



Dave Yost • Auditor of State

WARREN COUNTY
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WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education:</i>				
<u>Child Nutrition Cluster</u>				
National School Breakfast Program-Juvenile Detention Center	10.553	2017		270
National School Breakfast Program-Mary Haven Youth Center	10.553	2016		6,758
National School Breakfast Program-Mary Haven Youth Center	10.553	2017		3,044
Total CFDA Number 10.553				<u>10,072</u>
National School Lunch Program-Juvenile Detention Center	10.555	2017		694
National School Lunch Program-Mary Haven Youth Center	10.555	2016		12,537
National School Lunch Program-Mary Haven Youth Center	10.555	2017		5,636
Total CFDA Number 10.555				<u>18,867</u>
Total Child Nutrition Cluster				<u>28,939</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
<u>SNAP Cluster</u>				
Food Assistance	10.561	2016		328,442
Food Assistance	10.561	2017		123,436
Food Assistance-FAET	10.561	2016		12,323
Food Assistance-FAET	10.561	2017		(2,307)
Total CFDA Number 10.561				<u>461,894</u>
Total U.S. Department of Agriculture				<u>490,833</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>CDBG - Entitlement Grants Cluster</u>				
Community Development Block Grant Entitlement Program	14.218	2012		122,600
Community Development Block Grant Entitlement Program	14.218	2013		63,495
Community Development Block Grant Entitlement Program	14.218	2014		23,933
Community Development Block Grant Entitlement Program	14.218	2015		80,687
Community Development Block Grant Entitlement Program	14.218	2016		416,650
Total CFDA Number 14.218				<u>707,365</u>
Total U.S. Department of Housing and Urban Development				<u>707,365</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Department of Youth Services:</i>				
Juvenile Accountability Block Grant Program	16.523	2013-JB-009-B059		10,000
<i>Passed Through Ohio Attorney General's Office:</i>				
Victims of Crime Act	16.575	19811570		64,307
Victims of Crime Act	16.575	43557590		18,794
Victims of Crime Act	16.575	2016VOCA19811565		17,945
Victims of Crime Act	16.575	2017VOCA43557524		7,271
Total CFDA Number 16.575				<u>108,317</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance	16.738	2015-JG-A01-6252		40,000
Total U.S. Department of Justice				<u>158,317</u>

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>WIA/WIOA Cluster</u>				
Workforce Investment Act-Adult	17.258	G-1415-15-0299		69,834
Workforce Investment Act-Adult	17.258	G-1617-15-0186		228,359
Workforce Investment Act-Adult Admin	17.258	G-1415-15-0299		9,032
Workforce Investment Act-Adult Admin	17.258	G-1617-15-0186		12,991
Workforce Investment Act-Adult Admin	17.258	2017		76,982
Workforce Investment Act-Adult Admin	17.258	2018		4,520
Workforce Investment Act-Transitional Funds	17.258	G-1617-15-0186		3,434
Workforce Investment Act-Transitional Funds	17.258	2016		8,850
Total CFDA Number 17.258				<u>414,002</u>
Workforce Investment Act-Youth	17.259	G-1415-15-0299		170,774
Workforce Investment Act-Youth	17.259	G-1617-15-0186		36,638
Workforce Investment Act-Youth	17.259	2018		66,452
Workforce Investment Act-Youth Admin	17.259	G-1415-15-0299		2,904
Workforce Investment Act-Youth Admin	17.259	G-1617-15-0186		6,500
Workforce Investment Act-Youth Admin	17.259	2017		96,451
Total CFDA Number 17.259				<u>379,719</u>
Workforce Investment Act-Dislocated Worker	17.278	G-1415-15-0299		42,184
Workforce Investment Act-Dislocated Worker	17.278	G-1617-15-0186		131,656
Workforce Investment Act-Dislocated Worker Admin	17.278	G-1415-15-0299		9,934
Workforce Investment Act-Dislocated Worker Admin	17.278	G-1617-15-0186		5,259
Workforce Investment Act-Dislocated Worker Admin	17.278	2017		70,199
Workforce Investment Act-Dislocated Worker Admin	17.278	2018		1,731
Total CFDA Number 17.278				<u>260,963</u>
Total WIA/WIOA Cluster				<u>1,054,684</u>
<u>Employment Service Cluster</u>				
Employment Service-Center Resource Sharing	17.207	G-1617-15-0186		19,345
Total U.S. Department of Labor				<u>1,074,029</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Airport Improvement Program	20.106	n/a		65,539
<i>Passed Through Ohio Department of Public Safety:</i>				
<u>Highway Safety Cluster</u>				
Selective Traffic Enforcement Program	20.600	STEP-2016-83-00-00-00520-00		21,829
Selective Traffic Enforcement Program	20.600	STEP-2017-83-00-00-00556-00		5,054
Total CFDA Number 20.600				<u>26,883</u>
Impaired Driver Enforcement Program	20.616	IDEP-2016-83-00-00-00365-00		31,500
Impaired Driver Enforcement Program	20.616	IDEP-2017-83-00-00-00428-00		10,090
Total CFDA Number 20.616				<u>41,590</u>
Total Highway Safety Cluster				<u>68,473</u>
Total U.S. Department of Transportation				<u>134,012</u>

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1617-11-5592		672
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1617-11-5592		6,722
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1617-11-5592		3,363
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-1617-11-5592		6,376
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-1617-11-5592		5,633
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1617-11-5592		98,389
Total CFDA Number 93.556				121,155
<u>TANF Cluster</u>				
Temporary Assistance for Needy Families-Administration	93.558	2016		158,225
Temporary Assistance for Needy Families-Administration	93.558	2017		67,790
Temporary Assistance for Needy Families-Regular	93.558	2016		130,846
Temporary Assistance for Needy Families-Regular	93.558	2017		50,717
Temporary Assistance for Needy Families-Summer Youth	93.558	2016		66,412
Temporary Assistance for Needy Families-Fraud Awareness	93.558	2016		1,983
Ohio Works Incentive Project	93.558	G-1415-15-0299		1,869
Total CFDA Number 93.558				477,842
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Support Enforcement	93.563	G-1617-11-5591		1,802,419
<u>Child Care and Development Block Grant Cluster</u>				
Child Care Administration	93.575	2016		53,152
Child Care Administration	93.575	2017		4,537
Child Care Non-Admin	93.575	2016		62,641
Child Care Non-Admin	93.575	2017		38,658
Total CFDA Number 93.575				158,988
Child Welfare Services-State Grants (Admin)	93.645	G-1617-11-5592		5,832
Child Welfare Services-State Grants	93.645	G-1617-11-5592		58,313
Total CFDA Number 93.645				64,145
Foster Care Administration & Training	93.658	G-1617-11-5592		348,432
Foster Care Maintenance Title IV-E	93.658	G-1617-11-5592		1,434,961
Foster Care Contract Services	93.658	G-1617-11-5592		3,128
Total CFDA Number 93.658				1,786,521
Adoption Assistance Administration	93.659	G-1617-11-5592		456,377
Non-Recurring Adoption Assistance	93.659	G-1617-11-5592		4,055
Total CFDA Number 93.659				460,432

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Title XX Social Service Block Grant	93.667	2016		198,688
Title XX Social Service Block Grant	93.667	2017		6,987
Title XX Social Service Block Grant (Transfer)	93.667	2016	495,000	495,000
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Title XX Social Service Block Grant	93.667	2016		94,967
Total CFDA Number 93.667			495,000	795,642
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1617-11-5592		7,744
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>Medicaid Cluster</u>				
Medicaid (Title XIX)	93.778	2016		216,129
Medicaid (Title XIX)	93.778	2017		2,352
Medicaid (Title XIX) Enhanced	93.778	2016		366,477
Medicaid (Title XIX) Enhanced	93.778	2017		201,943
Medicaid (Title XIX) NET	93.778	2016		67,665
Medicaid (Title XIX) NET	93.778	2017		18,266
Medicaid (Title XIX) Child Welfare	93.778	G-1617-11-5592		2,834
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid (Title XIX)	93.778	2015		271,904
Medicaid (Title XIX)	93.778	2016		247,467
Total CFDA Number 93.778				1,395,037
Total Medicaid Cluster				1,395,037
Total U.S. Department of Health and Human Services			495,000	7,069,925
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01		37,748
Emergency Management Performance Grant	97.042	EMC-2016-EP-00003-S01		48,012
Total CFDA Number 97.042				85,760
Total U.S. Department of Homeland Security				85,760
Total			495,000	9,720,241

CFDA - Catalog of Federal Domestic Assistance

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

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

WARREN COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Warren County (the County) under programs of the federal Government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2016, the County made allowable transfers of \$4,260 from the Child Care Non Admin program (CFDA 93.575) to the TANF Admin program (CFDA 93.558). The Schedule shows the County spent \$101,299 on the Child Care Non Admin program. The amount reported for the Child Care Non Admin program on the Schedule excludes the amount transferred to the TANF Admin program. The amount transferred to the TANF Admin program is included as TANF Admin expenditures when disbursed. The following table shows the gross amount drawn for the Child Care Non Admin program during fiscal year 2016 and the amount transferred to the TANF Admin program.

Child Care Non Admin	\$105,559
Transfer to TANF Admin	<u>(4,260)</u>
Total Child Care Non Admin	<u>\$101,299</u>

NOTE G – COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2010 and 2011 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of (\$599) and (\$3,685), respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

NOTE H – WORKFORCE INVESTMENT ACT

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



Dave Yost • Auditor of State

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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, (the County) as of and for the year ended December 31, 2016, 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 27, 2017. Our report refers to other auditors who audited the financial statements of the discretely presented component unit, Production Services Unlimited, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that these auditors separately reported.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this 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 27, 2017



Dave Yost • Auditor of State

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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Warren County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

The County's basic financial statements include the operations of the Warren County Transportation Improvement District, which received \$3,276,411 in federal awards which is not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2016. Our audit of Federal awards, described below, did not include the operations of Warren County Transportation Improvement District because the component unit is legally separate from the primary government which this report addresses.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Warren County (the County) as of and for the year ended December 31, 2016, 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 27, 2017. Our report refers to other auditors who audited the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2017. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 30, 2017

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WARREN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control 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 weaknesses in internal control 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 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • CFDA 93.667 Social Services Block Grant • CFDA 93.558 Temporary Assistance for Needy Families • Workforce Investment Act Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

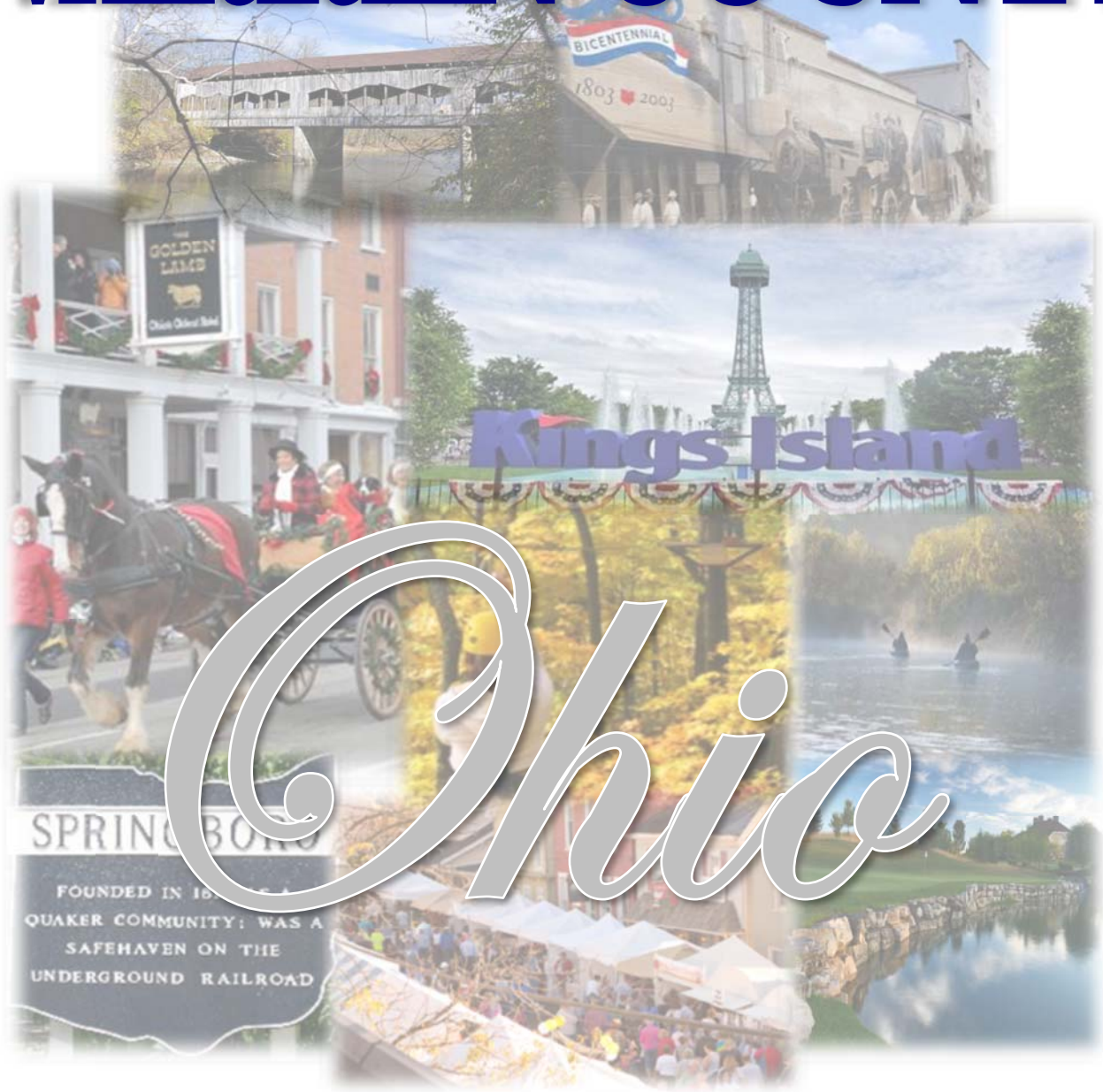
None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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WARREN COUNTY



**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2016**



WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2016

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



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INTRODUCTORY SECTION



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June 27, 2017

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, 2016. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

The Reporting Entity:

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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 227,063 (2016 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

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

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

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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 227,063 persons, which is an increase of 14,370 persons or 6.76% from 212,693 persons in the 2010 Census. The annualized percent change is +1.17%, which is greater than +0.70% for the U.S. and +0.08% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 84,766 units, which is an increase of 1,183 units or 1.42% compared to 83,583 units previously. Nationally, home ownership is 63.7%.

