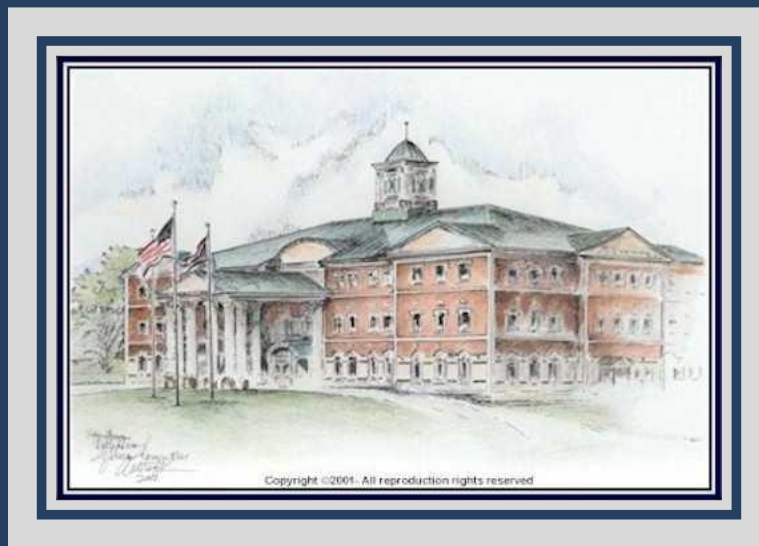
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Warren County Ohio



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2012**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2012

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



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Introductory Section



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June 24, 2013

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, 2012. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units" in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the significant relationship with the County.

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

Letter of Transmittal
For the Year Ended December 31, 2012

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 212,693 (2010 U.S. Bureau of Census). The County includes 11 townships, 10 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

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

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

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

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 214,910 persons, which is an increase of 2,217 persons or 1.04 percent from 212,693 persons in the 2010 Census. The annualized percent change is +0.83 %, which is greater than +0.74 % for the U.S. and +.06 % for Ohio.

Warren County's population estimate ranks as the 12th largest of all Ohio counties. Per the most recent U.S. Census Bureau population estimate, Warren County is no longer in the top 100 fastest growing counties with 10,000 or more population.

The Housing Count estimate for Warren County is 81,843 units, which is an increase of 1,093 units or 1.4% compared to 80,750 units previously. This ranks as the 2nd greatest rate compared to all other Ohio counties, except Delaware as number one. Home ownership is maintained at 79%, which ranks 11th in Ohio and 535th in the U.S. Nationally, home ownership is 65%.

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 and a vocational school district in Warren County, and these districts are well known for their high student achievement. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes in and out of the county from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University Voice of America Learning Center.

WARREN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2012**

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>
2002	2,414	\$277,780,036
2003	2,582	297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105

Source: Warren County Building Inspection Department

In 2012, Warren County's assessed values of new construction continued to reflect the difficult economic conditions being felt across the country. New construction assessed values decreased overall by 9.07%. Residential new construction decreased 11.3%. Industrial new construction decreased by 45.6%, while Commercial new construction increased 5.9% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2002	\$166,345,470	\$1,205,920	\$14,659,910	\$182,211,300
2003	172,025,920	2,100,170	13,153,070	187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

Communities

Waynesville, located in the northwest part of the County is recognized as “The Antique Capital of the Midwest”. Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts annually the Ohio Sauerkraut Festival which attracts over 300,000 visitors over 2 days in October each year.

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

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

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

The City of Springboro’s growth and development is expected to continue to exceed the national and state average due to the City’s physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro’s downtown historic district was placed on the National Register of Historic Places. Springboro was named one of the top 50 Money Magazine Best Places to Live in both 2009 and 2011. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker communities of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community’s 27 documented safe houses.

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

*Letter of Transmittal
For the Year Ended December 31, 2012*

Sales Tax Receipts and the General Fund

The County's 1% sales tax revenues generated \$30,624,218. This is an increase of 7.98% over 2011. This is the third consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the county benefited from a 4.23% increase in 2011 and a 3.83% increase in 2010. While the County anticipates sales tax revenues remaining strong, the fiscal instability of both Federal and State funding causes concern of potential funding cuts to our social service programs, Human Services, Children's Services, Child Support Enforcement and Juvenile Court. The strong sales tax increases will help to offset the potential cuts.

Travel and Tourism

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

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

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

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Great Wolf Lodge with 400 themed rooms and a 78,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors the opportunity to soar across 2 1/2 miles of tree-tops. Two new half mile lines actually cross the river at a 25 story building height for an amazing view.

***Letter of Transmittal
For the Year Ended December 31, 2012***

While 2012's economy presented some challenges to the hospitality industry, over all it was a good year as lodging tax collections retained by the county as administrative fees were up 20.9% over the previous year. With a reported 7.8 million visitors to the area, the regional economic impact of these visitors is nearly \$1 billion (\$993 million). Tourism provides or supports 10,657 tourism-related jobs that generate personal income of \$260.9 million per the biennium Ohio Travel Association report of 2011. The number of tourists and the economic impact continue to hold as the County's leading industry.

Major Initiatives and Future Outlook

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

- Our County Engineer's Office completed over \$9.5 million worth of roadway improvements in 2012 and has an estimated \$74.0 million of scheduled and anticipated road improvements to be completed in 2013 through 2017. There are an additional \$300 million of roadway improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: road and intersection realignments on Union Road and Greentree Road, improvements to Wilkens Boulevard and extension of Innovation Way. The County Engineer is also working with the Warren County Transportation Improvement District on the following: (A) Working on a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road I-71 Interchange area; (B) Studies to determine the best way to complete the Western Road Interchange on I-71; (C) Completion of the SR 73 Interchange on I-75; and (D) Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton.
- During the past 5 years of economic slowdown in new development, the County Commissioners have taken this opportunity to review all Growth Management Plans to assure quality development, preservation of open space and new economic resources that sustain a high quality of life. The following documents have all been completely updated: The 71/123 Area Plan, Wayne Township Comprehensive Plan, The Salem Township Comprehensive Plan and The Racino.
- The Warren County Sheriff's Office currently operates a full service jail with an operating capacity of 280 beds. There are 16 additional beds necessary for medical, administrative segregation and temporary holding. Due mainly to the significant county population increase, Warren County had added an additional 83 beds in 2011. During the last few years, Warren County had taken aggressive steps in increasing other sentencing alternatives through a coordinated effort with the Judges as well our Community Corrections and Pre-Trial Services Departments. These steps have allowed us to be cost effective in the management of our jail without jeopardizing the safety of personnel and inmates. Recent inmate population increases have accelerated efforts to explore permanent construction of additional jail space in the very near future.

Letter of Transmittal

For the Year Ended December 31, 2012

- The demand for public services in Warren County continues to grow, driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management is currently addressing the County's overall space and property issues with several large projects which include:
 - Justice Drive Office Building Project (*new construction*): A 50,000 square foot office building is being designed which will be home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, and Emergency Services. Programming and schematic design are underway and construction will begin in 2013.
 - Common Pleas Court Renovation and Refurbishment: Phase I of this project incorporates new office space in the existing Courts facility; new Deputy Security Station; and a complete refurbishment of the entry, lobby, and all public areas. Phase II of this project will include the renovation of vacated office space upon completion of the Justice Drive Office Building Project. This vacated space will allow for the County's existing Court functions to expand and the addition of a new Common Pleas courtroom and chambers.
 - Common Pleas Court Energy Efficiency Project: This project will be complete by Spring 2013 comprising upgrades to the aging HVAC systems in the facility.
 - 320 E. Silver Street Office Building Renovation will include demolition and abatement of the existing building interior. New build-out of interior tenant and public spaces to include: walls, finishes, electrical, HVAC, plumbing, security, etc. Rehabilitation and remodel of building exterior and landscaping. Upon completion of the project, two older County facilities, which had become costly to maintain and operate, will be decommissioned. New or relocated tenants will include the OSU Extension Office, Veterans' Services Office, Ohio Parole Authority, Soil & Water Conservation, and Juvenile Justice Annex.
 - Digital Radio System: The physical space for the County's new digital radio system server room has just been completed in preparation for the install of the new County-wide digital radio system to be placed in operation in 2013.
 - Many of the above listed projects currently underway will aid in reducing the pressure on our County offices which have grown beyond their current space allocations. In particular, the Common Pleas Court building was originally constructed in 1972 with an addition in 1989. The County has more than doubled its population since 1989, yet Court functions are still housed within the same square footage. Our Master Planning during the past year has yielded a positive outcome in determining how best to accommodate the reorganization and space needs of our existing facilities and the subsequent construction of a new office building. The largest of our projects currently in planning or construction will remedy our Courtroom and most office space needs for the short and long-term in regard to increased demand for County services.

***Letter of Transmittal
For the Year Ended December 31, 2012***

- In 2013 some new and exciting tourism opportunities include:
 - The Beach Waterpark will reopen with \$5 million in improvements and enhancements, including a new wave pool. The attraction also has a new operator: Adventure Landings of Jacksonville, Florida.
 - Cellar Dweller Brewery at Valley Vineyards in Morrow will expand to accommodate increasing demand. The brewery, which opened last year and is one of the few winery-breweries in Ohio, will upgrade its brew house, add a 3,500-square-foot addition, and add an outdoor beer garden and taproom.

Financial Information

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

As part of this reporting model, management is responsible for preparing Management’s Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor’s Report in the financial section of this report. MD&A provides an assessment of the County’s finances for 2012. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2012, assets in agency funds totaled \$332,022,023 and assets of the Unclaimed Money fund totaled \$479,774.

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

***Letter of Transmittal
For the Year Ended December 31, 2012***

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

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

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

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

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

Accounting System and Budgetary Control

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

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

Debt Administration

At December 31, 2012, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$6,039,926. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$6,039,926
Net Debt Per Capita	\$0
Net Debt to Assessed Value	0%
Net Debt to Estimated Actual Value	0%

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

The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2012. The opinion of the Auditor appears in the financial section of this report.

***Letter of Transmittal
For the Year Ended December 31, 2012***

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, 2011. 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 21 years (1991 - 2011). 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 2012.

Acknowledgments

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

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

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

Sincerely,



Nick Nelson,
Warren County Auditor

WARREN COUNTY, OHIO

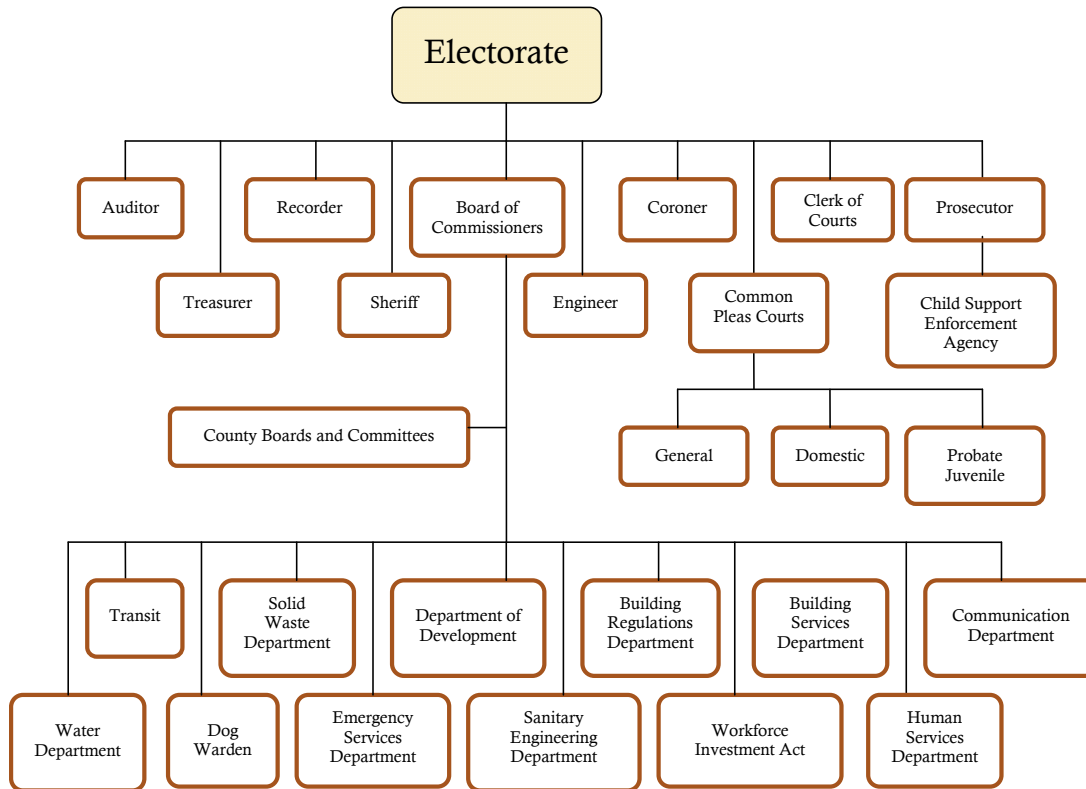
*List of Elected Officials
For the Year Ended December 31, 2012*

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

JUDGES

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

**County Organizational Chart
For the Year Ended December 31, 2012**



County Boards and Committees

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

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

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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



Christopher P. Morill

President

Jeffrey R. Enner

Executive Director



Financial Section





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2012, 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 conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Board of Development Disabilities Funds thereof for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2012 Warren County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*," GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". Our opinion is not modified with respect to this matter.

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*, 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 financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information 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 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 have also issued our report dated June 24, 2013, 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 24, 2013



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, 2012. 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 2012 are as follows:

- In total, net position increased \$9.4 million. Net position of governmental activities increased \$11.4 million, which represents a 5.4% increase over net position of 2011. Net position of business-type activities decreased \$2.0 million or .9% from net position of 2011.
- General revenues accounted for \$91.4 million in revenue or 58.2% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$65.8 million or 41.8% of total revenues of \$157.2 million.
- The County had \$119.3 million in expenses related to governmental activities; \$39.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$63.5 million in revenues and \$55.1 million in expenditures. The 2012 revenues increased 3.4% or \$2.1 million from 2011. The expenditures increased 2.8% or \$1.5 million. The general fund balance at year-end totaled \$28.4 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2012 to 2011 for both the Governmental and Business-type

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	Restated 2011	2012	Restated 2011
Current and other assets	\$195,582,537	\$193,093,422	\$28,362,026	\$33,130,608	\$223,944,563	\$226,224,030
Capital assets, Net	110,285,789	105,356,389	212,010,914	213,464,412	322,296,703	318,820,801
Total assets	305,868,326	298,449,811	240,372,940	246,595,020	546,241,266	545,044,831
Long-term debt outstanding	27,641,023	30,240,696	16,588,687	19,361,868	44,229,710	49,602,564
Other liabilities	9,891,532	11,250,106	2,028,824	3,482,471	11,920,356	14,732,577
Total liabilities	37,532,555	41,490,802	18,617,511	22,844,339	56,150,066	64,335,141
Deferred Inflows of Resources	44,793,046	44,844,758	0	0	44,793,046	44,844,758
Net position						
Invested in capital assets, net of related debt	91,645,601	84,264,510	196,276,896	195,365,789	287,922,497	279,630,299
Restricted	112,180,708	105,859,570	0	65,192	112,180,708	105,924,762
Unrestricted	19,716,416	21,990,171	25,478,533	28,319,700	45,194,949	50,309,871
Total net position	\$223,542,725	\$212,114,251	\$221,755,429	\$223,750,681	\$445,298,154	\$435,864,932

Total Net Position increased by \$9,433,222.

Current and other assets ended the year with a decrease of \$2.3 million. Special assessment receivable dropped \$1.4 million due to reduced debt and no new assessments coming on. A \$1.3 million decrease was in restricted cash and cash equivalents with fiscal agent that had been set aside for retainage in business-type activities projects that was paid out in 2012. Intergovernmental receivables for capital projects decreased \$1.1 million mainly due to federal funds from the Surface Treatment Program and Ohio Public Works Commission revenues that were received in 2012. Cash and cash equivalents with fiscal agent in the Board of Developmental Disabilities fund increased \$2 million in 2012. Additional decreases of .5 million were spread throughout other current assets.

Capital Assets Net increased by \$3.5 million. The main contributing components were driven by the construction additions to the Lower Little Miami Sewer Plant expansion and the Bethany Road Widening Project.

Total liabilities decreased by \$8.2 million. Of this amount \$5.4 million was a decrease in long term liabilities. Other Liabilities decreased by \$2.8 million as a result of a reduction in health insurance claims incurred by the county.

\$112.2 million or 25.2% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$45.2 million or 10.2% of net position may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2012 and 2011:

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	Restated 2011	2012	Restated 2011
Revenues						
Program revenues:						
Charges for Services and Sales	\$16,864,288	\$17,300,597	\$22,307,469	\$20,493,390	\$39,171,757	\$37,793,987
Operating Grants and Contributions	15,417,995	16,295,747	30,759	30,300	15,448,754	16,326,047
Capital Grants and Contributions	7,017,529	5,118,467	4,144,480	5,709,307	11,162,009	10,827,774
General revenues:						
Property Taxes	43,046,232	33,514,620	0	0	43,046,232	33,514,620
Sales Taxes	30,624,218	28,359,838	0	0	30,624,218	28,359,838
Other Local Taxes	6,135	86,772	0	0	6,135	86,772
Motor Vehicle and Gasoline Taxes	8,229,803	8,706,206	0	0	8,229,803	8,706,206
Shared Revenues	8,374,005	7,768,143	0	0	8,374,005	7,768,143
Investment Earnings	1,133,851	2,050,124	105	34	1,133,956	2,050,158
Miscellaneous	11,541	(15,591)			11,541	(15,591)
Transfers	0	(606,261)	0	606,261	0	0
Total revenues	130,725,597	118,578,662	26,482,813	26,839,292	157,208,410	145,417,954
Program Expenses						
General Government:						
Legislative and Executive	21,846,409	22,950,881	0	0	21,846,409	22,950,881
Judicial	10,600,831	9,968,293	0	0	10,600,831	9,968,293
Public Safety	30,235,088	32,918,838	0	0	30,235,088	32,918,838
Public Works	10,610,939	10,877,264	0	0	10,610,939	10,877,264
Health	719,384	739,922	0	0	719,384	739,922
Human Services	42,878,607	43,470,337	0	0	42,878,607	43,470,337
Community and Economic Development	1,144,044	1,277,322	0	0	1,144,044	1,277,322
Interest and Fiscal Charges	1,261,821	1,279,520	0	0	1,261,821	1,279,520
Business Type Activities:						
Water	0	0	13,624,951	12,628,721	13,624,951	12,628,721
Sewer	0	0	10,241,487	10,866,142	10,241,487	10,866,142
Sheriff	0	0	4,305,137	3,850,834	4,305,137	3,850,834
Communications Rotary	0	0	35,554	44,833	35,554	44,833
Storm Water	0	0	270,936	226,487	270,936	226,487
Total expenses	119,297,123	123,482,377	28,478,065	27,617,017	147,775,188	151,099,394
Total Change in Net Position	11,428,474	(4,903,715)	(1,995,252)	(777,725)	9,433,222	(5,681,440)
Restated Beginning Net Position	212,114,251	217,017,966	223,750,681	224,528,406	435,864,932	441,546,372
Ending Net Position	\$223,542,725	\$212,114,251	\$221,755,429	\$223,750,681	\$445,298,154	\$435,864,932

Governmental Activities

Net position of the County's governmental activities increased by \$11,428,474.

Expenses overall decreased \$4.2 million or 3.4% when compared to 2011. These decreases can clearly be identified when reviewing the costs of the County's Health Insurance. As a result of deeper discounts provided by the County's health insurance provider and coupled with a reduction in several large medical claimants that occurred in 2011 and were not incurred in 2012, health insurance claims dropped \$8.4 million. A portion of these health claims savings are reflected in the decreased expenses of all government types (with the exception of Judicial). The largest decreases were seen in Public Safety at \$2.7 million and Legislative and Executive at \$1.1 million.

Shared revenue accounts went relatively unchanged with an increase of \$129,459 or 0.8% over 2011. This was the result of a \$476,403 decrease in Motor Vehicle and Gas Tax Revenue and a \$605,862 increase in new Casino Tax Revenues.

Program Revenues consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had a slight decrease of \$436,309. Operating Grants and Contributions decreased by \$877,752. Capital Grants and Contributions in total increased by \$1.9 million as a result of a federal grant received through the Surface Transportation Program for the Bethany Road Widening Project. Program Revenue had an overall increase of \$585,001 over 2011.

General Tax Revenue accounts for 56.4% of the \$130.7 million in total revenues for governmental activities. General Tax revenues increased \$11.7 million over 2011. The increase is made up of \$9.5 million increase in property tax and \$2.3 million increase in sales tax. Other Tax revenues decreased \$80,637. The percentage change, when compared to 2011 for the three categories were 28.4%, 8.0% and (92.9%) respectively.

General Other Revenue had the largest percentage decrease amounting to 19.8% or \$282,880 and results from a decrease in investment earnings.

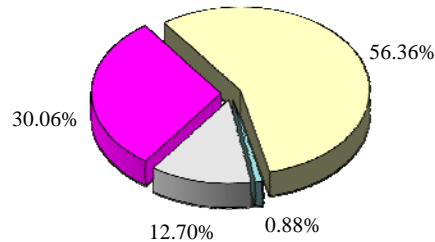
WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

The County's net charges to users of governmental services totaled \$79,997,311. The County's general revenues of \$91,425,785 subsidized 100% of this amount and the remaining resulted in a \$11.4 million increase in net position.

Revenue Sources	2012	Percent of Total
Shared Revenues	\$16,603,808	12.70%
Program Revenues	39,299,812	30.06%
General Tax Revenues	73,676,585	56.36%
General Other	1,145,392	0.88%
Total Revenue	<u>\$130,725,597</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities decreased by \$1,995,252. These programs had revenues of \$26.5 million and expenses of \$28.5 million for fiscal year 2012. Revenues increased overall by \$249,782.

Charges for Services and Sales increased \$1.8 million. Water increased \$591,349 and is part of the normal usage variations generated by weather patterns. Sewer increased by \$710,133 and resulted from both normal usage variations as well as an additional \$224,255 that was generated by the Replacement Improvement Fees established in 2012.

Capital Grants and Contributions totaled \$4.1 million. Of this amount, tap in fees generated \$3,063,515 which is a decrease of \$578,763 when compared to 2011. The decrease primarily involves the water tap in fees. Private developer contributions generated \$853,768, which is a decrease of \$855,836 when compared to 2011. Private developer contributions for Water dropped \$603,880 and Sewer dropped \$251,758.

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

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2012****Unaudited****FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$117,592,571, which is an increase of \$3.2 million over last year's total of \$114,431,192. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2012 and 2011.

	Fund Balance December 31, 2012	Restated Fund Balance December 31, 2011	Increase (Decrease)
General	\$28,353,274	\$29,260,718	(\$907,444)
Board of Developmental Disabilities	35,084,981	32,222,283	2,862,698
Special Assessment	719,109	1,288,155	(569,046)
County Road Projects	1,353,448	1,892,043	(538,595)
Other Governmental	52,081,759	49,767,993	2,313,766
Total	<u>\$117,592,571</u>	<u>\$114,431,192</u>	<u>\$3,161,379</u>

General Fund – Although the County's General Fund revenues exceeded expenditures by \$8.4 million, the General Fund's balance ended with a decrease of \$907,444 due to \$9.3 million in transfers to other funds. Transfers amounting to \$3.2 million will be used to supplement the operating budgets of Children's Services, Transit and Youth Services Subsidy. County Construction projects received \$4.4 million in transfers to be used towards capital projects involving the construction of a new county courts building, and a communications radio system upgrade. \$797,344 was transferred to the Property & Casualty Insurance Fund which was created in 2012 to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

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

	2012 Revenues	2011 Revenues	Increase (Decrease)
Taxes	\$46,548,883	\$43,795,438	\$2,753,445
Intergovernmental Revenues	4,829,457	4,850,211	(20,754)
Charges for Services	8,819,887	8,296,228	523,659
Licenses and Permits	11,541	12,454	(913)
Investment Earnings	1,214,117	2,429,803	(1,215,686)
Fines and Forfeitures	283,089	277,884	5,205
All Other Revenue	1,797,759	1,740,519	57,240
Total	<u>\$63,504,733</u>	<u>\$61,402,537</u>	<u>\$2,102,196</u>

Tax revenues overall increased by 6.3%. The largest source of tax revenue at \$30.6 million is generated from the County's Sales Tax. This tax increased over the previous year by 8.0%. The second largest source of tax revenue at \$12.9 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by \$18,452 or 0.1%. Property Transfer Taxes generated \$3.0 million and increased \$477,885 or 19.1%.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

Investment income decreased \$1.2 million. For the last five years, after the worst market decline in roughly $\frac{3}{4}$ of a century, the economy and interest rates continue to trudge along at historically low rates. Therefore, as portions of our portfolio continued to “mature” or be “called”, it required us to re-invest those funds into the new investments that were being issued at the prevailing historically low interest rates; thereby, continuing to put a downward pressure on the overall yield of our portfolio.

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

However, as the economy and interest rates continue to struggle along the current path (and as our investments continue to “mature” or be “called” and have to be re-invested at these low rates), it will continue to pull down our investment income, unless (and depending upon how quickly) the current record low interest rate cycle is broken. At the present time, the Federal Reserve Board, economists, prominent money management groups and various other money fund managers (which had previously forecasted a looming increase in interest rates) are no longer projecting an upswing in the interest rates, in the very near future, that could intervene and help prevent the continued investment income decline from occurring.

	2012	2011	Increase
	<u>Expenditures</u>	<u>Expenditures</u>	<u>(Decrease)</u>
General Government:			
Legislative and Executive	\$19,935,617	\$18,696,651	\$1,238,966
Judicial	8,675,280	8,387,060	288,220
Public Safety	25,205,089	25,226,243	(21,154)
Health	41,403	0	41,403
Human Services	1,078,688	1,109,702	(31,014)
Community and Economic Development	181,359	180,642	717
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total	<u>\$55,117,436</u>	<u>\$53,600,298</u>	<u>\$1,517,138</u>

In 2012, the General Fund increased grants to other funds and agencies by over \$2.9 million. Despite this increase in additional grants, the General Fund's overall expenditures were held at an increase of \$1.5 million or 2.8%. These grants are expenditures of the Legislative and Executive government type and although Legislative and Executive incurred the full \$2.9 million, the overall increase to this category was \$1.2 million.

Board of Developmental Disabilities Fund - The 2012 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$9.1 million or 55.4% over 2011. Expenditures for BDD decreased \$174,419 or .8%. During 2012 the Board began collecting all 4 voted mills of the operating tax levy. The levy had been rolled back during the three previous years due to the carry over that the Board had accumulated. The year end fund balance of \$35.1 million increased \$2.9 million over 2011.

Special Assessment Fund – The Special Assessment Fund received approximately \$1.4 million from special assessment levies, capacity fees and non-participant charges, while expending \$1.9 million in debt service payments. The fund balance decreased by \$569,046.

County Road Projects Fund – The revenues of the County Road Project Fund increased by \$4.0 million primarily due to federal funds received through the Surface Transportation Program. The revenues are partially funding \$7.4 million of the Bethany Road Widening and Bridge Project. During 2012 expenditures totaling \$7.2 million involved improvements to nine capital road & bridge projects and four non-capital road projects. The fund balance decreased by \$538,595.

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 2012 his estimations ended with a positive variance of \$3.1 million. Tax Revenues had the greatest variance amounting to \$1.7 million. This consists of the following: \$1,332,460 million in additional sales tax, and \$357,255 in property taxes.

It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources.

During the course of fiscal year 2012 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in a decrease of \$567,811. Actual expenditures were less than the final budgeted expenditures by \$3.9 million. The largest variances within the \$3.9 million consists of \$1.9 million in Legislative and Executive and \$1.1 million in Public Safety. The largest variance in both these government type expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$9.0 million better than initially projected in the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2012 the County had \$322,296,703 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total, \$110,285,789 was related to Governmental Activities and \$212,010,914 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2012 with a \$3.5 million increase in total depreciable capital assets.

General Government's capital assets had additions of \$14.7 million. The three largest components of this include: \$6.8 million in additions to construction projects, \$4.4 million to infrastructure improvements, and \$1.9 million in land purchases. The largest portion of the construction project additions, involving over \$6.0 million, was related to road and bridge construction improvements.

General Government's capital assets had deletions of \$7.3 million. The greater part of deletions involved \$5.0 million that was removed from construction in progress as a result of projects being completed. This was made up of \$2.4 million in completed bridge improvements, \$1.2 million in completed road improvements and the remaining amount involved projects that were terminated and no longer being carried in construction. The result of General Governments additions, deletions and accumulated depreciation has a net increase of \$4.9 million at the end of 2012.

Business Type's capital assets had additions of \$8.6 million comprised of \$5.5 million in construction improvements, \$3 million in land improvements and \$116,521 in the purchase of machinery & equipment. The land improvements involved \$2.9 million in new water lines, \$117,173 in a new sewer line, and \$18,410 in a water permanent easement. The sewer line and \$736,595 of the water lines were contributions from other governments or private developers. Business Type's deletions of \$2.5 million is primarily involving \$2.2 million being moved out of construction and into capital assets land improvements.

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

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2012****Unaudited**

The following table summarizes the County's capital assets as of December 31, 2012 and December 31, 2011:

	Governmental Activities		Increase (Decrease)
	2012	2011	
Land	\$11,081,944	\$9,218,315	\$1,863,629
Construction in Progress	10,401,332	8,630,236	1,771,096
Total Non-Depreciable Capital Assets	21,483,276	17,848,551	3,634,725
Land Improvements	530,511	511,511	19,000
Buildings, Structures and Improvements	57,143,085	57,139,285	3,800
Furniture, Fixtures and Equipment	19,307,827	19,919,986	(612,159)
Infrastructure	75,065,746	70,724,975	4,340,771
Less: Accumulated Depreciation	(63,244,656)	(60,787,919)	(2,456,737)
Total Depreciable Capital Assets	88,802,513	87,507,838	1,294,675
Totals	\$110,285,789	\$105,356,389	\$4,929,400

	Business-Type Activities		Increase (Decrease)
	2012	2011	
Land	\$2,230,531	\$2,212,121	\$18,410
Construction in Progress	36,931,156	33,608,871	3,322,285
Total Non-Depreciable Capital Assets	39,161,687	35,820,992	3,340,695
Land Improvements	196,353,810	193,393,784	2,960,026
Buildings, Structures and Improvements	73,026,486	73,026,486	0
Furniture, Fixtures and Equipment	4,843,830	4,980,097	(136,267)
Less: Accumulated Depreciation	(101,374,899)	(93,756,947)	(7,617,952)
Total Depreciable Capital Assets	172,849,227	177,643,420	(4,794,193)
Totals	\$212,010,914	\$213,464,412	(\$1,453,498)

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

Debt

At December 31, 2012, the County had general obligation debt outstanding of \$16.2 million in bonds. Of this amount, \$6.0 million comprises debt backed by the full faith and credit of the County and \$10.2 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds, \$4.0 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$247,956 in OPWC loans. The Water enterprise fund had \$4.4 million in OWDA Loans. The 2002 Mortgage Revenue Bonds were paid in full during 2012. The Sewer enterprise fund had \$11.4 million in OWDA Loans outstanding at December 31, 2012.