Education:

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

Warren County has a highly educated population relative to the state and national averages. 93% of Warren County residents have a high school degree as opposed to 89.1% for the State of Ohio and 86.7% nationally. The County ranks even higher in college graduates with 39.6% having a college degree compared to 26.1% in the State of Ohio and 29.8% nationally. This educated population provides many skilled workers for businesses and employers around the County.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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>
2006	2,261	\$394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2402	266,779,249
2016	2731	336,030,793

Source: Warren County Building Inspection Department

In 2016, Warren County saw its largest increase in new construction value since the Great Recession. The strong return of residential new construction corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 20.69%. Agri/Residential new construction increased 14.08%, industrial new construction decreased by 71.10%, and commercial new construction increased 142.01% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Agri/Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2006	\$216,569,450	\$1,131,490	\$20,247,540	\$237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110

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, 2016

Communities

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

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White and Boom Independence Day festival. The festival hosts great food, fireworks and entertainment. Andy Grammer was featured in 2016 and Phillip Phillips will perform in 2017.

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

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

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon's Christmas Festival which features Ohio's largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Country Music Festival, Applefest, Blues Fest, the Warren County Fair and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCA's in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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

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

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. The Great Miami River sits along the County’s western edge and provides exciting river opportunities and a top notch bike trail connecting many urban areas.

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

While Warren County’s anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Beach Waterpark. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you’ve done all of that, head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

In 2016, Warren County's hospitality industry remained steady. The amount of lodging tax collections retained as administrative fees by the County increased by 0.06% over 2015. Starting in 2015, and continuing until 2035, Warren County will annually pass through an additional \$50,000 from the County's administrative fees entitlement to the Warren County Convention and Visitors Bureau due to an agreement signed in 2015. These funds will be used to contribute to the development of the Warren County Sports Complex.

In 2013, Warren County's tourism surpassed \$1 billion in total annual sales for the first time in history according to a study by Tourism Economics and the Ohio Tourism Division. In that year, 8.3 million visitors to Warren County spent more than \$1.1 billion. In 2016 however, a report compiled by the Warren County Convention and Visitor's Bureau, citing information coming from the Tourism Economics June 2016 report shows Warren County to currently have 11.8 million visitors annually and to have generated \$1.2 billion in economic impact. This equates to an increase of 4.2% in visitors and 1.0% in spending. Employment has also been impacted as 12,244 jobs were in the tourism sector, up 3.18% from the 2013 study. Tourism supports one in every nine jobs in Warren County.

Sales Tax Receipts and the General Fund

The County's 1% sales tax revenues generated \$39,550,594. This is an increase of 5.96% over 2015. This is the seventh consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 6.45% increase in 2015 and a 7.22% increase in 2014. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

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 \$7.7 million worth of roadway improvements in 2016 and has an estimated \$97.4 million of scheduled and anticipated road improvements to be completed in 2017 through 2022. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: Road and intersection realignments on Union Road and Greentree Road, and improvements to Wilkens Boulevard, Fields-Ertel Road and Butler Warren Road corridors. The County Engineer is also working with the Warren County Transportation Improvement District on the following: A series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; Final construction and right-of-way plans to complete the Western Row Road and I-71 Interchange area; Intersection improvement on Tylersville Road at Butler-Warren Road, Intersection improvements at SR 73 at SR 741; Widening of existing Innovation Way; Extension of Innovation Way; Widening of Duke Boulevard between Irwin-Simpson Road and proposed Innovation Way extension; Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton; and Widening and other

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

improvements to SR 63 between the City limit of Monroe and the City limit of Lebanon; and Safety improvements on Greentree Road.

- As County offices expand to meet the needs of a growing population, the Department of Facilities Management works diligently to meet the increasing demand for our services. Our goal is to maximize the use and efficiency of our existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of our buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Remodeled 3,000 square feet of space for the Child Advocacy Center of Warren County;
- Full remodel of Courtrooms 3 & 4 in the Common Pleas Courts Building;
- Creation of an attorney waiting area, inmate transport hallway, and security office in the Common Pleas General Division;
- Fire alarm system upgrades at the Justice Drive Office Building, Facilities Management Building, 320 E. Silver Street, Mechanic's Garage, and Administration Building;
- ADA upgrades at the Health & Human Services Building and Old Courthouse;
- Remodeled over 7,000 square feet of space for the new home of the Warren County Information Technology Department and future training rooms;
- Roof replacements at the Title Office/License Bureau Building and the Old Courthouse (Ohio Means Jobs);
- Began remodeling the Domestic Relations Division and Telecommunications Department in the Common Pleas Courts Building; and
- Began the parking lot expansion and pedestrian safety projects at the Juvenile Justice Center.

Financial Information

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

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2016. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose trust fund. At December 31, 2016, assets in agency funds totaled \$374,733,791 and assets of the Unclaimed Money fund totaled \$571,608.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

Accounting System and Budgetary Control

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

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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, 2016, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$7,579,162. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$5,175,000
Net Debt Per Capita	\$22.79
Net Debt to Assessed Value	0.08%
Net Debt to Estimated Actual Value	0.0301%

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

The County maintains an underlying "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, 2016. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2016

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 25 years (1991 - 2015). 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 2016.

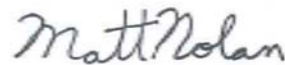
Acknowledgments

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

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

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

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

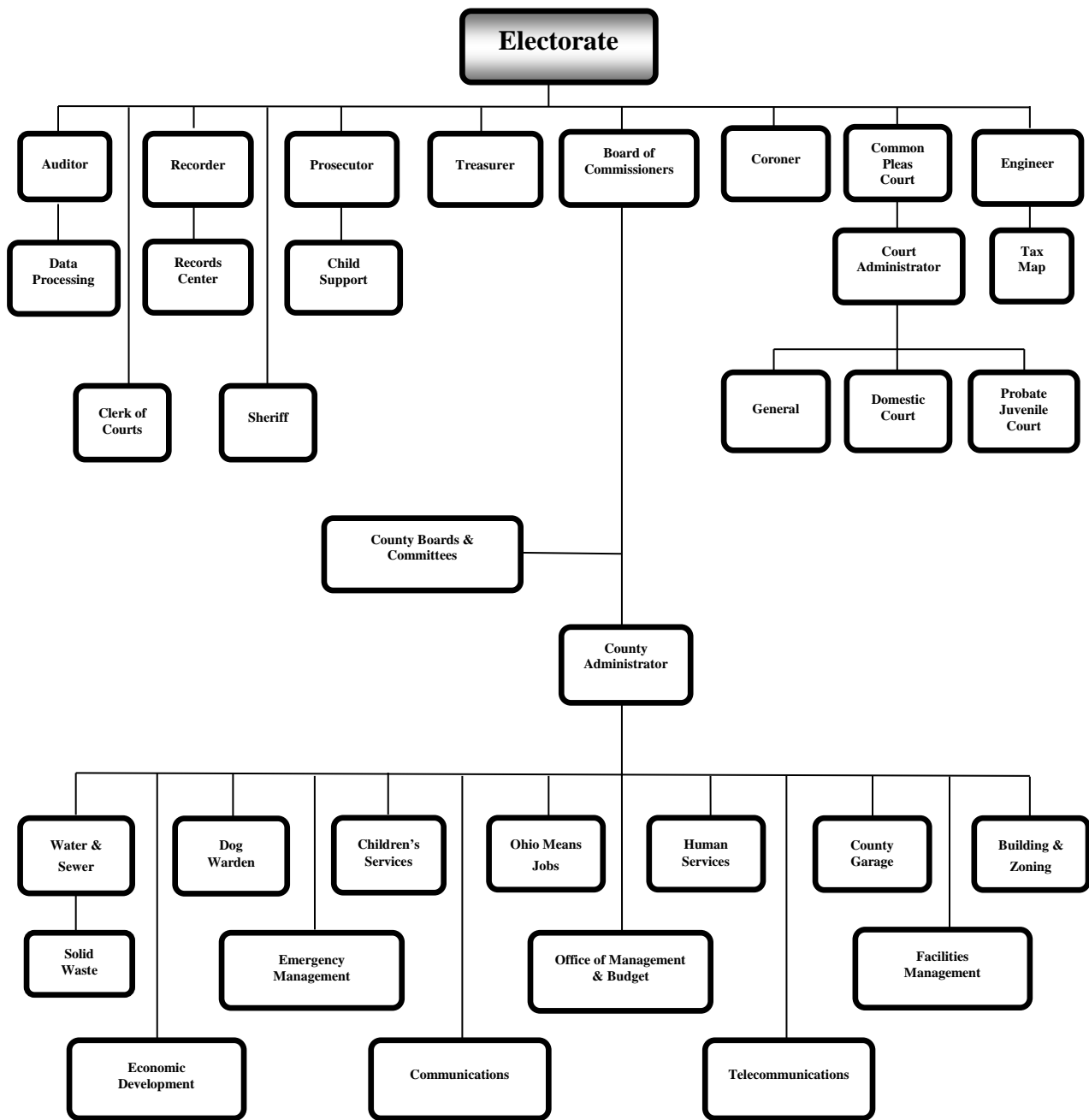
*List of Elected Officials
For the Year Ended December 31, 2016*

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

JUDGES

Common Pleas Judges: General Division	Donald E. Oda Michael E. Gilb Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Joseph Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer

*County Organizational Chart
For the Year Ended December 31, 2016*



County Boards and Committees

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

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

**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, 2015

Executive Director/CEO

FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2016, 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 Production Services Unlimited, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities and Senior Citizens Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, 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 initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

June 27, 2017



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, 2016. 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 2016 are as follows:

- In total, net position increased \$17.0 million. Net position of governmental activities increased \$11.0 million, which represents a 5.0% increase over net position of 2015. Net position of business-type activities increased \$6.0 million or 2.8% from net position of 2015.
- General revenues accounted for \$108.3 million in revenue or 58.2% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$77.8 million or 41.8% of total revenues of \$186.1 million.
- The County had \$138.2 million in expenses related to governmental activities; \$42.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the General Fund had \$77.3 million in revenues and \$59.1 million in expenditures. The 2016 revenues increased 4.5% or \$3.4 million from 2015. The expenditures increased 3.8% or \$2.2 million. The General Fund balance at year-end totaled \$31.8 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 Senior Citizens Service Levy 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, and the Sheriff Fund.