Governmental Activities long-term liabilities decreased by \$2,599,673 or 8.6% during the 2012 fiscal year, and the County's Business-Type Activities long-term liabilities decreased by \$2,773,181 or 14.3%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

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

The following table summarizes the County's long-term debt outstanding as of December 31, 2012 and December 31, 2011:

	2012	2011
Governmental Activities:		
General Obligation Bonds	\$6,039,926	\$6,861,844
Special Assessment Bonds	10,180,450	11,541,111
Tax Increment Revenue Bonds	2,245,000	2,285,000
Loans	4,226,009	4,669,970
Capital Leases	2,029	5,286
Compensated Absences	4,947,609	4,877,485
Total Governmental Activities	<u>27,641,023</u>	<u>30,240,696</u>
Business-Type Activities:		
Mortgage Revenue Bonds	\$0	\$5,178,651
Loans	15,734,018	13,389,853
Compensated Absences	854,669	793,364
Total Business-Type Activities	<u>16,588,687</u>	<u>19,361,868</u>
Totals	<u><u>\$44,229,710</u></u>	<u><u>\$49,602,564</u></u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In 2012, the nation, State of Ohio and Warren County's economy continued to experience the impact of the recession. Warren County has continued to exercise solid financial practices, as can be evidenced by the fact that we are one of only a few counties in the state who still has not had to lay off staff to approve a balanced budget. Warren County, however, no matter how good its development and financial practices, cannot escape the fact that we are inextricably tied to the economic fortunes of our state and our country.

For 2013, total General Fund revenues are anticipated at \$59.2 million, which is 8.8% less than what was actually received on a cash basis in fiscal year 2012. The General Fund's original budget for appropriations of anticipated expenses for 2013 was \$65.3 million as compared to \$64.9 million in cash expenditures at the end of 2012. Even though Warren County remains in strong financial shape largely due to consistent conservative budgeting, we are not immune from the effects of the state and national deficits and looming budget cuts. During 2013 and 2014 the County is focusing on potential State revenue cuts and reductions in investment income that could affect the County's General Fund balance. Our response to these possibilities include (1) containing salary and benefit expenses, (2) minimizing hiring and reviewing vacant positions to see if they can go unfilled, and (3) instituting across the board cuts in budgets of departments and agencies that receive General Fund dollars.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in the City of Springboro. Warren County's business base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

The Warren County Economic Development Department has been working hard to offset any job losses experienced through the recession, helping to create new jobs, as well as, retain existing jobs. In 2012, Warren County welcomed 20 new projects (both new to the region and expansion), created 1,934 new jobs, retained 772 existing jobs and resulted in \$283 million in corporate investments. The Home Depot Distribution Center has continued to increase positions adding a second shift in 2012. Likewise, the Cincinnati Premium Outlet Center, which opened in August of 2009, has created close to 1,000 new jobs and continues to support the growth of Warren County's sales tax receipts.

In 2012, Warren County also saw the introduction of new companies and the expansion of current employers. Mane, a French flavoring company, completed their project to make Warren County their national headquarters, adding nearly 70,000 square feet of office and R&D space while adding an additional 75 employees. New projects Empire Foods and Green Bay Packaging announced their relocation to Warren County adding nearly 300 new employment opportunities with a capital investment over \$20 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Likewise, the Warren County Office of Economic Development continues to work with Workforce One of Warren County, Sinclair Community College, the Warren County Career Center, the Dayton Development Coalition and the Cincinnati USA Partnership to conduct educational opportunities for area businesses and educational institutions. As the Warren County Office of Economic Development Office continues to conduct retention visits with area businesses, it is critical that the County and its partners work together to address the needs pertaining to workforce development. This was accomplished through listening sessions with area HR directors and educational institutions as well as forums conducted by the regional development organizations. Additionally, staff of the Economic Development Office have been appointed to leadership positions within the Workforce Investment Board of Area 12 and will hold responsibilities in transforming workforce policies of the Board.

The Warren County Port Authority had an active project load in 2012. Coordinating with the Warren County Economic Development Office, the Port assisted in the creation of a Warren County Small Business Development Center. The Port also worked with local jurisdictions to create a Joint Economic Development District and Tax Increment Financing to facilitate the payment/ownership of a sewer line for economic development purposes. Lastly, the Port has prepared documents to assist in the opening of a nearly 200,000 square foot Racino in Warren County. This facility will employ over 700 employees and invest nearly \$150,000,000 into Warren County.

Warren County continues to be credited as one of the highest “new job” growth counties in the state. In 2012, Warren County's unemployment rate fell from 8.9% during the peak of the recession to the lowest in Southwest Ohio, 6.3%.

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

REQUESTS FOR INFORMATION

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

WARREN COUNTY, OHIO

**Statement of Net Position
December 31, 2012**

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 113,902,157	\$ 20,951,509	\$134,853,666	\$ 229,688	\$ 4,223,832
Cash and Cash Equivalents with Fiscal Agent	7,267,465	0	7,267,465	0	0
Receivables:					
Taxes	48,664,268	0	48,664,268	0	0
Accounts	488,543	3,458,894	3,947,437	78,850	0
Intergovernmental	10,710,770	5,384	10,716,154	0	230,000
Interest	161,935	0	161,935	0	0
Special Assessments	12,606,942	224,855	12,831,797	0	0
Loans	1,513,898	0	1,513,898	0	0
Internal Balances	(769,235)	769,235	0	0	0
Inventory of Supplies at Cost	879,558	648,221	1,527,779	0	0
Prepaid Items	156,236	3,873	160,109	2,339	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	0	54	54	0	0
Prepaid Water Contract	0	2,300,001	2,300,001	0	0
Non-Depreciable Capital Assets	21,483,276	39,161,687	60,644,963	0	0
Depreciable Capital Assets, Net	88,802,513	172,849,227	261,651,740	24,447	0
Total Assets	305,868,326	240,372,940	546,241,266	335,324	4,453,832
Liabilities:					
Accounts Payable	5,168,777	990,978	6,159,755	6,897	254,430
Accrued Wages and Benefits Payable	2,071,474	218,099	2,289,573	12,970	0
Intergovernmental Payable	1,886,689	819,747	2,706,436	0	0
Claims Payable	694,997	0	694,997	0	0
Accrued Interest Payable	69,595	0	69,595	0	0
Long Term Liabilities:					
Due Within One Year	3,083,169	516,383	3,599,552	0	0
Due in More Than One Year	24,557,854	16,072,304	40,630,158	0	0
Total Liabilities	37,532,555	18,617,511	56,150,066	19,867	254,430
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	44,793,046	0	44,793,046	0	0

WARREN COUNTY, OHIO

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Position:					
Net Investment in Capital Assets	91,645,601	196,276,896	287,922,497	24,447	0
Restricted For:					
Capital Projects	8,893,409	0	8,893,409	0	3,881,983
Debt Service	25,473,582	0	25,473,582	0	0
General Government - Legislative and Executive	6,260,776	0	6,260,776	0	0
General Government - Judicial	2,462,415	0	2,462,415	0	0
Public Safety	5,234,915	0	5,234,915	0	0
Public Works	13,019,388	0	13,019,388	0	0
Health	1,934,275	0	1,934,275	0	0
Human Services	46,621,278	0	46,621,278	0	0
Community and Economic Development	2,280,670	0	2,280,670	0	0
Unrestricted	19,716,416	25,478,533	45,194,949	291,010	317,419
Total Net Position	<u>\$ 223,542,725</u>	<u>\$ 221,755,429</u>	<u>\$445,298,154</u>	<u>\$ 315,457</u>	<u>\$ 4,199,402</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2012**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 21,846,409	\$ 6,555,688	\$ 0	\$ 1,073,403
Judicial	10,600,831	3,825,532	24,997	0
Public Safety	30,235,088	3,435,708	3,032,622	214,093
Public Works	10,610,939	188,263	190,629	5,369,939
Health	719,384	615,907	0	0
Human Services	42,878,607	2,151,616	11,982,380	58,251
Community and Economic Development	1,144,044	91,574	187,367	301,843
Interest and Fiscal Charges	1,261,821	0	0	0
Total Governmental Activities	119,297,123	16,864,288	15,417,995	7,017,529
Business-Type Activities:				
Water	13,624,951	10,294,904	0	2,986,400
Sewer	10,241,487	8,316,165	30,759	930,883
Sheriff	4,305,137	3,634,642	0	0
Communications Rotary	35,554	44,618	0	0
Storm Water	270,936	17,140	0	227,197
Total Business-Type Activities	28,478,065	22,307,469	30,759	4,144,480
Total Primary Government	\$ 147,775,188	\$ 39,171,757	\$ 15,448,754	\$ 11,162,009
Component Unit:				
Production Services Unlimited, Inc.	\$ 477,349	\$ 527,655	\$ 0	\$ 0
Transportation Improvement District	844,185	0	0	2,103,974
Total Component Units	\$ 1,321,534	\$ 527,655	\$ 0	\$ 2,103,974

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, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (14,217,318)	\$ 0	\$ (14,217,318)		
(6,750,302)	0	(6,750,302)		
(23,552,665)	0	(23,552,665)		
(4,862,108)	0	(4,862,108)		
(103,477)	0	(103,477)		
(28,686,360)	0	(28,686,360)		
(563,260)	0	(563,260)		
(1,261,821)	0	(1,261,821)		
<u>(79,997,311)</u>	<u>0</u>	<u>(79,997,311)</u>		
0	(343,647)	(343,647)		
0	(963,680)	(963,680)		
0	(670,495)	(670,495)		
0	9,064	9,064		
0	(26,599)	(26,599)		
<u>0</u>	<u>(1,995,357)</u>	<u>(1,995,357)</u>		
<u>(79,997,311)</u>	<u>(1,995,357)</u>	<u>(81,992,668)</u>		
			\$ 50,306	\$ 0
			<u>0</u>	<u>1,259,789</u>
			<u>50,306</u>	<u>1,259,789</u>
43,046,232	0	43,046,232	0	0
30,624,218	0	30,624,218	0	0
6,135	0	6,135	0	0
8,229,803	0	8,229,803	0	0
8,374,005	0	8,374,005	0	0
1,133,851	105	1,133,956	0	1,620
<u>11,541</u>	<u>0</u>	<u>11,541</u>	<u>0</u>	<u>0</u>
<u>91,425,785</u>	<u>105</u>	<u>91,425,890</u>	<u>0</u>	<u>1,620</u>
11,428,474	(1,995,252)	9,433,222	50,306	1,261,409
<u>212,114,251</u>	<u>223,750,681</u>	<u>435,864,932</u>	<u>265,151</u>	<u>2,937,993</u>
<u>\$ 223,542,725</u>	<u>\$ 221,755,429</u>	<u>\$ 445,298,154</u>	<u>\$ 315,457</u>	<u>\$ 4,199,402</u>

WARREN COUNTY, OHIO**Balance Sheet
Governmental Funds
December 31, 2012**

	General	Board of Developmental Disabilities	Special Assessment
Assets:			
Cash and Cash Equivalents	\$ 25,742,300	\$ 28,263,893	\$ 754,744
Cash and Cash Equivalents with Fiscal Agent	0	7,267,465	0
Receivables:			
Taxes	18,891,176	19,457,965	0
Accounts	341,558	47,897	0
Intergovernmental	1,842,821	1,156,209	0
Interest	161,935	0	0
Special Assessments	0	0	12,606,942
Loans	0	0	0
Due from Other Funds	22,632	0	0
Interfund Loans Receivable	150,574	0	0
Inventory of Supplies, at Cost	26,053	0	0
Prepaid Items	5,166	15,913	0
Total Assets	\$ 47,184,215	\$ 56,209,342	\$ 13,361,686
Liabilities:			
Accounts Payable	\$ 1,362,395	\$ 175,308	\$ 0
Accrued Wages and Benefits Payable	1,116,416	525,463	0
Intergovernmental Payable	442,861	143,134	0
Claims Payable	0	17,599	0
Due to Other Funds	428,633	140,025	0
Interfund Loans Payable	0	0	0
Compensated Absences Payable	117,015	1,393	0
Total Liabilities	3,467,320	1,002,922	0
Deferred Inflows of Resources:			
Unavailable Amounts	1,084,870	193,604	12,642,577
Property Tax Levy for Next Fiscal Year	14,278,751	19,927,835	0
Total Deferred Inflows of Resources	15,363,621	20,121,439	12,642,577
Fund Balances:			
Nonspendable	31,219	15,913	0
Restricted	0	35,069,068	719,109
Committed	0	0	0
Assigned	1,868,372	0	0
Unassigned	26,453,683	0	0
Total Fund Balances	28,353,274	35,084,981	719,109
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 47,184,215	\$ 56,209,342	\$ 13,361,686

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 5,563,903	\$ 49,601,946	\$ 109,926,786
0	0	7,267,465
3,453,202	6,861,925	48,664,268
0	94,005	483,460
331,296	7,352,566	10,682,892
0	0	161,935
0	0	12,606,942
0	1,513,898	1,513,898
0	16,070	38,702
0	2,765,015	2,915,589
0	816,688	842,741
0	3,715	24,794
<u>\$ 9,348,401</u>	<u>\$ 69,025,828</u>	<u>\$ 195,129,472</u>
\$ 460,723	\$ 2,606,041	\$ 4,604,467
0	426,048	2,067,927
1,198,255	101,268	1,885,518
0	0	17,599
0	109,767	678,425
2,765,015	1,278,674	4,043,689
0	32,865	151,273
<u>4,423,993</u>	<u>4,554,663</u>	<u>13,448,898</u>
15,435	5,358,471	19,294,957
3,555,525	7,030,935	44,793,046
<u>3,570,960</u>	<u>12,389,406</u>	<u>64,088,003</u>
0	820,403	867,535
930,896	43,765,361	80,484,434
422,552	8,375,641	8,798,193
0	0	1,868,372
0	(879,646)	25,574,037
<u>1,353,448</u>	<u>52,081,759</u>	<u>117,592,571</u>
<u>\$ 9,348,401</u>	<u>\$ 69,025,828</u>	<u>\$ 195,129,472</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2012***

Total Governmental Fund Balances	\$117,592,571
<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.	110,285,789
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	19,294,957
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(27,924,391)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. This is the amount that applies to the governmental activities.	<u>4,293,799</u>
<i>Net Position of Governmental Funds</i>	<u><u>\$223,542,725</u></u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012**

	General	Board of Developmental Disabilities	Special Assessment
Revenues:			
Taxes	\$ 46,548,883	\$ 17,295,653	\$ 0
Intergovernmental Revenues	4,829,457	7,171,986	0
Charges for Services	8,819,887	501,543	17,000
Licenses and Permits	11,541	0	0
Investment Earnings	1,214,117	9,024	0
Special Assessments	0	0	1,337,407
Fines and Forfeitures	283,089	0	0
All Other Revenue	1,797,759	627,043	0
Total Revenue	<u>63,504,733</u>	<u>25,605,249</u>	<u>1,354,407</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	19,935,617	0	0
Judicial	8,675,280	0	0
Public Safety	25,205,089	0	0
Public Works	0	0	0
Health	41,403	0	0
Human Services	1,078,688	22,742,551	0
Community and Economic Development	181,359	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	1,360,661
Interest and Fiscal Charges	0	0	562,792
Total Expenditures	<u>55,117,436</u>	<u>22,742,551</u>	<u>1,923,453</u>
Excess (Deficiency) of Revenues Over Expenditures	8,387,297	2,862,698	(569,046)
Other Financing Sources (Uses):			
Loans Initiated	0	0	0
Transfers In	0	0	0
Transfers Out	(9,291,616)	0	0
Total Other Financing Sources (Uses)	<u>(9,291,616)</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(904,319)	2,862,698	(569,046)
Fund Balances at Beginning of Year, Restated	29,260,718	32,222,283	1,288,155
Decrease in Inventory Reserve	(3,125)	0	0
Fund Balances End of Year	<u>\$ 28,353,274</u>	<u>\$ 35,084,981</u>	<u>\$ 719,109</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 1,454,584	\$ 10,125,313	\$ 75,424,433
4,643,871	20,000,497	36,645,811
0	3,360,409	12,698,839
0	5	11,546
0	0	1,223,141
0	0	1,337,407
263,399	1,149,188	1,695,676
0	389,510	2,814,312
<u>6,361,854</u>	<u>35,024,922</u>	<u>131,851,165</u>
0	2,333,488	22,269,105
0	831,784	9,507,064
0	4,910,838	30,115,927
0	6,890,600	6,890,600
0	677,831	719,234
0	18,836,633	42,657,872
0	988,283	1,169,642
7,154,763	3,456,160	10,610,923
0	1,531,532	2,892,193
0	602,765	1,165,557
<u>7,154,763</u>	<u>41,059,914</u>	<u>127,998,117</u>
(792,909)	(6,034,992)	3,853,048
254,314	0	254,314
0	8,502,294	8,502,294
0	(8,022)	(9,299,638)
<u>254,314</u>	<u>8,494,272</u>	<u>(543,030)</u>
(538,595)	2,459,280	3,310,018
1,892,043	49,767,993	114,431,192
0	(145,514)	(148,639)
<u>\$ 1,353,448</u>	<u>\$ 52,081,759</u>	<u>\$ 117,592,571</u>

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For the Year Ended December 31, 2012***

Net Change in Fund Balances - Total Governmental Funds \$3,310,018

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. 5,108,550

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. (207,158)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (2,761,379)

The issuance of long-term debt (e.g. special assessment bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 2,532,762

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 8,853

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. (77,660)

The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities. 3,514,488

Change in Net Position of Governmental Activities \$11,428,474

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, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,760,000	\$ 44,560,000	\$ 46,249,715	\$ 1,689,715
Intergovernmental Revenues	5,504,616	4,454,616	4,553,756	99,140
Charges for Services	5,888,597	8,113,597	8,807,522	693,925
Licenses and Permits	6,000	6,000	11,690	5,690
Investment Earnings	1,009,500	1,259,500	1,408,896	149,396
Fines and Forfeitures	268,000	268,000	290,128	22,128
All Other Revenues	1,579,123	1,679,123	2,150,515	471,392
Total Revenues	<u>55,015,836</u>	<u>60,340,836</u>	<u>63,472,222</u>	<u>3,131,386</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,635,295	22,553,841	20,662,065	1,891,776
Judicial	9,090,267	9,310,560	8,840,328	470,232
Public Safety	27,232,457	27,561,155	26,450,420	1,110,735
Human Services	1,554,618	1,519,270	1,163,140	356,130
Community and Economic Development	209,268	209,268	181,030	28,238
Total Expenditures	<u>61,721,905</u>	<u>61,154,094</u>	<u>57,296,983</u>	<u>3,857,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,706,069)	(813,258)	6,175,239	6,988,497
Other Financing Sources (Uses):				
Transfers In	0	1,000,000	1,000,000	0
Transfers Out	(4,374,034)	(10,844,172)	(10,765,265)	78,907
Advances In	569,000	569,000	759,000	190,000
Advances Out	0	0	(340,574)	(340,574)
Total Other Financing Sources (Uses):	<u>(3,805,034)</u>	<u>(9,275,172)</u>	<u>(9,346,839)</u>	<u>(71,667)</u>
Net Change in Fund Balance	(10,511,103)	(10,088,430)	(3,171,600)	6,916,830
Fund Balance at Beginning of Year	21,989,356	21,989,356	21,989,356	0
Prior Year Encumbrances	3,361,849	3,361,849	3,361,849	0
Fund Balance at End of Year	<u>\$ 14,840,102</u>	<u>\$ 15,262,775</u>	<u>\$ 22,179,605</u>	<u>\$ 6,916,830</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, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,857,000	\$ 16,857,000	\$ 17,296,852	\$ 439,852
Intergovernmental Revenues	5,908,470	5,908,470	6,748,993	840,523
Charges for Services	496,069	496,069	502,490	6,421
All Other Revenues	326,500	326,500	985,682	659,182
Total Revenues	<u>23,588,039</u>	<u>23,588,039</u>	<u>25,534,017</u>	<u>1,945,978</u>
Expenditures:				
Current:				
Human Services	30,313,475	30,019,952	27,083,641	2,936,311
Total Expenditures	<u>30,313,475</u>	<u>30,019,952</u>	<u>27,083,641</u>	<u>2,936,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Fund Balance at Beginning of Year	25,668,385	25,668,385	25,668,385	0
Prior Year Encumbrances	1,909,934	1,909,934	1,909,934	0
Fund Balance at End of Year	<u>\$ 20,852,883</u>	<u>\$ 21,146,406</u>	<u>\$ 26,028,695</u>	<u>\$ 4,882,289</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2012**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 11,329,158	\$ 8,604,514	\$ 539,864	\$ 428,331
Receivables:				
Accounts	1,885,980	1,572,914	0	0
Intergovernmental	2,025	2,400	0	0
Special Assessments	0	0	224,855	0
Due from Other Funds	0	3,067	0	0
Interfund Loans Receivable	280,000	848,100	0	0
Inventory of Supplies at Cost	524,096	124,125	0	0
Prepaid Items	1,247	2,626	0	0
Total Current Assets	14,022,506	11,157,746	764,719	428,331
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	54	0	0	0
Prepaid Water Contract	2,300,001	0	0	0
Non-Depreciable Capital Assets	6,301,030	32,860,657	0	0
Depreciable Capital Assets, Net	97,698,004	75,141,306	9,917	0
Total Noncurrent Assets	106,299,089	108,001,963	9,917	0
Total Assets	120,321,595	119,159,709	774,636	428,331
Liabilities:				
Current Liabilities:				
Accounts Payable	561,481	429,497	0	0
Accrued Wages and Benefits Payable	62,432	48,561	5,065	102,041
Intergovernmental Payable	331,027	191,993	780	295,947
Claims Payable	0	0	0	0
Due to Other Funds	31,086	50,976	187	120,150
Compensated Absences Payable - Current	12,283	11,779	0	7,068
Ohio Water Development				
Authority Loans Payable - Current	218,232	267,021	0	0
Total Current Liabilities	1,216,541	999,827	6,032	525,206

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 49,642	\$ 20,951,509	\$ 3,975,371
0	3,458,894	5,083
959	5,384	27,878
0	224,855	0
1,724	4,791	837,705
0	1,128,100	0
0	648,221	36,817
0	3,873	131,442
<u>52,325</u>	<u>26,425,627</u>	<u>5,014,296</u>
0	54	0
0	2,300,001	0
0	39,161,687	0
0	172,849,227	18,992
0	214,310,969	18,992
<u>52,325</u>	<u>240,736,596</u>	<u>5,033,288</u>
0	990,978	184,044
0	218,099	3,547
0	819,747	1,171
0	0	677,398
0	202,399	374
0	31,130	0
0	485,253	0
0	2,747,606	866,534

(Continued)

WARREN COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2012***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	241,732	193,903	24,585	363,319
Ohio Water Development				
Authority Loans Payable	4,152,673	11,096,092	0	0
<i>Total Noncurrent Liabilities</i>	<u>4,394,405</u>	<u>11,289,995</u>	<u>24,585</u>	<u>363,319</u>
Total Liabilities	<u>5,610,946</u>	<u>12,289,822</u>	<u>30,617</u>	<u>888,525</u>
Net Position:				
Net Investment in Capital Assets	99,628,129	96,638,850	9,917	0
Unrestricted	15,082,520	10,231,037	734,102	(460,194)
Total Net Position	<u>\$ 114,710,649</u>	<u>\$ 106,869,887</u>	<u>\$ 744,019</u>	<u>\$ (460,194)</u>

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

Net Position of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
0	823,539	15,220
0	15,248,765	0
0	16,072,304	15,220
0	18,819,910	881,754
0	196,276,896	18,992
52,325	25,639,790	4,132,542
<u>\$ 52,325</u>	<u>221,916,686</u>	<u>\$ 4,151,534</u>
	<u>(161,257)</u>	
	<u>\$ 221,755,429</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Operating Revenues:				
Charges for Services	\$ 10,249,582	\$ 8,245,246	\$ 0	\$ 3,623,212
Tap in Fees	146,339	0	0	0
Other Operating Revenue	45,322	70,919	17,140	11,430
Total Operating Revenues	<u>10,441,243</u>	<u>8,316,165</u>	<u>17,140</u>	<u>3,634,642</u>
Operating Expenses:				
Personal Services	2,378,026	1,881,534	138,414	3,557,425
Contractual Services	325,465	384,947	130,212	0
Materials and Supplies	1,743,435	1,006,487	0	0
Utilities	4,018,112	3,331,163	0	0
Depreciation	4,469,670	3,444,111	2,480	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	61,463	42,662	503	882,817
Total Operating Expenses	<u>12,996,171</u>	<u>10,090,904</u>	<u>271,609</u>	<u>4,440,242</u>
Operating Income (Loss)	(2,554,928)	(1,774,739)	(254,469)	(805,600)
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	0	30,759	0	0
Special Assessment Revenue	0	0	227,197	0
Investment Earnings	105	0	0	0
Interest and Fiscal Charges	(734,302)	(214,130)	0	0
Total Nonoperating Revenues (Expenses)	<u>(734,197)</u>	<u>(183,371)</u>	<u>227,197</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(3,289,125)	(1,958,110)	(27,272)	(805,600)
Capital Contributions - Tap in Fees	2,103,466	813,710	0	0
Capital Contributions	736,595	117,173	0	0
Transfers In	0	0	0	0
Change in Net Position	(449,064)	(1,027,227)	(27,272)	(805,600)
Net Position Beginning of Year, Restated	<u>115,159,713</u>	<u>107,897,114</u>	<u>771,291</u>	<u>345,406</u>
Net Position End of Year	<u>\$ 114,710,649</u>	<u>\$ 106,869,887</u>	<u>\$ 744,019</u>	<u>\$ (460,194)</u>

Change in Net Position - Total Enterprise Funds

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

Change in Net Position - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 44,618	\$ 22,162,658	\$ 12,589,469
0	146,339	0
0	144,811	83,754
<u>44,618</u>	<u>22,453,808</u>	<u>12,673,223</u>
0	7,955,399	801,218
0	840,624	915,921
32,945	2,782,867	1,611,661
0	7,349,275	0
0	7,916,261	2,173
0	0	5,580,717
2,609	990,054	739,542
<u>35,554</u>	<u>27,834,480</u>	<u>9,651,232</u>
9,064	(5,380,672)	3,021,991
0	30,759	0
0	227,197	0
0	105	0
0	(948,432)	0
<u>0</u>	<u>(690,371)</u>	<u>0</u>
9,064	(6,071,043)	3,021,991
0	2,917,176	0
0	853,768	0
<u>0</u>	<u>0</u>	<u>797,344</u>
9,064	(2,300,099)	3,819,335
<u>43,261</u>	<u>224,216,785</u>	<u>332,199</u>
\$ <u>52,325</u>	221,916,686	\$ <u>4,151,534</u>
	(2,300,099)	
	<u>304,847</u>	
	<u>\$ (1,995,252)</u>	

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$10,471,664	\$8,242,682	\$17,140
Cash Payments for Goods and Services	(5,993,640)	(4,832,350)	(131,218)
Cash Payments to Employees	(2,369,060)	(1,826,879)	(110,838)
Net Cash Provided (Used) by Operating Activities	2,108,964	1,583,453	(224,916)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	0
Advances In	0	4,500,000	0
Advances Out	(280,000)	(4,848,100)	0
Cash Received from Intergovernmental Operating Grants	0	30,759	0
Net Cash Provided (Used) by Noncapital Financing Activities	(280,000)	(317,341)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	2,103,466	813,710	0
Cash Received from Intergovernmental Grants	0	0	0
Ohio Water Development Authority Loans Received	0	3,185,206	0
Special Assessments Received	0	0	224,811
Acquisition and Construction of Assets	(1,900,310)	(5,001,339)	0
Sale of Capital Assets	0	0	0
Principal Paid on Revenue Bonds	(5,085,000)	0	0
Principal Paid on Ohio Water Development Authority Loan	(213,932)	(627,109)	0
Interest Paid on All Debt	(505,962)	(369,500)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,601,738)	(1,999,032)	224,811
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	49	0	0
Net Cash Provided by Investing Activities	49	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(3,772,725)	(732,920)	(105)
Cash and Cash Equivalents at Beginning of Year	15,101,937	9,337,434	539,969
Cash and Cash Equivalents at End of Year	\$11,329,212	\$8,604,514	\$539,864
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$11,329,158	\$8,604,514	\$539,864
Restricted Cash with Fiscal Agent	54	0	0
Cash and Cash Equivalents at End of Year	\$11,329,212	\$8,604,514	\$539,864

WARREN COUNTY, OHIO

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
\$3,635,162	\$57,693	\$22,424,341	\$13,202,642
(668,961)	(41,277)	(11,667,446)	(11,112,169)
(3,496,543)	0	(7,803,320)	(797,926)
(530,342)	16,416	2,953,575	1,292,547
0	0	0	797,344
0	0	4,500,000	0
0	0	(5,128,100)	(500,000)
0	0	30,759	0
0	0	(597,341)	297,344
0	0	2,917,176	0
0	0	0	0
0	0	3,185,206	0
0	0	224,811	0
0	0	(6,901,649)	0
0	0	0	0
0	0	(5,085,000)	0
0	0	(841,041)	0
0	0	(875,462)	0
0	0	(7,375,959)	0
0	0	49	0
0	0	49	0
(530,342)	16,416	(5,019,676)	1,589,891
958,673	33,226	25,971,239	2,385,480
\$428,331	\$49,642	\$20,951,563	\$3,975,371
\$428,331	\$49,642	\$20,951,509	\$3,975,371
0	0	54	0
\$428,331	\$49,642	\$20,951,563	\$3,975,371

(Continued)

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$2,554,928)	(\$1,774,739)	(\$254,469)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	4,469,670	3,444,111	2,480
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	12,549	(76,274)	0
(Increase) Decrease in Due from Other Funds	0	(3,067)	0
Decrease in Intergovernmental Receivable	17,872	5,858	0
(Increase) Decrease in Inventory	54,472	(86,444)	0
Decrease in Prepaid Items	2,314	4,552	0
Decrease in Prepaid Water Contract	176,923	0	0
Increase (Decrease) in Accounts Payable	(121,137)	(104,217)	0
Increase (Decrease) in Accrued Wages and Benefits	(534)	3,114	3,597
Increase (Decrease) in Due to Other Funds	(1,284)	27,382	187
Increase in Intergovernmental Payables	41,122	107,544	50
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	11,925	35,633	23,239
Total Adjustments	<u>4,663,892</u>	<u>3,358,192</u>	<u>29,553</u>
Net Cash Provided (Used) by Operating Activities	<u>\$2,108,964</u>	<u>\$1,583,453</u>	<u>(\$224,916)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2012 the Water and Sewer Funds had outstanding liabilities of \$462,194 and \$269,609, respectively, for the purchase of certain capital assets. The Water Fund received \$736,595 and the Sewer Fund received \$117,173 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
(\$805,600)	\$9,064	(\$5,380,672)	\$3,021,991
0	0	7,916,261	2,173
0	0	(63,725)	516,813
0	680	(2,387)	(189,302)
520	12,395	36,645	33,289
0	0	(31,972)	15,084
0	0	6,866	(131,442)
0	0	176,923	0
0	(5,723)	(231,077)	107,991
3,751	0	9,928	635
65,779	0	92,064	80
214,700	0	363,416	721
0	0	0	(2,087,972)
(9,492)	0	61,305	2,486
275,258	7,352	8,334,247	(1,729,444)
(\$530,342)	\$16,416	\$2,953,575	\$1,292,547

WARREN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2012**

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 479,616	\$ 25,556,839
Cash in Segregated Accounts	0	3,380,121
Receivables:		
Taxes	0	303,085,063
Accounts	158	0
Total Assets	<u>479,774</u>	<u>332,022,023</u>
Liabilities:		
Intergovernmental Payable	0	319,547,167
Unapportioned Monies	0	8,325,326
Payroll Withholding	0	46,904
Deposits Held Due to Others	0	4,102,626
Total Liabilities	<u>0</u>	<u>332,022,023</u>
Net Position:		
Unrestricted	479,774	0
Total Net Position	<u>\$ 479,774</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2012***

	Private Purpose Trust
Additions:	
Contributions	\$ 97,034
Increase in Net Position Resulting from Operations	<u>97,034</u>
Deductions:	
Reimbursements	<u>62,766</u>
Change in Net Position	34,268
Net Position at Beginning of Year	<u>445,506</u>
Net Position End of Year	<u><u>\$ 479,774</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 39, *"Determining Whether Certain Organizations are Component Units"* in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

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

Discretely Presented Component Unit - The component unit column on the Statement of Net 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, 2012***

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, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

Governmental Funds

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

General Fund – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

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

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.

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:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

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

Internal Service Funds – The five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers’ Compensation Self Insurance, Property and Casualty Insurance and Gasoline. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers’ Compensation Self Insurance fund was created to accumulate reserves and process claims for workers’ compensation for all functions of county government. The Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County’s own programs. The County’s only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 188 and 189.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements

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

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

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

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

D. Basis of Accounting

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

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

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, 2012 but which are not intended to finance 2012 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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.

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.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 2012.

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 2012, 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, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Encumbrances

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

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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 fund is shown below:

	Net Change in Fund Balances	
	General Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	(\$904,319)	\$2,862,698
Increase (Decrease):		
Accrued Revenues at December 31, 2012 received during 2013	(6,424,712)	(8,279,404)
Accrued Revenues at December 31, 2011 received during 2012	5,873,810	6,037,129
Accrued Expenditures at December 31, 2012 paid during 2013	3,467,320	1,002,922
Accrued Expenditures at December 31, 2011 paid during 2012	(2,731,441)	(1,410,344)
Change in Fair Value, 2012	163,166	0
Change in Fair Value, 2011	(62,482)	0
2012 Prepays for 2013	(5,166)	(15,913)
2011 Prepays for 2012	231,448	17,179
Interfund Loans Receivable, 2012	(150,574)	0
Interfund Loans Receivable, 2011	569,000	0
Outstanding Encumbrances	(3,197,650)	(1,763,891)
Budget Basis	<u>(\$3,171,600)</u>	<u>(\$1,549,624)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

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

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

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$7,267,465 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the balance sheet.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 6 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in STAR Ohio during 2012. 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, 2012. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only, with the exception of the Fifth Third Liquid Investment Account which can invest up to 10% in commercial paper as long as it is rated A1P1.

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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, 2012 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

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

1. Property, Plant and Equipment - Governmental Activities

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

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, 2012***

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:

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2012.

M. Accrued Liabilities and Long-term Obligations

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

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

N. Long-Term Obligations

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations (Continued)

Compensated Absences	General Fund
	Board of Developmental Disabilities Fund
	Child Support Enforcement Fund
	Community Development Fund
	Children's Services Fund
	CCPB – TASC Grant Fund
	Water Fund
	Sewer Fund
	Storm Water Fund
	Sheriff Revolving Fund
	Health Insurance Fund
	Workers Comp 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 an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent temporarily restricted assets that were in excess of the amount to be paid to bond holders during the 2012 early payoff of the 2002 Water Revenue Bonds. These funds are expected to be released to the County in 2013.

S. Pensions

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

T. Operating Revenues and Expenses

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

U. Special Assessments

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by United Health Care, Express Scripts, Dental Care Plus and Sedgwick CMS, Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

W. Interfund Activity

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

X. Fund Balance

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. 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. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners.

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

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

Y. Net Position

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

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

Z. Deferred Inflows of Resources

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

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

Unamortized Bond Issuance Costs	\$0
Shared Revenues	6,525,769
Interest Revenue	94,111
Special Assessment Revenue	12,675,077
	<hr/>
	\$19,294,957

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$6,039,926
Special Assessment Bonds Payable	10,180,450
Tax Increment District Revenue Bonds Payable	2,245,000
Loans Payable	4,226,009
Capital Leases Payable	2,029
Accrued Interest on Long-Term Debt	69,595
Retainage Payable	380,266
Compensated Absences Payable	4,781,116
	<hr/>
	\$27,924,391

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

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

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

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

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

Capital Outlay	\$7,976,402
Capital Contributions	1,665,794
Depreciation Expense	<u>(4,533,646)</u>
	\$5,108,550

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$1,319,401)
Decrease in Interest Revenue	(89,290)
Decrease in Special Assessment Revenue	(1,354,407)
Increase in Charges for Services	<u>1,719</u>
	(\$2,761,379)

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

General Obligation Bond Principal Payments	\$821,918
Special Assessment Bond Principal Payments	1,360,661
Tax Increment District Revenue Bond Payments	40,000
Loan Payments	698,275
Capital Lease Payments	3,257
Unamortized Bond Issuance Costs	(137,035)
Issuance of 2012 OPWC Loans	<u>(254,314)</u>
	\$2,532,762

Expenses not requiring the use of current financial resources:

Decrease In Compensated Absences Payable	\$70,979
Decrease in supplies inventory	<u>(148,639)</u>
	(\$77,660)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

A. Changes in Accounting Principles

For 2012 the County implemented GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

The implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

B. Restatement of Fund Balance/Net Position

During 2011 there was an error in the accounting for accounts receivable in the General Fund and in recording special assessments receivable in the Storm Water Fund. Balances were restated from amounts previously reported, as detailed below:

Description	General Fund	Storm Water Fund	Business-Type Activities
Total Fund Balance/Net Position at 12/31/11 (As reported)	\$29,753,810	\$1,036,208	\$224,015,598
Prior Period Adjustment	(493,092)	(264,917)	(264,917)
Total Fund Balance/Net Position at 12/31/11 (As restated)	<u>\$29,260,718</u>	<u>\$771,291</u>	<u>\$223,750,681</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 4 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$26,053	\$0	\$0	\$0	\$816,688	\$842,741
Prepaid Items	5,166	15,913	0	0	3,715	24,794
Total Nonspendable	31,219	15,913	0	0	820,403	867,535
Restricted:						
Probation Services	0	0	0	0	201,114	201,114
Animal Control	0	0	0	0	292,365	292,365
Children's Services	0	0	0	0	128,299	128,299
Child Support Enforcement	0	0	0	0	158,009	158,009
Community Development & Assistance	0	0	0	0	3,097,531	3,097,531
Court Services	0	0	0	0	1,448,558	1,448,558
Delinquent Real Estate Tax & Assessment	0	0	0	0	1,469,735	1,469,735
Developmental Disabilities	0	35,069,068	0	0	0	35,069,068
Emergency Services	0	0	0	0	550,353	550,353
Indigent Assistance	0	0	0	0	240,795	240,795
Job and Family Services	0	0	0	0	810,560	810,560
Law Library	0	0	0	0	447,995	447,995
Litter Control and Recycling	0	0	0	0	1,587,860	1,587,860
Mental Health Services	0	0	0	0	36,525	36,525
Property Reappraisal	0	0	0	0	4,013,941	4,013,941
Public Safety	0	0	0	0	1,007,307	1,007,307
Roads	0	0	0	0	7,692,195	7,692,195
Senior Citizens Services	0	0	0	0	6,437,879	6,437,879
Transit Services	0	0	0	0	259,511	259,511
Veteran's Memorial	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	57,424	57,424
Youth Services	0	0	0	0	1,408,841	1,408,841
Debt Retirement	0	0	719,109	0	12,077,936	12,797,045
Capital Acquisition and Improvement	0	0	0	930,896	338,917	1,269,813
Total Restricted	0	35,069,068	719,109	930,896	43,765,361	80,484,434
Committed:						
Capital Acquisition and Improvement	0	0	0	422,552	8,080,690	8,503,242
Community Development & Assistance	0	0	0	0	286,147	286,147
Emergency Services	0	0	0	0	8,804	8,804
Total Committed	0	0	0	422,552	8,375,641	8,798,193
Assigned:						
Encumbrances	1,868,372	0	0	0	0	1,868,372
Total Assigned	1,868,372	0	0	0	0	1,868,372
Unassigned (Deficits):						
	26,453,683	0	0	0	(879,646)	25,574,037
Total Fund Balances	\$28,353,274	\$35,084,981	\$719,109	\$1,353,448	\$52,081,759	\$117,592,571

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 5 – DEFICIT FUND EQUITIES

At December 31, 2012, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Project:	
Water Extension Projects Fund	\$268,946
Sewer Extension Projects Fund	492,527
Airport Construction Fund	118,173
Enterprise Fund:	
Sheriff Fund	460,194

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

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

- United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2012, the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$23,099,768 and the bank balance was \$23,769,639. Federal depository insurance covered \$2,000,304 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$7,750,000, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$14,019,335. The County had \$718,925 in undeposited cash on hand at December 31, 2012 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

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

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$105,579,373	700.20
STAR Ohio	17,583,909	0.12
U.S. Treasuries Money Market Fund	16,388,001	0.10
Treasury Notes	902,320	1.80
Ohio Municipal GO Bonds	205,372	0.89
Ohio Municipal Revenue Bonds	700,521	3.10
County Government Bonds	2,979,451	168.67
Total Investments	\$144,338,947	874.88

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

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

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2012 did not have any Commercial Paper investments. The County's investments at December 31, 2012 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa1 based upon the County's credit rating.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 3.56% are FFCB, 19.54% are FHLB, 10.24% are FHLMC, 39.39% are FNMA, 0.42% are FAMCA, 12.18% are STAR Ohio, 11.35% are US Treasuries Money Market Fund, 0.63% are US Treasury Notes, 0.63% are Municipal Government Bonds and 2.06% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$229,688 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$229,688 and the bank balance was \$250,940. Federal depository insurance covered \$250,940 of the bank balance.

Cash and cash equivalents in the amount of \$4,223,832 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of TID deposits was \$4,223,832 and the bank balance was \$4,223,832. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$3,973,832 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 7- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2012 were levied after October 1, 2011 on assessed values as of January 1, 2011, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2011 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2012 property tax levy was based totaled \$5,711,051,380 which was comprised of \$5,474,635,210 in real property, and \$236,416,170 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, 2012***

NOTE 8 - RECEIVABLES

Receivables at December 31, 2012, 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 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2012 represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$150,574	\$0
County Road Projects Fund	2,765,015	
Other Governmental Funds	<u>0</u>	<u>4,043,689</u>
Total Governmental Funds	<u>2,915,589</u>	<u>4,043,689</u>
Proprietary Funds:		
Enterprise Fund:		
Water Fund	280,000	0
Sewer Fund	<u>848,100</u>	<u>0</u>
Total Proprietary Funds	<u>1,128,100</u>	<u>0</u>
Total Interfund Loans	<u><u>\$4,043,689</u></u>	<u><u>\$4,043,689</u></u>

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

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (continued)

The following balances at December 31, 2012, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$22,632	\$428,633
Board of Developmental Disabilities	0	140,025
Other Governmental Funds	16,070	109,767
Total Governmental Funds	<u>38,702</u>	<u>678,425</u>
Proprietary Funds:		
Enterprise Funds:		
Water	0	31,086
Sewer	3,067	50,976
Storm Water		187
Sheriff	0	120,150
Communications Rotary	1,724	0
Total Enterprise Funds	<u>4,791</u>	<u>202,399</u>
Internal Service Funds	<u>837,705</u>	<u>374</u>
Total Interfund Receivables and Payables	<u><u>\$881,198</u></u>	<u><u>\$881,198</u></u>

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

NOTE 10 - TRANSFERS

The following balances at December 31, 2012 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$9,291,616
Other Governmental Funds	8,502,294	8,022
Total Governmental Transfers	<u>8,502,294</u>	<u>9,299,638</u>
Proprietary Funds:		
Internal Service Funds	797,344	0
Total Proprietary Transfers	<u>797,344</u>	<u>0</u>
Total Transfers	<u><u>\$9,299,638</u></u>	<u><u>\$9,299,638</u></u>

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

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2012

Historical Cost:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Non-Depreciable Capital Assets:				
Land	\$9,218,315	\$1,900,000	(\$36,371)	\$11,081,944
Construction in Progress	8,630,236	6,820,766	(5,049,670)	10,401,332
Total Non-Depreciable Capital Assets	17,848,551	8,720,766	(5,086,041)	21,483,276
Depreciable Capital Assets:				
Land Improvements	511,511	19,000	0	530,511
Buildings, Structures and Improvements	57,139,285	159,499	(155,699)	57,143,085
Furniture, Fixtures and Equipment	19,919,986	1,381,926	(1,994,085)	19,307,827
Infrastructure	70,724,975	4,440,856	(100,085)	75,065,746
Total Depreciable Capital Assets	148,295,757	6,001,281	(2,249,869)	152,047,169
Total Cost	\$166,144,308	\$14,722,047	(\$7,335,910)	\$173,530,445

Accumulated Depreciation:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Land Improvements	(\$304,651)	(\$15,745)	\$0	(\$320,396)
Buildings, Structures and Improvements	(16,918,901)	(1,453,042)	89,083	(18,282,860)
Furniture, Fixtures and Equipment	(14,736,736)	(1,512,821)	1,949,212	(14,300,345)
Infrastructure	(28,827,631)	(1,554,211)	40,787	(30,341,055)
Total Depreciation	(\$60,787,919)	(\$4,535,819)	\$2,079,082	(\$63,244,656)
Net Value:	\$105,356,389			\$110,285,789

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$754,640
Judicial	181,053
Public Safety	1,158,002
Public Works	1,829,073
Health	21,283
Human Services	589,764
Community and Economic Development	2,004
Total Depreciation Expense	\$4,535,819

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 11 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2012 total \$10,401,332.

This amount is comprised of the following projects:

Bethany Road Widening Project	\$5,361,145
Courts Building Energy Conservation Grant	1,783,393
Butler Warren Road Project	1,699,363
Western Row Road Project	515,008
Various Other Projects	<u>1,042,423</u>
Total Construction in Progress	<u><u>\$10,401,332</u></u>

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2012:

Historical Cost:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,212,121	\$18,410	\$0	\$2,230,531
Construction in Progress	<u>33,608,871</u>	<u>5,492,474</u>	<u>(2,170,189)</u>	<u>36,931,156</u>
Total Non-Depreciable Capital Assets	35,820,992	5,510,884	(2,170,189)	39,161,687
<i>Depreciable Capital Assets:</i>				
Land Improvements	193,393,784	3,005,547	(45,521)	196,353,810
Buildings, Structures and Improvements	73,026,486	0	0	73,026,486
Furniture, Fixtures and Equipment	<u>4,980,097</u>	<u>116,521</u>	<u>(252,788)</u>	<u>4,843,830</u>
Total Depreciable Capital Assets	<u>271,400,367</u>	<u>3,122,068</u>	<u>(298,309)</u>	<u>274,224,126</u>
Total Cost	<u><u>\$307,221,359</u></u>	<u><u>\$8,632,952</u></u>	<u><u>(\$2,468,498)</u></u>	<u><u>\$313,385,813</u></u>

Accumulated Depreciation:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Land Improvements	(\$61,872,883)	(\$5,217,401)	\$45,521	(\$67,044,763)
Buildings, Structures and Improvements	(27,694,855)	(2,487,462)	0	(30,182,317)
Furniture, Fixtures and Equipment	<u>(4,189,209)</u>	<u>(211,398)</u>	<u>252,788</u>	<u>(4,147,819)</u>
Total Depreciation	<u><u>(\$93,756,947)</u></u>	<u><u>(\$7,916,261)</u></u>	<u><u>\$298,309</u></u>	<u><u>(\$101,374,899)</u></u>
<i>Net Value:</i>	<u><u>\$213,464,412</u></u>			<u><u>\$212,010,914</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2012 total \$36,931,156. This amount is comprised of the following projects:

Lower Little Miami WWTP	\$31,819,755
North/South Interconnecting Water Mains	2,897,293
Lytle 5 Pts Tower Coating	762,128
Various Other Water Projects	789,502
Various Other Sewer Projects	662,478
Total Construction in Progress	<u>\$36,931,156</u>

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

Wastewater Treatment Plant Upgrades - The County has expanded the Lower Little Miami Waste Water Treatment from 7 million gallons per day (mgd) to 12 mgd average daily flow. The upgraded facility with state-of-the art technology and ultra violet disinfection exceeds the limits set by the Environmental Protection Agency for waste water treatment. It is anticipated that the restoration and final improvements will be completed in April of 2013 at a cost of approximately \$32.0 million.

North-South Interconnecting Waterline - The County is constructing approximately 3.4 miles of 24-inch waterline at a cost of \$2.9 million. This project has been quite challenging and will include installing a waterline under the Little Miami River. This water line will help meet the future demands in the southern portion of the County and allow the County to convey water from the North Water Treatment Plant on Franklin Trenton Road to areas of Deerfield and Hamilton Township.

Lytle 5 Points Tower Coating - The Lytle 5 Point Water Tower is a 2.0 million gallon hydropillar elevated tank that was constructed in 1994. The tank was completely stripped and repainted on all of the inside and outside surfaces. The costs are anticipated to be around \$900,000 and completed in spring of 2013.

Various Other Water & Sewer Projects - The County has various other Projects including the North Booster Station Upgrade which is necessary to push the water through the new North-South Interconnecting Water line. The County is also upgrading the Little Muddy Lift Station and Force Main which will enable the County to pump sewage to its final destination at Butler County's waste water treatment plant, benefiting the County by the reduced costs paid to Butler County for waste water treatment in the South West Deerfield Township area. Once complete, it will lower the cost Butler County charges the County for waste water treatment in the South West Deerfield Township area.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 - DEFINED BENEFIT PENSION PLANS

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

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

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

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

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only in the Traditional Pension Plan. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff's department contribute 12.10% of covered salary. The 2012 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of the Traditional Plan, 10% was used to fund the pension and 4% to fund health care for 2012. For members of the Combined Plan, 7.95% was used to fund the pension and 6.05% was used to fund health care for 2012. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 14.10% was used to fund the pension and 4% to fund health care.

The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2012, 2011, and 2010 were \$6,939,207, \$6,819,732, and \$6,726,689, respectively, for employees of the County and \$1,194,052, \$1,148,026, and \$1,107,980, respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2012 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$1,982,531. For law enforcement employees, the portion used to fund health care amounted to \$263,886.

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. For fiscal year ended June 30, 2012, 13% was the portion of County contribution used to fund pension obligations. The County's contributions to the STRS of Ohio for the years ending December 31, 2012, 2011 and 2010 were \$20,831, \$23,738, and \$30,295 which were equal to the required contributions for each year.

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care stabilization fund equal to 1% of covered payroll for 2012. The portion of the 2012 employer contributions (identified above) used to fund health care for fiscal year 2012 amounted to \$208.

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, 2012, the County's accumulated, unpaid compensated absences amounted to \$5,802,278. Of this amount, \$4,947,609 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$391,043 is reported as due within one year), \$854,669 is recorded as Business-type activities (\$31,130 is reported as due within one year).

At December 31, 2012 the liability recorded as Governmental Activities within the Statement of Net position representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	122,069	\$2,810,466	\$208,793
Sick Time	82,775	2,069,275	182,250
Compensatory Time	3,545	67,868	0
Total	<u>208,389</u>	<u>\$4,947,609</u>	<u>\$391,043</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

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

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

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

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

The 2005 TIF Bond, the 2010 Road and Interchange Bonds and the State 166 Loan 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 \$128,626.

The principal amount of the County's special assessment debt outstanding at December 31, 2012 of \$10,180,450 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 \$719,109 in the Special Assessment Debt Service Fund at December 31, 2012 is reserved for the retirement of outstanding special assessment bonds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandelewood 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 2012 Ohio Public Works Commission interest-free loans will be used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service fund by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The 2002 Waterworks System Revenue Refunding Bond were called and retired in 2012. Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 2012 was 120%. The bond coverage ratio for the fiscal year, based upon operating revenue and investment income and operating expenses excluding depreciation, was 245% for the Water Fund. The Sewer Fund did not have any revenue bond debt outstanding in 2012. The ratio for the Water Fund increased to 514% when the calculation includes the tap-in fees collected from customers connecting to the existing water system.

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

In 2010 the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency. The agreement included an additional \$5.0 million from the American Recovery & Reinvestment Act which was received during 2010 and is considered debt forgiveness that does not have to be repaid. The loan will be used to finance the Lower Little Miami Waste Water Treatment Plant Improvements. The project began in 2010 and is expected to be completed in 2013. Payments on the loan began July 1, 2012. In 2013 an amortization schedule will be generated based upon the total amount drawn against the loan. At the end of 2012, draws on the loan totaled \$11,363,113.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$51.07 million of additional unvoted general obligation debt.

	Interest Rate	Maturity Date	January 1, 2012	Additions	Retired	December 31, 2012	Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	2,727,547	0	(492,891)	2,234,656	517,891
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	4,134,297	0	(329,027)	3,805,270	339,027
Total Unvoted General Obligation Bonds				6,861,844	0	(821,918)	6,039,926	856,918
Special Assessment Bonds (with Governmental Commitment):								
1992	Morrow-Roachester Sewer	6.100%	2012	308,400	0	(308,400)	-	0
1992	Vivian Drive Sewer	6.100%	2012	1,900	0	(1,900)	-	0
1992	Shaker Road Water	6.100%	2012	10,500	0	(10,500)	-	0
1992	Routt Lane Water	6.100%	2012	4,600	0	(4,600)	-	0
1992	Sherman Terrace Water	6.100%	2012	21,700	0	(21,700)	-	0
1992	Hathaway Road Water	6.100%	2012	2,900	0	(2,900)	-	0
1993	Water and Sewer	2.80 - 5.85%	2013	155,000	0	(75,000)	80,000	80,000
1994	Water	6.550%	2014	405,000	0	(125,000)	280,000	135,000
1996	Water and Sewer	6.125 - 6.20%	2016	72,000	0	(16,000)	56,000	15,000
1997	Waterstone	4.15 - 5.50%	2017	1,400,000	0	(205,000)	1,195,000	215,000
1998	Drake Rd Waterline	4.975%	2018	11,100	0	(1,350)	9,750	1,425
1998	Eagle Hill Waterline	4.975%	2018	19,385	0	(2,365)	17,020	2,485
1998	Turtlecreek Union Waterline	4.975%	2018	484,515	0	(61,285)	423,230	61,090
2000	Water and Sewer	4.40 - 4.85%	2020	670,000	0	(60,000)	610,000	65,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,420,000	0	(115,000)	1,305,000	120,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	995,000	0	(70,000)	925,000	75,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,815,000	0	(120,000)	1,695,000	125,000
2004	Water and Sewer	1.7 - 4.75%	2024	157,171	0	(9,412)	147,759	9,757
2005	Water and Sewer	4.400%	2025	56,130	0	(2,986)	53,144	3,117
2007	Bunnell Hill Road	4.3-5.75%	2027	26,000	0	(1,000)	25,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	459,000	0	(19,000)	440,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,490,000	0	(105,000)	2,385,000	110,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	555,810	0	(22,263)	533,547	22,482
Total Special Assessment Bonds				11,541,111	0	(1,360,661)	10,180,450	1,060,356
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.500%	2035	2,285,000	0	(40,000)	2,245,000	40,000
Total Tax Increment Revenue Bonds				2,285,000	0	(40,000)	2,245,000	40,000
Loans:								
1994	State 166 Loan	4.000%	2017	4,669,970	0	(691,917)	3,978,053	720,107
2012	OPWC Township Road North	0.000%	2032	0	165,957	(4,149)	161,808	8,298
2012	OPWC Township Road East	0.000%	2032	0	88,357	(2,209)	86,148	4,418
Total Loans				4,669,970	254,314	(698,275)	4,226,009	732,823
Capital Leases				5,286	0	(3,257)	2,029	2,029
Compensated Absences				4,877,485	4,934,875	(4,864,751)	4,947,609	391,043
Total Governmental Activities Long-term Liabilities				\$30,240,696	\$5,189,189	(\$7,788,862)	\$27,641,023	\$3,083,169

(Continued)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

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

	Interest Rate	Maturity Date	Balance January 1, 2012	Additions	Retired	Balance December 31, 2012	Amounts Due Within One Year
Business-type Activities:							
Mortgage Revenue Bonds:							
2002 Water	2.00 - 5.00%	2019	\$5,178,651	\$0	(\$5,178,651)	\$0	\$0
Total Mortgage Revenue Bonds			5,178,651	0	(5,178,651)	0	0
OWDA Loan Water	2.0%	2029	4,584,837	0	(213,932)	4,370,905	218,232
OWDA Loan Sewer	3.11%	2029	8,805,016	3,185,206	(627,109)	11,363,113	267,021
Compensated Absences			793,364	854,669	(793,364)	854,669	31,130
Total Business-type Activities Long-term Liabilities			\$19,361,868	\$4,039,875	(\$6,813,056)	\$16,588,687	\$516,383

A summary of the County's future debt service requirements including principal and interest at December 31, 2012 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$856,918	\$209,087	\$1,060,356	\$492,380	\$40,000	\$145,275
2014	896,918	177,738	1,016,085	440,110	50,000	142,513
2015	926,918	144,687	921,853	389,921	50,000	139,261
2016	955,010	116,300	953,653	346,618	50,000	136,013
2017	374,027	83,675	993,712	300,837	60,000	132,600
2018-2022	2,030,135	231,050	3,421,970	909,225	345,000	600,925
2023-2027	0	0	1,464,871	277,189	480,000	470,112
2028-2032	0	0	347,951	24,954	660,000	289,413
2033-2037	0	0	0	0	510,000	59,313
Totals	\$6,039,926	\$962,537	\$10,180,451	\$3,181,234	\$2,245,000	\$2,115,425

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

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

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$218,232	\$86,332	\$267,021	\$355,704	\$720,107	\$146,015
2014	222,618	81,946	468,191	341,476	749,445	116,677
2015	227,093	77,471	482,865	326,802	779,979	86,144
2016	231,658	72,907	497,999	311,669	811,756	54,366
2017	236,314	68,250	513,607	296,060	844,830	21,294
2018-2022	1,254,757	268,065	2,819,825	1,228,511	71,936	240
2023-2027	1,386,033	136,790	3,290,299	758,038	0	0
2028-2032	594,200	14,929	3,023,306	215,364	0	0
Totals	<u>\$4,370,905</u>	<u>\$806,690</u>	<u>\$11,363,113</u>	<u>\$3,833,624</u>	<u>\$3,978,053</u>	<u>\$424,736</u>

Years	OPWC North & East Roads		Capital Leases	
	Principal	Interest	Principal	Interest
2013	\$12,716	\$0	\$2,029	\$56
2014	12,716	0	0	0
2015	12,716	0	0	0
2016	12,716	0	0	0
2017	12,716	0	0	0
2018-2022	63,578	0	0	0
2023-2027	63,578	0	0	0
2028-2032	57,220	0	0	0
Totals	<u>\$247,956</u>	<u>\$0</u>	<u>\$2,029</u>	<u>\$56</u>

C. Conduit Debt Obligations

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

As of December 31, 2012 there were ten (10) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$13,350,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$73,882,766 which brings the total conduit debt to \$87,232,766.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 15 - CAPITAL LEASES

In prior years, the County has entered into capital leases for copiers and a postage machine. Equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$13,585. The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2012, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2013	\$2,085
Minimum Lease Payments	2,085
Less amount representing interest at the County's incremental borrowing rate of interest	56
Present value of minimum lease payments	<u>\$2,029</u>

* No payment required past 2013

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2012, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Motor Vehicle & Gas Tax Revenues, and a grant from the Federal Surface Transportation Program:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Butler Warren Road Project	\$1,501,758	2013
North Water System Booster Station Upgrade	473,333	2015
Butler Road Water Line Relocation	439,798	2013
Total	<u>\$2,414,889</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 \$338,590 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

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 Surface Transportation Program, Child Support Enforcement Federal Formula Grant, Workforce Investment Act Grants, Community Development Block Grant, Title IV-E Foster Care, Temporary Assistance for Needy Families, Title XIX Medical Assistance Program, and Public Transportation Formula Grant. 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 exception of an increase in the CORSA deductible from \$2,500 to \$50,000 per occurrence effective May 1, 2012. Settled claims during the last eight years have not exceeded commercial insurance coverage.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 19 - RISK MANAGEMENT (Continued)

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

The total claims liability of \$694,997 comprised of Board of Developmental Disabilities (BDD) and County health insurance, reported (at face value) within the BDD Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2012 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2012 were:

	<u>Balance at December 31, 2011</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2012</u>
BDD				
2011	\$16,551	\$136,513	(\$153,064)	\$0
2012	0	149,972	(132,373)	17,599
County:				
2011	\$670,518	\$14,022,703	(\$11,927,851)	\$2,765,370
2012	2,765,370	5,507,468	(7,595,440)	677,398

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

In 2011, the Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund in years 2013 through 2022. Such available revenues were estimated to have a future value of approximately \$34,000,000 at December 31, 2011.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 21 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

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

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

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

A summary of the unaudited cash basis financial information for the year ended December 31, 2012 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$10,803,834	Revenues	\$14,321,582
Fund Equity	\$10,803,834	Expenses	\$14,617,906
		Net Income	<u><u>(\$296,324)</u></u>

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2012, the County contributed \$30,000 towards the operation of the Southwest Ohio Regional Council of Governments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 23 – SUBSEQUENT EVENTS

On March 27, 2013 the County issued General Obligation Radio System Acquisition Bonds in the amount of \$8.3 million to acquire certain radio equipment and associated property to provide for the welfare of the residents of Warren County. The bonds will mature on December 1 of each year from 2013 through 2022 with interest payable on June 1 and December 1 of each year commencing on December 1, 2013. The annual interest rate is 1.575%.

On May 21, 2013 the County issued a Tax Increment Financing Note in the amount of \$800,000 for the purpose of paying the costs of constructing public infrastructure improvements in the vicinity of the intersection of State Route 63 and Union Road. The note will mature May 20, 2016. The annual interest rate is 1% with interest payable May 20 and November 20 of each year commencing on May 20, 2014.

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***C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES**

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

Nonmajor Governmental Funds

Special Revenue Funds

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

Senior Citizens Service Levy Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Human Services Fund

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

Dog and Kennel Fund

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

Permissive Tax Fund

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

Real Estate Assessment Fund

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

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

Delinquent Real Estate Tax and Assessment Fund

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

(Continued)

Special Revenue Funds

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

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

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Child Support Enforcement Fund

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Emergency Management Fund

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

Community Development Fund

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

Court Computerization Fund

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

Courts Special Projects Fund

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

County Transit Fund

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

(Continued)

Special Revenue Funds

Other Special Revenue Fund

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

- Law Library Resources Fund**
- Veteran's Memorial Fund**
- Probation Supervision Fund**
- Common Pleas Mental Health Grant Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- Grant Fund**
- Cybercrime Task Force**
- County Court Probation Department Fund**
- Donations Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant Fund**
- Hazardous Materials Emergency Fund**
- Tactical Response Unit Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**

Debt Service Funds

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

Tax Increment Financing Fund

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

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loan which provided the source of financing for the reconstruction of Columbia Road in a prior period.