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

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2016****Unaudited****FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The table below provides a comparison of 2016 to 2015 for both the Governmental and Business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and other assets	\$234,826,095	\$225,925,037	\$49,671,938	\$38,294,062	\$284,498,033	\$264,219,099
Capital Assets, Net	126,926,951	126,363,411	196,936,048	200,418,226	323,862,999	326,781,637
Total Assets	<u>361,753,046</u>	<u>352,288,448</u>	<u>246,607,986</u>	<u>238,712,288</u>	<u>608,361,032</u>	<u>591,000,736</u>
Deferred Outflows of Resources	27,876,600	9,794,002	3,771,587	1,296,153	31,648,187	11,090,155
Liabilities						
Other liabilities	10,092,875	13,607,083	2,776,966	1,725,283	12,869,841	15,332,366
Long-Term Liabilities:						
Due within One Year	3,609,275	4,105,178	1,064,794	789,471	4,674,069	4,894,649
Due in More than One Year:						
Other Amounts	20,754,444	23,564,377	13,972,345	13,995,241	34,726,789	37,559,618
Net Pension Liability	71,902,239	50,159,595	9,614,673	6,638,193	81,516,912	56,797,788
Total Liabilities	<u>106,358,833</u>	<u>91,436,233</u>	<u>27,428,778</u>	<u>23,148,188</u>	<u>133,787,611</u>	<u>114,584,421</u>
Deferred Inflows of Resources	51,549,335	49,931,326	201,599	116,620	51,750,934	50,047,946
Net Position						
Net Investment in Capital Assets	109,867,619	105,717,834	182,926,810	186,570,228	292,794,429	292,288,062
Restricted	134,296,761	122,315,715	0	0	134,296,761	122,315,715
Unrestricted	(12,442,902)	(7,318,658)	39,822,386	30,173,405	27,379,484	22,854,747
Total Net Position	<u>\$231,721,478</u>	<u>\$220,714,891</u>	<u>\$222,749,196</u>	<u>\$216,743,633</u>	<u>\$454,470,674</u>	<u>\$437,458,524</u>

Total Net Position increased by \$17,012,150.

Current and other assets ended the year with an increase of \$20.3 million. Cash and Cash Equivalents increased \$17.6 million due to conservative spending and increased revenues. In addition, the Village of Waynesville transferred their sewer operations to Warren County on January 1, 2016 along with related assets, which included \$1.5 million in cash and cash equivalents. Cash and Cash Equivalents with Fiscal Agent increased \$1.1 million due to an increase in the amount held by the Southwest Ohio Council of Governments on behalf of the Board of Developmental Disabilities. Sales taxes and real estate taxes improved during 2016, which caused an increase of \$1.5 million in Taxes Receivable. Intergovernmental Receivable increased \$1.5 million primarily due to the Workforce Investment Board receiving increased federal funds for a Workforce Innovation and Opportunity Act grant. Human Services, Youth Services, and Child Support Enforcement also received additional grant monies in 2016. Special Assessments Receivables decreased \$1.3 million due to reduced debt and no new assessments coming on.

Deferred Outflows of Resources increased \$20.6 million during 2016. This increase relates to how the County is required to account for certain pension items under GASB 68.

Capital Assets, Net decreased by \$2.9 million. This decrease is primarily due to several projects held in Construction in Progress within the Water Fund reaching completion and thus moved from Non-

Depreciable to Depreciable Capital Assets. The largest project completed was the North Water System Booster Station Upgrade at \$7.8 million.

Total liabilities increased by \$19.2 million. The majority of this increase is due to Long-Term Liabilities. Long-Term Liabilities increased \$21.7 million primarily due to the County's share of the net pension liability related to the Ohio Public Employees Retirement System increasing significantly. Accrued Wages and Benefits Payable decreased \$1.9 million. This amount fluctuates from year-to-year due to timing differences related to the accrual year and when pay dates occur. General Obligation Notes Payable decreased \$2.1 million due to paying off notes during 2016. Accounts Payable increased \$1.0 million. The majority of this increase occurred in the proprietary funds. Both the Water and Sewer Funds had large payments due at year-end for the Wayne-Massie Sewer District System Improvements and the Otterbein and Zoar Elevated Tower Coating projects. Descriptions of these projects are located in Note 11.

\$134.3 million or 29.6% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$27.4 million or 6.0% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and water and sewer activities.

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WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2016**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2016 and 2015:

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program revenues:						
Charges for Services and Sales	\$18,487,882	\$18,866,108	\$26,237,303	\$23,936,792	\$44,725,185	\$42,802,900
Operating Grants and Contributions	21,473,325	18,474,444	0	0	21,473,325	18,474,444
Capital Grants and Contributions	2,145,499	1,702,284	9,476,954	6,312,507	11,622,453	8,014,791
General revenues:						
Property Taxes	48,595,401	46,638,924	0	0	48,595,401	46,638,924
Sales Taxes	39,550,594	37,382,106	0	0	39,550,594	37,382,106
Other Local Taxes	373	271	0	0	373	271
Motor Vehicle and Gasoline Taxes	8,951,428	8,791,591	0	0	8,951,428	8,791,591
Shared Revenues	8,935,312	9,320,339	0	0	8,935,312	9,320,339
Investment Earnings	946,193	1,605,704	0	0	946,193	1,605,704
Miscellaneous	160,029	12,258	0	0	160,029	12,258
Transfers	(39,320)	0	39,320	0	0	0
Special Item-Gain on Transfer of Operations	0	0	1,191,883	0	1,191,883	0
Total revenues	<u>149,206,716</u>	<u>142,794,029</u>	<u>36,945,460</u>	<u>30,249,299</u>	<u>186,152,176</u>	<u>173,043,328</u>
Program Expenses						
General Government:						
Legislative and Executive	22,962,392	20,947,312	0	0	22,962,392	20,947,312
Judicial	10,936,582	10,031,641	0	0	10,936,582	10,031,641
Public Safety	36,381,006	32,704,802	0	0	36,381,006	32,704,802
Public Works	14,782,537	14,097,496	0	0	14,782,537	14,097,496
Health	772,568	721,478	0	0	772,568	721,478
Human Services	50,592,701	46,556,568	0	0	50,592,701	46,556,568
Community and Economic Development	1,012,399	1,868,539	0	0	1,012,399	1,868,539
Interest and Fiscal Charges	759,944	856,805	0	0	759,944	856,805
Business Type Activities:						
Water	0	0	13,793,369	13,570,477	13,793,369	13,570,477
Sewer	0	0	12,348,975	11,471,919	12,348,975	11,471,919
Sheriff	0	0	4,434,600	4,033,407	4,434,600	4,033,407
Communications Rotary	0	0	38,060	51,731	38,060	51,731
Storm Water	0	0	324,893	229,600	324,893	229,600
Total expenses	<u>138,200,129</u>	<u>127,784,641</u>	<u>30,939,897</u>	<u>29,357,134</u>	<u>169,140,026</u>	<u>157,141,775</u>
Total Change in Net Position	11,006,587	15,009,388	6,005,563	892,165	17,012,150	15,901,553
Beginning Net Position	<u>220,714,891</u>	<u>205,705,503</u>	<u>216,743,633</u>	<u>215,851,468</u>	<u>437,458,524</u>	<u>421,556,971</u>
Ending Net Position	<u>\$231,721,478</u>	<u>\$220,714,891</u>	<u>\$222,749,196</u>	<u>\$216,743,633</u>	<u>\$454,470,674</u>	<u>\$437,458,524</u>

Governmental Activities

Net position of the County's governmental activities increased by \$11,006,587.

Expenses overall increased \$10.4 million or 8.2% when compared to 2015. Legislative and executive programs cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 16.6% of all program expenses and increased during 2016 by 9.6% largely because of an increase in pension expense recognized under GASB 68. In addition, costs associated with construction projects that were not capitalized contributed to this increase. Human Services at 36.6% continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, transit services and assistance to families. Human service expenses increased 8.7% in 2016 due to services provided to children through our Children's Services Board. Public Safety programs comprise 26.3% of all program expenses and during 2016 these expenses increased by 11.2%. This increase is due to increased salaries from raises and overtime mainly within the Sheriff's office and Dispatch, along with an increase in pension expense.

Motor Vehicle & Gasoline Tax revenue remained steady with a 1.8% increase over 2015. Unrestricted Shared Revenues remained fairly steady also with only a decrease of 4.1%.

Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for services had a decrease of \$0.4 million. Operating grants and contributions had an increase of \$3.0 million. The increase in operating grants is primarily due to a \$1.1 million increase in funding for the Workforce Investment Board, as well as increases in funding for the Board of Developmental Disabilities, Children's Services Board, and Human Services. Capital grants and contributions had an increase of \$0.4 million. The primary reason for this increase is during 2015 the County had no capital contributions or grants as compared to \$0.4 million in road and bridge contributions during 2016. Program Revenue had an overall increase of \$3.1 million or 7.9% over 2015.

General Tax Revenue accounts for 59.1% of the \$149.2 million in total revenues for governmental activities. General Tax revenues increased \$4.1 million over 2015. This increase consists of a \$2.0 million increase in property tax and \$2.1 million in sales tax. Total general tax revenue increased by 4.9% over 2015.

General Other Revenue generates 0.7% of total revenues for governmental activities and decreased by \$0.5 million.

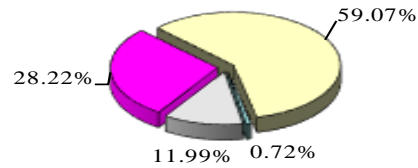
The County's net charges to users of governmental services totaled \$96,093,423. The County's general revenues of \$107,100,010 subsidized 100% of this amount and the remaining resulted in an \$11.0 million increase in net position.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2016**

Unaudited

Revenue Sources	2016	Percent of Total
Shared Revenues	\$17,886,740	11.99%
Program Revenues	42,106,706	28.22%
General Tax Revenues	88,146,368	59.07%
General Other	1,066,902	0.72%
Total Revenue	<u>\$149,206,716</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities increased by \$6.0 million. These programs had revenues of \$36.9 million and expenses of \$30.9 million for fiscal year 2016. Revenues increased overall by \$6.7 million or 22.1% and expenses increased by \$1.6 million or 5.4%.

Charges for Services and Sales increased \$2.3 million. Water had the largest increase at \$1.2 million and Sewer the next largest at \$1.1 million. These increases were due to water and sewer rates increasing and new construction creating a larger customer base during 2016. These increases were offset by various other fluctuations in Sheriffs, Communications Rotary and Storm Water revenues. The total increase to Charges for Services was 9.6% over 2015.

Both water and sewer tap in fees (generated from an increase in new residences, apartment buildings and condominium complexes being built) increased in 2016 by a total of \$0.6 million. In addition, contributions from private developers for water and sewer lines increased by \$2.6 million. These items resulted in a \$3.2 million increase to Capital Grants and Contributions, a 50.1% increase over 2015.

On January 1, 2016, the Village of Waynesville transferred their sewer operations to the County. This transfer of operations resulted in a Special Item-Gain on Transfer of Operations totaling \$1.2 million. This transfer of operations also contributed to the increase in Charges for Services and Sales noted above in the Sewer Fund. Note 3 further describes this transfer of operations.

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

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$150,309,683, which is an increase of \$12,605,543 over last year's total of \$137,704,140. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2016 and 2015.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2016**

Unaudited

	Fund Balance December 31, 2016	Fund Balance December 31, 2015	Increase (Decrease)
General	\$31,756,193	\$32,486,819	(\$730,626)
Board of Developmental Disabilities	52,644,570	49,477,388	3,167,182
Senior Citizens Service Levy	6,658,852	6,348,259	310,593
Special Assessment	405,783	436,536	(30,753)
County Road Projects	(801,334)	(843,113)	41,779
Other Governmental	59,645,619	49,798,251	9,847,368
Total	\$150,309,683	\$137,704,140	\$12,605,543

General Fund – The County’s General Fund revenues exceeded expenditures by \$18.2 million. The General Fund’s balance ended with a decrease of \$0.7 million due to \$18.9 million in transfers to other funds. Transfers amounting to \$8.4 million supplemented the operating budgets of Children’s Services Board, Youth Services Subsidy, and County Transit. County Construction projects received \$8.5 million in transfers to be used towards capital projects including the purchase of a countywide financial software, jail construction and rehabilitation, airport runway rehab and widening, juvenile/probate court expansion, and communication projects.

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

	2016 Revenues	2015 Revenues	Increase (Decrease)
Taxes	\$58,234,191	\$54,712,535	\$3,521,656
Intergovernmental Revenues	6,848,981	6,735,933	113,048
Charges for Services	8,760,731	8,397,120	363,611
Licenses and Permits	12,799	12,258	541
Investment Earnings	799,782	1,589,893	(790,111)
Fines and Forfeitures	277,488	265,826	11,662
All Other Revenue	2,359,261	2,226,563	132,698
Total	\$77,293,233	\$73,940,128	\$3,353,105

Tax revenues overall increased by 6.4%. The largest source of tax revenue at \$39.6 million is generated from the County’s Sales Tax. This tax increased over the previous year by 6.0%. The second largest source of tax revenue at \$14.1 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by 9.0%. Property Transfer Taxes generated \$4.6 million which was an increase of \$0.2 million or 4.2% over the previous year.

Although on a cash basis investment income has steadily increased from \$1,212,499 in 2014 to \$1,378,634 in 2015 to \$2,030,214 in 2016 (the largest amount of annual interest income since 2011), on a Generally Accepted Accounting Principles (GAAP) basis, these numbers have varied significantly showing \$2,253,157 and (\$476,566) and (\$790,111) increases and decreases between years for the same period of time. This is primarily due to market value adjustments for current value. The cash basis shows the increasing income stream over an extended period of time whereas GAAP reflects the market value of an investment as of a given date, similar to a liquidation value, and uses the market value of an investment on that date as an adjustment to the year’s investment income accumulation. Decreasing

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2016

Unaudited

interest rates cause the portfolio to increase in market value and increasing rates cause the market value of the portfolio to decrease.

Investment strategy for the last several years has been to hold about 1/3 of our portfolio in straight coupon bonds to help support the current year's earnings and about 2/3 of our portfolio in step bonds. Because of the current historically low interest rates, the step bonds allow us the opportunity to increase our yield over the life of the bonds as interest rates rise and the economy continues to improve.

Over the last two years, newly purchased bonds have paid higher coupon rates than the bonds that matured and were replaced. This increase has been augmented by tax collection revenue which has continued to increase steadily, resulting in a record low delinquency rate of 0.94% at year-end. Over the last couple of years, this has allowed the County to invest about \$30 million in additional funds, therefore producing additional interest income.

	2016	2015	Increase
	<u>Expenditures</u>	<u>Expenditures</u>	<u>(Decrease)</u>
General Government:			
Legislative and Executive	\$19,261,034	\$19,102,887	\$158,147
Judicial	9,523,409	9,014,117	509,292
Public Safety	27,782,102	26,435,902	1,346,200
Human Services	2,242,246	2,092,035	150,211
Community and Economic Development	<u>275,573</u>	<u>271,069</u>	<u>4,504</u>
Total	<u>\$59,084,364</u>	<u>\$56,916,010</u>	<u>\$2,168,354</u>

In 2016, the General Fund's overall expenditures increased by \$2.2 million or 3.8%. Variances within each category were all less than 1%, except for Public Safety, which increased 2.4%. As mentioned previously, this increase is due to increased salaries from raises and overtime mainly within the Sheriff's office and Dispatch.

Board of Developmental Disabilities Fund - The 2016 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$0.2 million or 0.7% over 2015. Expenditures for BDD also increased \$0.8 million or 3.7%. The year-end fund balance of \$52.6 million increased \$3.2 million over 2015.

Senior Citizens Service Levy Fund - In 2016, this fund received \$6.1 million in levied tax revenues and incurred expenditures for services to senior citizens of \$6.6 million. The year-end fund balance of \$6.7 million increased by \$0.3 million over 2015.

Special Assessment Fund - In 2016, this fund received \$1.3 million from special assessment levies, while expending \$1.3 million in debt service payments. The fund balance decreased by \$0.03 million from 2015.

County Road Projects Fund - The revenues of this fund decreased \$0.5 million over 2015. During 2016, expenditures totaling \$5.9 million involved improvements to eight capital road & bridge projects and three non-capital road projects. The fund balance increased by \$0.04 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2016, his estimations ended with a positive variance of \$11.9 million, or 17.8%.

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 2016, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$0.6 million. Actual expenditures were less than the final budgeted expenditures by \$5.8 million. The largest variance within the \$5.8 million consists of \$3.1 million in Legislative and Executive and \$1.6 million in Public Safety. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$19.8 million better than initially projected in the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2016, the County had \$323,862,999 net of accumulated depreciation invested in capital assets for its Governmental and Business-Type Activities. Of this total \$126,926,951 was related to Governmental Activities and \$196,936,048 was related to the Business-Type Activities. When looking at total assets and the accumulated depreciation, we ended 2016 with a net decrease of \$2.9 million in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$7.1 million. The three largest components of this are \$2.7 million in additions to construction in progress and \$1.9 million in completed County Construction projects, including completed infrastructure road and bridge projects, and \$2.4 million in machinery and equipment. Additions to construction in progress included \$0.4 million for road and bridge projects and \$2.3 million for various other county projects including the Computer Aided Dispatch upgrade and the Next Generation 911 System. Completed construction projects included \$0.3 million for the IT Server Relocation, \$0.2 million for the Emergency Management Dispatch Software/Hardware, \$0.4 million for the land associated with the Parallel Taxiway project, \$0.4 million for various other road and bridge projects and the remaining for various county construction projects.

General Government had capital asset deletions of \$2.5 million. The greater part of deletions involved \$1.0 million that was removed from construction in progress as a result of projects being completed and \$1.4 million removed as the result of deletions from furniture, fixtures and equipment. The result of General Government capital asset additions, deletions and accumulated depreciation was a net increase of \$0.6 million at the end of 2016.

Business-Type capital assets had additions of \$19.9 million comprised mainly of \$4.0 million in land improvements, \$2.2 million in construction in progress additions, and \$13.0 million in structures and improvements. Of the land improvements involved, \$0.2 million was relocated water and sewer lines and contributed water and sewer lines from private developers, which consisted of \$1.9 million and \$0.9 million respectively. Also included in land improvements is \$1.0 million resulting from the acquisition of the Waynesville Sewer operations. Additions to construction in progress included \$1.5 million for various water projects and \$0.7 million for sewer projects. Structures and improvements encompassed \$7.8 million for the North Water System Booster Station upgrade and \$5.2 million, also attained due to the move of the Waynesville Sewer operations. The result of Business-Type Activity capital asset additions, deletions and accumulated depreciation was a net decrease of \$3.5 million at the end of 2016.

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

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WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2016****Unaudited**

The following table summarizes the County's capital assets as of December 31, 2016 and December 31, 2015:

	Governmental Activities		Increase (Decrease)
	2016	2015	
Land	\$12,544,015	\$12,176,790	\$367,225
Construction in Progress	7,834,990	6,098,393	1,736,597
Total Non-Depreciable Capital Assets	20,379,005	18,275,183	2,103,822
Land Improvements	885,509	600,384	285,125
Buildings, Structures and Improvements	66,102,930	65,630,948	471,982
Furniture, Fixtures and Equipment	27,801,988	26,793,268	1,008,720
Infrastructure	89,097,530	88,334,797	762,733
Less: Accumulated Depreciation	(77,340,011)	(73,271,169)	(4,068,842)
Total Depreciable Capital Assets	106,547,946	108,088,228	(1,540,282)
Totals	\$126,926,951	\$126,363,411	\$563,540

	Business-Type Activities		Increase (Decrease)
	2016	2015	
Land	\$2,378,727	\$2,325,837	\$52,890
Construction in Progress	2,144,585	7,991,639	(5,847,054)
Total Non-Depreciable Capital Assets	4,523,312	10,317,476	(5,794,164)
Land Improvements	210,429,170	206,406,534	4,022,636
Buildings, Structures and Improvements	119,109,891	106,088,760	13,021,131
Furniture, Fixtures and Equipment	5,865,487	5,351,075	514,412
Less: Accumulated Depreciation	(142,991,812)	(127,745,619)	(15,246,193)
Total Depreciable Capital Assets	192,412,736	190,100,750	2,311,986
Totals	\$196,936,048	\$200,418,226	(\$3,482,178)

Debt

At December 31, 2016, the County had general obligation debt outstanding of \$14.1 million in bonds. Of this amount, \$7.6 million comprises debt backed by the full faith and credit of the County and \$6.5 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.1 million in Tax Increment District Revenue Bonds, \$0.9 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$1.1 million in OPWC loans. The Water enterprise fund had \$3.5 million in OWDA Loans. The Sewer enterprise fund had \$10.5 million in OWDA Loans and \$0.01 million in OPWC Loans outstanding at December 31, 2016.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2016

Unaudited

Governmental Activities Long-Term Liabilities increased by \$18.4 million or 23.7% during 2016 and the County's Business-Type Activities Long-Term Liabilities increased by \$3.2 million or 15.1%. The County maintained an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt during 2016.

In addition to the bonded debt, the County's long-term obligations include compensated absences and pension. The increases in Long-Term Liabilities noted above are due to pension liability increasing significantly for 2016. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2016 and December 31, 2015:

	2016	2015
Governmental Activities:		
General Obligation Bonds	\$7,579,162	\$9,339,172
Special Assessment Bonds	6,508,405	7,472,884
Tax Increment Revenue Bonds	2,055,000	2,105,000
Loans	2,013,857	2,938,329
Compensated Absences	6,207,295	5,814,170
Pension	71,902,239	50,159,595
Total Governmental Activities	<u>96,265,958</u>	<u>77,829,150</u>
Business-Type Activities:		
Loans	14,009,238	13,847,998
Compensated Absences	1,027,901	936,714
Pension	9,614,673	6,638,193
Total Business-Type Activities	<u>24,651,812</u>	<u>21,422,905</u>
Totals	<u>\$120,917,770</u>	<u>\$99,252,055</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2017, total General Fund revenues are anticipated at \$68.6 million, which is 15% less than actual cash received in fiscal year 2016. The General Fund's original budget for appropriations of anticipated expenses for 2017 was \$73.6 million as compared to \$81.7 million in cash expenditures at the end of 2016. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in 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 Office of Economic Development continues to create new job opportunities and foster capital investment throughout Warren County. In 2016, Warren County welcomed 23 new projects (both new to the region and expansion). The number of newly created jobs and capital investment were down from 2015 due to many large-scale projects closing during 2015, which is anomalous. In total, the 23 projects accounted for 1,615 new and 4,314 retained jobs within Warren County along with over 1.4 million new square feet of commercial and industrial space. The total level of capital investment through new construction and equipment purchases was \$256.7 million. This indicates that the existing business base continues to view Warren County as a great place to expand and conduct operations.

In 2016, Warren County saw the expansion of many companies such as Mane, Inc. in Lebanon, Victory Wholesale Group in Springboro, and Empire Foods in Mason. Additionally, Warren County saw the continued trend of new speculative space being built in Park North at Monroe. This speculative space is needed in the current industrial and commercial real estate markets and helps Warren County stay competitive on a national and global scale. Cumulatively, these four projects accounted for 750 new jobs, 583 retained jobs, over \$145 million in capital investment and over 639,000 new square feet. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Warren County's economic growth has been felt across all sectors as median household income exceeds State and National Averages by large margins. Warren County sits at \$75,129. Ohio at \$49,674 trails the national average of \$54,149. Warren County continues to see population growth as well at a rate of 1.05% which underscores the need for continued economic development and job creation.

As Warren County returns to pre-recession levels of growth, we are determined to maintain conservative fiscal policy and intelligent public infrastructure growth. The County elected officials and department heads maintain budgetary restraint during this period of renewed growth which is what allowed for the County to survive the Great Recession with minimal debt or lost public service jobs.

REQUESTS FOR INFORMATION

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

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 141,894,011	\$ 42,478,464	\$ 184,372,475	\$ 486,735	\$ 28,611,863
Cash and Cash Equivalents with Fiscal Agent	12,165,738	0	12,165,738	0	0
Receivables:					
Taxes	55,556,704	0	55,556,704	0	0
Accounts	1,692,071	4,390,676	6,082,747	185,350	0
Intergovernmental	11,654,989	182,798	11,837,787	0	3,396,229
Interest	457,523	0	457,523	0	0
Special Assessments	7,712,975	239,358	7,952,333	0	0
Loans	1,132,398	0	1,132,398	0	0
Internal Balances	(6,042)	6,042	0	0	0
Inventory of Supplies at Cost	1,367,942	744,431	2,112,373	0	0
Prepaid Items	1,008,663	11,969	1,020,632	4,128	0
Prepaid Water Contract	0	1,592,309	1,592,309	0	0
Net Pension Asset	189,123	25,891	215,014	0	0
Non-Depreciable Capital Assets	20,379,005	4,523,312	24,902,317	0	0
Depreciable Capital Assets, Net	106,547,946	192,412,736	298,960,682	11,573	0
Total Assets	361,753,046	246,607,986	608,361,032	687,786	32,008,092
Deferred Outflows of Resources:					
Pension	27,876,600	3,771,587	31,648,187	0	0
Liabilities:					
Accounts Payable	4,187,004	1,357,374	5,544,378	4,520	18,240
Accrued Wages and Benefits Payable	1,032,893	129,400	1,162,293	20,220	0
Intergovernmental Payable	758,159	1,232,421	1,990,580	0	0
Contracts Payable	0	0	0	0	618,114
Retainage Payable	202,789	57,771	260,560	0	0
Claims Payable	662,316	0	662,316	0	0
Unearned Revenue	0	0	0	0	102,234
Accrued Interest Payable	69,714	0	69,714	0	13,547
General Obligation Notes Payable	3,180,000	0	3,180,000	0	0
Long-Term Liabilities:					
Due Within One Year	3,609,275	1,064,794	4,674,069	0	2,430,000
Due in More Than One Year	92,656,683	23,587,018	116,243,701	0	12,838,414
Total Liabilities	106,358,833	27,428,778	133,787,611	24,740	16,020,549
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	50,047,383	0	50,047,383	0	0
Pension	1,501,952	201,599	1,703,551	0	0
	51,549,335	201,599	51,750,934	0	0