(Continued)

Debt Service Funds

Tax Increment District Revenue Bond Fund

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

Capital Projects Funds

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

Water Extension Projects Fund

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

Sewer Extension Projects Fund

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

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, 2012**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 28,227,787	\$ 12,088,626	\$ 9,241,924	\$ 43,609	\$ 49,601,946
Receivables:					
Taxes	6,462,370	399,555	0	0	6,861,925
Accounts	94,005	0	0	0	94,005
Intergovernmental	7,309,578	0	42,988	0	7,352,566
Loans	1,513,898	0	0	0	1,513,898
Due from Other Funds	16,070	0	0	0	16,070
Interfund Loans Receivable	2,765,015	0	0	0	2,765,015
Inventory of Supplies, at Cost	816,688	0	0	0	816,688
Prepaid Items	3,715	0	0	0	3,715
Total Assets	<u>\$ 47,209,126</u>	<u>\$ 12,488,181</u>	<u>\$ 9,284,912</u>	<u>\$ 43,609</u>	<u>\$ 69,025,828</u>
Liabilities:					
Accounts Payable	\$ 2,113,664	\$ 0	\$ 492,377	\$ 0	\$ 2,606,041
Accrued Wages and Benefits Payable	426,048	0	0	0	426,048
Intergovernmental Payable	101,268	0	0	0	101,268
Due to Other Funds	109,767	0	0	0	109,767
Interfund Loans Payable	26,100	0	1,252,574	0	1,278,674
Compensated Absences Payable	32,865	0	0	0	32,865
Total Liabilities	<u>2,809,712</u>	<u>0</u>	<u>1,744,951</u>	<u>0</u>	<u>4,554,663</u>
Deferred Inflows of Resources:					
Unavailable Amounts	5,358,471	0	0	0	5,358,471
Property Tax Levy for Next Fiscal Year	6,620,690	410,245	0	0	7,030,935
Total Deferred Inflows of Resources	<u>11,979,161</u>	<u>410,245</u>	<u>0</u>	<u>0</u>	<u>12,389,406</u>
Fund Balances:					
Nonspendable	820,403	0	0	0	820,403
Restricted	31,304,899	12,077,936	338,917	43,609	43,765,361
Committed	294,951	0	8,080,690	0	8,375,641
Unassigned	0	0	(879,646)	0	(879,646)
Total Fund Balances	<u>32,420,253</u>	<u>12,077,936</u>	<u>7,539,961</u>	<u>43,609</u>	<u>52,081,759</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 47,209,126</u>	<u>\$ 12,488,181</u>	<u>\$ 9,284,912</u>	<u>\$ 43,609</u>	<u>\$ 69,025,828</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2012***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 7,578,269	\$ 2,547,044	\$ 0	\$ 0	\$ 10,125,313
Intergovernmental Revenues	19,290,115	55,554	654,828	0	20,000,497
Charges for Services	3,360,409	0	0	0	3,360,409
Licenses and Permits	5	0	0	0	5
Fines and Forfeitures	1,149,188	0	0	0	1,149,188
All Other Revenue	389,510	0	0	0	389,510
Total Revenue	31,767,496	2,602,598	654,828	0	35,024,922
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,333,488	0	0	0	2,333,488
Judicial	831,784	0	0	0	831,784
Public Safety	4,910,838	0	0	0	4,910,838
Public Works	6,890,600	0	0	0	6,890,600
Health	677,831	0	0	0	677,831
Human Services	18,836,633	0	0	0	18,836,633
Community and Economic Development	988,283	0	0	0	988,283
Capital Outlay	0	0	3,456,160	0	3,456,160
Debt Service:					
Principal Retirement	3,257	1,528,275	0	0	1,531,532
Interest and Fiscal Charges	317	602,448	0	0	602,765
Total Expenditures	35,473,031	2,130,723	3,456,160	0	41,059,914
Excess (Deficiency) of Revenues Over Expenditures	(3,705,535)	471,875	(2,801,332)	0	(6,034,992)
Other Financing Sources (Uses):					
Transfers In	4,085,442	8,022	4,408,830	0	8,502,294
Transfers Out	(8,022)	0	0	0	(8,022)
Total Other Financing Sources (Uses)	4,077,420	8,022	4,408,830	0	8,494,272
Net Change in Fund Balances	371,885	479,897	1,607,498	0	2,459,280
Fund Balances at Beginning of Year	32,193,882	11,598,039	5,932,463	43,609	49,767,993
Increase (Decrease) in Inventory Reserve	(145,514)	0	0	0	(145,514)
Fund Balances End of Year	\$ 32,420,253	\$ 12,077,936	\$ 7,539,961	\$ 43,609	\$ 52,081,759

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Assets:				
Cash and Cash Equivalents	\$ 7,727,810	\$ 4,042,674	\$ 741,047	\$ 297,779
Receivables:				
Taxes	6,462,370	0	0	0
Accounts	0	11,204	0	10,658
Intergovernmental	0	3,488,237	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	4,377	0
Interfund Loans Receivable	0	2,765,015	0	0
Inventory of Supplies, at Cost	0	816,688	0	0
Prepaid Items	0	2,933	92	153
Total Assets	\$ 14,190,180	\$ 11,126,751	\$ 745,516	\$ 308,590
Liabilities:				
Accounts Payable	\$ 1,127,234	\$ 116,310	\$ 25,831	\$ 547
Accrued Wages and Benefits Payable	0	89,335	51,352	8,542
Intergovernmental Payable	0	20,107	12,723	4,155
Due to Other Funds	4,377	13,162	22,271	2,828
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	1,131,611	238,914	112,177	16,072
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,376,021	0	0
Property Tax Levy for Next Year	6,620,690	0	0	0
Total Deferred Inflows of Resources	6,620,690	2,376,021	0	0
Fund Balances:				
Nonspendable	0	819,621	92	153
Restricted	6,437,879	7,692,195	633,247	292,365
Committed	0	0	0	0
Total Fund Balances	6,437,879	8,511,816	633,339	292,518
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,190,180	\$ 11,126,751	\$ 745,516	\$ 308,590

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 456,775	\$ 1,711	\$ 143,111	\$ 36,525	\$ 1,615,811	\$ 19,723
0	0	0	0	0	0
0	0	960	0	0	2,581
22,326	0	0	22,050	35,835	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>\$ 479,101</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 58,575</u>	<u>\$ 1,651,646</u>	<u>\$ 22,304</u>
\$ 29,388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,723
1,273	0	0	0	0	0
197	0	0	0	0	0
248	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>31,106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,723</u>
0	0	0	22,050	0	0
0	0	0	0	0	0
0	0	0	22,050	0	0
0	0	0	0	0	0
447,995	1,711	144,071	36,525	1,651,646	2,581
0	0	0	0	0	0
<u>447,995</u>	<u>1,711</u>	<u>144,071</u>	<u>36,525</u>	<u>1,651,646</u>	<u>2,581</u>
<u>\$ 479,101</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 58,575</u>	<u>\$ 1,651,646</u>	<u>\$ 22,304</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 4,278,868	\$ 283,345	\$ 20,675	\$ 1,238,396
Receivables:				
Taxes	0	0	0	0
Accounts	3	44	0	6,357
Intergovernmental	0	345,604	14,159	418,026
Loans	0	0	0	0
Due from Other Funds	0	0	0	2,282
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	174	0	35
Total Assets	<u>\$ 4,278,871</u>	<u>\$ 629,167</u>	<u>\$ 34,834</u>	<u>\$ 1,665,096</u>
Liabilities:				
Accounts Payable	\$ 239,195	\$ 232,812	\$ 79	\$ 34,560
Accrued Wages and Benefits Payable	20,354	55,532	2,194	43,068
Intergovernmental Payable	3,135	9,049	338	9,142
Due to Other Funds	2,246	11,732	290	8,092
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	4,142	0	0
Total Liabilities	<u>264,930</u>	<u>313,267</u>	<u>2,901</u>	<u>94,862</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	187,427	0	204,967
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>187,427</u>	<u>0</u>	<u>204,967</u>
Fund Balances:				
Nonspendable	0	174	0	35
Restricted	4,013,941	128,299	31,933	1,365,232
Committed	0	0	0	0
Total Fund Balances	<u>4,013,941</u>	<u>128,473</u>	<u>31,933</u>	<u>1,365,267</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,278,871</u>	<u>\$ 629,167</u>	<u>\$ 34,834</u>	<u>\$ 1,665,096</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Grant	Cybercrime Task Force	County Court Probation Department	Donations	Municipal Victim Witness
\$ 1,488,586	\$ 386	\$ 11,468	\$ 53,801	\$ 25	\$ 25,496
0	0	0	0	0	0
0	0	0	10,623	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,488,586</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 64,424</u>	<u>\$ 25</u>	<u>\$ 25,496</u>
\$ 863	\$ 0	\$ 0	\$ 204	\$ 0	\$ 0
14,552	0	0	5,572	0	1,842
2,234	0	0	856	0	285
1,202	0	0	749	0	459
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,851</u>	<u>0</u>	<u>0</u>	<u>7,381</u>	<u>0</u>	<u>2,586</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,469,735	386	11,468	57,043	25	22,910
0	0	0	0	0	0
<u>1,469,735</u>	<u>386</u>	<u>11,468</u>	<u>57,043</u>	<u>25</u>	<u>22,910</u>
<u>\$ 1,488,586</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 64,424</u>	<u>\$ 25</u>	<u>\$ 25,496</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
Assets:				
Cash and Cash Equivalents	\$ 1,588,284	\$ 109,595	\$ 3,066	\$ 325,091
Receivables:				
Taxes	0	0	0	0
Accounts	6,526	0	0	8,529
Intergovernmental	0	1,586,647	0	226,186
Loans	0	0	0	0
Due from Other Funds	0	0	0	1,819
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	66	187	0	0
Total Assets	<u>\$ 1,594,876</u>	<u>\$ 1,696,429</u>	<u>\$ 3,066</u>	<u>\$ 561,625</u>
Liabilities:				
Accounts Payable	\$ 294	\$ 47,192	\$ 0	\$ 32,872
Accrued Wages and Benefits Payable	3,474	11,149	0	11,810
Intergovernmental Payable	535	15,430	0	1,284
Due to Other Funds	2,647	2,439	0	6,224
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>6,950</u>	<u>76,210</u>	<u>0</u>	<u>52,190</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	1,445,785	0	111,742
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>1,445,785</u>	<u>0</u>	<u>111,742</u>
Fund Balances:				
Nonspendable	66	187	0	0
Restricted	1,587,860	174,247	3,066	397,693
Committed	0	0	0	0
Total Fund Balances	<u>1,587,926</u>	<u>174,434</u>	<u>3,066</u>	<u>397,693</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,594,876</u>	<u>\$ 1,696,429</u>	<u>\$ 3,066</u>	<u>\$ 561,625</u>

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 269,520	\$ 515,896	\$ 244,117	\$ 427,597	\$ 99,102	\$ 140,560
0	0	0	0	0	0
0	0	0	201	1,220	0
0	68,004	853,125	35,493	0	1,163
0	0	1,243,009	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	39	0	0	0	0
<u>\$ 269,520</u>	<u>\$ 583,939</u>	<u>\$ 2,340,251</u>	<u>\$ 463,291</u>	<u>\$ 100,322</u>	<u>\$ 141,723</u>
\$ 9,442	\$ 10,017	\$ 71,938	\$ 13,998	\$ 0	\$ 1,250
73,125	18,030	4,486	1,693	0	0
11,230	2,778	691	4,937	0	0
13,837	2,722	281	0	0	0
0	0	0	26,100	0	0
3,877	0	19,941	0	0	0
<u>111,511</u>	<u>33,547</u>	<u>97,337</u>	<u>46,728</u>	<u>0</u>	<u>1,250</u>
0	0	797,029	21,519	0	0
0	0	0	0	0	0
0	0	797,029	21,519	0	0
0	39	0	0	0	0
158,009	550,353	1,445,885	395,044	100,322	140,473
0	0	0	0	0	0
<u>158,009</u>	<u>550,392</u>	<u>1,445,885</u>	<u>395,044</u>	<u>100,322</u>	<u>140,473</u>
<u>\$ 269,520</u>	<u>\$ 583,939</u>	<u>\$ 2,340,251</u>	<u>\$ 463,291</u>	<u>\$ 100,322</u>	<u>\$ 141,723</u>

(Continued)

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012***

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Assets:				
Cash and Cash Equivalents	\$ 82,321	\$ 38,038	\$ 592,418	\$ 868,171
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	9,404	24,667
Intergovernmental	253	0	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	36
Total Assets	\$ 82,574	\$ 38,038	\$ 601,822	\$ 892,874
Liabilities:				
Accounts Payable	\$ 100	\$ 0	\$ 31,471	\$ 9,929
Accrued Wages and Benefits Payable	0	0	0	3,426
Intergovernmental Payable	0	0	0	528
Due to Other Funds	0	0	0	748
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	100	0	31,471	14,631
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	36
Restricted	82,474	38,038	570,351	878,207
Committed	0	0	0	0
Total Fund Balances	82,474	38,038	570,351	878,243
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 82,574	\$ 38,038	\$ 601,822	\$ 892,874

WARREN COUNTY, OHIO

TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 34,705	\$ 8,804	\$ 13,354	\$ 44,259	\$ 15,258	\$ 323,619	\$ 28,227,787
0	0	0	0	0	0	6,462,370
555	0	0	0	0	473	94,005
131,956	0	0	464	0	60,050	7,309,578
0	0	0	0	270,889	0	1,513,898
4,785	0	0	0	0	2,807	16,070
0	0	0	0	0	0	2,765,015
0	0	0	0	0	0	816,688
0	0	0	0	0	0	3,715
<u>\$ 172,001</u>	<u>\$ 8,804</u>	<u>\$ 13,354</u>	<u>\$ 44,723</u>	<u>\$ 286,147</u>	<u>\$ 386,949</u>	<u>\$ 47,209,126</u>
\$ 3,066	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,349	\$ 2,113,664
5,239	0	0	0	0	0	426,048
1,634	0	0	0	0	0	101,268
1,174	0	0	0	0	12,039	109,767
0	0	0	0	0	0	26,100
4,905	0	0	0	0	0	32,865
<u>16,018</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,388</u>	<u>2,809,712</u>
131,881	0	0	0	0	60,050	5,358,471
0	0	0	0	0	0	6,620,690
<u>131,881</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,050</u>	<u>11,979,161</u>
0	0	0	0	0	0	820,403
24,102	0	13,354	44,723	0	259,511	31,304,899
0	8,804	0	0	286,147	0	294,951
<u>24,102</u>	<u>8,804</u>	<u>13,354</u>	<u>44,723</u>	<u>286,147</u>	<u>259,511</u>	<u>32,420,253</u>
<u>\$ 172,001</u>	<u>\$ 8,804</u>	<u>\$ 13,354</u>	<u>\$ 44,723</u>	<u>\$ 286,147</u>	<u>\$ 386,949</u>	<u>\$ 47,209,126</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Revenues:				
Taxes	\$ 5,830,421	\$ 1,747,848	\$ 0	\$ 0
Intergovernmental Revenues	891,672	6,239,660	2,438,898	0
Charges for Services	0	16,372	0	423,279
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	154,169	0	41,180
All Other Revenue	0	22,909	2,090	19,614
Total Revenue	<u>6,722,093</u>	<u>8,180,958</u>	<u>2,440,988</u>	<u>484,073</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	6,779,726	0	0
Health	0	0	0	519,537
Human Services	6,466,007	0	2,761,327	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>6,466,007</u>	<u>6,779,726</u>	<u>2,761,327</u>	<u>519,537</u>
Excess (Deficiency) of Revenues Over Expenditures	256,086	1,401,232	(320,339)	(35,464)
Other Financing Sources (Uses):				
Transfers In	0	0	321,436	0
Transfers Out	0	(8,022)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(8,022)</u>	<u>321,436</u>	<u>0</u>
Net Change in Fund Balances	256,086	1,393,210	1,097	(35,464)
Fund Balances at Beginning of Year	6,181,793	7,264,120	632,242	327,982
Decrease in Inventory Reserve	0	(145,514)	0	0
Fund Balances End of Year	<u>\$ 6,437,879</u>	<u>\$ 8,511,816</u>	<u>\$ 633,339</u>	<u>\$ 292,518</u>

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	11,025	460,449	0
0	0	69,840	0	0	44,532
0	0	0	0	0	0
397,228	0	0	0	0	0
1,250	1,325	0	0	0	0
<u>398,478</u>	<u>1,325</u>	<u>69,840</u>	<u>11,025</u>	<u>460,449</u>	<u>44,532</u>
0	0	0	0	0	0
386,026	0	0	12,695	0	0
0	0	715	0	0	0
0	0	0	0	110,874	0
0	0	0	0	0	45,084
0	2,333	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>386,026</u>	<u>2,333</u>	<u>715</u>	<u>12,695</u>	<u>110,874</u>	<u>45,084</u>
12,452	(1,008)	69,125	(1,670)	349,575	(552)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,452	(1,008)	69,125	(1,670)	349,575	(552)
435,543	2,719	74,946	38,195	1,302,071	3,133
0	0	0	0	0	0
<u>\$ 447,995</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 36,525</u>	<u>\$ 1,651,646</u>	<u>\$ 2,581</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, 2012**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	2,017,372	72,386	1,229,515
Charges for Services	700,615	0	0	0
Licenses and Permits	5	0	0	0
Fines and Forfeitures	0	0	0	516
All Other Revenue	8	12,371	0	88,046
Total Revenue	<u>700,628</u>	<u>2,029,743</u>	<u>72,386</u>	<u>1,318,077</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,819,163	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	81,962	2,249,123
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	4,413,845	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,819,163</u>	<u>4,413,845</u>	<u>81,962</u>	<u>2,249,123</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,118,535)	(2,384,102)	(9,576)	(931,046)
Other Financing Sources (Uses):				
Transfers In	0	2,014,534	23,690	878,761
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,014,534</u>	<u>23,690</u>	<u>878,761</u>
Net Change in Fund Balances	(1,118,535)	(369,568)	14,114	(52,285)
Fund Balances at Beginning of Year	5,132,476	498,041	17,819	1,417,552
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 4,013,941</u>	<u>\$ 128,473</u>	<u>\$ 31,933</u>	<u>\$ 1,365,267</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Grant	Cybercrime Task Force	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	2,591	0	0	0	0	0
443,640	0	0	140,447	0	60,000	87,302
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>443,640</u>	<u>2,591</u>	<u>0</u>	<u>140,447</u>	<u>0</u>	<u>60,000</u>	<u>87,302</u>
512,120	2,205	0	0	0	0	0
0	0	0	0	0	0	0
0	0	26,651	212,761	0	61,582	0
0	0	0	0	0	0	0
0	0	0	0	0	0	113,210
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>512,120</u>	<u>2,205</u>	<u>26,651</u>	<u>212,761</u>	<u>0</u>	<u>61,582</u>	<u>113,210</u>
(68,480)	386	(26,651)	(72,314)	0	(1,582)	(25,908)
0	0	0	75,000	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(68,480)	386	(26,651)	2,686	0	(1,582)	(25,908)
1,538,215	0	38,119	54,357	25	24,492	1,613,834
0	0	0	0	0	0	0
<u>\$ 1,469,735</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 57,043</u>	<u>\$ 25</u>	<u>\$ 22,910</u>	<u>\$ 1,587,926</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, 2012**

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,096,676	1,628	282,036	471,969
Charges for Services	0	0	0	271,993
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	14,191	25	0	0
Total Revenue	<u>1,110,867</u>	<u>1,653</u>	<u>282,036</u>	<u>743,962</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	282,036	787,570
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,116,017	1,147	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,116,017</u>	<u>1,147</u>	<u>282,036</u>	<u>787,570</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,150)	506	0	(43,608)
Other Financing Sources (Uses):				
Transfers In	0	0	0	60,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
Net Change in Fund Balances	(5,150)	506	0	16,392
Fund Balances at Beginning of Year	179,584	2,560	0	381,301
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 174,434</u>	<u>\$ 3,066</u>	<u>\$ 0</u>	<u>\$ 397,693</u>

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver	Drug Law Enforcement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,755,771	596,997	911,600	101,529	0	0	0
801,508	0	4,970	78,169	17,550	0	0
0	0	0	0	0	0	0
0	0	0	0	0	42,220	6,379
45,055	180	81,925	52,881	391	0	0
<u>2,602,334</u>	<u>597,177</u>	<u>998,495</u>	<u>232,579</u>	<u>17,941</u>	<u>42,220</u>	<u>6,379</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	684,322	0	169,300	3,574	25,000	1,958
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,018,586	0	0	0	0	0	0
0	0	988,283	0	0	0	0
3,257	0	0	0	0	0	0
317	0	0	0	0	0	0
<u>3,022,160</u>	<u>684,322</u>	<u>988,283</u>	<u>169,300</u>	<u>3,574</u>	<u>25,000</u>	<u>1,958</u>
(419,826)	(87,145)	10,212	63,279	14,367	17,220	4,421
275,000	62,616	0	0	0	0	0
0	0	0	0	0	0	0
<u>275,000</u>	<u>62,616</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(144,826)	(24,529)	10,212	63,279	14,367	17,220	4,421
302,835	574,921	1,435,673	331,765	85,955	123,253	78,053
0	0	0	0	0	0	0
<u>\$ 158,009</u>	<u>\$ 550,392</u>	<u>\$ 1,445,885</u>	<u>\$ 395,044</u>	<u>\$ 100,322</u>	<u>\$ 140,473</u>	<u>\$ 82,474</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, 2012**

	Law Enforcement	Court Computerization	Courts Special Projects	TASC Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	93,284
Charges for Services	0	0	22,670	78,721
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	150,942	348,949	0
All Other Revenue	0	0	0	0
Total Revenue	0	150,942	371,619	172,005
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	149,160	283,903	0
Public Safety	52,351	0	0	241,612
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	52,351	149,160	283,903	241,612
Excess (Deficiency) of Revenues Over Expenditures	(52,351)	1,782	87,716	(69,607)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(52,351)	1,782	87,716	(69,607)
Fund Balances at Beginning of Year	90,389	568,569	790,527	93,709
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 38,038	\$ 570,351	\$ 878,243	\$ 24,102

WARREN COUNTY, OHIO

Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,578,269
0	0	0	0	615,057	19,290,115
0	0	0	0	98,801	3,360,409
0	0	0	0	0	5
0	51	7,554	0	0	1,149,188
0	0	0	10,689	36,560	389,510
0	51	7,554	10,689	750,418	31,767,496
0	0	0	0	0	2,333,488
0	0	0	0	0	831,784
27,118	3,203	0	0	0	4,910,838
0	0	0	0	0	6,890,600
0	0	0	0	0	677,831
0	0	0	88	1,057,283	18,836,633
0	0	0	0	0	988,283
0	0	0	0	0	3,257
0	0	0	0	0	317
27,118	3,203	0	88	1,057,283	35,473,031
(27,118)	(3,152)	7,554	10,601	(306,865)	(3,705,535)
35,000	0	0	0	339,405	4,085,442
0	0	0	0	0	(8,022)
35,000	0	0	0	339,405	4,077,420
7,882	(3,152)	7,554	10,601	32,540	371,885
922	16,506	37,169	275,546	226,971	32,193,882
0	0	0	0	0	(145,514)
\$ 8,804	\$ 13,354	\$ 44,723	\$ 286,147	\$ 259,511	\$ 32,420,253

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	Tax Increment Financing	State OPWC Loan	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:				
Cash and Cash Equivalents	\$ 11,251,872	\$ 1,664	\$ 835,090	\$ 12,088,626
Receivables:				
Taxes	0	0	399,555	399,555
Total Assets	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 1,234,645</u>	<u>\$ 12,488,181</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	0	0	410,245	410,245
Fund Balances:				
Restricted	11,251,872	1,664	824,400	12,077,936
Total Fund Balances	<u>11,251,872</u>	<u>1,664</u>	<u>824,400</u>	<u>12,077,936</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 1,234,645</u>	<u>\$ 12,488,181</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012**

	Tax Increment Financing	State OPWC Loan	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:				
Taxes	\$ 2,142,123	\$ 0	\$ 404,921	\$ 2,547,044
Intergovernmental Revenues	0	0	55,554	55,554
Total Revenue	<u>2,142,123</u>	<u>0</u>	<u>460,475</u>	<u>2,602,598</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,481,917	6,358	40,000	1,528,275
Interest and Fiscal Charges	451,822	0	150,626	602,448
Total Expenditures	<u>1,933,739</u>	<u>6,358</u>	<u>190,626</u>	<u>2,130,723</u>
Excess (Deficiency) of Revenues Over Expenditures	208,384	(6,358)	269,849	471,875
Other Financing Sources (Uses):				
Transfers In	0	8,022	0	8,022
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,022</u>	<u>0</u>	<u>8,022</u>
Net Change in Fund Balances	208,384	1,664	269,849	479,897
Fund Balances at Beginning of Year	<u>11,043,488</u>	<u>0</u>	<u>554,551</u>	<u>11,598,039</u>
Fund Balances End of Year	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 824,400</u>	<u>\$ 12,077,936</u>

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012**

	Water Extension Projects	Sewer Extension Projects	County Construction Projects
Assets:			
Cash and Cash Equivalents	\$ 55,198	\$ 403,788	\$ 8,444,327
Receivables:			
Intergovernmental	0	0	42,988
Total Assets	<u>\$ 55,198</u>	<u>\$ 403,788</u>	<u>\$ 8,487,315</u>
Liabilities:			
Accounts Payable	\$ 44,144	\$ 48,215	\$ 396,211
Interfund Loans Payable	280,000	848,100	0
Total Liabilities	<u>324,144</u>	<u>896,315</u>	<u>396,211</u>
Fund Balances:			
Restricted	0	0	10,414
Committed	0	0	8,080,690
Unassigned	(268,946)	(492,527)	0
Total Fund Balances	<u>(268,946)</u>	<u>(492,527)</u>	<u>8,091,104</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 55,198</u>	<u>\$ 403,788</u>	<u>\$ 8,487,315</u>

WARREN COUNTY, OHIO

<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 10,108	\$ 328,503	\$ 9,241,924
0	0	42,988
<u>\$ 10,108</u>	<u>\$ 328,503</u>	<u>\$ 9,284,912</u>
\$ 3,807	\$ 0	\$ 492,377
124,474	0	1,252,574
<u>128,281</u>	<u>0</u>	<u>1,744,951</u>
0	328,503	338,917
0	0	8,080,690
(118,173)	0	(879,646)
<u>(118,173)</u>	<u>328,503</u>	<u>7,539,961</u>
<u>\$ 10,108</u>	<u>\$ 328,503</u>	<u>\$ 9,284,912</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Water Extension Projects	Sewer Extension Projects	County Construction Projects
Revenues:			
Intergovernmental Revenues	\$ 23,500	\$ 350,810	\$ 280,518
Total Revenue	<u>23,500</u>	<u>350,810</u>	<u>280,518</u>
Expenditures:			
Capital Outlay	292,446	751,827	2,246,954
Total Expenditures	<u>292,446</u>	<u>751,827</u>	<u>2,246,954</u>
Excess (Deficiency) of Revenues Over Expenditures	(268,946)	(401,017)	(1,966,436)
Other Financing Sources (Uses):			
Transfers In	0	0	4,395,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,395,000</u>
Net Change in Fund Balances	(268,946)	(401,017)	2,428,564
Fund Balances at Beginning of Year	0	(91,510)	5,662,540
Fund Balances End of Year	<u>\$ (268,946)</u>	<u>\$ (492,527)</u>	<u>\$ 8,091,104</u>

WARREN COUNTY, OHIO

<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Project Funds</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 654,828</u>
<u>0</u>	<u>0</u>	<u>654,828</u>
<u>134,213</u>	<u>30,720</u>	<u>3,456,160</u>
<u>134,213</u>	<u>30,720</u>	<u>3,456,160</u>
<u>(134,213)</u>	<u>(30,720)</u>	<u>(2,801,332)</u>
<u>13,830</u>	<u>0</u>	<u>4,408,830</u>
<u>13,830</u>	<u>0</u>	<u>4,408,830</u>
<u>(120,383)</u>	<u>(30,720)</u>	<u>1,607,498</u>
<u>2,210</u>	<u>359,223</u>	<u>5,932,463</u>
<u>\$ (118,173)</u>	<u>\$ 328,503</u>	<u>\$ 7,539,961</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, 2012***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,760,000	\$ 44,560,000	\$ 46,249,715	\$ 1,689,715
Intergovernmental Revenues	5,504,616	4,454,616	4,553,756	99,140
Charges for Services	5,888,597	8,113,597	8,807,522	693,925
Licenses and Permits	6,000	6,000	11,690	5,690
Investment Earnings	1,009,500	1,259,500	1,408,896	149,396
Fines and Forfeitures	268,000	268,000	290,128	22,128
All Other Revenues	1,579,123	1,679,123	2,150,515	471,392
Total Revenues	<u>55,015,836</u>	<u>60,340,836</u>	<u>63,472,222</u>	<u>3,131,386</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,601,685	1,316,902	1,165,305	151,597
Materials and Supplies	173,205	174,205	151,743	22,462
Contractual Services	2,258,602	1,455,785	1,334,397	121,388
Other Expenditures	3,606,885	3,629,554	3,429,939	199,615
Capital Outlay	27,000	40,348	34,396	5,952
Total Commissioners	<u>7,667,377</u>	<u>6,616,794</u>	<u>6,115,780</u>	<u>501,014</u>
Auditor:				
Personal Services	1,010,936	1,008,381	990,943	17,438
Materials and Supplies	25,000	25,000	18,870	6,130
Contractual Services	35,098	34,598	26,879	7,719
Other Expenditures	7,700	7,700	1,580	6,120
Capital Outlay	19,965	23,020	22,307	713
Total Auditor	<u>1,098,699</u>	<u>1,098,699</u>	<u>1,060,579</u>	<u>38,120</u>
Treasurer:				
Personal Services	383,356	380,900	380,699	201
Materials and Supplies	18,652	20,358	19,450	908
Contractual Services	2,500	2,500	1,606	894
Other Expenditures	5,400	6,054	5,172	882
Total Treasurer	<u>409,908</u>	<u>409,812</u>	<u>406,927</u>	<u>2,885</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, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,473,931	2,461,371	2,388,380	72,991
Materials and Supplies	29,016	26,676	23,387	3,289
Contractual Services	50,061	30,006	23,250	6,756
Other Expenditures	66,684	65,924	64,065	1,859
Capital Outlay	8,082	40,020	39,800	220
Total Prosecutor	<u>2,627,774</u>	<u>2,623,997</u>	<u>2,538,882</u>	<u>85,115</u>
Recorder:				
Personal Services	716,191	694,862	670,435	24,427
Materials and Supplies	10,563	10,000	6,421	3,579
Contractual Services	5,000	5,000	3,496	1,504
Other Expenditures	3,611	3,611	3,185	426
Capital Outlay	5,000	26,329	25,794	535
Total Recorder	<u>740,365</u>	<u>739,802</u>	<u>709,331</u>	<u>30,471</u>
Board of Elections:				
Personal Services	1,080,645	1,165,393	1,038,374	127,019
Materials and Supplies	321,799	261,138	241,976	19,162
Contractual Services	129,500	129,652	117,208	12,444
Other Expenditures	30,500	24,772	15,235	9,537
Capital Outlay	122,310	125,257	80,019	45,238
Total Board of Elections	<u>1,684,754</u>	<u>1,706,212</u>	<u>1,492,812</u>	<u>213,400</u>
Data Processing:				
Personal Services	2,494,467	2,503,572	2,321,308	182,264
Materials and Supplies	203,948	203,948	49,307	154,641
Contractual Services	324,683	264,930	177,772	87,158
Other Expenditures	17,200	17,200	3,362	13,838
Capital Outlay	690,385	748,580	683,406	65,174
Total Data Processing	<u>3,730,683</u>	<u>3,738,230</u>	<u>3,235,155</u>	<u>503,075</u>
Microfilming Process:				
Personal Services	291,955	291,955	268,377	23,578
Materials and Supplies	16,920	16,920	12,934	3,986
Contractual Services	44,285	34,990	31,950	3,040
Other Expenditures	2,500	2,500	956	1,544
Capital Outlay	311	9,606	9,606	0
Total Microfilming Process	<u>355,971</u>	<u>355,971</u>	<u>323,823</u>	<u>32,148</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, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,392,027	2,363,480	2,099,867	263,613
Materials and Supplies	536,340	455,999	357,158	98,841
Contractual Services	1,919,218	1,875,666	1,829,332	46,334
Other Expenditures	9,338	6,838	4,655	2,183
Capital Outlay	88,668	185,668	157,365	28,303
Total Building and Grounds	<u>4,945,591</u>	<u>4,887,651</u>	<u>4,448,377</u>	<u>439,274</u>
Tax Maps:				
Personal Services	367,682	367,682	325,414	42,268
Materials and Supplies	5,141	7,641	4,181	3,460
Other Expenditures	1,350	1,350	804	546
Total Tax Maps	<u>374,173</u>	<u>376,673</u>	<u>330,399</u>	<u>46,274</u>
Total Legislative and Executive	<u>23,635,295</u>	<u>22,553,841</u>	<u>20,662,065</u>	<u>1,891,776</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,696,006	1,822,867	1,781,276	41,591
Materials and Supplies	27,420	36,420	31,462	4,958
Contractual Services	641,512	582,022	428,727	153,295
Other Expenditures	23,812	37,312	28,993	8,319
Capital Outlay	16,985	58,405	56,483	1,922
Total Common Pleas Court	<u>2,405,735</u>	<u>2,537,026</u>	<u>2,326,941</u>	<u>210,085</u>
Domestic Relations Court:				
Personal Services	811,458	837,184	825,642	11,542
Materials and Supplies	6,916	6,916	6,880	36
Contractual Services	36,900	36,100	35,076	1,024
Other Expenditures	10,114	7,114	6,844	270
Capital Outlay	2,000	2,000	0	2,000
Total Domestic Relations Court	<u>867,388</u>	<u>889,314</u>	<u>874,442</u>	<u>14,872</u>
Juvenile Court:				
Personal Services	1,201,721	1,189,123	1,149,083	40,040
Materials and Supplies	22,758	22,000	17,732	4,268
Contractual Services	465,490	473,100	466,225	6,875
Other Expenditures	10,000	14,000	13,627	373
Capital Outlay	25,129	30,029	29,150	879
Total Juvenile Court	<u>1,725,098</u>	<u>1,728,252</u>	<u>1,675,817</u>	<u>52,435</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, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Probate Court:				
Personal Services	457,149	444,149	429,215	14,934
Materials and Supplies	47,112	49,730	46,835	2,895
Contractual Services	31,256	39,256	38,541	715
Other Expenditures	5,000	8,000	7,701	299
Capital Outlay	5,563	10,563	2,718	7,845
Total Probate Court	546,080	551,698	525,010	26,688
Clerk of Courts:				
Personal Services	870,199	885,568	878,261	7,307
Materials and Supplies	201,000	206,353	205,419	934
Contractual Services	23,791	23,791	21,867	1,924
Other Expenditures	8,248	25,148	24,474	674
Capital Outlay	1,000	777	377	400
Total Clerk of Courts	1,104,238	1,141,637	1,130,398	11,239
Municipal Court:				
Personal Services	268,220	268,704	241,513	27,191
Contractual Services	132,000	132,000	97,312	34,688
Other Expenditures	42,745	42,745	37,745	5,000
Total Municipal Court	442,965	443,449	376,570	66,879
Criminal Prosecutors:				
Personal Services	51,737	51,737	50,005	1,732
Total Criminal Prosecutors	51,737	51,737	50,005	1,732
County Court:				
Personal Services	903,405	919,594	888,676	30,918
Materials and Supplies	27,651	26,689	25,588	1,101
Contractual Services	60,228	60,072	51,465	8,607
Other Expenditures	4,709	4,109	1,811	2,298
Capital Outlay	2,000	1,250	1,250	0
Total County Court	997,993	1,011,714	968,790	42,924
Certificate of Title Administration:				
Personal Services	811,060	810,060	781,466	28,594
Materials and Supplies	19,308	19,308	16,074	3,234
Contractual Services	109,520	111,520	105,746	5,774
Other Expenditures	5,945	10,645	6,527	4,118
Capital Outlay	3,200	4,200	2,542	1,658
Total Certificate of Title Administration	949,033	955,733	912,355	43,378
Total Judicial	9,090,267	9,310,560	8,840,328	470,232

(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, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	230,056	241,067	239,867	1,200
Materials and Supplies	10,500	16,480	16,472	8
Contractual Services	102,828	151,948	150,752	1,196
Other Expenditures	3,500	3,686	3,670	16
Capital Outlay	24,275	50,065	50,063	2
Total Coroner	<u>371,159</u>	<u>463,246</u>	<u>460,824</u>	<u>2,422</u>
Sheriff:				
Personal Services	13,528,492	13,116,597	12,877,152	239,445
Materials and Supplies	647,237	565,959	559,783	6,176
Contractual Services	1,513,047	1,646,982	1,630,683	16,299
Other Expenditures	119,085	104,849	97,135	7,714
Capital Outlay	362,975	899,697	888,413	11,284
Total Sheriff	<u>16,170,836</u>	<u>16,334,084</u>	<u>16,053,166</u>	<u>280,918</u>
Building Regulation:				
Personal Services	838,290	837,092	785,254	51,838
Materials and Supplies	50,100	50,100	36,346	13,754
Contractual Services	7,665	7,061	6,375	686
Other Expenditures	11,500	6,263	5,799	464
Capital Outlay	25,000	32,039	29,368	2,671
Total Building Regulation	<u>932,555</u>	<u>932,555</u>	<u>863,142</u>	<u>69,413</u>
Adult Probation:				
Personal Services	1,025,613	914,916	842,520	72,396
Materials and Supplies	45,580	73,982	58,387	15,595
Contractual Services	38,782	53,729	24,019	29,710
Other Expenditures	1,300	1,500	516	984
Capital Outlay	0	67,925	58,056	9,869
Total Adult Probation	<u>1,111,275</u>	<u>1,112,052</u>	<u>983,498</u>	<u>128,554</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, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	880,108	902,894	771,821	131,073
Materials and Supplies	7,000	13,000	10,739	2,261
Contractual Services	4,000	8,000	6,167	1,833
Other Expenditures	3,000	4,000	3,367	633
Capital Outlay	21,250	42,950	40,673	2,277
Total Juvenile Probation	<u>915,358</u>	<u>970,844</u>	<u>832,767</u>	<u>138,077</u>
Juvenile Detention:				
Personal Services	1,315,197	1,300,429	1,242,975	57,454
Materials and Supplies	14,343	16,463	14,026	2,437
Contractual Services	131,423	125,809	113,900	11,909
Other Expenditures	1,755	3,255	2,430	825
Capital Outlay	2,320	16,320	14,691	1,629
Total Juvenile Detention	<u>1,465,038</u>	<u>1,462,276</u>	<u>1,388,022</u>	<u>74,254</u>
Communication Dispatch:				
Personal Services	2,456,562	2,397,427	2,161,800	235,627
Materials and Supplies	14,187	14,187	12,916	1,271
Contractual Services	19,880	23,380	22,846	534
Other Expenditures	1,500	3,500	1,433	2,067
Capital Outlay	0	54,000	51,941	2,059
Total Communication Dispatch	<u>2,492,129</u>	<u>2,492,494</u>	<u>2,250,936</u>	<u>241,558</u>
Telecommunications:				
Personal Services	1,483,465	1,506,978	1,470,919	36,059
Materials and Supplies	67,816	67,366	47,204	20,162
Contractual Services	1,104,567	1,076,484	1,029,767	46,717
Other Expenditures	11,000	10,500	8,028	2,472
Capital Outlay	1,107,259	1,132,276	1,062,147	70,129
Total Telecommunications	<u>3,774,107</u>	<u>3,793,604</u>	<u>3,618,065</u>	<u>175,539</u>
Total Public Safety	<u>27,232,457</u>	<u>27,561,155</u>	<u>26,450,420</u>	<u>1,110,735</u>
Human Services:				
Health:				
Other Expenditures	600	600	506	94
Total Health	<u>600</u>	<u>600</u>	<u>506</u>	<u>94</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, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	561,980	572,310	508,595	63,715
Materials and Supplies	32,058	56,144	36,821	19,323
Contractual Services	67,945	69,945	51,234	18,711
Other Expenditures	887,417	777,230	526,167	251,063
Capital Outlay	4,618	43,041	39,817	3,224
Total Veterans' Services	<u>1,554,018</u>	<u>1,518,670</u>	<u>1,162,634</u>	<u>356,036</u>
Total Human Services	<u>1,554,618</u>	<u>1,519,270</u>	<u>1,163,140</u>	<u>356,130</u>
Community and Economic Development:				
Commissioners:				
Personal Services	123,892	128,160	119,750	8,410
Materials and Supplies	4,998	4,998	2,147	2,851
Contractual Services	10,678	10,678	4,872	5,806
Other Operating Expenditures	64,300	59,392	48,221	11,171
Capital Outlay	5,400	6,040	6,040	0
Total Community and Economic Development	<u>209,268</u>	<u>209,268</u>	<u>181,030</u>	<u>28,238</u>
Total Expenditures	<u>61,721,905</u>	<u>61,154,094</u>	<u>57,296,983</u>	<u>3,857,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,706,069)	(813,258)	6,175,239	6,988,497
Other Financing Sources (Uses):				
Transfers In	0	1,000,000	1,000,000	0
Transfers Out	(4,374,034)	(10,844,172)	(10,765,265)	78,907
Advances In	569,000	569,000	759,000	190,000
Advances Out	0	0	(340,574)	(340,574)
Total Other Financing Sources (Uses)	<u>(3,805,034)</u>	<u>(9,275,172)</u>	<u>(9,346,839)</u>	<u>(71,667)</u>
Net Change in Fund Balance	(10,511,103)	(10,088,430)	(3,171,600)	6,916,830
Fund Balance at Beginning of Year	21,989,356	21,989,356	21,989,356	0
Prior Year Encumbrances	3,361,849	3,361,849	3,361,849	0
Fund Balance at End of Year	<u>\$ 14,840,102</u>	<u>\$ 15,262,775</u>	<u>\$ 22,179,605</u>	<u>\$ 6,916,830</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, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,857,000	\$ 16,857,000	\$ 17,296,852	\$ 439,852
Intergovernmental Revenues	5,908,470	5,908,470	6,748,993	840,523
Charges for Services	496,069	496,069	502,490	6,421
All Other Revenues	326,500	326,500	985,682	659,182
Total Revenues	<u>23,588,039</u>	<u>23,588,039</u>	<u>25,534,017</u>	<u>1,945,978</u>
Expenditures:				
Human Services:				
Personal Services	12,360,334	12,264,921	11,428,408	836,513
Materials and Supplies	638,777	581,071	471,026	110,045
Contractual Services	15,844,071	15,080,942	13,640,412	1,440,530
Health Insurance Claims	165,000	165,000	132,373	32,627
Other Expenditures	893,199	1,226,047	940,163	285,884
Capital Outlay	412,094	701,971	471,259	230,712
Total Expenditures	<u>30,313,475</u>	<u>30,019,952</u>	<u>27,083,641</u>	<u>2,936,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Fund Balance at Beginning of Year	25,668,385	25,668,385	25,668,385	0
Prior Year Encumbrances	1,909,934	1,909,934	1,909,934	0
Fund Balance at End of Year	<u>\$ 20,852,883</u>	<u>\$ 21,146,406</u>	<u>\$ 26,028,695</u>	<u>\$ 4,882,289</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 17,000	\$ 17,000
Special Assessments	1,354,406	1,337,407	(16,999)
Total Revenues	1,354,406	1,354,407	1
Expenditures:			
Debt Service:			
Principal Retirement	1,360,663	1,360,661	2
Interest and Fiscal Charges	562,846	562,792	54
Total Expenditures	1,923,509	1,923,453	56
Excess (Deficiency) of Revenues Over (Under) Expenditures	(569,103)	(569,046)	57
Fund Balance at Beginning of Year	1,288,155	1,288,155	0
Fund Balance at End of Year	\$ 719,052	\$ 719,109	\$ 57

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, 2012*****COUNTY ROAD PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 0	\$ 1,454,584	\$ 1,454,584
Intergovernmental Revenues	9,280,177	4,862,657	(4,417,520)
Fines and Forfeitures	130,000	263,399	133,399
All Other Revenues	402,836	566,656	163,820
Total Revenues	<u>9,813,013</u>	<u>7,147,296</u>	<u>(2,665,717)</u>
Expenditures:			
Capital Outlay	<u>16,557,851</u>	<u>11,962,500</u>	<u>4,595,351</u>
Total Expenditures	<u>16,557,851</u>	<u>11,962,500</u>	<u>4,595,351</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,744,838)	(4,815,204)	1,929,634
Other Financing Sources (Uses):			
Loans Initiated	320,865	254,314	(66,551)
Transfers In	6,740,081	753,387	(5,986,694)
Transfers Out	(1,316,593)	(1,023,620)	292,973
Advances In	0	2,765,015	2,765,015
Advances Out	(1,863,064)	(1,863,064)	0
Total Other Financing Sources (Uses)	<u>3,881,289</u>	<u>886,032</u>	<u>(2,995,257)</u>
Net Change in Fund Balance	(2,863,549)	(3,929,172)	(1,065,623)
Fund Balance at Beginning of Year	(6,709,977)	(6,709,977)	0
Prior Year Encumbrances	11,698,365	11,698,365	0
Fund Balance at End of Year	<u>\$ 2,124,839</u>	<u>\$ 1,059,216</u>	<u>\$ (1,065,623)</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 5,750,000	\$ 5,831,612	\$ 81,612
Intergovernmental Revenues	750,000	891,672	141,672
Total Revenues	<u>6,500,000</u>	<u>6,723,284</u>	<u>223,284</u>
Expenditures:			
Human Services:			
Contractual Services	9,010,666	8,189,858	820,808
Other Expenditures	96,000	72,553	23,447
Total Expenditures	<u>9,106,666</u>	<u>8,262,411</u>	<u>844,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,606,666)	(1,539,127)	1,067,539
Fund Balance at Beginning of Year	5,449,809	5,449,809	0
Prior Year Encumbrances	1,767,826	1,767,826	0
Fund Balance at End of Year	<u>\$ 4,610,969</u>	<u>\$ 5,678,508</u>	<u>\$ 1,067,539</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,585,000	\$ 1,753,950	\$ 168,950
Intergovernmental Revenues	6,264,624	6,367,308	102,684
Charges for Services	58,583	53,550	(5,033)
Fines and Forfeitures	149,640	154,564	4,924
All Other Revenues	1,134,707	1,144,655	9,948
Total Revenues	<u>9,192,554</u>	<u>9,474,027</u>	<u>281,473</u>
Expenditures:			
Public Works:			
Personal Services	3,216,660	3,153,750	62,910
Materials and Supplies	921,831	645,655	276,176
Contractual Services	4,431,364	4,310,514	120,850
Other Expenditures	20,700	18,961	1,739
Capital Outlay	277,771	273,241	4,530
Total Expenditures	<u>8,868,326</u>	<u>8,402,121</u>	<u>466,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	324,228	1,071,906	747,678
Other Financing Sources (Uses):			
Transfers Out	(4,464,134)	(8,022)	4,456,112
Advances In	1,863,064	1,863,064	0
Advances Out	0	(2,765,014)	(2,765,014)
Total Other Financing Sources (Uses)	<u>(2,601,070)</u>	<u>(909,972)</u>	<u>1,691,098</u>
Net Change in Fund Balance	(2,276,842)	161,934	2,438,776
Fund Balance at Beginning of Year	3,108,367	3,108,367	0
Prior Year Encumbrances	430,912	430,912	0
Fund Balance at End of Year	<u>\$ 1,262,437</u>	<u>\$ 3,701,213</u>	<u>\$ 2,438,776</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HUMAN SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,545,471	\$ 2,435,422	\$ (110,049)
All Other Revenues	0	2,090	2,090
Total Revenues	<u>2,545,471</u>	<u>2,437,512</u>	<u>(107,959)</u>
Expenditures:			
Human Services:			
Personal Services	2,126,522	1,926,894	199,628
Materials and Supplies	65,000	58,577	6,423
Contractual Services	922,919	816,499	106,420
Other Expenditures	26,500	19,449	7,051
Capital Outlay	19,500	5,158	14,342
Total Expenditures	<u>3,160,441</u>	<u>2,826,577</u>	<u>333,864</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(614,970)	(389,065)	225,905
Other Financing Sources (Uses):			
Transfers In	206,739	321,436	114,697
Total Other Financing Sources (Uses)	<u>206,739</u>	<u>321,436</u>	<u>114,697</u>
Net Change in Fund Balance	(408,231)	(67,629)	340,602
Fund Balance at Beginning of Year	677,936	677,936	0
Prior Year Encumbrances	61,174	61,174	0
Fund Balance at End of Year	<u>\$ 330,879</u>	<u>\$ 671,481</u>	<u>\$ 340,602</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 393,400	\$ 422,077	\$ 28,677
Fines and Forfeitures	43,000	41,185	(1,815)
All Other Revenues	18,700	19,735	1,035
Total Revenues	<u>455,100</u>	<u>482,997</u>	<u>27,897</u>
Expenditures:			
Health:			
Personal Services	252,444	236,389	16,055
Materials and Supplies	58,000	51,763	6,237
Contractual Services	221,832	220,186	1,646
Other Expenditures	19,764	17,898	1,866
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>556,040</u>	<u>526,236</u>	<u>29,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,940)	(43,239)	57,701
Fund Balance at Beginning of Year	341,018	341,018	0
Fund Balance at End of Year	<u>\$ 240,078</u>	<u>\$ 297,779</u>	<u>\$ 57,701</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 398,000	\$ 400,143	\$ 2,143
All Other Revenues	1,250	1,913	663
Total Revenues	<u>399,250</u>	<u>402,056</u>	<u>2,806</u>
Expenditures:			
Judicial:			
Personal Services	45,309	44,644	665
Materials and Supplies	107,692	79,898	27,794
Contractual Services	291,989	290,384	1,605
Other Expenditures	8,593	7,316	1,277
Total Expenditures	<u>453,583</u>	<u>422,242</u>	<u>31,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,333)	(20,186)	34,147
Fund Balance at Beginning of Year	396,887	396,887	0
Prior Year Encumbrances	42,566	42,566	0
Fund Balance at End of Year	<u>\$ 385,120</u>	<u>\$ 419,267</u>	<u>\$ 34,147</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 1,325	\$ 1,325	\$ 0
Total Revenues	<u>1,325</u>	<u>1,325</u>	<u>0</u>
Expenditures:			
Human Services:			
Materials and Supplies	800	708	92
Capital Outlay	<u>3,244</u>	<u>1,625</u>	<u>1,619</u>
Total Expenditures	<u>4,044</u>	<u>2,333</u>	<u>1,711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,719)	(1,008)	1,711
Fund Balance at Beginning of Year	<u>2,719</u>	<u>2,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,711</u>	<u>\$ 1,711</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, 2012***

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 53,500	\$ 70,980	\$ 17,480
Total Revenues	<u>53,500</u>	<u>70,980</u>	<u>17,480</u>
Expenditures:			
Public Safety:			
Personal Services	8,000	0	8,000
Contractual Services	25,000	0	25,000
Capital Outlay	<u>20,000</u>	<u>715</u>	<u>19,285</u>
Total Expenditures	<u>53,000</u>	<u>715</u>	<u>52,285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	70,265	69,765
Fund Balance at Beginning of Year	<u>72,846</u>	<u>72,846</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 73,346</u>	<u>\$ 143,111</u>	<u>\$ 69,765</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 11,025	\$ 11,025	\$ 0
Total Revenues	<u>11,025</u>	<u>11,025</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	20,321	14,281	6,040
Total Expenditures	<u>20,321</u>	<u>14,281</u>	<u>6,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,296)	(3,256)	6,040
Fund Balance at Beginning of Year	39,781	39,781	0
Fund Balance at End of Year	<u>\$ 30,485</u>	<u>\$ 36,525</u>	<u>\$ 6,040</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, 2012***

	PERMISSIVE TAX FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 462,699	\$ 12,699
Total Revenues	<u>450,000</u>	<u>462,699</u>	<u>12,699</u>
Expenditures:			
Public Works:			
Capital Outlay	570,231	409,232	160,999
Total Expenditures	<u>570,231</u>	<u>409,232</u>	<u>160,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,231)	53,467	173,698
Fund Balance at Beginning of Year	1,153,444	1,153,444	0
Prior Year Encumbrances	120,231	120,231	0
Fund Balance at End of Year	<u>\$ 1,153,444</u>	<u>\$ 1,327,142</u>	<u>\$ 173,698</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, 2012***

DOMESTIC SHELTER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 44,500	\$ 45,084	\$ 584
Total Revenues	<u>44,500</u>	<u>45,084</u>	<u>584</u>
Expenditures:			
Health:			
Contractual Services	46,194	46,194	0
Total Expenditures	<u>46,194</u>	<u>46,194</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,694)	(1,110)	584
Fund Balance at Beginning of Year	20,833	20,833	0
Fund Balance at End of Year	<u>\$ 19,139</u>	<u>\$ 19,723</u>	<u>\$ 584</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 730,000	\$ 732,220	\$ 2,220
Licenses and Permits	0	5	5
All Other Revenues	0	8	8
Total Revenues	<u>730,000</u>	<u>732,233</u>	<u>2,233</u>
Expenditures:			
Legislative and Executive:			
Personal Services	920,898	718,302	202,596
Materials and Supplies	28,602	19,980	8,622
Contractual Services	1,968,168	1,348,559	619,609
Other Expenditures	42,000	7,877	34,123
Capital Outlay	264,182	205,584	58,598
Total Expenditures	<u>3,223,850</u>	<u>2,300,302</u>	<u>923,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,493,850)	(1,568,069)	925,781
Fund Balance at Beginning of Year	4,333,878	4,333,878	0
Prior Year Encumbrances	864,389	864,389	0
Fund Balance at End of Year	<u>\$ 2,704,417</u>	<u>\$ 3,630,198</u>	<u>\$ 925,781</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, 2012*****CHILDREN'S SERVICES BOARD FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,922,544	\$ 2,016,764	\$ 94,220
All Other Revenues	40,101	46,277	6,176
Total Revenues	<u>1,962,645</u>	<u>2,063,041</u>	<u>100,396</u>
Expenditures:			
Human Services:			
Personal Services	2,143,956	2,123,414	20,542
Materials and Supplies	45,000	40,856	4,144
Contractual Services	2,012,402	1,948,517	63,885
Other Expenditures	333,298	306,395	26,903
Capital Outlay	3,650	2,057	1,593
Total Expenditures	<u>4,538,306</u>	<u>4,421,239</u>	<u>117,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,575,661)	(2,358,198)	217,463
Other Financing Sources (Uses):			
Transfers In	2,014,534	1,970,145	(44,389)
Total Other Financing Sources (Uses)	<u>2,014,534</u>	<u>1,970,145</u>	<u>(44,389)</u>
Net Change in Fund Balance	(561,127)	(388,053)	173,074
Fund Balance at Beginning of Year	427,058	427,058	0
Prior Year Encumbrances	153,865	153,865	0
Fund Balance at End of Year	<u>\$ 19,796</u>	<u>\$ 192,870</u>	<u>\$ 173,074</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 81,894	\$ 58,227	\$ (23,667)
Total Revenues	<u>81,894</u>	<u>58,227</u>	<u>(23,667)</u>
Expenditures:			
Public Safety:			
Personal Services	91,255	77,163	14,092
Materials and Supplies	1,546	1,317	229
Contractual Services	750	731	19
Other Expenditures	<u>5,862</u>	<u>3,976</u>	<u>1,886</u>
Total Expenditures	<u>99,413</u>	<u>83,187</u>	<u>16,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,519)	(24,960)	(7,441)
Other Financing Sources (Uses):			
Transfers In	<u>0</u>	<u>23,690</u>	<u>23,690</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>23,690</u>	<u>23,690</u>
Net Change in Fund Balance	(17,519)	(1,270)	16,249
Fund Balance at Beginning of Year	<u>21,945</u>	<u>21,945</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,426</u>	<u>\$ 20,675</u>	<u>\$ 16,249</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,748,604	\$ 1,765,377	\$ 16,773
Fines and Forfeitures	250	516	266
All Other Revenues	80,000	96,333	16,333
Total Revenues	<u>1,828,854</u>	<u>1,862,226</u>	<u>33,372</u>
Expenditures:			
Public Safety:			
Personal Services	2,709,889	2,249,497	460,392
Materials and Supplies	93,924	64,817	29,107
Contractual Services	562,741	549,030	13,711
Other Expenditures	13,000	4,458	8,542
Capital Outlay	63,700	47,250	16,450
Total Expenditures	<u>3,443,254</u>	<u>2,915,052</u>	<u>528,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,614,400)	(1,052,826)	561,574
Other Financing Sources (Uses):			
Transfers In	878,761	878,761	0
Total Other Financing Sources (Uses)	<u>878,761</u>	<u>878,761</u>	<u>0</u>
Net Change in Fund Balance	(735,639)	(174,065)	561,574
Fund Balance at Beginning of Year	965,357	965,357	0
Prior Year Encumbrances	360,002	360,002	0
Fund Balance at End of Year	<u>\$ 589,720</u>	<u>\$ 1,151,294</u>	<u>\$ 561,574</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 455,038	\$ 448,473	\$ (6,565)
All Other Revenues	0	7,801	7,801
Total Revenues	<u>455,038</u>	<u>456,274</u>	<u>1,236</u>
Expenditures:			
Legislative and Executive:			
Personal Services	485,385	482,553	2,832
Materials and Supplies	12,160	10,322	1,838
Contractual Services	37,470	30,490	6,980
Other Expenditures	8,392	2,057	6,335
Capital Outlay	490	487	3
Total Expenditures	<u>543,897</u>	<u>525,909</u>	<u>17,988</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,859)	(69,635)	19,224
Fund Balance at Beginning of Year	1,546,802	1,546,802	0
Prior Year Encumbrances	1,782	1,782	0
Fund Balance at End of Year	<u>\$ 1,459,725</u>	<u>\$ 1,478,949</u>	<u>\$ 19,224</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, 2012***

	GRANT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 2,205	\$ 2,591	\$ 386
Total Revenues	<u>2,205</u>	<u>2,591</u>	<u>386</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	2,205	2,205	0
Total Expenditures	<u>2,205</u>	<u>2,205</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	386	386
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 386</u>	<u>\$ 386</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, 2012***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>26,688</u>	<u>26,651</u>	<u>37</u>
Total Expenditures	<u>26,688</u>	<u>26,651</u>	<u>37</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,688)	(26,651)	37
Fund Balance at Beginning of Year	<u>38,119</u>	<u>38,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,431</u>	<u>\$ 11,468</u>	<u>\$ 37</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, 2012***

COUNTY COURT PROBATION DEPT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 139,732	\$ 143,485	\$ 3,753
Total Revenues	<u>139,732</u>	<u>143,485</u>	<u>3,753</u>
Expenditures:			
Public Safety:			
Personal Services	221,245	209,749	11,496
Materials and Supplies	5,157	2,808	2,349
Contractual Services	1,696	218	1,478
Other Expenditures	<u>500</u>	<u>0</u>	<u>500</u>
Total Expenditures	<u>228,598</u>	<u>212,775</u>	<u>15,823</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,866)	(69,290)	19,576
Other Financing Sources (Uses):			
Transfers In	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Net Change in Fund Balance	(13,866)	5,710	19,576
Fund Balance at Beginning of Year	47,808	47,808	0
Prior Year Encumbrances	<u>283</u>	<u>283</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,225</u>	<u>\$ 53,801</u>	<u>\$ 19,576</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, 2012***

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

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	61,953	61,262	691
Total Expenditures	<u>61,953</u>	<u>61,262</u>	<u>691</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,953)	(1,262)	691
Fund Balance at Beginning of Year	26,758	26,758	0
Fund Balance at End of Year	<u>\$ 24,805</u>	<u>\$ 25,496</u>	<u>\$ 691</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,650	\$ 87,483	\$ 6,833
All Other Revenues	30,078	30,157	79
Total Revenues	<u>110,728</u>	<u>117,640</u>	<u>6,912</u>
Expenditures:			
Health:			
Personal Services	117,996	114,986	3,010
Materials and Supplies	27,705	12,393	15,312
Contractual Services	51,349	14,646	36,703
Other Expenditures	26,867	684	26,183
Capital Outlay	1,854	0	1,854
Total Expenditures	<u>225,771</u>	<u>142,709</u>	<u>83,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,043)	(25,069)	89,974
Fund Balance at Beginning of Year	1,608,717	1,608,717	0
Prior Year Encumbrances	4,411	4,411	0
Fund Balance at End of Year	<u>\$ 1,498,085</u>	<u>\$ 1,588,059</u>	<u>\$ 89,974</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,020,889	\$ 1,006,639	\$ (14,250)
All Other Revenues	0	14,251	14,251
Total Revenues	<u>1,020,889</u>	<u>1,020,890</u>	<u>1</u>
Expenditures:			
Human Services:			
Personal Services	467,269	448,897	18,372
Materials and Supplies	11,807	9,541	2,266
Contractual Services	611,279	598,459	12,820
Other Expenditures	15,316	15,191	125
Capital Outlay	5,518	5,518	0
Total Expenditures	<u>1,111,189</u>	<u>1,077,606</u>	<u>33,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,300)	(56,716)	33,584
Fund Balance at Beginning of Year	150,183	150,183	0
Prior Year Encumbrances	15,378	15,378	0
Fund Balance at End of Year	<u>\$ 75,261</u>	<u>\$ 108,845</u>	<u>\$ 33,584</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, 2012***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,628	\$ 1,628	\$ 0
All Other Revenues	<u>0</u>	<u>25</u>	<u>25</u>
Total Revenues	<u>1,628</u>	<u>1,653</u>	<u>25</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	1,122	578
Contractual Services	200	0	200
Other Expenditures	<u>100</u>	<u>25</u>	<u>75</u>
Total Expenditures	<u>2,000</u>	<u>1,147</u>	<u>853</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(372)	506	878
Fund Balance at Beginning of Year	<u>2,560</u>	<u>2,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,188</u>	<u>\$ 3,066</u>	<u>\$ 878</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, 2012***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 842,000	\$ 282,036	\$ (559,964)
Total Revenues	<u>842,000</u>	<u>282,036</u>	<u>(559,964)</u>
Expenditures:			
Public Safety:			
Other Expenditures	842,000	597,036	244,964
Total Expenditures	<u>842,000</u>	<u>597,036</u>	<u>244,964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(315,000)	(315,000)
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (315,000)</u>	<u>\$ (315,000)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 446,969	\$ 471,968	\$ 24,999
Charges for Services	235,000	284,639	49,639
Total Revenues	681,969	756,607	74,638
Expenditures:			
Public Safety:			
Personal Services	411,880	403,368	8,512
Materials and Supplies	1,500	1,500	0
Contractual Services	385,660	385,561	99
Other Expenditures	265	265	0
Total Expenditures	799,305	790,694	8,611
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117,336)	(34,087)	83,249
Other Financing Sources (Uses):			
Transfers In	60,000	60,000	0
Total Other Financing Sources (Uses)	60,000	60,000	0
Net Change in Fund Balance	(57,336)	25,913	83,249
Fund Balance at Beginning of Year	266,131	266,131	0
Prior Year Encumbrances	26,730	26,730	0
Fund Balance at End of Year	\$ 235,525	\$ 318,774	\$ 83,249