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2016

	<u>Primary Government</u>			<u>Component Unit</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Production Services Unlimited, Inc.</u>	<u>Transportation Improvement District</u>
Net Position:					
Net Investment in Capital Assets	109,867,619	182,926,810	292,794,429	11,573	0
Restricted For:					
Capital Projects	18,271,431	0	18,271,431	0	15,541,505
Debt Service	13,955,923	0	13,955,923	0	0
General Government - Legislative and Executive	7,675,802	0	7,675,802	0	0
General Government - Judicial	3,307,249	0	3,307,249	0	0
Public Safety	5,520,091	0	5,520,091	0	0
Public Works	11,972,561	0	11,972,561	0	0
Health	1,522,808	0	1,522,808	0	0
Human Services	69,689,841	0	69,689,841	0	0
Community and Economic Development	2,381,055	0	2,381,055	0	0
Unrestricted	(12,442,902)	39,822,386	27,379,484	651,473	446,038
Total Net Position	<u>\$ 231,721,478</u>	<u>\$ 222,749,196</u>	<u>\$ 454,470,674</u>	<u>\$ 663,046</u>	<u>\$ 15,987,543</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 22,962,392	\$ 8,089,838	\$ 0	\$ 20,345
Judicial	10,936,582	3,972,238	32,068	10,000
Public Safety	36,381,006	3,965,564	4,071,572	0
Public Works	14,782,537	176,725	133,022	1,351,118
Health	772,568	603,316	0	0
Human Services	50,592,701	1,674,231	17,178,280	0
Community and Economic Development	1,012,399	5,970	58,383	764,036
Interest and Fiscal Charges	759,944	0	0	0
Total Governmental Activities	138,200,129	18,487,882	21,473,325	2,145,499
Business-Type Activities:				
Water	13,793,369	11,734,574	0	5,381,650
Sewer	12,348,975	10,030,296	0	4,095,304
Sheriff	4,434,600	4,128,694	0	0
Communications Rotary	38,060	81,961	0	0
Storm Water	324,893	261,778	0	0
Total Business-Type Activities	30,939,897	26,237,303	0	9,476,954
Total Primary Government	\$ 169,140,026	\$ 44,725,185	\$ 21,473,325	\$ 11,622,453
Component Unit:				
Production Services Unlimited, Inc.	\$ 548,706	\$ 635,047	\$ 0	\$ 0
Transportation Improvement District	15,971,177	117,425	0	17,040,899
Total Component Units	\$ 16,519,883	\$ 752,472	\$ 0	\$ 17,040,899

General Revenues:

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

Transfers

Special Item - Gain on Transfer of Operations, See Note 3

Total General Revenues, Transfers and Special Item

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (14,852,209)	\$ 0	\$ (14,852,209)		
(6,922,276)	0	(6,922,276)		
(28,343,870)	0	(28,343,870)		
(13,121,672)	0	(13,121,672)		
(169,252)	0	(169,252)		
(31,740,190)	0	(31,740,190)		
(184,010)	0	(184,010)		
(759,944)	0	(759,944)		
<u>(96,093,423)</u>	<u>0</u>	<u>(96,093,423)</u>		
0	3,322,855	3,322,855		
0	1,776,625	1,776,625		
0	(305,906)	(305,906)		
0	43,901	43,901		
0	(63,115)	(63,115)		
<u>0</u>	<u>4,774,360</u>	<u>4,774,360</u>		
<u>(96,093,423)</u>	<u>4,774,360</u>	<u>(91,319,063)</u>		
			\$ 86,341	\$ 0
			0	1,187,147
			<u>\$ 86,341</u>	<u>\$ 1,187,147</u>
48,595,401	0	48,595,401	0	0
39,550,594	0	39,550,594	0	0
373	0	373	0	0
8,951,428	0	8,951,428	0	0
8,935,312	0	8,935,312	0	0
946,193	0	946,193	0	8,402
160,029	0	160,029	0	0
(39,320)	39,320	0	0	0
<u>0</u>	<u>1,191,883</u>	<u>1,191,883</u>	<u>0</u>	<u>0</u>
<u>107,100,010</u>	<u>1,231,203</u>	<u>108,331,213</u>	<u>0</u>	<u>8,402</u>
11,006,587	6,005,563	17,012,150	86,341	1,195,549
<u>220,714,891</u>	<u>216,743,633</u>	<u>437,458,524</u>	<u>576,705</u>	<u>14,791,994</u>
<u>\$ 231,721,478</u>	<u>\$ 222,749,196</u>	<u>\$ 454,470,674</u>	<u>\$ 663,046</u>	<u>\$ 15,987,543</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash and Cash Equivalents	\$ 26,553,105	\$ 41,067,060	\$ 7,770,751	\$ 434,179
Cash and Cash Equivalents with Fiscal Agent	0	12,165,738	0	0
Receivables:				
Taxes	22,457,461	20,960,310	6,953,348	0
Accounts	1,342,471	11,423	0	0
Intergovernmental	1,833,570	739,953	0	0
Interest	457,523	0	0	0
Special Assessments	0	0	0	7,712,975
Loans	0	0	0	0
Due from Other Funds	25,516	0	0	0
Interfund Loans Receivable	137,084	0	0	0
Inventory of Supplies, at Cost	8,908	0	0	0
Prepaid Items	2,265	34,853	0	0
Total Assets	\$ 52,817,903	\$ 74,979,337	\$ 14,724,099	\$ 8,147,154
Liabilities:				
Accounts Payable	\$ 1,038,388	\$ 471,687	\$ 979,386	\$ 0
Accrued Wages and Benefits Payable	642,529	152,062	0	0
Intergovernmental Payable	417,970	180,262	0	0
Due to Other Funds	349,198	89,489	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	45,469	188	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	2,493,554	893,688	979,386	0
Deferred Inflows of Resources:				
Unavailable Amounts	2,270,625	80,739	0	7,741,371
Property Tax Levy for Next Fiscal Year	16,297,531	21,360,340	7,085,861	0
Total Deferred Inflows of Resources	18,568,156	21,441,079	7,085,861	7,741,371
Fund Balances:				
Nonspendable	11,173	34,853	0	0
Restricted	0	52,609,717	6,658,852	405,783
Committed	0	0	0	0
Assigned	3,300,189	0	0	0
Unassigned	28,444,831	0	0	0
Total Fund Balances	31,756,193	52,644,570	6,658,852	405,783
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 52,817,903	\$ 74,979,337	\$ 14,724,099	\$ 8,147,154

See accompanying notes to the basic financial statements

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,084,915	\$ 54,131,264	\$ 134,041,274
0	0	12,165,738
4,618,824	566,761	55,556,704
750	272,291	1,626,935
0	9,054,081	11,627,604
0	0	457,523
0	0	7,712,975
0	1,132,398	1,132,398
0	197,612	223,128
0	1,532,779	1,669,863
0	1,337,831	1,346,739
0	883,698	920,816
<u>\$ 8,704,489</u>	<u>\$ 69,108,715</u>	<u>\$ 228,481,697</u>
\$ 47,500	\$ 1,556,675	\$ 4,093,636
0	235,510	1,030,101
0	158,874	757,106
0	300,955	739,642
1,532,779	370,973	1,903,752
0	53,205	98,862
19,614	0	19,614
3,180,000	0	3,180,000
<u>4,779,893</u>	<u>2,676,192</u>	<u>11,822,713</u>
0	6,209,183	16,301,918
4,725,930	577,721	50,047,383
<u>4,725,930</u>	<u>6,786,904</u>	<u>66,349,301</u>
0	2,240,431	2,286,457
0	40,368,582	100,042,934
0	17,270,495	17,270,495
0	0	3,300,189
(801,334)	(233,889)	27,409,608
<u>(801,334)</u>	<u>59,645,619</u>	<u>150,309,683</u>
\$ 8,704,489	\$ 69,108,715	\$ 228,481,697

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2016

Total Governmental Fund Balances	\$	150,309,683
 <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.		126,926,951
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.		16,301,918
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(24,493,570)
The net pension asset/liability is not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(45,338,468)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities.		8,014,964
 <i>Net Position of Governmental Funds</i>	 \$	 231,721,478

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, 2016

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Taxes	\$ 58,234,191	\$ 18,527,242	\$ 6,139,907	\$ 0
Intergovernmental Revenues	6,848,981	7,545,258	792,250	0
Charges for Services	8,760,731	312,174	0	27,664
Licenses and Permits	12,799	0	0	0
Investment Earnings	799,782	13,407	0	0
Special Assessments	0	0	0	1,306,444
Fines and Forfeitures	277,488	0	0	0
All Other Revenue	2,359,261	179,678	0	0
Total Revenue	<u>77,293,233</u>	<u>26,577,759</u>	<u>6,932,157</u>	<u>1,334,108</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,261,034	0	0	0
Judicial	9,523,409	0	0	0
Public Safety	27,782,102	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,242,246	23,410,577	6,621,564	0
Community and Economic Development	275,573	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	964,479
Interest and Fiscal Charges	0	0	0	359,701
Total Expenditures	<u>59,084,364</u>	<u>23,410,577</u>	<u>6,621,564</u>	<u>1,324,180</u>
Excess (Deficiency) of Revenues Over Expenditures	18,208,869	3,167,182	310,593	9,928
Other Financing Sources (Uses):				
Transfers In	383	0	0	0
Transfers Out	(18,936,970)	0	0	(40,681)
Total Other Financing Sources (Uses)	<u>(18,936,587)</u>	<u>0</u>	<u>0</u>	<u>(40,681)</u>
Net Change in Fund Balances	(727,718)	3,167,182	310,593	(30,753)
Fund Balances at Beginning of Year	32,486,819	49,477,388	6,348,259	436,536
Increase (Decrease) in Inventory Reserve	(2,908)	0	0	0
Fund Balances End of Year	<u>\$ 31,756,193</u>	<u>\$ 52,644,570</u>	<u>\$ 6,658,852</u>	<u>\$ 405,783</u>

See accompanying notes to the basic financial statements

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,739,221	\$ 2,475,659	\$ 90,116,220
264,610	22,840,283	38,291,382
0	5,707,591	14,808,160
0	5	12,804
0	0	813,189
0	0	1,306,444
0	1,233,380	1,510,868
0	267,431	2,806,370
<u>5,003,831</u>	<u>32,524,349</u>	<u>149,665,437</u>
0	1,827,008	21,088,042
0	1,365,840	10,889,249
0	5,194,971	32,977,073
13,002	7,823,443	7,836,445
0	761,785	761,785
0	16,721,966	48,996,353
0	699,240	974,813
5,874,152	3,510,972	9,385,124
0	2,704,472	3,668,951
27,411	410,628	797,740
<u>5,914,565</u>	<u>41,020,325</u>	<u>137,375,575</u>
(910,734)	(8,495,976)	12,289,862
952,513	19,050,664	20,003,560
0	(1,065,229)	(20,042,880)
<u>952,513</u>	<u>17,985,435</u>	<u>(39,320)</u>
41,779	9,489,459	12,250,542
(843,113)	49,798,251	137,704,140
0	357,909	355,001
<u>\$ (801,334)</u>	<u>\$ 59,645,619</u>	<u>\$ 150,309,683</u>

WARREN COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016

Net Change in Fund Balances - Total Governmental Funds \$ 12,250,542

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. 650,327

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. (86,787)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (888,792)

The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 3,698,961

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities. (4,169,781)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 7,786

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. (207,295)

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. (248,374)