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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,109,259	\$ 1,944,541	\$ (164,718)
Charges for Services	690,000	801,508	111,508
All Other Revenues	0	45,280	45,280
Total Revenues	<u>2,799,259</u>	<u>2,791,329</u>	<u>(7,930)</u>
Expenditures:			
Human Services:			
Personal Services	2,738,691	2,569,988	168,703
Materials and Supplies	66,000	42,286	23,714
Contractual Services	357,196	331,486	25,710
Other Expenditures	72,762	39,260	33,502
Capital Outlay	50,200	48,908	1,292
Total Expenditures	<u>3,284,849</u>	<u>3,031,928</u>	<u>252,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(485,590)	(240,599)	244,991
Other Financing Sources (Uses):			
Transfers In	275,000	275,000	0
Total Other Financing Sources (Uses)	<u>275,000</u>	<u>275,000</u>	<u>0</u>
Net Change in Fund Balance	(210,590)	34,401	244,991
Fund Balance at Beginning of Year	199,125	199,125	0
Prior Year Encumbrances	11,465	11,465	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 244,991</u>	<u>\$ 244,991</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, 2012*****EMERGENCY MANAGEMENT FUND**

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 559,074	\$ 528,993	\$ (30,081)
All Other Revenues	0	180	180
Total Revenues	<u>559,074</u>	<u>529,173</u>	<u>(29,901)</u>
Expenditures:			
Public Safety:			
Personal Services	533,202	501,437	31,765
Materials and Supplies	171,391	170,236	1,155
Contractual Services	7,617	5,900	1,717
Other Expenditures	2,500	2,148	352
Capital Outlay	306,039	29,632	276,407
Total Expenditures	<u>1,020,749</u>	<u>709,353</u>	<u>311,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(461,675)	(180,180)	281,495
Other Financing Sources (Uses):			
Transfers In	62,616	62,616	0
Total Other Financing Sources (Uses)	<u>62,616</u>	<u>62,616</u>	<u>0</u>
Net Change in Fund Balance	(399,059)	(117,564)	281,495
Fund Balance at Beginning of Year	585,479	585,479	0
Fund Balance at End of Year	<u>\$ 186,420</u>	<u>\$ 467,915</u>	<u>\$ 281,495</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,274,960	\$ 957,314	\$ (317,646)
Charges for Services	4,970	4,970	0
All Other Revenues	30,000	98,448	68,448
Total Revenues	<u>1,309,930</u>	<u>1,060,732</u>	<u>(249,198)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	131,151	129,878	1,273
Materials and Supplies	9,810	490	9,320
Contractual Services	158,671	155,208	3,463
Other Expenditures	340,300	28,669	311,631
Capital Outlay	738,539	738,539	0
Total Expenditures	<u>1,378,471</u>	<u>1,052,784</u>	<u>325,687</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,541)	7,948	76,489
Fund Balance at Beginning of Year	(153,269)	(153,269)	0
Prior Year Encumbrances	294,624	294,624	0
Fund Balance at End of Year	<u>\$ 72,814</u>	<u>\$ 149,303</u>	<u>\$ 76,489</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, 2012***

SHERIFF GRANTS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 87,562	\$ 90,653	\$ 3,091
Charges for Services	0	77,968	77,968
All Other Revenues	54,858	49,783	(5,075)
Total Revenues	<u>142,420</u>	<u>218,404</u>	<u>75,984</u>
Expenditures:			
Public Safety:			
Personal Services	99,298	70,347	28,951
Materials and Supplies	4,000	2,338	1,662
Contractual Services	115,000	46,229	68,771
Other Expenditures	18,633	5,427	13,206
Capital Outlay	83,407	55,957	27,450
Total Expenditures	<u>320,338</u>	<u>180,298</u>	<u>140,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(177,918)	38,106	216,024
Other Financing Sources (Uses):			
Advances In	0	26,100	26,100
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(3,900)</u>	<u>26,100</u>
Net Change in Fund Balance	(207,918)	34,206	242,124
Fund Balance at Beginning of Year	364,072	364,072	0
Fund Balance at End of Year	<u>\$ 156,154</u>	<u>\$ 398,278</u>	<u>\$ 242,124</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

INDIGENT GUARDIANSHIP FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,000	\$ 17,804	\$ 1,804
All Other Revenues	<u>0</u>	<u>391</u>	<u>391</u>
Total Revenues	<u>16,000</u>	<u>18,195</u>	<u>2,195</u>
Expenditures:			
Judicial:			
Personal Services	3,464	2,540	924
Contractual Services	<u>12,000</u>	<u>1,034</u>	<u>10,966</u>
Total Expenditures	<u>15,464</u>	<u>3,574</u>	<u>11,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	536	14,621	14,085
Fund Balance at Beginning of Year	<u>84,481</u>	<u>84,481</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 85,017</u>	<u>\$ 99,102</u>	<u>\$ 14,085</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 21,121	\$ 43,146	\$ 22,025
Total Revenues	<u>21,121</u>	<u>43,146</u>	<u>22,025</u>
Expenditures:			
Public Safety:			
Contractual Services	24,105	12,250	11,855
Other Expenditures	<u>14,500</u>	<u>14,500</u>	<u>0</u>
Total Expenditures	<u>38,605</u>	<u>26,750</u>	<u>11,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,484)	16,396	33,880
Fund Balance at Beginning of Year	109,984	109,984	0
Prior Year Encumbrances	<u>11,805</u>	<u>11,805</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 104,305</u>	<u>\$ 138,185</u>	<u>\$ 33,880</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 6,226	\$ 6,226
Total Revenues	<u>0</u>	<u>6,226</u>	<u>6,226</u>
Expenditures:			
Public Safety:			
Other Expenditures	60,000	1,858	58,142
Total Expenditures	<u>60,000</u>	<u>1,858</u>	<u>58,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,000)	4,368	64,368
Fund Balance at Beginning of Year	77,953	77,953	0
Fund Balance at End of Year	<u>\$ 17,953</u>	<u>\$ 82,321</u>	<u>\$ 64,368</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Other Expenditures	8,802	3,801	5,001
Capital Outlay	57,000	48,618	8,382
Total Expenditures	65,802	52,419	13,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,802)	(52,419)	13,383
Fund Balance at Beginning of Year	90,389	90,389	0
Fund Balance at End of Year	\$ 24,587	\$ 37,970	\$ 13,383

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, 2012***

COURT COMPUTERIZATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 136,918	\$ 151,771	\$ 14,853
Total Revenues	<u>136,918</u>	<u>151,771</u>	<u>14,853</u>
Expenditures:			
Judicial:			
Materials and Supplies	27,164	13,396	13,768
Contractual Services	168,672	63,082	105,590
Capital Outlay	<u>155,914</u>	<u>111,586</u>	<u>44,328</u>
Total Expenditures	<u>351,750</u>	<u>188,064</u>	<u>163,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,832)	(36,293)	178,539
Fund Balance at Beginning of Year	552,168	552,168	0
Prior Year Encumbrances	<u>16,074</u>	<u>16,074</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 353,410</u>	<u>\$ 531,949</u>	<u>\$ 178,539</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 22,670	\$ 22,670
Fines and Forfeitures	317,162	350,585	33,423
Total Revenues	<u>317,162</u>	<u>373,255</u>	<u>56,093</u>
Expenditures:			
Judicial:			
Personal Services	167,615	136,581	31,034
Materials and Supplies	10,692	5,253	5,439
Contractual Services	622,135	119,136	502,999
Other Expenditures	8,500	1,580	6,920
Capital Outlay	63,188	31,501	31,687
Total Expenditures	<u>872,130</u>	<u>294,051</u>	<u>578,079</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(554,968)	79,204	634,172
Fund Balance at Beginning of Year	713,614	713,614	0
Prior Year Encumbrances	69,515	69,515	0
Fund Balance at End of Year	<u>\$ 228,161</u>	<u>\$ 862,333</u>	<u>\$ 634,172</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, 2012***

	TASC GRANT FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 185,465	\$ 165,273	\$ (20,192)
Charges for Services	58,000	77,886	19,886
All Other Revenues	0	5,500	5,500
Total Revenues	<u>243,465</u>	<u>248,659</u>	<u>5,194</u>
Expenditures:			
Public Safety:			
Personal Services	205,406	197,511	7,895
Materials and Supplies	32,284	27,938	4,346
Contractual Services	18,660	16,087	2,573
Other Expenditures	1,855	1,213	642
Capital Outlay	300	139	161
Total Expenditures	<u>258,505</u>	<u>242,888</u>	<u>15,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,040)	5,771	20,811
Other Financing Sources (Uses):			
Advances In	0	40,000	40,000
Advances Out	(39,000)	(79,000)	(40,000)
Total Other Financing Sources (Uses)	<u>(39,000)</u>	<u>(39,000)</u>	<u>0</u>
Net Change in Fund Balance	(54,040)	(33,229)	20,811
Fund Balance at Beginning of Year	62,634	62,634	0
Prior Year Encumbrances	300	300	0
Fund Balance at End of Year	<u>\$ 8,894</u>	<u>\$ 29,705</u>	<u>\$ 20,811</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	35,000	27,118	7,882
Total Expenditures	35,000	27,118	7,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(27,118)	7,882
Other Financing Sources (Uses):			
Transfers In	35,000	35,000	0
Total Other Financing Sources (Uses)	35,000	35,000	0
Net Change in Fund Balance	0	7,882	7,882
Fund Balance at Beginning of Year	922	922	0
Fund Balance at End of Year	\$ 922	\$ 8,804	\$ 7,882

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, 2012***

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 51	\$ 51
Total Revenues	<u>0</u>	<u>51</u>	<u>51</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	147	4,853
Other Expenditures	1,100	525	575
Capital Outlay	<u>4,000</u>	<u>2,531</u>	<u>1,469</u>
Total Expenditures	<u>10,100</u>	<u>3,203</u>	<u>6,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,100)	(3,152)	6,948
Fund Balance at Beginning of Year	<u>16,506</u>	<u>16,506</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,406</u>	<u>\$ 13,354</u>	<u>\$ 6,948</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, 2012***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 7,020	\$ 7,720	\$ 700
Total Revenues	<u>7,020</u>	<u>7,720</u>	<u>700</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,980)	7,720	30,700
Fund Balance at Beginning of Year	36,539	36,539	0
Fund Balance at End of Year	<u>\$ 13,559</u>	<u>\$ 44,259</u>	<u>\$ 30,700</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, 2012***

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 0</u>	<u>\$ 10,689</u>	<u>\$ 10,689</u>
Total Revenues	<u> 0</u>	<u> 10,689</u>	<u> 10,689</u>
Expenditures:			
Human Services:			
Other Expenditures	<u> 929</u>	<u> 88</u>	<u> 841</u>
Total Expenditures	<u> 929</u>	<u> 88</u>	<u> 841</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(929)	10,601	11,530
Fund Balance at Beginning of Year	4,227	4,227	0
Prior Year Encumbrances	<u> 430</u>	<u> 430</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 3,728</u>	<u>\$ 15,258</u>	<u>\$ 11,530</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 996,903	\$ 615,057	\$ (381,846)
Charges for Services	104,400	99,148	(5,252)
All Other Revenues	0	52,604	52,604
Total Revenues	<u>1,101,303</u>	<u>766,809</u>	<u>(334,494)</u>
Expenditures:			
Human Services:			
Materials and Supplies	232,547	232,546	1
Contractual Services	984,348	984,035	313
Other Expenditures	31,635	15,372	16,263
Total Expenditures	<u>1,248,530</u>	<u>1,231,953</u>	<u>16,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,227)	(465,144)	(317,917)
Other Financing Sources (Uses):			
Transfers In	0	339,405	339,405
Total Other Financing Sources (Uses)	<u>0</u>	<u>339,405</u>	<u>339,405</u>
Net Change in Fund Balance	(147,227)	(125,739)	21,488
Fund Balance at Beginning of Year	183,290	183,290	0
Prior Year Encumbrances	115,080	115,080	0
Fund Balance at End of Year	<u>\$ 151,143</u>	<u>\$ 172,631</u>	<u>\$ 21,488</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,000,000	\$ 2,142,123	\$ 142,123
Total Revenues	<u>2,000,000</u>	<u>2,142,123</u>	<u>142,123</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,481,918	1,481,917	1
Interest and Fiscal Charges	<u>458,883</u>	<u>451,822</u>	<u>7,061</u>
Total Expenditures	<u>1,940,801</u>	<u>1,933,739</u>	<u>7,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,199	208,384	149,185
Fund Balance at Beginning of Year	<u>11,043,488</u>	<u>11,043,488</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,102,687</u>	<u>\$ 11,251,872</u>	<u>\$ 149,185</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	8,022	6,358	1,664
Total Expenditures	8,022	6,358	1,664
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,022)	(6,358)	1,664
Other Financing Sources (Uses):			
Transfers In	8,022	8,022	0
Total Other Financing Sources (Uses)	8,022	8,022	0
Net Change in Fund Balance	0	1,664	1,664
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 1,664	\$ 1,664

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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 300,000	\$ 404,921	\$ 104,921
Intergovernmental Revenues	30,000	55,554	25,554
Total Revenues	<u>330,000</u>	<u>460,475</u>	<u>130,475</u>
Expenditures:			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	153,375	150,626	2,749
Total Expenditures	<u>193,375</u>	<u>190,626</u>	<u>2,749</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,625	269,849	133,224
Fund Balance at Beginning of Year	554,551	554,551	0
Fund Balance at End of Year	<u>\$ 691,176</u>	<u>\$ 824,400</u>	<u>\$ 133,224</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 41,956	\$ 41,515	\$ (441)
Total Revenues	<u>41,956</u>	<u>41,515</u>	<u>(441)</u>
Expenditures:			
Capital Outlay	<u>337,956</u>	<u>335,833</u>	<u>2,123</u>
Total Expenditures	<u>337,956</u>	<u>335,833</u>	<u>2,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(296,000)	(294,318)	1,682
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>280,000</u>	<u>280,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>280,000</u>	<u>280,000</u>
Net Change in Fund Balance	(296,000)	(14,318)	281,682
Fund Balance at Beginning of Year	(41,956)	(41,956)	0
Prior Year Encumbrances	41,956	41,956	0
Fund Balance at End of Year	<u>\$ (296,000)</u>	<u>\$ (14,318)</u>	<u>\$ 281,682</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 350,810	\$ 350,810	\$ 0
Special Assessments	500,000	0	(500,000)
Total Revenues	<u>850,810</u>	<u>350,810</u>	<u>(500,000)</u>
Expenditures:			
Capital Outlay	1,017,046	774,047	242,999
Total Expenditures	<u>1,017,046</u>	<u>774,047</u>	<u>242,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,236)	(423,237)	(257,001)
Other Financing Sources (Uses):			
General Obligation Notes Issued	267,191	0	(267,191)
Advances In	0	848,100	848,100
Advances Out	(500,000)	(500,000)	0
Total Other Financing Sources (Uses)	<u>(232,809)</u>	<u>348,100</u>	<u>580,909</u>
Net Change in Fund Balance	(399,045)	(75,137)	323,908
Fund Balance at Beginning of Year	401,499	401,499	0
Prior Year Encumbrances	17,046	17,046	0
Fund Balance at End of Year	<u>\$ 19,500</u>	<u>\$ 343,408</u>	<u>\$ 323,908</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, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 465,957	\$ 283,045	\$ (182,912)
All Other Revenues	0	1,115	1,115
Total Revenues	<u>465,957</u>	<u>284,160</u>	<u>(181,797)</u>
Expenditures:			
Capital Outlay	<u>3,867,798</u>	<u>3,215,638</u>	<u>652,160</u>
Total Expenditures	<u>3,867,798</u>	<u>3,215,638</u>	<u>652,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,401,841)	(2,931,478)	470,363
Other Financing Sources (Uses):			
Transfers In	0	4,395,000	4,395,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>4,395,000</u>	<u>4,395,000</u>
Net Change in Fund Balance	(3,401,841)	1,463,522	4,865,363
Fund Balance at Beginning of Year	3,767,031	3,767,031	0
Prior Year Encumbrances	<u>2,081,586</u>	<u>2,081,586</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,446,776</u>	<u>\$ 7,312,139</u>	<u>\$ 4,865,363</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, 2012***

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 124,474	\$ 0	\$ (124,474)
Total Revenues	<u>124,474</u>	<u>0</u>	<u>(124,474)</u>
Expenditures:			
Capital Outlay	138,305	130,406	7,899
Total Expenditures	<u>138,305</u>	<u>130,406</u>	<u>7,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,831)	(130,406)	(116,575)
Other Financing Sources (Uses):			
Transfers In	13,830	13,830	0
Advances In	0	124,474	124,474
Total Other Financing Sources (Uses)	<u>13,830</u>	<u>138,304</u>	<u>124,474</u>
Net Change in Fund Balance	(1)	7,898	7,899
Fund Balance at Beginning of Year	2,210	2,210	0
Fund Balance at End of Year	<u>\$ 2,209</u>	<u>\$ 10,108</u>	<u>\$ 7,899</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, 2012***

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u> 30,720</u>	<u> 30,720</u>	<u> 0</u>
Total Expenditures	<u> 30,720</u>	<u> 30,720</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,720)	(30,720)	0
Fund Balance at Beginning of Year	<u> 359,223</u>	<u> 359,223</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 328,503</u></u>	<u><u>\$ 328,503</u></u>	<u><u>\$ 0</u></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, 2012***

SCHEURER-SMITH TRUST FUND

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



Internal Service Funds

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

Vehicle Maintenance Fund

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

Health Insurance Fund

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

Workers' Compensation Self Insurance Fund

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

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

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

WARREN COUNTY, OHIO**Combining Statement of Net Position
Internal Service Funds
December 31, 2012**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 310,826	\$ 2,710,307	\$ 434,548
Receivables:			
Accounts	2,608	2,475	0
Intergovernmental	7,816	0	16,282
Due from Other Funds	29,410	0	678,006
Inventory of Supplies at Cost	0	0	0
Prepaid Items	0	0	0
<i>Total Current Assets</i>	<u>350,660</u>	<u>2,712,782</u>	<u>1,128,836</u>
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	18,992	0	0
Total Assets	<u>369,652</u>	<u>2,712,782</u>	<u>1,128,836</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	29,376	77,920	0
Accrued Wages and Benefits Payable	385	1,614	1,548
Intergovernmental Payable	54	878	239
Claims Payable	0	677,398	0
Due to Other Funds	0	187	187
<i>Total Current Liabilities</i>	<u>29,815</u>	<u>757,997</u>	<u>1,974</u>
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	7,610	7,610
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>7,610</u>	<u>7,610</u>
Total Liabilities	<u>29,815</u>	<u>765,607</u>	<u>9,584</u>
Net Position:			
Net Investment in Capital Assets	18,992	0	0
Unrestricted	320,845	1,947,175	1,119,252
Total Net Position	<u>\$ 339,837</u>	<u>\$ 1,947,175</u>	<u>\$ 1,119,252</u>

WARREN COUNTY, OHIO

***Combining Statement of Net Position
Internal Service Funds
December 31, 2012***

Property and Casualty Insurance	Gasoline	Total
\$ 469,774	\$ 49,916	\$ 3,975,371
0	0	5,083
0	3,780	27,878
0	130,289	837,705
0	36,817	36,817
131,442	0	131,442
<u>601,216</u>	<u>220,802</u>	<u>5,014,296</u>
0	0	18,992
<u>601,216</u>	<u>220,802</u>	<u>5,033,288</u>
1,007	75,741	184,044
0	0	3,547
0	0	1,171
0	0	677,398
0	0	374
<u>1,007</u>	<u>75,741</u>	<u>866,534</u>
0	0	15,220
0	0	15,220
<u>1,007</u>	<u>75,741</u>	<u>881,754</u>
0	0	18,992
600,209	145,061	4,132,542
<u>\$ 600,209</u>	<u>\$ 145,061</u>	<u>\$ 4,151,534</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 397,185	\$ 10,209,030	\$ 694,687
Other Operating Revenue	344	83,410	0
Total Operating Revenues	<u>397,529</u>	<u>10,292,440</u>	<u>694,687</u>
Operating Expenses:			
Personal Services	11,401	312,570	477,247
Materials and Supplies	301,232	1,210	0
Contractual Services	68,601	292,443	285,922
Depreciation	2,173	0	0
Health Insurance Claims	0	5,580,717	0
Other Operating Expenses	0	739,542	0
Total Operating Expenses	<u>383,407</u>	<u>6,926,482</u>	<u>763,169</u>
Operating Income (Loss)	14,122	3,365,958	(68,482)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	14,122	3,365,958	(68,482)
Net Position Beginning of Year	<u>325,715</u>	<u>(1,418,783)</u>	<u>1,187,734</u>
Net Position End of Year	<u>\$ 339,837</u>	<u>\$ 1,947,175</u>	<u>\$ 1,119,252</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012***

Property and Casualty Insurance	Gasoline	Total
\$ 71,820	\$ 1,216,747	\$ 12,589,469
0	0	83,754
<u>71,820</u>	<u>1,216,747</u>	<u>12,673,223</u>
0	0	801,218
0	1,309,219	1,611,661
268,955	0	915,921
0	0	2,173
0	0	5,580,717
0	0	739,542
<u>268,955</u>	<u>1,309,219</u>	<u>9,651,232</u>
(197,135)	(92,472)	3,021,991
<u>797,344</u>	<u>0</u>	<u>797,344</u>
600,209	(92,472)	3,819,335
0	237,533	332,199
<u>\$ 600,209</u>	<u>\$ 145,061</u>	<u>\$ 4,151,534</u>

WARREN COUNTY, OHIO**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$384,013	\$11,014,322	\$564,286
Cash Payments for Goods and Services	(360,775)	(8,794,231)	(285,922)
Cash Payments to Employees	(10,962)	(311,106)	(475,858)
Net Cash Provided (Used) by Operating Activities	<u>12,276</u>	<u>1,908,985</u>	<u>(197,494)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	0
Advances Out	0	(500,000)	0
Net Cash Provided (Used) by Noncapital Financing Activities	<u>0</u>	<u>(500,000)</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,276	1,408,985	(197,494)
Cash and Cash Equivalents at Beginning of Year	<u>298,550</u>	<u>1,301,322</u>	<u>632,042</u>
Cash and Cash Equivalents at End of Year	<u>\$310,826</u>	<u>\$2,710,307</u>	<u>\$434,548</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$14,122	\$3,365,958	(\$68,482)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(2,608)	519,421	0
Increase in Due from Other Funds	(7,217)	0	(131,656)
(Increase) Decrease in Intergovernmental Receivables	(3,691)	33,842	1,255
Increase in Prepaid Items	0	0	0
Decrease in Inventory	0	0	0
Increase in Accounts Payable	9,058	75,642	0
Increase in Accrued Wages and Benefits	385	158	92
Increase in Due to Other Funds	0	40	40
Increase in Intergovernmental Payables	54	653	14
Decrease in Claims Payable	0	(2,087,972)	0
Increase in Compensated Absences	0	1,243	1,243
Total Adjustments	<u>(1,846)</u>	<u>(1,456,973)</u>	<u>(129,012)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$12,276</u>	<u>\$1,908,985</u>	<u>(\$197,494)</u>

WARREN COUNTY, OHIO

***Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012***

<u>Property and Casualty Insurance</u>	<u>Gasoline</u>	<u>Totals</u>
\$71,820	\$1,168,201	\$13,202,642
(399,390)	(1,271,851)	(11,112,169)
<u>0</u>	<u>0</u>	<u>(797,926)</u>
<u>(327,570)</u>	<u>(103,650)</u>	<u>1,292,547</u>
797,344	0	797,344
<u>0</u>	<u>0</u>	<u>(500,000)</u>
<u>797,344</u>	<u>0</u>	<u>297,344</u>
469,774	(103,650)	1,589,891
<u>0</u>	<u>153,566</u>	<u>2,385,480</u>
<u>\$469,774</u>	<u>\$49,916</u>	<u>\$3,975,371</u>
(\$197,135)	(\$92,472)	\$3,021,991
0	0	2,173
0	0	516,813
0	(50,429)	(189,302)
0	1,883	33,289
(131,442)	0	(131,442)
0	15,084	15,084
1,007	22,284	107,991
0	0	635
0	0	80
0	0	721
0	0	(2,087,972)
<u>0</u>	<u>0</u>	<u>2,486</u>
<u>(130,435)</u>	<u>(11,178)</u>	<u>(1,729,444)</u>
<u>(\$327,570)</u>	<u>(\$103,650)</u>	<u>\$1,292,547</u>

Fiduciary Funds

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

Agency Funds

Employees Retirement Fund

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

Townships, Corporations, Schools, Special Districts, Libraries Fund

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

Undivided Water and Sewer Revenue Fund

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

Payroll Fund

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

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

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

Local Government Fund

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

Gasoline Tax Fund

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

Motor Vehicle License Fund

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

Trailer Tax Fund

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

(Continued)

Agency Funds

Undivided Interest Fund

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

Non-Entity Holdings Fund

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

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

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

Other Agency Funds

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

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

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Total Assets	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Liabilities				
Payroll Withholding	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Total Liabilities	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$49,153,244	(\$49,153,244)	\$0
Total Assets	\$0	\$49,153,244	(\$49,153,244)	\$0
Liabilities				
Unapportioned Monies	\$0	\$49,153,244	(\$49,153,244)	\$0
Total Liabilities	\$0	\$49,153,244	(\$49,153,244)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$26,170,415	(\$26,170,415)	\$0
Total Assets	\$0	\$26,170,415	(\$26,170,415)	\$0
Liabilities				
Unapportioned Monies	\$0	\$26,170,415	(\$26,170,415)	\$0
Total Liabilities	\$0	\$26,170,415	(\$26,170,415)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Total Assets	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Liabilities				
Unapportioned Monies	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Total Liabilities	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Payroll				
Assets				
Cash and Cash Equivalents	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Total Assets	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Liabilities				
Payroll Withholding	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Total Liabilities	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$220,985,697	(\$220,985,697)	\$0
Total Assets	\$0	\$220,985,697	(\$220,985,697)	\$0
Liabilities				
Unapportioned Monies	\$0	\$220,985,697	(\$220,985,697)	\$0
Total Liabilities	\$0	\$220,985,697	(\$220,985,697)	\$0
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$3,358,803	\$348,141,018	(\$347,621,233)	\$3,878,588
Taxes Receivable	315,415,997	303,085,063	(315,415,997)	303,085,063
Total Assets	\$318,774,800	\$651,226,081	(\$663,037,230)	\$306,963,651
Liabilities				
Intergovernmental Payables	\$315,415,997	\$303,085,063	(\$315,415,997)	\$303,085,063
Unapportioned Monies	3,358,803	348,141,018	(347,621,233)	3,878,588
Total Liabilities	\$318,774,800	\$651,226,081	(\$663,037,230)	\$306,963,651
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$98,684	\$57,339	(\$141,333)	\$14,690
Total Assets	\$98,684	\$57,339	(\$141,333)	\$14,690
Liabilities				
Unapportioned Monies	\$98,684	\$57,339	(\$141,333)	\$14,690
Total Liabilities	\$98,684	\$57,339	(\$141,333)	\$14,690

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$18,701	\$99,832	(\$109,458)	\$9,075
Total Assets	\$18,701	\$99,832	(\$109,458)	\$9,075
Liabilities				
Unapportioned Monies	\$18,701	\$99,832	(\$109,458)	\$9,075
Total Liabilities	\$18,701	\$99,832	(\$109,458)	\$9,075
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$4,852,632	(\$4,852,632)	\$0
Total Assets	\$0	\$4,852,632	(\$4,852,632)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,852,632	(\$4,852,632)	\$0
Total Liabilities	\$0	\$4,852,632	(\$4,852,632)	\$0
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$926,815	(\$926,815)	\$0
Total Assets	\$0	\$926,815	(\$926,815)	\$0
Liabilities				
Unapportioned Monies	\$0	\$926,815	(\$926,815)	\$0
Total Liabilities	\$0	\$926,815	(\$926,815)	\$0
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$518	\$18,945	(\$19,395)	\$68
Total Assets	\$518	\$18,945	(\$19,395)	\$68
Liabilities				
Unapportioned Monies	\$518	\$18,945	(\$19,395)	\$68
Total Liabilities	\$518	\$18,945	(\$19,395)	\$68

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,567,903	(\$3,567,903)	\$0
Total Assets	\$0	\$3,567,903	(\$3,567,903)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,567,903	(\$3,567,903)	\$0
Total Liabilities	\$0	\$3,567,903	(\$3,567,903)	\$0
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$0	\$515,518	(\$515,518)	\$0
Total Assets	\$0	\$515,518	(\$515,518)	\$0
Liabilities				
Unapportioned Monies	\$0	\$515,518	(\$515,518)	\$0
Total Liabilities	\$0	\$515,518	(\$515,518)	\$0
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,741,764	(\$7,741,764)	\$0
Total Assets	\$0	\$7,741,764	(\$7,741,764)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,741,764	(\$7,741,764)	\$0
Total Liabilities	\$0	\$7,741,764	(\$7,741,764)	\$0
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Total Assets	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Liabilities				
Unapportioned Monies	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Total Liabilities	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$4,549	(\$4,549)	\$0
Total Assets	<u>\$0</u>	<u>\$4,549</u>	<u>(\$4,549)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,549	(\$4,549)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,549</u>	<u>(\$4,549)</u>	<u>\$0</u>
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$4,648	\$23,281	(\$26,040)	\$1,889
Total Assets	<u>\$4,648</u>	<u>\$23,281</u>	<u>(\$26,040)</u>	<u>\$1,889</u>
Liabilities				
Unapportioned Monies	\$4,648	\$23,281	(\$26,040)	\$1,889
Total Liabilities	<u>\$4,648</u>	<u>\$23,281</u>	<u>(\$26,040)</u>	<u>\$1,889</u>
Life Insurance				
Assets				
Cash and Cash Equivalents	\$7,850	\$66,432	(\$73,270)	\$1,012
Total Assets	<u>\$7,850</u>	<u>\$66,432</u>	<u>(\$73,270)</u>	<u>\$1,012</u>
Liabilities				
Payroll Withholding	\$7,850	\$66,432	(\$73,270)	\$1,012
Total Liabilities	<u>\$7,850</u>	<u>\$66,432</u>	<u>(\$73,270)</u>	<u>\$1,012</u>
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,444,462	(\$8,444,462)	\$0
Total Assets	<u>\$0</u>	<u>\$8,444,462</u>	<u>(\$8,444,462)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,444,462	(\$8,444,462)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,444,462</u>	<u>(\$8,444,462)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
State				
Assets				
Cash and Cash Equivalents	\$2,639	\$729,889	(\$729,998)	\$2,530
Total Assets	<u>\$2,639</u>	<u>\$729,889</u>	<u>(\$729,998)</u>	<u>\$2,530</u>
Liabilities				
Unapportioned Monies	\$2,639	\$729,889	(\$729,998)	\$2,530
Total Liabilities	<u>\$2,639</u>	<u>\$729,889</u>	<u>(\$729,998)</u>	<u>\$2,530</u>
Miami Conservancy District				
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>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$1,602,036	\$3,912,562	(\$3,654,490)	\$1,860,108
Total Assets	<u>\$1,602,036</u>	<u>\$3,912,562</u>	<u>(\$3,654,490)</u>	<u>\$1,860,108</u>
Liabilities				
Unapportioned Monies	\$1,602,036	\$3,912,562	(\$3,654,490)	\$1,860,108
Total Liabilities	<u>\$1,602,036</u>	<u>\$3,912,562</u>	<u>(\$3,654,490)</u>	<u>\$1,860,108</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$1,405,997	(\$1,405,997)	\$0
Total Assets	<u>\$0</u>	<u>\$1,405,997</u>	<u>(\$1,405,997)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,405,997	(\$1,405,997)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,405,997</u>	<u>(\$1,405,997)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$30	(\$30)	\$0
Total Assets	\$0	\$30	(\$30)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$30	(\$30)	\$0
Total Liabilities	\$0	\$30	(\$30)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Total Assets	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Liabilities				
Deposits Held Due to Others	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Total Liabilities	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$7,007	(\$7,007)	\$0
Total Assets	\$0	\$7,007	(\$7,007)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$7,007	(\$7,007)	\$0
Total Liabilities	\$0	\$7,007	(\$7,007)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Total Assets	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Liabilities				
Deposits Held Due to Others	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Total Liabilities	\$633,336	\$1,304,378	(\$1,937,714)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$19,556	(\$19,556)	\$0
Total Assets	\$0	\$19,556	(\$19,556)	\$0
Liabilities				
Unapportioned Monies	\$0	\$19,556	(\$19,556)	\$0
Total Liabilities	\$0	\$19,556	(\$19,556)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$6,329	(\$6,329)	\$0
Total Assets	\$0	\$6,329	(\$6,329)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,329	(\$6,329)	\$0
Total Liabilities	\$0	\$6,329	(\$6,329)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$775,377	\$392,648	(\$304,980)	\$863,045
Total Assets	\$775,377	\$392,648	(\$304,980)	\$863,045
Liabilities				
Unapportioned Monies	\$775,377	\$392,648	(\$304,980)	\$863,045
Total Liabilities	\$775,377	\$392,648	(\$304,980)	\$863,045

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$7,918,510	(\$7,918,510)	\$0
Total Assets	\$0	\$7,918,510	(\$7,918,510)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,918,510	(\$7,918,510)	\$0
Total Liabilities	\$0	\$7,918,510	(\$7,918,510)	\$0
Notary Public				
Assets				
Cash and Cash Equivalents	\$92,196	\$13,410	(\$7,749)	\$97,857
Total Assets	\$92,196	\$13,410	(\$7,749)	\$97,857
Liabilities				
Deposits Held Due to Others	\$92,196	\$13,410	(\$7,749)	\$97,857
Total Liabilities	\$92,196	\$13,410	(\$7,749)	\$97,857
Zoning Board				
Assets				
Cash and Cash Equivalents	\$200,131	\$244,609	(\$227,120)	\$217,620
Total Assets	\$200,131	\$244,609	(\$227,120)	\$217,620
Liabilities				
Deposits Held Due to Others	\$200,131	\$244,609	(\$227,120)	\$217,620
Total Liabilities	\$200,131	\$244,609	(\$227,120)	\$217,620
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$15,119	\$330,722	(\$343,421)	\$2,420
Total Assets	\$15,119	\$330,722	(\$343,421)	\$2,420
Liabilities				
Deposits Held Due to Others	\$15,119	\$330,722	(\$343,421)	\$2,420
Total Liabilities	\$15,119	\$330,722	(\$343,421)	\$2,420

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$324,466	\$182,535	(\$160,824)	\$346,177
Total Assets	\$324,466	\$182,535	(\$160,824)	\$346,177
Liabilities				
Deposits Held Due to Others	\$324,466	\$182,535	(\$160,824)	\$346,177
Total Liabilities	\$324,466	\$182,535	(\$160,824)	\$346,177
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Total Assets	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Liabilities				
Intergovernmental Payables	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Total Liabilities	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Total Assets	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Liabilities				
Unapportioned Monies	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Total Liabilities	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$473,528	\$168,036	(\$492,019)	\$149,545
Total Assets	\$473,528	\$168,036	(\$492,019)	\$149,545
Liabilities				
Unapportioned Monies	\$473,528	\$168,036	(\$492,019)	\$149,545
Total Liabilities	\$473,528	\$168,036	(\$492,019)	\$149,545

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$10,200	(\$10,200)	\$0
Total Assets	\$0	\$10,200	(\$10,200)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$10,200	(\$10,200)	\$0
Total Liabilities	\$0	\$10,200	(\$10,200)	\$0
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$0	\$13,729	(\$12,957)	\$772
Total Assets	\$0	\$13,729	(\$12,957)	\$772
Liabilities				
Deposits Held Due to Others	\$0	\$13,729	(\$12,957)	\$772
Total Liabilities	\$0	\$13,729	(\$12,957)	\$772
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$9,170	\$193	(\$9,363)	\$0
Total Assets	\$9,170	\$193	(\$9,363)	\$0
Liabilities				
Deposits Held Due to Others	\$9,170	\$193	(\$9,363)	\$0
Total Liabilities	\$9,170	\$193	(\$9,363)	\$0
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,435,939	(\$1,435,939)	\$0
Total Assets	\$0	\$1,435,939	(\$1,435,939)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$1,435,939	(\$1,435,939)	\$0
Total Liabilities	\$0	\$1,435,939	(\$1,435,939)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$6,967	\$26,006	(\$23,507)	\$9,466
Total Assets	\$6,967	\$26,006	(\$23,507)	\$9,466
Liabilities				
Deposits Held Due to Others	\$6,967	\$26,006	(\$23,507)	\$9,466
Total Liabilities	\$6,967	\$26,006	(\$23,507)	\$9,466
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$28,483	(\$28,483)	\$0
Total Assets	\$0	\$28,483	(\$28,483)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$28,483	(\$28,483)	\$0
Total Liabilities	\$0	\$28,483	(\$28,483)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$2,879	\$15,161	(\$17,727)	\$313
Total Assets	\$2,879	\$15,161	(\$17,727)	\$313
Liabilities				
Deposits Held Due to Others	\$2,879	\$15,161	(\$17,727)	\$313
Total Liabilities	\$2,879	\$15,161	(\$17,727)	\$313

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$167,129	(\$167,129)	\$0
Total Assets	\$0	\$167,129	(\$167,129)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$167,129	(\$167,129)	\$0
Total Liabilities	\$0	\$167,129	(\$167,129)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$33,620	\$0	\$0	\$33,620
Total Assets	\$33,620	\$0	\$0	\$33,620
Liabilities				
Deposits Held Due to Others	\$33,620	\$0	\$0	\$33,620
Total Liabilities	\$33,620	\$0	\$0	\$33,620
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Total Assets	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Liabilities				
Deposits Held Due to Others	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Total Liabilities	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$28,087	\$199,922	(\$200,083)	\$27,926
Total Assets	\$28,087	\$199,922	(\$200,083)	\$27,926
Liabilities				
Deposits Held Due to Others	\$28,087	\$199,922	(\$200,083)	\$27,926
Total Liabilities	\$28,087	\$199,922	(\$200,083)	\$27,926

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
Total Assets	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
Liabilities				
Deposits Held Due to Others	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
Total Liabilities	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
County Court				
Assets				
Cash in Segregated Accounts	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Total Assets	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Liabilities				
Deposits Held Due to Others	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Total Liabilities	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Water Department				
Assets				
Cash in Segregated Accounts	\$1,169	\$223	\$0	\$1,392
Total Assets	\$1,169	\$223	\$0	\$1,392
Liabilities				
Deposits Held Due to Others	\$1,169	\$223	\$0	\$1,392
Total Liabilities	\$1,169	\$223	\$0	\$1,392
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$40,409	\$374,443	(\$371,161)	\$43,691
Total Assets	\$40,409	\$374,443	(\$371,161)	\$43,691
Liabilities				
Deposits Held Due to Others	\$40,409	\$374,443	(\$371,161)	\$43,691
Total Liabilities	\$40,409	\$374,443	(\$371,161)	\$43,691

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$0	\$77,449	(\$65,111)	\$12,338
Total Assets	\$0	\$77,449	(\$65,111)	\$12,338
Liabilities				
Deposits Held Due to Others	\$0	\$77,449	(\$65,111)	\$12,338
Total Liabilities	\$0	\$77,449	(\$65,111)	\$12,338
Sheriff				
Assets				
Cash in Segregated Accounts	\$32,590	\$764,721	(\$756,346)	\$40,965
Total Assets	\$32,590	\$764,721	(\$756,346)	\$40,965
Liabilities				
Deposits Held Due to Others	\$32,590	\$764,721	(\$756,346)	\$40,965
Total Liabilities	\$32,590	\$764,721	(\$756,346)	\$40,965
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Mary Haven				
Assets				
Cash in Segregated Accounts	\$2,352	\$860	(\$1,142)	\$2,070
Total Assets	\$2,352	\$860	(\$1,142)	\$2,070
Liabilities				
Deposits Held Due to Others	\$2,352	\$860	(\$1,142)	\$2,070
Total Liabilities	\$2,352	\$860	(\$1,142)	\$2,070
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
Recorder				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Board of Elections				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
Board of Developmental Disabilities				
Assets				
Cash in Segregated Accounts	\$18,570	\$7,352	(\$2,664)	\$23,258
Total Assets	\$18,570	\$7,352	(\$2,664)	\$23,258
Liabilities				
Deposits Held Due to Others	\$18,570	\$7,352	(\$2,664)	\$23,258
Total Liabilities	\$18,570	\$7,352	(\$2,664)	\$23,258
Treasurer				
Assets				
Cash in Segregated Accounts	\$4,812	\$337,841	(\$342,653)	\$0
Total Assets	\$4,812	\$337,841	(\$342,653)	\$0
Liabilities				
Deposits Held Due to Others	\$4,812	\$337,841	(\$342,653)	\$0
Total Liabilities	\$4,812	\$337,841	(\$342,653)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$25,302,941	\$818,420,607	(\$818,166,709)	\$25,556,839
Cash in Segregated Accounts	2,685,338	48,011,032	(47,316,249)	3,380,121
Taxes Receivable	315,415,997	303,085,063	(315,415,997)	303,085,063
Total Assets	\$343,404,276	\$1,169,516,702	(\$1,180,898,955)	\$332,022,023
Liabilities				
Intergovernmental Payables	\$331,087,648	\$328,814,503	(\$340,354,984)	\$319,547,167
Unapportioned Monies	7,449,370	723,531,205	(722,655,249)	8,325,326
Payroll Withholding	686,751	66,220,070	(66,859,917)	46,904
Deposits Held Due to Others	4,180,507	50,950,924	(51,028,805)	4,102,626
Total Liabilities	\$343,404,276	\$1,169,516,702	(\$1,180,898,955)	\$332,022,023



Statistical Section



STATISTICAL TABLES

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

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 33
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S 34 – S 41
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 42 – S 55
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Warren County, Ohio

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

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

Source: County Auditor's Office

(1) Amounts changed and corrected from amounts previously reported.

Warren County, Ohio

2007	2008	2009	2010 (1)	2011 (1)	2012
\$78,317,156	\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601
110,599,082	123,909,039	117,230,738	118,166,446	105,859,570	112,180,708
8,720,115	4,974,629	6,815,521	6,204,333	21,990,171	19,716,416
<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>
\$169,102,380	\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896
139,125	69,277	65,521	65,561	65,192	0
40,636,372	35,413,707	34,395,771	28,613,852	28,319,700	25,478,533
<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>
\$247,419,536	\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497
110,738,207	123,978,316	117,296,259	118,232,007	105,924,762	112,180,708
49,356,487	40,388,336	41,211,292	34,818,185	50,309,871	45,194,949
<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>

Warren County, Ohio

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

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

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$20,420,763	\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409
8,463,471	8,890,507	8,891,285	8,948,673	9,968,293	10,600,831
28,038,407	30,434,854	30,823,637	30,569,557	32,918,838	30,235,088
18,342,826	8,943,608	10,672,612	8,448,937	10,877,264	10,610,939
610,409	645,752	927,509	690,070	739,922	719,384
38,359,310	40,019,535	43,962,308	41,578,821	43,470,337	42,878,607
1,430,122	2,056,654	751,650	1,959,237	1,277,322	1,144,044
1,209,055	1,298,695	1,502,025	1,339,714	1,279,520	1,261,821
<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>
11,955,590	12,721,115	11,576,895	12,949,603	12,628,721	13,624,951
10,165,363	10,947,761	10,749,424	10,288,540	10,866,142	10,241,487
2,525,530	2,785,978	3,052,702	3,306,881	3,850,834	4,305,137
50,932	37,754	46,573	47,289	44,833	35,554
158,505	199,021	240,274	278,330	226,487	270,936
<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>
<u>\$141,730,283</u>	<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>
\$7,983,419	\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688
2,070,413	2,288,707	2,385,275	3,764,683	3,850,177	3,825,532
2,937,515	2,878,774	2,838,426	3,185,681	3,217,028	3,435,708
527,328	343,470	443,242	386,432	319,754	188,263
563,739	629,957	607,342	640,977	643,008	615,907
2,543,850	1,803,321	1,361,238	1,515,451	1,782,327	2,151,616
610,641	20,588	47,685	15,797	15,470	91,574
20,486,915	18,748,618	20,126,606	18,721,731	16,295,747	15,417,995
2,830,599	8,908,520	4,389,793	6,489,133	5,118,467	7,017,529
<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>

(continued)

Warren County, Ohio

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

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

Source: County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
10,850,277	10,290,994	9,861,042	10,851,461	9,703,555	10,294,904
7,448,705	7,675,398	7,531,172	8,028,278	7,606,032	8,316,165
2,462,539	3,193,952	3,198,283	3,191,256	3,087,525	3,634,642
56,925	40,065	38,278	23,855	75,203	44,618
0	0	0	0	21,075	17,140
12,862	15,245	6,333	275,383	30,300	30,759
15,741,696	11,564,883	7,606,331	10,171,630	5,709,307	4,144,480
36,573,004	32,780,537	28,241,439	32,541,863	26,232,997	26,482,708
77,127,423	76,344,732	69,547,287	74,712,537	64,947,808	65,782,520
(76,319,944)	(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)
11,717,084	6,088,908	2,575,571	5,671,220	(1,384,020)	(1,995,357)
<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>	<u>(\$80,827,434)</u>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>
\$37,654,331	\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232
26,750,179	26,612,717	26,201,290	27,206,742	28,359,838	30,624,218
232,555	252,824	225,448	208,560	86,772	6,135
16,077,499	17,155,280	16,943,061	16,868,894	16,474,349	16,603,808
10,373,240	9,270,197	3,458,859	2,044,082	2,050,124	1,133,851
13,006	165,161	13,189	17,398	(15,591)	11,541
91,100,810	90,285,094	77,053,043	79,404,249	80,470,112	91,425,785
867,764	574,474	5,233	40	34	105
0	0	0	0	606,261	0
867,764	574,474	5,233	40	606,295	105
<u>\$91,968,574</u>	<u>\$90,859,568</u>	<u>\$77,058,276</u>	<u>\$79,404,289</u>	<u>\$81,076,407</u>	<u>\$91,425,890</u>
\$14,780,866	\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,297,454)	\$11,428,474
12,584,848	6,663,382	2,580,804	5,671,260	(777,725)	(1,995,252)
<u>\$27,365,714</u>	<u>\$24,410,544</u>	<u>(\$3,769,158)</u>	<u>\$12,744,161</u>	<u>(\$5,075,179)</u>	<u>\$9,433,222</u>

Warren County, Ohio

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

	2003	2004	2005	2006
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,685,713	2,235,219	1,931,668	1,363,117
Unreserved	13,331,618	19,336,406	19,108,190	21,003,586
<i>Total General Fund</i>	<u>16,017,331</u>	<u>21,571,625</u>	<u>21,039,858</u>	<u>22,366,703</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	9,264,203	10,982,841	10,552,465	12,091,922
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	29,761,021	35,622,555	42,019,099	51,978,875
Capital Projects Funds	1,781,055	(881,971)	9,643,552	7,927,152
Permanent Fund	40,413	40,500	41,064	41,703
Total All Other Governmental Funds	<u>40,846,692</u>	<u>45,763,925</u>	<u>62,256,180</u>	<u>72,039,652</u>
<i>Total Governmental Funds</i>	<u><u>\$56,864,023</u></u>	<u><u>\$67,335,550</u></u>	<u><u>\$83,296,038</u></u>	<u><u>\$94,406,355</u></u>

Source: County Auditor's Office

(1) Amount changed and corrected from previously reported.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
				(1)	
\$0	\$0	\$0	\$0	\$260,626	\$31,219
0	0	0	0	0	0
0	0	0	0	2,625,739	1,868,372
0	0	0	0	26,374,353	26,453,683
4,766,817	1,680,082	1,670,840	1,955,660	0	0
21,381,377	23,261,207	22,409,711	26,811,113	0	0
<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>
0	0	0	0	988,969	836,316
0	0	0	0	77,898,965	80,484,434
0	0	0	0	6,374,050	8,798,193
0	0	0	0	(91,510)	(879,646)
19,397,472	20,629,796	21,809,584	24,602,858	0	0
65,027,186	71,506,337	67,141,926	60,469,888	0	0
4,059,884	4,470,114	3,685,418	7,215,720	0	0
42,788	43,594	43,609	43,609	0	0
<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>
<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>

Warren County, Ohio

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

	2003	2004	2005 (1)	2006
Revenues:				
Taxes	\$46,149,053	\$54,946,546	\$59,806,913	\$62,442,778
Intergovernmental Revenues	28,462,239	33,867,366	35,572,407	33,909,065
Charges for Services	11,518,445	11,200,834	12,841,869	14,025,407
Licenses and Permits	24,177	20,247	14,984	14,101
Investment Earnings	1,904,174	2,009,577	1,853,238	7,699,283
Special Assessments	2,707,239	2,020,006	716,249	1,806,801
Fines and Forfeitures	728,029	708,702	3,734,174	675,352
All Other Revenue	3,419,948	2,254,675	2,366,240	1,568,712
Total Revenue	<u>94,913,304</u>	<u>107,027,953</u>	<u>116,906,074</u>	<u>122,141,499</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	15,406,359	15,311,361	20,522,498	22,531,354
Judicial	5,560,323	6,956,528	7,016,627	7,969,588
Public Safety	19,713,972	20,663,514	22,311,231	24,574,547
Public Works	5,879,020	6,708,772	6,569,286	7,524,824
Health	613,223	836,343	634,847	635,359
Human Services	35,358,416	37,374,387	37,361,835	37,507,664
Community and Economic Development	850,560	788,838	1,020,458	1,256,362
Capital Outlay	1,778,516	6,605,649	3,047,156	5,852,857
Debt Service:				
Principal Retirement	1,293,562	1,430,200	6,616,891	1,593,337
Interest and Fiscal Charges	1,208,673	1,262,638	1,412,944	1,055,048
Total Expenditures	<u>87,662,624</u>	<u>97,938,230</u>	<u>106,513,773</u>	<u>110,500,940</u>
Excess (Deficiency) of Revenues Over Expenditures	7,250,680	9,089,723	10,392,301	11,640,559

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$66,251,838	\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433
36,554,283	35,752,753	38,376,967	37,749,226	34,437,987	36,645,811
13,789,145	13,432,656	13,308,055	12,906,906	13,784,895	12,698,839
13,081	12,162	13,219	17,413	12,489	11,546
10,852,836	8,748,552	4,007,127	1,888,491	2,442,583	1,223,141
1,812,452	1,796,592	1,887,265	2,555,173	1,713,292	1,337,407
603,044	683,888	579,540	1,011,309	1,298,994	1,695,676
2,859,267	1,868,546	3,420,815	3,834,542	2,382,008	2,814,312
<u>132,735,946</u>	<u>127,638,505</u>	<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>
19,871,191	24,544,073	26,208,266	20,526,767	20,377,060	22,269,105
8,266,556	8,906,250	8,568,625	9,001,503	9,263,271	9,507,064
27,284,282	29,763,747	29,351,440	29,419,773	29,732,494	30,115,927
7,596,556	8,864,008	7,294,406	7,459,346	7,270,195	6,890,600
612,110	623,426	929,624	664,957	713,084	719,234
38,423,877	40,103,146	43,595,284	42,407,184	42,883,850	42,657,872
1,435,989	2,059,655	745,284	1,961,672	1,200,266	1,169,642
5,601,434	4,868,260	5,828,041	6,817,539	9,114,384	10,610,923
1,683,670	2,767,353	2,884,886	3,442,853	2,937,158	2,892,193
1,041,485	1,290,075	1,503,927	1,366,104	1,302,481	1,165,557
<u>111,817,150</u>	<u>123,789,993</u>	<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>
20,918,796	3,848,512	(7,028,073)	(931,727)	(5,034,301)	3,853,048

(Continued)

Warren County, Ohio

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

	2003	2004	2005 (1)	2006
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	63,486	12,036	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	2,635,000	213,950	71,577	0
General Obligation Bonds Issued	0	0	5,030,000	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	263,246	0
Ohio Department of Transportation Loan	0	0	0	1,000,000
Transfers In	3,888,278	6,041,025	14,424,158	7,962,923
Transfers Out	(4,888,278)	(6,041,025)	(14,424,158)	(9,462,923)
Total Other Financing Sources (Uses)	<u>1,698,486</u>	<u>225,986</u>	<u>5,364,823</u>	<u>(500,000)</u>
Net Change in Fund Balance	<u>\$8,949,166</u>	<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>
Debt Service as a Percentage of Noncapital Expenditures	3.00%	2.93%	7.83%	2.64%

Source: County Auditor's Office

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

Warren County, Ohio

2007	2008	2009	2010	2011	2012
0	0	13,585	0	0	0
0	0	0	0	0	254,314
560,000	2,755,000	0	0	0	0
0	0	0	4,725,000	555,810	0
0	0	2,350,000	0	0	0
0	8,590	0	0	3,173	0
406,261	0	0	0	0	0
10,757,773	4,570,076	5,769,621	6,354,321	7,046,311	8,502,294
(12,257,773)	(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)
(533,739)	2,763,590	2,363,585	4,725,000	(1,347,278)	(543,030)
<u>\$20,385,057</u>	<u>\$6,612,102</u>	<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>
2.55%	3.51%	3.60%	4.20%	3.61%	3.38%

Warren County, Ohio

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

Collection year	2003	2004	2005	2006
Real Property (2)				
Assessed				
Residential/Agricultural	\$2,944,701,410	\$3,399,768,870	\$3,628,061,400	\$3,860,915,220
Commercial/Industrial/Public Utility	591,620,220	625,459,770	664,935,360	687,970,460
Actual	10,103,776,090	11,500,653,260	12,265,705,029	12,996,816,229
Personal Property - Public Utility (2)				
Assessed	149,367,762	150,538,870	157,337,250	152,939,740
Actual	169,736,100	171,066,900	178,792,330	173,795,159
Tangible Personal Property				
- General Business (2)				
Assessed	440,810,410	430,776,911	428,282,018	351,771,062
Actual	1,763,241,640	1,723,107,644	1,713,128,072	1,876,112,331
Total				
Assessed	4,126,499,802	4,606,544,421	4,878,616,028	5,053,596,482
Actual	12,036,753,830	13,394,827,804	14,157,625,430	15,046,723,718
Assessed Value as a Percentage of Actual Value				
	34.28%	34.39%	34.46%	33.59%
Total Direct Tax Rate				
	4.96	6.53	6.46	6.46

Source:

County Auditor's Office

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

(2) Refer to: Note 7 - Taxes in the Financial Statements.

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

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

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

Warren County, Ohio

2007	2008	2009	2010	2011	2012
			(3)		
\$4,620,980,270	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270
818,492,130	866,239,420	919,347,450	953,892,890	899,990,910	881,568,940
15,541,349,714	16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886
155,539,600	135,350,390	144,066,080	153,261,530	227,822,150	236,416,170
176,749,545	153,807,261	163,711,455	174,160,830	258,888,807	268,654,739
268,201,325	127,312,790	16,431,000	11,619,070	0	0
2,145,610,600	2,037,004,640	164,310,000	185,905,120	0	0
5,863,213,325	5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380
17,863,709,860	18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624
32.82%	32.27%	35.27%	35.24%	35.87%	35.89%
6.71	5.21	5.21	5.78	7.78	7.78

Warren County, Ohio

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

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Direct Rates			
County			
General Fund	0.00	1.57	1.50
Board of Developmental Disabilities	4.00	4.00	4.00
Senior Citizens	0.96	0.96	0.96
Total	<u>4.96</u>	<u>6.53</u>	<u>6.46</u>
Overlapping Rates			
Other Entities			
Warren County Combined Health District	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80
Municipalities	1.11 - 11.72	1.11 - 11.72	1.11 - 11.72
Townships	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97
School Districts	30.40 - 72.61	30.40 - 74.11	30.40 - 74.88
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50
Libraries	0.00	0.00	0.00

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

Source:

County Auditor's Office
County Treasurer's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
1.50	1.50	2.00	2.00	2.57	2.57	2.57
4.00	4.00	2.00	2.00	2.00	4.00	4.00
0.96	1.21	1.21	1.21	1.21	1.21	1.21
6.46	6.71	5.21	5.21	5.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80	1.80
1.11 - 11.72	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.62 - 16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
30.40 - 80.65	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97
1.93 - 4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	0.00	0.00	0.00	.50-1.00	.50-1.00	.50-1.00

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,970	1	1.04%
Kings Island Co	Amusement Park	20,079,340	2	0.37%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.29%
Duke Realty Ohio	Real Estate	9,751,330	4	0.18%
Inland American Loveland	Rental Properties	8,893,260	5	0.16%
Passco Mallard Crossing	Apartments	8,727,520	6	0.16%
Twin Fountains of Mason	Apartments	8,695,050	7	0.16%
Community Insurance Co	Insurance/Office Space	7,676,110	8	0.14%
Facs Group Inc.	Finance	7,412,810	9	0.14%
Sterling Lakes Apts	Apartments	6,284,240	10	0.11%
	Subtotal	150,605,490		2.75%
	All Others	5,324,029,720		97.25%
	Total	<u>\$5,474,635,210</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2003		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Co	Amusement Park	\$20,091,860	1	0.57%
Duke Realty Ltd Partners	Real Estate	14,274,440	2	0.40%
Drees Company	Real Estate	9,387,840	3	0.27%
Stolle Properties	Real Estate	8,859,850	4	0.25%
Otterbein Home	Retirement Community	7,733,730	5	0.22%
Nantucket on Montgomery	Rental Properties	7,559,980	6	0.21%
Metropolitan Life Insurance	Insurance	6,661,090	7	0.19%
Mason Christian Village	Retirement Community	6,154,200	8	0.17%
Cintas Sales Corporation	Uniform Company	5,928,080	9	0.17%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	10	0.16%
	Subtotal	92,240,150		2.61%
	All Others	3,444,081,480		97.39%
	Total	<u>\$3,536,321,630</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2012 and 2003

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$69,470,570	1	29.38%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	43,580,750	2	18.43%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,504,360	3	7.83%
Dayton Power & Light Co	Gas & Electric	12,838,480	4	5.43%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	5,571,420	5	2.36%
Dominion Transmission Inc	Gas Transportation	5,080,280	6	2.15%
ANR Pipeline Co	Gas Pipeline & Storage	3,995,920	7	1.69%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,794,300	8	1.18%
Banc of American Leasing & Capital	Leasing to Public Utility	2,451,930	9	1.04%
Columbus Southern Power Co	Gas Transportation	2,446,570	10	1.03%
	Subtotal	166,734,580		70.52%
	All Others	69,681,590		29.48%
	Total	<u>\$236,416,170</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2003		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$68,451,660	1	45.83%
United Telephone Service	Telephone/Communication	15,491,850	2	10.37%
Dayton Power & Light	Gas & Electric	11,973,540	3	8.02%
Dominion Transmission Inc	Gas Transportation	6,566,030	4	4.40%
Ohio Bell Telephone	Telephone/Communication	4,307,290	5	2.88%
ANR Pipeline Corp	Gas Pipeline & Storage	4,201,180	6	2.81%
Cincinnati Bell	Telephone/Communication	2,938,640	7	1.97%
Cincinnati Bell Wireless	Telephone/Communication	1,871,400	8	1.25%
New Par	Communications	1,814,980	9	1.22%
Texas Gas Transmission	Gas Pipeline & Storage	1,760,800	10	1.18%
	Subtotal	119,377,370		79.93%
	All Others	29,990,392		20.09%
	Total	<u>\$149,367,762</u>		<u>100.02%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2012 and 2003

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2003	2004	2005	2006
Total Current Tax Levy ⁽¹⁾	\$20,271,413	\$28,795,437	\$29,369,302	\$29,928,991
Total Delinquent Levy	464,429	742,893	503,180	1,333,890
Total Levy	20,735,842	29,538,330	29,872,482	31,262,881
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	20,046,400	28,565,074	29,046,240	28,973,397
Percent of Current Levy Collected	98.89%	99.20%	98.90%	96.81%
Delinquent Tax Collections	378,928	578,788	363,095	987,346
Percent of Delinquent Collected	81.59%	77.91%	72.16%	74.02%
Total Tax Collections	20,425,328	29,143,862	29,409,335	29,960,743
Percent of Total Tax Collections to Total Tax Levy	98.50%	98.66%	98.45%	95.83%

Source: County Auditor's Office

- (1) Taxes levied and collected are presented on a cash basis.
- (2) State reimbursements of rollback and homestead exemptions are included.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$33,601,985	\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712
993,470	1,451,977	1,212,488	1,878,854	2,231,929	3,962,381
34,595,455	37,612,698	30,364,845	31,156,711	33,924,021	45,939,093
32,513,550	35,195,734	26,694,705	27,988,157	30,049,225	40,546,414
96.76%	97.33%	91.57%	95.59%	94.82%	96.59%
733,678	1,109,746	866,080	914,580	889,513	1,925,050
73.85%	76.43%	71.43%	48.68%	39.85%	48.58%
33,247,228	36,305,480	27,560,785	28,902,737	30,938,738	42,471,464
96.10%	96.52%	90.77%	92.77%	91.20%	92.45%

Warren County, Ohio

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

Industry (Category)	2003	2004	2005	2006
Sales Tax Payments	\$6,929,849	\$6,755,557	\$7,611,321	\$7,831,851
Direct Pay Tax Return Payments	319,464	338,393	379,655	359,786
Seller's Use Tax Return Payments	1,892,876	2,326,091	2,490,095	2,591,293
Consumer's Use Tax Return Payments	1,123,716	1,292,732	1,330,848	1,170,146
Motor Vehicle Tax Payments	4,139,238	3,897,048	3,737,959	3,398,487
Watercraft and Outboard Motors	56,604	79,575	68,750	65,198
Department of Liquor Control	41,195	45,358	51,929	57,816
Sales Tax on Motor Vehicle Fuel Refunds	1,731	953	1,843	2,861
Sales/Use Tax Voluntary Payments	36,165	37,818	46,888	32,269
Statewide Master Numbers	6,984,776	8,309,474	9,050,142	9,611,678
Sales/Use Tax Assessment Payments	36,213	31,417	47,778	72,227
Streamlined Sales Tax Payments	0	0	0	1,082
Use Tax Amnesty Payments	0	0	0	0
State Administrative Rotary Fund	(215,613)	(231,144)	(248,172)	(251,904)
Sales/Use Tax Refunds Approved	(39,131)	(152,046)	(68,677)	(69,917)
State Adjustment to Prior Allocations	(496)	0	0	(2,784)
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Total	\$21,306,587	\$22,731,226	\$24,500,359	\$24,870,089
 Sales Tax Rate	 6.00%	 6.00-7.00%	 7.00%	 6.50%

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

Source: State Department of Taxation

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$8,191,274	\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984
418,565	578,098	590,123	783,446	712,138	804,890
2,910,922	2,856,422	2,529,204	2,758,736	3,294,396	3,678,037
1,271,731	1,279,125	1,156,878	1,223,045	1,008,326	1,351,308
3,686,268	3,539,029	3,252,997	3,566,902	3,938,727	4,130,794
66,627	47,975	43,325	42,759	53,548	50,699
64,827	70,988	75,678	77,533	80,692	85,986
1,975	2,511	2,832	1,644	1,824	2,324
24,877	22,555	82,355	53,492	23,906	27,911
10,257,271	10,660,551	10,597,975	11,429,838	11,657,003	12,472,932
45,109	121,436	270,590	164,252	168,025	156,005
1,350	13,967	9,961	13,413	26,053	22,238
0	0	0	0	4,473	21,758
(268,854)	(270,541)	(258,822)	(276,440)	0	0
(61,260)	(333,753)	(93,100)	(72,269)	(477,799)	(395,111)
(18,567)	(13,813)	0	0	(283,419)	(306,388)
5,880	71,485	57,649	69,168	84,925	82,092
<u>\$26,597,995</u>	<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>
6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2003	2004	2005	2006
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002
Special Assessment Bonds Payable	16,746,000	15,958,950	14,953,707	13,841,411
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,381,118	6,559,979	6,738,840	6,917,700
OPWC Loan Payable	380,578	329,834	279,091	228,347
ODOT Loan Payable	0	0	0	1,000,000
Capital Leases	72,905	42,577	33,249	22,952
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$26,116,194	\$17,291,845	\$13,067,893	\$12,253,970
OWDA Loan Payable	1,074,125	665,244	613,540	1,691,066
Long-Term Contract	1,559,232	1,225,140	876,135	511,552
Total Primary Government	<u>\$58,835,152</u>	<u>\$48,218,569</u>	<u>\$42,507,348</u>	<u>\$41,969,000</u>
Population ⁽²⁾				
Warren County	174,676	180,107	185,538	190,969
Outstanding Debt Per Capita	\$337	\$268	\$229	\$220
Income ⁽³⁾				
Personal (in thousands)	5,537,055	5,897,604	6,456,722	7,073,492
Percentage of Personal Income	1.06%	0.82%	0.66%	0.59%

Sources:

(1) Source: County Auditor's Office

(2) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Outstanding Debt Per Capita, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.