Change in Net Position of Governmental Activities \$ 11,006,587

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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$49,753,800	\$49,753,800	\$57,917,927	\$ 8,164,127
Intergovernmental Revenues	5,840,500	5,840,500	7,029,602	1,189,102
Charges for Services	7,708,746	7,708,746	8,805,551	1,096,805
Licenses and Permits	10,500	10,500	12,734	2,234
Investment Earnings	901,900	901,900	2,030,214	1,128,314
Fines and Forfeitures	250,000	250,000	279,707	29,707
All Other Revenues	2,533,248	2,533,248	2,851,389	318,141
Total Revenues	<u>66,998,694</u>	<u>66,998,694</u>	<u>78,927,124</u>	<u>11,928,430</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,654,496	24,176,428	21,105,355	3,071,073
Judicial	10,480,555	10,651,728	9,797,298	854,430
Public Safety	31,004,710	30,968,603	29,418,426	1,550,177
Human Services	2,665,656	2,641,311	2,339,198	302,113
Community and Economic Development	315,582	322,478	289,791	32,687
Total Expenditures	<u>68,120,999</u>	<u>68,760,548</u>	<u>62,950,068</u>	<u>5,810,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,122,305)	(1,761,854)	15,977,056	17,738,910
Other Financing Sources (Uses):				
Transfers In	0	0	2,128,213	2,128,213
Transfers Out	(7,870,603)	(23,107,374)	(23,064,800)	42,574
Advances In	2,608,654	2,608,654	2,702,587	93,933
Advances Out	0	0	(231,017)	(231,017)
Total Other Financing Sources (Uses):	<u>(5,261,949)</u>	<u>(20,498,720)</u>	<u>(18,465,017)</u>	<u>2,033,703</u>
Net Change in Fund Balance	(6,384,254)	(22,260,574)	(2,487,961)	19,772,613
Fund Balance at Beginning of Year	21,977,134	21,977,134	21,977,134	0
Prior Year Encumbrances	3,916,869	3,916,869	3,916,869	0
Fund Balance at End of Year	<u>\$ 19,509,749</u>	<u>\$ 3,633,429</u>	<u>\$ 23,406,042</u>	<u>\$ 19,772,613</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,707,819	\$ 17,707,819	\$ 18,525,465	\$ 817,646
Intergovernmental Revenues	7,158,086	7,158,086	7,623,458	465,372
Charges for Services	227,569	192,397	314,612	122,215
All Other Revenues	373,000	361,863	541,694	179,831
Total Revenues	<u>25,466,474</u>	<u>25,420,165</u>	<u>27,005,229</u>	<u>1,585,064</u>
Expenditures:				
Current:				
Human Services	33,259,470	32,082,929	27,645,430	4,437,499
Total Expenditures	<u>33,259,470</u>	<u>32,082,929</u>	<u>27,645,430</u>	<u>4,437,499</u>
Net Change in Fund Balance	(7,792,996)	(6,662,764)	(640,201)	6,022,563
Fund Balance at Beginning of Year	36,206,577	36,206,577	36,206,577	0
Prior Year Encumbrances	2,244,470	2,244,470	2,244,470	0
Fund Balance at End of Year	<u>\$ 30,658,051</u>	<u>\$ 31,788,283</u>	<u>\$ 37,810,846</u>	<u>\$ 6,022,563</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE - SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,783,650	\$ 5,783,650	\$ 6,139,367	\$ 355,717
Intergovernmental Revenues	766,350	766,350	792,250	25,900
Total Revenues	<u>6,550,000</u>	<u>6,550,000</u>	<u>6,931,617</u>	<u>381,617</u>
Expenditures:				
Current:				
Human Services	10,720,397	10,720,397	9,480,084	1,240,313
Total Expenditures	<u>10,720,397</u>	<u>10,720,397</u>	<u>9,480,084</u>	<u>1,240,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,170,397)	(4,170,397)	(2,548,467)	1,621,930
Fund Balance at Beginning of Year	5,113,464	5,113,464	5,113,464	0
Prior Year Encumbrances	2,371,865	2,371,865	2,371,865	0
Fund Balance at End of Year	<u>\$ 3,314,932</u>	<u>\$ 3,314,932</u>	<u>\$ 4,936,862</u>	<u>\$ 1,621,930</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:						
Current Assets:						
Cash and Cash Equivalents	\$ 17,627,933	\$ 23,916,567	\$ 343,354	\$ 590,610	\$ 42,478,464	\$ 7,852,737
Receivables:						
Accounts	2,333,308	2,057,368	0	0	4,390,676	65,136
Intergovernmental	233	148,824	20,943	12,798	182,798	27,385
Special Assessments	0	0	0	239,358	239,358	0
Due from Other Funds	0	4,016	0	2,361	6,377	598,026
Interfund Loans Receivable	0	233,889	0	0	233,889	0
Inventory of Supplies at Cost	649,687	94,744	0	0	744,431	21,203
Prepaid Items	881	11,088	0	0	11,969	87,847
Total Current Assets	<u>20,612,042</u>	<u>26,466,496</u>	<u>364,297</u>	<u>845,127</u>	<u>48,287,962</u>	<u>8,652,334</u>
Noncurrent Assets:						
Prepaid Water Contract	1,592,309	0	0	0	1,592,309	0
Net Pension Asset	6,524	5,503	13,484	380	25,891	389
Non-Depreciable Capital Assets	3,267,674	1,255,638	0	0	4,523,312	0
Depreciable Capital Assets, Net	100,197,168	92,215,568	0	0	192,412,736	31,868
Total Noncurrent Assets	<u>105,063,675</u>	<u>93,476,709</u>	<u>13,484</u>	<u>380</u>	<u>198,554,248</u>	<u>32,257</u>
Total Assets	<u>125,675,717</u>	<u>119,943,205</u>	<u>377,781</u>	<u>845,507</u>	<u>246,842,210</u>	<u>8,684,591</u>
Deferred Outflows of Resources:						
Pension	963,490	798,624	1,960,805	48,668	3,771,587	55,795
Liabilities:						
Current Liabilities:						
Accounts Payable	641,216	714,348	0	1,810	1,357,374	93,368
Accrued Wages and Benefits Payable	35,454	30,014	63,152	780	129,400	2,792
Retainage Payable	0	57,771	0	0	57,771	0
Intergovernmental Payable	567,092	445,270	211,413	8,646	1,232,421	1,053
Claims Payable	0	0	0	0	0	662,316
Due to Other Funds	35,853	29,657	21,853	315	87,678	211
Compensated Absences Payable - Current	20,286	13,776	30,453	0	64,515	0
Ohio Public Works Commission						
Loans Payable - Current	0	21,680	0	0	21,680	0
Ohio Water Development						
Authority Loans Payable - Current	236,314	742,285	0	0	978,599	0
Total Current Liabilities	<u>1,536,215</u>	<u>2,054,801</u>	<u>326,871</u>	<u>11,551</u>	<u>3,929,438</u>	<u>759,740</u>

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Noncurrent Liabilities						
Compensated Absences Payable	246,013	254,191	461,978	1,204	963,386	24,176
Ohio Public Works Commission Loans Payable	0	43,360	0	0	43,360	0
Ohio Water Development Authority Loans Payable	3,234,990	9,730,609	0	0	12,965,599	0
Net Pension Liability	2,489,992	2,028,179	4,989,643	106,859	9,614,673	139,776
Total Noncurrent Liabilities	<u>5,970,995</u>	<u>12,056,339</u>	<u>5,451,621</u>	<u>108,063</u>	<u>23,587,018</u>	<u>163,952</u>
Total Liabilities	<u>7,507,210</u>	<u>14,111,140</u>	<u>5,778,492</u>	<u>119,614</u>	<u>27,516,456</u>	<u>923,692</u>
Deferred Inflows of Resources:						
Pension	51,981	42,579	104,682	2,357	201,599	2,947
Net Position:						
Net Investment in Capital Assets	99,993,538	82,933,272	0	0	182,926,810	31,868
Unrestricted	19,086,478	23,654,838	(3,544,588)	772,204	39,968,932	7,781,879
Total Net Position	<u>\$ 119,080,016</u>	<u>\$ 106,588,110</u>	<u>\$ (3,544,588)</u>	<u>\$ 772,204</u>	<u>\$ 222,895,742</u>	<u>\$ 7,813,747</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(146,546)	
Net Position of Business-type Activities					<u>\$ 222,749,196</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 11,383,309	\$ 9,796,670	\$ 4,128,694	\$ 81,961	\$ 25,390,634	\$ 11,157,799
Tap in Fees	270,414	0	0	0	270,414	0
Other Operating Revenue	80,851	233,626	0	261,778	576,255	267,254
Total Operating Revenues	<u>11,734,574</u>	<u>10,030,296</u>	<u>4,128,694</u>	<u>343,739</u>	<u>26,237,303</u>	<u>11,425,053</u>
Operating Expenses:						
Personal Services	2,728,073	2,302,506	4,230,436	136,237	9,397,252	632,535
Contractual Services	622,120	1,128,577	0	186,092	1,936,789	1,504,163
Materials and Supplies	890,607	1,037,801	0	37,359	1,965,767	858,662
Utilities	4,396,878	2,660,745	0	0	7,057,623	0
Depreciation	5,049,190	4,870,721	0	2,480	9,922,391	4,869
Health Insurance Claims	0	0	0	0	0	8,147,921
Other Operating Expenses	42,708	31,985	199,241	621	274,555	631,075
Total Operating Expenses	<u>13,729,576</u>	<u>12,032,335</u>	<u>4,429,677</u>	<u>362,789</u>	<u>30,554,377</u>	<u>11,779,225</u>
Operating Income (Loss)	(1,995,002)	(2,002,039)	(300,983)	(19,050)	(4,317,074)	(354,172)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(72,906)	(319,769)	0	0	(392,675)	0
Gain (Loss) on Disposal of Capital Assets	13,440	8,105	0	0	21,545	0
Total Nonoperating Revenues (Expenses)	<u>(59,466)</u>	<u>(311,664)</u>	<u>0</u>	<u>0</u>	<u>(371,130)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(2,054,468)	(2,313,703)	(300,983)	(19,050)	(4,688,204)	(354,172)
Capital Contributions - Tap in Fees	3,434,494	3,083,743	0	0	6,518,237	0
Capital Contributions	1,947,156	1,011,561	0	0	2,958,717	0
Transfers In	6,426	32,894	0	0	39,320	0
Income (Loss) From Continuing Operations	<u>3,333,608</u>	<u>1,814,495</u>	<u>(300,983)</u>	<u>(19,050)</u>	<u>4,828,070</u>	<u>(354,172)</u>
Gain on Transfer of Operations, See Note 3	0	1,191,883	0	0	1,191,883	0
Change in Net Position	3,333,608	3,006,378	(300,983)	(19,050)	6,019,953	(354,172)
Net Position Beginning of Year	<u>115,746,408</u>	<u>103,581,732</u>	<u>(3,243,605)</u>	<u>791,254</u>	<u>216,875,789</u>	<u>8,167,919</u>
Net Position End of Year	<u>\$ 119,080,016</u>	<u>\$ 106,588,110</u>	<u>\$ (3,544,588)</u>	<u>\$ 772,204</u>	<u>\$ 222,895,742</u>	<u>\$ 7,813,747</u>
Change in Net Position - Total Enterprise Funds					6,019,953	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(14,390)	
Net Position of Business-type Activities					<u>\$ 6,005,563</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds				Governmental Activities	
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 11,534,066	\$ 9,971,860	\$ 4,107,751	\$ 323,712	\$ 25,937,389	\$ 11,476,720
Cash Payments for Goods and Services	(5,183,738)	(4,207,128)	(260,415)	(214,846)	(9,866,127)	(11,227,160)
Cash Payments to Employees	(2,674,744)	(2,209,278)	(3,988,705)	(135,744)	(9,008,471)	(624,764)
Net Cash Provided (Used) by Operating Activities	3,675,584	3,555,454	(141,369)	(26,878)	7,062,791	(375,204)
Cash Flows from Noncapital Financing Activities:						
Transfers In	6,426	32,894	0	0	39,320	0
Interfund Loan Repayment	0	(233,889)	0	0	(233,889)	0
Net Cash Provided by Noncapital Financing Activities	6,426	(200,995)	0	0	(194,569)	0
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Transfer of Operations - See Note 3	0	1,475,683	0	0	1,475,683	0
Cash Received from Tap-in Fees in Excess of Cost	3,434,494	3,083,743	0	0	6,518,237	0
Acquisition and Construction of Assets	(1,763,730)	(890,976)	0	0	(2,654,706)	0
Sale of Capital Assets	13,440	8,105	0	0	21,545	0
Principal Paid	(231,658)	(742,745)	0	0	(974,403)	0
Interest Paid	(72,906)	(319,769)	0	0	(392,675)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	1,379,640	2,614,041	0	0	3,993,681	0
Net Increase (Decrease) in Cash and Cash Equivalents	5,061,650	5,968,500	(141,369)	(26,878)	10,861,903	(375,204)
Cash and Cash Equivalents at Beginning of Year	12,566,283	17,948,067	484,723	617,488	31,616,561	8,227,941
Cash and Cash Equivalents at End of Year	\$ 17,627,933	\$ 23,916,567	\$ 343,354	\$ 590,610	\$ 42,478,464	\$ 7,852,737
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (1,995,002)	\$ (2,002,039)	\$ (300,983)	\$ (19,050)	\$ (4,317,074)	\$ (354,172)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,049,190	4,870,721	0	2,480	9,922,391	4,869
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(170,170)	(104,135)	0	0	(274,305)	31,412
(Increase) Decrease in Due from Other Funds	0	(1,453)	0	(2,094)	(3,547)	(99,621)
(Increase) Decrease in Intergovernmental Receivables	3,415	(109,174)	(20,943)	(11,978)	(138,680)	2,696
(Increase) Decrease in Special Assessment Receivable	0	0	0	(5,955)	(5,955)	0
(Increase) Decrease in Prepaid Items	(358)	(10,203)	0	0	(10,561)	(1,568)
(Increase) Decrease in Inventory	12,548	14,575	0	0	27,123	1,042
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(6,524)	(5,503)	(13,484)	(380)	(25,891)	(389)
(Increase) Decrease in Deferred Outflows - Pension	(623,743)	(526,133)	(1,289,225)	(36,333)	(2,475,434)	(37,248)
Increase (Decrease) in Accounts Payable	340,332	533,254	0	700	874,286	(33,329)
Increase (Decrease) in Retainage Payable	0	57,771	0	0	57,771	0
Increase (Decrease) in Accrued Wages and Benefits	(58,845)	(52,637)	(95,713)	(6,079)	(213,274)	(2,584)
Increase (Decrease) in Due to Other Funds	2,137	7,142	(9,358)	(108)	(187)	(60)
Increase (Decrease) in Intergovernmental Payables	187,797	200,814	(79,639)	7,587	316,559	(77,048)
Increase (Decrease) in Claims Payable	0	0	0	0	0	141,808
Increase (Decrease) in Compensated Absences	(13,522)	31,766	73,545	(602)	91,187	2,923
Increase (Decrease) in Net Pension Liability	749,993	632,626	1,550,174	43,687	2,976,480	44,787
Increase (Decrease) in Deferred Inflows - Pension	21,413	18,062	44,257	1,247	84,979	1,278
Total Adjustments	5,670,586	5,557,493	159,614	(7,828)	11,379,865	(21,032)
Net Cash Provided (Used) by Operating Activities	\$ 3,675,584	\$ 3,555,454	\$ (141,369)	\$ (26,878)	\$ 7,062,791	\$ (375,204)

Schedule of Noncash Investing, Capital and Financing Activities:

The Sewer Fund received \$145,044 of capital contributions from developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2016

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 571,608	\$ 29,006,346
Cash in Segregated Accounts	0	4,227,514
Receivables:		
Taxes	0	341,499,931
Total Assets	571,608	374,733,791
Liabilities:		
Intergovernmental Payable	0	362,141,660
Unapportioned Monies	0	6,617,596
Payroll Withholding	0	884,750
Deposits Held Due to Others	0	5,089,785
Total Liabilities	0	\$ 374,733,791
Net Position:		
Unrestricted	571,608	
Total Net Position	\$ 571,608	

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, 2016

	Private Purpose Trust
Additions:	
Contributions	\$ 53,237
Increase in Net Position Resulting from Operations	53,237
 Deductions:	
Reimbursements	62,388
Change in Net Position	(9,151)
Net Position at Beginning of Year	580,759
Net Position at End of Year	\$ 571,608

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

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 22 "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 23 "Jointly Governed Organization."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 209 and 210.

C. Basis of Presentation – Financial Statements

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2016 but which are not intended to finance 2016 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

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

E. Budgetary Process

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2016.

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 2016, 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, 2016***

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.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	(\$727,718)	\$310,593	\$3,167,182
Increase (Decrease):			
Accrued Revenues at December 31, 2016 received during 2017	(8,131,748)	(769)	(12,838,847)
Accrued Revenues at December 31, 2015 received during 2016	10,251,310	229	11,841,615
Accrued Expenditures at December 31, 2016 paid during 2017	2,493,554	979,386	893,688
Accrued Expenditures at December 31, 2015 paid during 2016	(3,588,379)	(1,137,299)	(833,938)
Change in Fair Value, 2016	1,706,942	0	0
Change in Fair Value, 2015	(393,299)	0	0
2016 Prepays for 2017	(2,265)	0	(34,853)
2015 Prepays for 2016	2,714	0	18,664
Interfund Loans Receivable, 2016	(137,084)	0	0
Interfund Loans Receivable, 2015	308,654	0	0
Outstanding Encumbrances	(4,270,642)	(2,700,607)	(2,853,712)
Budget Basis	<u>(\$2,487,961)</u>	<u>(\$2,548,467)</u>	<u>(\$640,201)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

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

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

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$12,165,738 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

G. Investments

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

Warren County has invested funds in STAR Ohio during 2016. 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, 2016. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only.

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

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, 2016 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

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

1. Property, Plant and Equipment - Governmental Activities

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

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

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

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

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

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

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have been provided using the straight-line method over the following estimated useful lives:

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

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2016.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities, 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 Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund Sewer Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities Fund Child Support Enforcement Children's Services Board Water Fund Sewer Fund Storm Water Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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."

Q. Grants and Other Intergovernmental Revenues

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Pensions

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

S. Operating Revenues and Expenses

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

T. Special Assessments

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

U. Self-Funded Insurance

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Interfund Activity

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

W. Fund Balance

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

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

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

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

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

W. Fund Balance (Continued)

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance. The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

X. Net Position

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

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

Y. Deferred Outflows/Inflows of Resources

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

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2016, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$801,334
Sewer Extension Projects Fund	233,889
Enterprise Fund:	
Sheriff Fund	3,544,588

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.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 3 – TRANSFER OF OPERATIONS

Under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville’s sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County. As a result of the transfer, Warren County recognized the following assets, liabilities and net position:

<u>Transferred Assets (net)</u>	<u>Carrying Value</u>
Assets:	
Cash and Cash Equivalents	\$ 1,475,683
Accounts Receivable	41,394
Non-Depreciable Capital Assets:	
Land	52,890
Depreciable Capital Assets:	
Sewer Lines	245,150
Water Treatment Facilities	528,750
Total Assets	<u>\$ 2,343,867</u>
Liabilities:	
Accounts Payable	16,341
Long-Term Liabilities Due Within One Year	244,746
Long-Term Liabilities Due in More Than One Year	890,897
Total Liabilities	<u>\$ 1,151,984</u>
Net Position:	
Unrestricted	1,191,883
Total Net Position	<u><u>\$ 1,191,883</u></u>

For financial reporting purposes, the Village of Waynesville has reported (and continues to report) on a cash-basis of accounting. In connection with this transfer of operations, Warren County made adjustments to the amounts reported in the Village of Waynesville’s external financial records for accounts receivable and accounts payable as well as the carrying values of the capital assets and the notes payable. Accounts receivable and accounts payable were adjusted to reflect accrual-based accounting values. Capital assets were adjusted to represent historical cost (with annual depreciation for depreciable capital assets) and the notes payable were adjusted to represent the balances owed on the notes at the date of transfer. Neither the accounts receivable, accounts payable, capital assets nor the notes were recorded in the Village of Waynesville’s previously issued cash-basis financial statements.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

Shared Revenues	\$8,237,949
Interest Revenue	295,473
Special Assessment Revenue	<u>7,768,496</u>
	\$16,301,918

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$7,579,162
Special Assessment Bonds Payable	6,508,405
Tax Increment District Revenue Bonds Payable	2,055,000
Loans Payable	2,013,857
Accrued Interest on Long-Term Debt	50,100
Retainable Payable	202,789
Compensated Absences Payable	<u>6,084,257</u>
	\$24,493,570

WARREN COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

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

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

Capital Assets - Additions	\$7,094,102
Construction in Progress - Deletions	(995,620)
Depreciation - Additions	<u>(5,448,155)</u>
	\$650,327

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$270,759
Increase in Interest Revenue	133,004
Decrease in Special Assessment Revenue	(1,293,427)
Increase in Charges for Services	<u>872</u>
	(\$888,792)

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

General Obligation Bond Principal Payments	\$1,760,010
Special Assessment Bond Principal Payments	964,479
Tax Increment District Revenue Bond Payments	50,000
Loan Payments	<u>924,472</u>
	\$3,698,961

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$359,507)
Increase in Retainage Payable	(\$202,789)
Increase in supplies inventory	<u>355,001</u>
	(\$207,295)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 5 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$8,908	\$0	\$0	\$0	\$0	\$1,337,831	\$1,346,739
Trust Corpus	0	0	0	0	0	18,902	18,902
Prepaid Items	2,265	0	34,853	0	0	883,698	920,816
Total Nonspendable	11,173	0	34,853	0	0	2,240,431	2,286,457
Restricted:							
Probation Services	0	0	0	0	0	451,245	451,245
Animal Control	0	0	0	0	0	97,590	97,590
Children's Services	0	0	0	0	0	3,230,410	3,230,410
Child Support Enforcement	0	0	0	0	0	522,646	522,646
Community Development & Assistance	0	0	0	0	0	2,907,700	2,907,700
Court Services	0	0	0	0	0	2,349,612	2,349,612
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	1,020,059	1,020,059
Developmental Disabilities	0	0	52,609,717	0	0	0	52,609,717
Emergency Services	0	0	0	0	0	211,031	211,031
Indigent Assistance	0	0	0	0	0	450,538	450,538
Information Technology Enhancements	0	0	0	0	0	1,493,380	1,493,380
Job and Family Services	0	0	0	0	0	1,154,554	1,154,554
Law Library	0	0	0	0	0	366,687	366,687
Litter Control and Recycling	0	0	0	0	0	1,379,476	1,379,476
Mental Health Services	0	0	0	0	0	76,184	76,184
Property Reappraisal	0	0	0	0	0	5,083,824	5,083,824
Public Safety	0	0	0	0	0	3,044,261	3,044,261
Roads	0	0	0	0	0	6,406,263	6,406,263
Senior Citizens Services	0	6,658,852	0	0	0	0	6,658,852
Transit Services	0	0	0	0	0	1,521,536	1,521,536
Veteran's Memorial	0	0	0	0	0	3,266	3,266
Victim Assistance	0	0	0	0	0	52,391	52,391
Youth Services	0	0	0	0	0	1,317,181	1,317,181
Debt Retirement	0	0	0	405,783	0	5,787,065	6,192,848
Capital Acquisition and Improvement	0	0	0	0	0	1,441,683	1,441,683
Total Restricted	0	6,658,852	52,609,717	405,783	0	40,368,582	100,042,934
Committed:							
Capital Acquisition and Improvement	0	0	0	0	0	16,959,554	16,959,554
Community Development & Assistance	0	0	0	0	0	310,941	310,941
Total Committed	0	0	0	0	0	17,270,495	17,270,495
Assigned:							
Other Purposes	3,300,189	0	0	0	0	0	3,300,189
Total Assigned	3,300,189	0	0	0	0	0	3,300,189
Unassigned (Deficits):	28,444,831	0	0	0	(801,334)	(233,889)	27,409,608
Total Fund Balances	\$31,756,193	\$6,658,852	\$52,644,570	\$405,783	(\$801,334)	\$59,645,619	\$150,309,683

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

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 as cash in the County treasury, in commercial accounts payable, 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 (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (FHLMC), Government National Mortgage Association (GNMA), Federal Agricultural Mortgage Corporation (Farmer MAC) and Student Loan Marketing Association (SLMA). All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

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

- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in the first two bullet points on the preceding page or cash or both securities and cash, equal value for equal value;
- 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 only exception being that the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2016, the County did not own any derivative type investments, interest only investments, obligations secured by pooled mortgages, 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, 2016***

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 (except as provided in law for STAR Plus, Certificate of Deposit Account Registry Service accounts and purchased Brokered Certificates of Deposit). 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 \$32,215,723 and the bank balance was \$24,506,477. Federal depository insurance covered \$1,823,802 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$8,762,168 and pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$13,920,507. The County had \$518,328 in undeposited cash on hand at December 31, 2016 which is included as Cash and Cash Equivalents on the Balance Sheet.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

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

B. Investments

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

	<u>Fair Value</u>	<u>Average Weighted Days to Maturity</u>
Government Sponsored Enterprise Investments	\$168,613,274	1,102.168
STAR Ohio	7,699,251	0.039
STAR Plus	83,931	0.000
U.S. Government Bonds	281,158	0.001
Treasury Notes	1,242,366	0.702
Ohio Municipal Bonds	387,988	0.002
County Government Bonds	3,523,405	99.618
Brokered Certificates of Deposit	16,296,585	81.722
Total Investments	<u>\$198,127,958</u>	<u>1,284.252</u>

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

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk 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 and US Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2016 did not have any Commercial Paper investments. The County's investments at December 31, 2016 in FFCB, FHLB, FHLMC, FAMCA and FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds is rated Aa1 based upon the County's credit rating.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

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

B. Investments (Continued)

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County’s total investments, 7.08% are FFCB, 27.64% are FHLB, 28.58% are FHLMC, 21.80% are FNMA, 3.89% are STAR Ohio, 0.04% are STAR PLUS, 0.13% are US Government Bond Money Market Fund, 0.63% are US Treasury Notes, 0.20% are Municipal Government Bonds, 1.78% are Warren County Special Assessment Bonds, and 8.23% are Brokered Certificates of Deposit.

Cash and cash equivalents in the amount of \$486,735 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 \$486,735 and the bank balance was \$494,005. Federal depository insurance covered \$373,359 of the bank balance and the remaining \$120,646 was collateralized by securities pledged by the institution holding the assets.