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

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
13,304,853	14,896,998	13,657,815	12,329,258	11,541,111	10,180,450
0	0	2,350,000	2,325,000	2,285,000	2,245,000
7,099,111	6,587,404	5,973,606	5,334,801	4,669,970	3,978,053
177,603	126,859	76,115	25,372	0	247,956
1,406,261	949,834	481,988	0	0	0
11,584	774	11,044	8,284	5,286	2,029
\$11,415,049	\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651	\$0
5,000,138	5,000,138	5,000,138	4,914,650	13,389,853	15,734,018
130,694	0	0	0	0	0
\$43,499,404	\$38,677,368	\$37,636,346	\$38,406,608	\$43,931,715	\$38,427,432
196,400	201,831	207,262	212,693	212,693	212,693
\$221	\$192	\$182	\$181	\$207	\$181
7,563,168	7,986,049	8,055,652	8,266,739	8,621,723	9,107,089
0.58%	0.48%	0.47%	0.46%	0.51%	0.42%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2003	2004	2005	2006
Population ⁽¹⁾	174,676	180,107	185,538	190,969
Assessed Value ⁽²⁾	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002
Resources Available to Pay Principal ⁽⁴⁾	\$683,757	\$977,024	\$1,380,998	\$3,301,855
Net General Bonded Debt	\$5,821,243	\$5,167,976	\$4,563,895	\$2,200,147
Ratio of Net Bonded Debt to Assessed Value	0.1411%	0.1122%	0.0935%	0.0435%
Ratio of Net Bonded Debt to Estimated Assessed Value	0.0484%	0.0386%	0.0322%	0.0146%
Net Bonded Debt per Capita	\$33.33	\$28.69	\$24.60	\$11.52

Source:

- (1) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Net Bonded Debt per Capita, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
196,400	201,831	207,262	212,693	212,693	212,693
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
\$4,514,111	\$4,086,220	\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926
\$440,000	\$300,000	\$205,000	\$105,000	\$0	\$0
0.0075%	0.0050%	0.0034%	0.0019%	0.00%	0.00%
0.0025%	0.0016%	0.0012%	0.0007%	0.0000%	0.0000%
\$2.24	\$1.49	\$0.99	\$0.49	\$0.00	\$0.00



Warren County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2012*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
Direct:			
Warren County	\$22,693,414	100.00%	\$22,693,414
Overlapping:			
All Cities wholly within the County	88,783,900	100.00%	88,783,900
All Townships wholly within the County	19,667,130	100.00%	19,667,130
All School Districts wholly within the County	<u>17,419,360</u>	100.00%	<u>17,419,360</u>
Subtotal	<u>125,870,390</u>		<u>125,870,390</u>
Total	<u><u>\$148,563,804</u></u>		<u><u>\$148,563,804</u></u>

Source: Warren County Auditor

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

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2003	2004	2005	2006
Total Debt				
Net Assessed Valuation	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
Debt Limit (1)	101,662,495	113,663,611	120,465,401	124,839,912
County G.O. Debt Outstanding (2)	6,505,000	6,145,000	5,944,893	5,502,002
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>
Overall Legal Debt Margin	<u>\$95,157,495</u>	<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>
	93.60%	94.59%	95.07%	95.59%
Unvoted Debt				
Net Assessed Valuation	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	41,264,998	46,065,444	48,786,160	50,535,965
Net Indebtedness Subject to Limit	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>
Overall Legal Debt Margin	<u>\$34,759,998</u>	<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following debt service funds: Special Assessment Fund and the portion of the
State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
145,080,333	147,343,524	149,467,147	139,209,719	140,382,588	141,276,285
4,954,111	4,386,220	3,853,329	7,753,762	6,861,844	6,039,926
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>
96.59%	97.02%	97.42%	94.43%	95.11%	95.72%
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
58,632,133	59,537,409	60,386,859	56,283,888	56,753,035	57,110,514
<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2003	2004	2005	2006
Water System Bonds (1)				
Gross Revenues (2)	\$7,783,391	\$8,343,118	\$9,885,270	\$9,590,838
Direct Operating Expenses (3)	5,706,655	6,968,951	6,794,196	7,125,885
Net Revenue Available for Debt Service	2,076,736	1,374,167	3,091,074	2,464,953
Annual Debt Service Requirement	1,880,968	1,881,393	1,375,090	1,375,620
Coverage Excluding Tap-in Fees	1.10	0.73	2.25	1.79
Tap-in Fees (4)	4,018,524	3,685,089	6,122,509	4,236,843
Coverage Including Tap-in Fees	3.24	2.69	6.70	4.87
Sewer System Bonds (1)				
Gross Revenues (2)	\$6,653,766	\$6,932,942	\$8,232,064	\$7,514,417
Direct Operating Expenses (3)	5,781,330	5,841,063	6,955,319	6,856,439
Net Revenue Available for Debt Service	872,436	1,091,879	1,276,745	657,978
Annual Debt Service Requirement	769,935	766,855	357,895	0
Coverage	1.13	1.42	3.57	N/A
Tap-in Fees (4)	3,083,397	2,933,621	3,923,904	2,974,478
Coverage Including Tap-in Fees	5.14	5.25	14.53	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,781,783	\$1,955,006	\$1,909,494	\$1,865,748
January 1 Restricted Fund Balance to pay Debt Service	1,772,482	1,834,310	1,890,556	1,890,303
Debt Service				
Principal	892,000	1,001,000	1,076,820	1,112,296
Interest	827,955	897,760	832,927	781,256
Coverage	2.07	2.00	1.99	1.98
Tax Increment Financing (TIF) Bonds (1) & (5)				
Collections	\$798,781	\$860,627	\$1,013,324	\$2,391,453
January 1 Restricted Fund Balance to pay Debt Service	428,435	683,757	977,024	1,380,988
Debt Service				
Principal	235,000	250,000	285,000	300,000
Interest	308,459	297,423	386,038	201,850
Coverage	2.26	2.82	2.97	7.52

Source: County Auditor's Office

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

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

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

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

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

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$11,628,964	\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348
7,963,596	8,169,088	7,764,584	7,921,008	7,648,931	8,526,501
3,665,368	2,622,187	2,254,672	3,082,823	2,213,692	1,914,847
1,373,526	1,378,950	780,470	784,223	786,295	781,870
2.67	1.90	2.89	3.93	2.82	2.45
3,701,775	2,452,235	1,795,667	1,714,150	2,636,665	2,103,466
5.36	3.68	5.19	6.12	6.17	5.14
\$7,783,496	\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165
6,597,254	7,524,961	7,170,707	6,761,398	6,873,776	6,646,793
1,186,242	426,431	360,465	1,266,880	732,256	1,669,372
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,045,308	1,704,983	1,388,747	1,171,558	846,579	813,710
N/A	N/A	N/A	N/A	N/A	N/A
\$1,818,870	\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407
1,862,178	1,860,983	1,821,508	1,797,320	1,652,259	1,288,155
1,096,558	1,162,855	1,239,183	1,328,557	1,343,957	1,360,661
723,305	699,921	792,062	686,743	619,402	562,792
2.02	1.98	1.88	1.82	1.66	1.37
\$3,146,387	\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123
3,301,855	5,860,392	7,681,422	9,126,492	10,549,093	11,043,489
395,000	946,517	1,028,798	1,453,805	1,419,831	1,481,917
192,850	449,206	646,165	486,884	521,743	451,822
10.97	6.50	6.45	6.44	6.69	6.82

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2003	2004	2005	2006
Population ⁽⁴⁾				
Warren County	174,676	180,107	185,538	190,969
Income ⁽²⁾				
Total Personal (in thousands)	5,537,055	5,897,604	6,456,722	7,073,492
Per Capita ^{(2) (a)}	31,699	32,745	34,800	37,040
Unemployment Rate ⁽³⁾				
Federal	5.8%	6.0%	5.5%	4.6%
State	5.7%	6.1%	6.0%	5.5%
Warren County	4.4%	4.5%	4.4%	4.9%
Civilian Work Force Estimates ⁽³⁾				
State	5,915,000	5,875,300	5,900,400	5,934,000
Warren County	93,900	99,200	100,200	105,600
Total Retail Sales (thousands) ⁽⁵⁾				
Warren County	2,006,178	2,205,173	2,254,236	2,497,924
Employment Distribution by Occupation ^{(1) (a)}				
Manufacturing	16,912	18,386	19,187	20,099
Education	2,335	2,335	2,335	2,780
Service	8,388	8,790	9,378	10,113
Retail	8,176	7,709	8,215	8,215
Medical	4,409	4,650	4,804	5,049
Construction	6,199	6,547	6,243	6,161
Financial	6,620	7,054	7,548	8,798
Restaurants/Accommodations	12,198	12,371	13,137	14,482
Daytime Population ⁽¹⁾	65,237	67,842	70,847	75,697

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2003 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2003-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the County is using the latest information available.

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

(3) State Department of Labor Statistics

(4) The US Census Bureau in 2000 reported the population for Warren County at 158,383.

Our annual population growth has previously been estimated to average 4,000 to 6,000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect total personal income, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.

(5) Warren County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
196,400	201,831	207,262	212,693	212,693	212,693
7,563,168	7,986,049	8,055,652	8,266,739	8,621,723	9,107,089
38,509	39,568	38,867	38,867	40,536	42,818
4.6%	5.8%	9.3%	9.6%	8.9%	8.1%
5.6%	6.8%	10.2%	10.1%	8.6%	7.2%
4.6%	5.5%	8.8%	8.9%	7.6%	6.3%
5,976,500	5,986,400	5,970,200	5,897,600	5,806,000	5,747,900
107,800	108,500	109,300	108,300	109,200	109,100
2,675,288	2,661,541	2,620,394	2,720,949	2,836,263	3,062,820
20,900	18,071	12,843	10,977	11,142	10,284
2,900	2,900	2,336	1,612	4,440	8,697
10,864	27,449	11,049	17,013	14,225	15,620
8,215	10,023	14,044	9,439	13,024	22,604
7,137	12,574	6,241	6,205	5,389	6,533
5,895	7,217	2,137	2,198	3,065	3,734
9,151	9,878	4,015	4,026	5,256	5,214
14,826	16,402	12,410	10,681	7,105	8,814
79,888	104,514	65,075	62,151	63,646	81,500



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Community Insurance (WellPoint)	Insurance Services	1,945	1	2.13%
Proctor & Gamble	Pharma/Product Research and Development	1,920	2	2.10%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.08%
Luxottica Retail	Optical Goods	1,858	4	2.03%
Atrium Medical Center	Healthcare Services	1,600	5	1.75%
Cintas Corporation	Business Services	1,052	6	1.15%
Cincinnati Premium Outlet	Retail	1,000	7	1.09%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	0.98%
L-3 Cincinnati Electronics	Advanced Manufacturing	615	9	0.67%
ADVICS	Automotive Braking Systems	579	10	0.63%
Total		<u>13,369</u>		
Total Employment within the County		<u>91,442</u>		

Employer	Nature of Business	2003		
		Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage & Credit Services	2,417	1	2.57%
Proctor & Gamble Health Care Research Center	Pharmaceuticals Research & Development	2,400	2	2.56%
G.E. Capital Consumer Card Company	Mortgage & Credit Services	1,865	3	1.99%
Cintas Corporation	Uniform & Linen Supply	1,800	4	1.92%
Anthem Blue Cross & Blue Shield	Pharmaceuticals Research & Development	1,300	5	1.38%
Blackhawk Automotive Plastics, Inc.	Automotive Part Manufacturer	733	6	0.78%
Siemens Business Services, Inc.	Technology Solutions	500	7	0.53%
SEI Brakes	Automotive Part Manufacturer	500	8	0.53%
Portion Pac	Packaged Food Products	483	9	0.51%
UBE Automotives, Inc.	Automotive Part Manufacturer	458	10	0.49%
Total		<u>12,456</u>		
Total Employment within the County		<u>93,900</u>		

Sources: Warren County Office of Economic Development - 2012
Warren County Annual Information Statement - 2004

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	8	8
Auditor	18	18	17	18
Treasurer	7	7	7	7
Prosecuting Attorney	25	26	31	29
Recorder	13	15	15	14
Board of Elections	10	12	11	8
Data Processing	32	34	31	29
Records Center	6	6	6	7
Facilities Management (3)	45	45	45	48
Rural Zoning	3	2	3	3
Tax Maps	6	7	6	7
Office of Management and Budget	8	7	8	8
Real Estate Assessment	10	10	10	9
Delinquent Real Estate Tax and Assessment (1)	4	4	7	9
Judicial				
Common Pleas Court (2)	22	24	32	27
Domestic Relations	12	12	12	8
Juvenile Court	17	18	20	17
Probate Court	8	10	9	8
Clerk of Courts	16	18	19	17
Municipal Court	13	11	12	9
Criminal Prosecutors	3	3	3	3
County Court	15	11	3	4
County Court Clerk	0	1	12	12
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	15	15	15	15
County Court Special Projects	1	1	2	2
Mental Health Grant	0	0	0	0

Warren County, Ohio

2007	2008	2009	2010	2011	2012
8	7	7	7	7	7
17	16	14	13	15	13
7	7	7	7	7	7
29	32	34	31	32	32
13	13	13	13	13	12
8	8	9	8	9	9
29	31	30	30	28	28
7	7	5	5	5	5
48	48	43	43	41	38
3	0	0	0	0	0
7	6	6	5	5	5
8	8	8	8	8	8
9	10	11	11	11	12
13	13	13	16	17	3
26	31	32	30	34	22
9	9	9	9	9	9
17	16	15	18	18	18
9	10	9	9	9	8
17	17	17	17	17	16
8	9	9	9	9	9
3	3	3	3	3	3
4	4	4	4	5	4
13	13	13	13	13	13
1	1	1	0	0	0
1	1	0	1	1	1
16	15	14	16	16	16
3	3	4	5	4	4
0	0	1	0	1	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2003	2004	2005	2006
Public Safety				
Coroner	2	3	3	3
Sheriff	164	160	163	177
Building Regulation	14	14	14	13
Adult Probation	1	3	1	2
Juvenile Probation	12	13	15	15
Juvenile Detention	25	22	22	24
Communication Dispatch	35	34	34	37
Telecommunications	12	12	13	15
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	33	30	28	30
Emergency Management	2	2	2	1
County Court Probation Department (2)	4	5	5	6
Indigent Guardianship (2)	0	0	0	1
TASC Grant	5	4	4	4
Hazardous Materials Emergency	1	1	1	2
Municipal Victim Witness	0	0	0	0
Public Works				
Engineer	45	46	47	44
Water	34	34	35	37
Sewer	32	32	32	35
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	4	5	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	280	282	191	184
Jobs and Family Services	44	44	45	49
Children's Services Board	50	47	49	46
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	49	52	57	55
Veteran Services	12	12	13	7
Community and Economic Development	2	2	3	5
	<u>1,192</u>	<u>1,196</u>	<u>1,140</u>	<u>1,136</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 2003-2011.

(3) Formerly known as Buildings and Grounds.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
3	3	3	3	3	4
182	183	183	185	193	187
13	15	12	12	12	12
4	5	7	11	8	24
14	13	14	14	12	15
24	22	22	22	21	24
41	38	38	35	34	32
16	18	19	18	21	21
2	2	2	2	2	2
31	31	31	30	29	31
1	1	1	6	5	9
5	4	4	4	4	4
1	1	1	1	0	2
4	4	3	3	5	5
2	1	1	0	0	0
2	2	2	3	3	3
45	44	44	43	44	43
40	38	36	36	37	37
37	36	36	34	30	31
0	1	0	1	0	1
4	4	4	4	4	4
3	3	3	3	3	3
185	181	194	205	204	198
49	47	43	41	40	41
47	47	44	39	42	41
7	7	9	10	10	9
54	55	54	54	50	50
9	9	8	9	10	9
6	5	5	4	4	4
<u>1,164</u>	<u>1,158</u>	<u>1,154</u>	<u>1,163</u>	<u>1,167</u>	<u>1,148</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

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

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
2,267	2,193	2,058	1,857	2,026	1,867	1,862
31	30	20	39	26	17	28
7,682	6,116	4,934	4,389	4,624	4,123	5,040
3,139	2,952	2,762	2,666	2,349	2,682	2,802
10,821	9,068	7,696	7,055	6,973	6,805	7,842
38,429	39,146	39,437	39,072	36,161	35,249	33,702
33,635	34,387	35,657	35,796	36,327	35,494	35,923
5,802	6,627	7,493	8,953	9,139	8,843	9,354
24,316	25,067	26,508	27,004	28,151	28,815	29,038
80,427	83,539	85,715	87,290	87,904	88,018	88,720
73,021	81,158	86,960	85,707	86,442	86,442	87,416
4.92%	4.93%	3.66%	2.00%	1.41%	0.98%	0.72%
1,036	903	1,080	853	891	880	955
3,895	3,644	2,864	2,864	2,653	2,546	2,866
7,857	9,470	8,098	7,477	6,184	6,644	7,069
127,843	127,130	140,988	142,617	135,490	139,093	146,374
70,660	37,039	106,951	60,167	81,631	72,132	111,757
55.27%	29.13%	75.86%	42.19%	60.25%	51.86%	76.35%
11,704	9,999	8,422	7,738	7,853	7,508	8,313
19,238	15,248	11,833	15,322	13,683	12,391	15,120
21	24	21	17	25	29	8
15	15	16	A	A	18	23
458,405	458,405	462,005	A	A	473,232	474,344
A	A	A	A	A	A	406

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

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

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
503	263	357	299	248	226	216
50	53	57	59	65	70	73
129	104	141	135	122	116	82
763	763	782	806	836	864	867
29	30	32	32	30	32	35
52	52	53	53	53	53	55
3,209	2,450	2,834	2,366	2,657	3,588	3,423
82	84	72	65	68	62	39
2,125	2,659	2,987	2,885	2,760	2,632	3,419
955	881	828	782	810	819	899
617	657	686	658	711	711	705
131	138	145	121	126	103	149
1,108	1,093	1,110	1,141	1,034	1,114	1,108
1,610	1,577	1,858	2,129	1,914	A	A
182	256	175	189	145	122	97
2,047	1,813	1,439	1,259	1,251	1,223	1,281
643	658	965	632	601	659	626
7,507	6,338	6,180	6,014	8,273	8,052	7,170
55	53	99	98	49	42	37
849	889	985	835	853	826	754
5,805	5,706	5,275	4,212	5,428	5,566	5,187
363	386	336	252	210	96	81
1,084	1,191	1,303	1,271	1,322	1,018	1,058
8,018	7,355	8,538	7,831	8,675	7,090	7,783
93	81	125	93	85	76	118

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

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

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
844	822	865	828	982	922	838
2,125	2,659	2,987	2,888	2,760	2,362	2,199
950	881	827	814	808	841	946
496	499	445	491	522	426	433
234	300	232	286	308	271	275
147	148	153	166	127	139	129
2,225	2,754	3,390	4,128	4,384	4,586	4,968
111	88	87	253	182	221	244
603	534	644	537	561	546	563
1,749	1,987	2,327	2,098	2,785	3,497	4,628
18	28	38	39	57	29	52
895	860	862	827	979	921	837
495	499	445	491	522	426	433
5,609	5,696	5,832	5,840	5,882	5,963	5,914
219	232	255	255	257	260	258
5,101	5,613	5,802	5,742	6,195	5,786	5,764
5,099	5,611	5,800	5,756	6,184	5,674	5,722
30	28	25	28	13	14	16
1,051	1,921	1,177	964	1,464	1,240	1,321
5,065	5,661	3,323	3,195	3,800	3,314	3,813
2,583	2,304	1,965	2,299	2,605	2,573	2,582
61,142	60,946	65,783	84,908	72,605	68,420	71,584
257,441	293,218	261,742	273,646	292,399	224,664	164,358
6,521	6,740	6,693	3,397	5,268	2,856	2,774
251	362	398	521	537	391	391
913	1,014	1,201	1,019	1,230	1,470	1,257
A	A	70	120	180	247	233
A	A	80	120	140	152	131
162,179	169,714	186,604	197,761	222,415	210,683	209,905
27,240	30,385	28,548	28,410	53,318	53,988	55,929
314	328	504	573	620	658	731

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

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

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
5.80	13.36	15.73	14.20	19.34	6.84	11.38
3	4	5	4	5	4	8
2	1	0	1	1	0	3
2,830	2,527	2,110	1,811	1,889	2,049	2,203
31,831	21,639	17,328	15,332	11,327	15,544	16,426
5.62	6.07	6.54	6.69	6.13	6.47	5.74
559	466	358	247	177	137	132
18,483	18,949	19,307	19,554	19,731	19,868	20,000
6.11	7.15	5.98	5.82	6.66	6.27	6.27
7.68	8.80	8.40	7.90	8.50	7.80	8.10
949	699	486	389	315	318	371
24,697	25,396	25,882	26,271	26,586	26,904	27,275
263	239	243	222	212	253	165
175	184	181	149	181	232	219
263	239	243	222	212	253	165
31	24	42	27	25	25	38
112	115	63	70	75	64	51
152	185	243	260	241	236	217
28	29	30	36	69	80	104
4,274	4,712	5,520	8,806	10,249	11,411	5,361
5,405	6,241	6,090	7,028	4,938	5,025	6,530
47,064	46,462	56,172	91,459	104,525	126,272	79,384
159,972	151,354	162,360	199,125	197,360	133,563	145,811
864	1,101	1,200	1,055	876	951	578
410	1,143	488	338	177	55	57
188	116	174	264	105	A	A
18,495	18,837	20,063	23,057	22,080	18,320	18,953

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Children's Services			
Average Client Count - Foster Care	105	131	103
Adoptions Finalized	9	7	11
New Investigations	724	707	768
Child Support Enforcement Agency			
Average Number of Active Support Orders	8,208	8,812	9,157
Percentage Collected	75%	75%	75%
Veteran Services			
Number of Clients Assisted - see I below	1,763	1,240	1,370
Amount of Financial Assistance Paid	443,397	442,455	362,765
Community and Economic Development			
Number of Jobs Created	215	581	1,191
Number of Jobs Retained	A	A	A
Number of Projects	1	10	26
Total Project Investment	\$16.7 M	\$113.9 M	\$257.2 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 - Information provided in 2011 and 2012 is for an eight month period.

E - Amount changed and corrected from amounts previously reported

F - Information provided in 2011 is for a seven month period and 2012 is for an eight month period.

G - Information provided for 2012 is for an eight month period.

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

I - 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.

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
75	89	83	80	135	101	114
15	2	8	5	4	8	10
824	648	723	741	666	715	690
9,598	9,801	9,916	10,214	11,384	11,636	12,100
73%	74%	75%	74%	75%	73%	74%
1,510	3,318	4,338	4,305	2,144	2,591	842
549,455	614,077	702,172	727,502	441,472	475,570	420,277
1,109	1,641	1,714	2,250	1,709	1,849	1,934
1,277	1,747	3,012	2,552	2,643	1,875	772
21	36	36	32	36	38	20
\$298.3 M	\$133.3 M	\$279.4 M	\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	\$286,069	\$325,597	\$325,597	378,526
Legislative				
Land	1,880,508	1,880,508	1,953,215	2,302,715
Land Improvements	322,192	488,516	488,516	488,516
Buildings, Structures and Improvements	45,745,003	45,745,003	47,536,434	47,977,216
Machinery and Equipment	2,773,618	2,753,815	2,927,351	3,322,303
Public Safety				
Land	101,500	101,500	101,500	101,500
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,683,399	2,683,399
Machinery and Equipment	4,844,635	5,143,598	5,302,403	5,472,444
Public Works				
Land	2,854,243	2,854,243	2,894,105	3,441,008
Machinery and Equipment	3,079,295	3,048,621	3,151,610	3,436,278
Infrastructure	56,145,734	57,293,748	61,363,315	64,631,866
Health				
Machinery and Equipment	138,520	145,510	153,496	152,766
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	271,909	271,909	271,909
Machinery and Equipment	2,795,920	2,554,208	2,269,080	2,180,732
Construction in Progress	1,285,475	5,074,122	3,990,321	7,794,468

Warren County, Ohio

2007	2008	2009	2010	2011	2012 (2)
\$0	\$0	\$0	\$69,408	\$69,408	\$69,408
378,526	339,848	305,025	305,025	305,025	305,025
2,302,715	3,759,545	3,759,545	4,019,555	4,625,437	6,489,066
488,516	488,516	488,516	488,516	488,516	507,516
48,653,854	49,267,067	53,664,383	53,664,384	54,714,930	54,663,576
3,493,278	3,636,268	4,146,690	4,146,690	4,273,099	3,108,006
101,500	101,500	80,000	80,000	80,000	80,000
8,000	8,000	8,000	8,000	22,995	22,995
2,683,399	2,513,382	1,748,311	1,342,359	1,297,113	1,352,267
5,850,044	6,319,830	8,409,436	7,993,540	8,470,365	9,040,127
3,451,366	4,021,319	4,068,057	4,144,924	4,238,149	4,238,149
3,673,884	3,940,248	3,961,194	4,099,263	4,199,030	4,304,067
57,234,272	63,249,496	65,078,062	68,962,093	70,724,975	75,065,746
154,771	154,771	152,321	152,321	155,105	155,105
79,200	79,200	79,200	274,729	274,729	274,729
723,363	723,363	723,363	1,057,834	1,057,834	1,057,834
1,973,980	1,989,550	2,008,934	2,604,413	2,517,362	2,395,497
8,977,025	7,066,010	3,393,176	5,277,780	8,630,236	10,401,332

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2003	2004	2005	2006
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,746,342	1,746,342
Land Improvements	49,449,532	59,957,532	63,205,461	70,727,589
Buildings	22,082,877	26,828,071	26,828,071	27,583,328
Machinery and Equipment	1,132,408	1,143,676	1,261,420	1,399,147
Construction in Progress	8,000,559	871,594	3,069,075	5,027,181
Sewer				
Land	277,979	406,165	406,165	406,165
Land Improvements	58,175,757	74,163,347	77,898,626	83,984,282
Buildings	23,700,331	28,412,516	28,643,632	29,032,380
Machinery and Equipment	1,709,685	1,709,685	1,811,555	2,079,744
Construction in Progress	15,013,420	11,469	231,938	875,462
Storm Water				
Machinery and Equipment	(1)	(1)	(1)	(1)

Source: County Auditor's Office

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

Warren County, Ohio

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 (2)</u>
1,746,342	1,746,342	1,745,426	1,795,654	1,805,956	1,824,366
76,431,500	83,314,971	83,377,256	95,777,965	99,127,182	101,970,035
28,042,967	29,008,512	30,990,892	41,823,798	43,385,563	43,385,563
1,701,473	1,754,801	1,778,129	1,763,134	1,738,514	1,720,755
18,494,552	20,920,071	25,710,336	5,435,607	4,353,421	4,448,923
406,165	406,165	406,165	406,165	406,165	406,165
88,418,787	91,541,584	93,175,275	93,897,672	94,266,602	94,383,775
29,015,576	29,353,826	29,640,922	29,640,924	29,640,923	29,640,923
2,605,820	2,919,529	3,251,574	3,251,571	3,216,790	3,098,282
2,266,158	2,581,059	3,515,344	18,006,768	29,255,450	32,482,233
24,793	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 8, 2013