Cash and cash equivalents in the amount of \$28,611,863 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the bank balance was \$28,834,898. Federal depository insurance covered \$500,000 of the bank balance. The remaining \$28,334,898 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

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 2016 were levied after October 1, 2015 on assessed values as of January 1, 2015, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2015 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2016 property tax levy was based totaled \$6,191,008,820 which was comprised of \$5,893,688,730 in real property, and \$297,320,090 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.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 8 - RECEIVABLES

Receivables at December 31, 2016, 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, 2016 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$137,084	\$0
County Road Projects Fund	0	1,532,779
Other Governmental Funds	1,532,779	370,973
Total Governmental Funds	<u>1,669,863</u>	<u>1,903,752</u>
Proprietary Funds:		
Enterprise Fund:		
Sewer Fund	233,889	0
Total Proprietary Funds	<u>233,889</u>	<u>0</u>
Total Interfund Loans	<u>\$1,903,752</u>	<u>\$1,903,752</u>

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2016, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$25,516	\$349,198
Board of Developmental Disabilities Fund	0	89,489
Other Governmental Funds	197,612	300,955
Total Governmental Funds	<u>223,128</u>	<u>739,642</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	0	35,853
Sewer Fund	4,016	29,657
Sheriff	0	21,853
Other Proprietary Funds	2,361	315
Total Enterprise Funds	<u>6,377</u>	<u>87,678</u>
Internal Service Funds	<u>598,026</u>	<u>211</u>
Total Interfund Receivables and Payables	<u>\$827,531</u>	<u>\$827,531</u>

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 10 - TRANSFERS

The following balances at December 31, 2016 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$383	\$18,936,970
Special Assessment Fund	0	40,681
County Road Projects Fund	952,513	0
Other Governmental Funds	19,050,664	1,065,229
Total Governmental Transfers	<u>20,003,560</u>	<u>20,042,880</u>
Proprietary Funds:		
Water Fund	6,426	
Sewer Fund	32,894	0
Total Proprietary Transfers	<u>39,320</u>	<u>0</u>
Total Transfers	<u>\$20,042,880</u>	<u>\$20,042,880</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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category at December 31, 2016:

Historical Cost:

Class	December 31, 2015	Additions	Deletions	December 31, 2016
Non-Depreciable Capital Assets:				
Land	\$12,176,790	\$367,225	\$0	\$12,544,015
Construction in Progress	6,098,393	2,732,217	(995,620)	7,834,990
Total Non-Depreciable Capital Assets	<u>18,275,183</u>	<u>3,099,442</u>	<u>(995,620)</u>	<u>20,379,005</u>
Depreciable Capital Assets:				
Land Improvements	600,384	285,125	0	885,509
Buildings, Structures and Improvements	65,630,948	471,982	0	66,102,930
Furniture, Fixtures and Equipment	26,793,268	2,367,450	(1,358,730)	27,801,988
Infrastructure	88,334,797	870,103	(107,370)	89,097,530
Total Depreciable Capital Assets	<u>181,359,397</u>	<u>3,994,660</u>	<u>(1,466,100)</u>	<u>183,887,957</u>
Total Cost	<u>\$199,634,580</u>	<u>\$7,094,102</u>	<u>(\$2,461,720)</u>	<u>\$204,266,962</u>

Accumulated Depreciation:

Class	December 31, 2015	Additions	Deletions	December 31, 2016
Land Improvements	(\$354,923)	(\$31,681)	\$0	(\$386,604)
Buildings, Structures and Improvements	(23,040,081)	(1,745,042)	0	(24,785,123)
Furniture, Fixtures and Equipment	(14,899,155)	(2,005,149)	1,353,853	(15,550,451)
Infrastructure	(34,977,010)	(1,666,283)	25,460	(36,617,833)
Total Depreciation	<u>(\$73,271,169)</u>	<u>(\$5,448,155)</u>	<u>\$1,379,313</u>	<u>(\$77,340,011)</u>
Net Value:	<u>\$126,363,411</u>			<u>\$126,926,951</u>

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,040,655
Judicial	254,955
Public Safety	1,393,105
Public Works	2,066,674
Health	17,974
Human Services	666,841
Community and Economic Development	7,951
Total Depreciation Expense	<u>\$5,448,155</u>

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 11 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2016 total \$7,834,990.

This amount is comprised of the following projects:

Common Pleas & County Court	
Case Management System	\$1,181,467
Common Pleas Refurbishment	2,799,114
Computer Aided Dispatch Upgrade	964,695
Next Generation 911 System	546,908
Western Row Road	621,492
Various Other Projects	<u>1,721,314</u>
Total Construction in Progress	<u><u>\$7,834,990</u></u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Summary by category at December 31, 2016:

<i>Historical Cost:</i>				
Class	December 31, 2015	Additions	Deletions	December 31, 2016
Non-Depreciable Capital Assets:				
Land	\$2,325,837	\$52,890	\$0	\$2,378,727
Construction in Progress	7,991,639	2,162,025	(8,009,079)	2,144,585
Total Non-Depreciable Capital Assets	10,317,476	2,214,915	(8,009,079)	4,523,312
Depreciable Capital Assets:				
Land Improvements	206,406,534	4,022,636	0	210,429,170
Buildings, Structures and Improvements	106,088,760	13,021,131	0	119,109,891
Furniture, Fixtures and Equipment	5,351,075	647,710	(133,298)	5,865,487
Total Depreciable Capital Assets	317,846,369	17,691,477	(133,298)	335,404,548
Total Cost	<u>\$328,163,845</u>	<u>\$19,906,392</u>	<u>(\$8,142,377)</u>	<u>\$339,927,860</u>
Accumulated Depreciation:				
Class	December 31, 2015	Additions	Deletions	December 31, 2016
Land Improvements	(\$83,325,516)	(\$6,469,476)	\$0	(\$89,794,992)
Buildings, Structures and Improvements	(40,005,297)	(8,550,963)	0	(48,556,260)
Furniture, Fixtures and Equipment	(4,414,806)	(359,052)	133,298	(4,640,560)
Total Depreciation	<u>(\$127,745,619)</u>	<u>(\$15,379,491)</u>	<u>\$133,298</u>	<u>(\$142,991,812)</u>
Net Value:	<u>\$200,418,226</u>			<u>\$196,936,048</u>

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2016 total \$2,144,585. This amount is comprised of the following projects:

Otterbein/Zoar Tower Coating	\$967,785
Wayne-Massie Sewer Improvements 2012	791,583
Various Other Water Projects	385,217
Total Construction in Progress	<u>\$2,144,585</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. Over the past seven years, the Water and Sewer Department took advantage of the downward trend in new construction/development by completing much needed upgrades and expansions to some aging facilities. The following projects are in the various stages of construction:

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Otterbein and Zoar Elevated Tower Coating Project – This project includes the administering of a protective coating application for two elevated storage tanks. The tanks are composite tanks consisting of concrete pedestals and steel bowls with capacities of 1.0 million gallons and 1.5 million gallons. This coating is projected to add 30 years to the life of the storage tanks. Project costs are estimated to be around \$1 million.

Wayne-Massie Sewer District System Improvements – This project will include the renovation of three sanitary lift stations and installation of forcemain and gravity sewer lines. Project costs are estimated at \$1.3 million.

Various Other Water & Sewer Projects –The County is also relocating the water and sewer main located at Columbia & Western Row Roads due to a roadway improvement project. The Staley-Green Apple Road Waterline Interconnect Project will provide a connection with Montgomery County from Staley Road to a connection point on Green Apple Road. This will provide a secondary source of water for our Pennyroyal customers in case of emergency. The St Rt 73 Water Main Extension Project includes 2600 feet of water main allowing for an interconnect with Western Water. This will allow for a secondary water source for our Harveysburg customers in case of emergency. These projects will be funded using Water and Sewer Department funds.

NOTE 12 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Net Pension Liability/Asset (Continued)

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

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

Plan Description - Ohio Public Employees Retirement System ("OPERS")

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

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

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2016 Actual Contribution Rates		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$7,579,860 for 2016. Of this amount, \$181,732 is reported as an intergovernmental payable.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

The net pension liability/asset for OPERS was measured as of December 31, 2015, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$81,516,912	(\$213,211)	(\$1,803)	\$81,301,898
Proportion of the Net Pension Liability/(Asset)	0.470618%	0.438146%	0.471660%	
Pension Expense	\$11,442,872	\$111,539	\$96,222	\$11,650,633

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$12,476	\$12,476
Net difference between projected and actual earnings on pension plan investments	23,960,879	92,056	2,884	24,055,819
Changes in proportion	0	0	32	32
County contributions subsequent to the measurement date	7,071,466	192,035	316,359	7,579,860
Total Deferred Outflows of Resources	<u>\$31,032,345</u>	<u>\$284,091</u>	<u>\$331,751</u>	<u>\$31,648,187</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,575,065	\$97,291	\$0	\$1,672,356
Changes in proportion	23,777	7,418	0	31,195
Total Deferred Inflows of Resources	<u>\$1,598,842</u>	<u>\$104,709</u>	<u>\$0</u>	<u>\$1,703,551</u>

\$7,579,860 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

	OPERS		
	Traditional Pension Plan Net Deferred Outflows of Resources	Combined Plan Net Deferred Inflows/(Outflows) of Resources	Member- Directed Plan Net Deferred Outflows of Resources
Year Ending December 31:			
2017	(\$5,240,477)	(\$11,358)	(\$2,292)
2018	(5,623,609)	(11,358)	(2,292)
2019	(6,099,378)	(11,358)	(2,292)
2020	(5,422,350)	(8,784)	(2,179)
2021	0	12,299	(1,543)
Thereafter	0	35,794	(4,762)
Total	(\$22,385,814)	\$5,235	(\$15,360)

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	3.75%	3.75%	3.75%
Projected Salary Increases	4.25% - 10.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.80% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.80% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.80% Simple
Investment Rate of Return	8.00%	8.00%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	18.30%	7.40%
Other investments	18.00%	4.59%
Total	100.00%	5.27%

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$129,876,357	\$81,515,686	\$40,727,253
Combined Plan	(\$4,381)	(\$214,692)	(\$381,187)
Member-Directed Plan	\$4,717	\$0	(\$4,717)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Changes Between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

NOTE 13 – POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

A. Plan Description

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

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

Ohio Public Employees Retirement System (Continued)

A. Plan Description (Continued)

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

B. Funding Policy

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

C. County Contributions

The County's actual contributions that were used to fund postemployment benefits were approximately \$1,292,411, \$1,198,139, and \$1,179,162 for 2016, 2015 and 2014, respectively. The full amount has been contributed for 2016, 2015 and 2014.

NOTE 14 - 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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 14 – COMPENSATED ABSENCES (Continued)

At December 31, 2016, the County's accumulated, unpaid compensated absences amounted to \$7,235,197. Of this amount, \$6,207,295 is recorded as Governmental Activities on the government-wide Statement of Net Position (\$392,678 is reported as due within one year), and \$1,027,901 is recorded as Business-type Activities (\$64,515 is reported as due within one year).

At December 31, 2016, 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	139,238	\$3,628,447	\$254,425
Sick Time	86,225	2,343,770	138,253
Compensatory Time	<u>9,557</u>	<u>235,078</u>	<u>0</u>
Total	<u>235,020</u>	<u>\$6,207,295</u>	<u>\$392,678</u>

NOTE 15 – NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2016, the County paid off the \$800,000 Tax Increment Revenue Note issued in 2013 for public infrastructure improvements related to the Tax Increment Financing (TIF) Program in place for Miami Valley Gaming & Racing, LLC. In addition, the County paid off a \$1,300,000 Road Improvement Bond Anticipation Note (BAN) and issued another \$600,000 to be used for road improvements. The County also paid off a \$3,200,000 Racino TIF Roadway BAN and issued another \$2,580,000 that will be used for road improvements related to the Miami Valley Gaming TIF. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five-year period.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 15 – NOTES PAYABLE (Continued)

	Balance December 31, 2015	Issued	(Retired)	Balance December 31, 2016
Primary Government General Obligation Notes:				
1.00% Tax Increment Revenue Note Series 2013	\$800,000	\$0	\$800,000	\$0
1.125% Series 2015 Road Improvement BAN	1,300,000	0	1,300,000	0
1.125% Series 2015 Racino TIF Roadway Improvement BAN	3,200,000	0	3,200,000	0
1.75% Series 2016 Road Improvement BAN	0	600,000	0	600,000
1.75% Series 2016 Racino TIF Roadway BAN	0	2,580,000	0	2,580,000
Total Notes Payable	<u>\$5,300,000</u>	<u>\$3,180,000</u>	<u>\$5,300,000</u>	<u>\$3,180,000</u>

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

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

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

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

The 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 and Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 and Western Row Road interchange.

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

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

Delinquent special assessments related to outstanding special assessment bonded debt at year-end was \$15,502.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2016 of \$6,508,405 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 \$405,783 in the Special Assessment Debt Service Fund at December 31, 2016 is reserved for the retirement of outstanding special assessment bonds.

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

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

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

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

In 2010, the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012 and will continue through 2029. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$54.3 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Balance December 31, 2015	Additions	Retired	Balance December 31, 2016	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
2005 TIF Refunding	3.00 - 5.00%	2016	\$595,983	\$0	(\$595,983)	\$0	\$0
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	2,763,189	0	(359,027)	2,404,162	374,027
2013 Radio System Acquisition Bonds	1.575%	2022	5,980,000	0	(805,000)	5,175,000	820,000
Total Unvoted General Obligation Bonds			9,339,172	0	(1,760,010)	7,579,162	1,194,027
Special Assessment Bonds (with Governmental Commitment):							
1996 Water and Sewer	6.125 - 6.20%	2016	11,000	0	(11,000)	-	0
1997 Waterstone	4.15 - 5.50%	2017	515,000	0	(250,000)	265,000	265,000
1998 Drake Rd Waterline	4.975%	2018	5,250	0	(1,660)	3,590	1,750
1998 Eagle Hill Waterline	4.975%	2018	9,165	0	(2,900)	6,265	3,050
1998 Turtlecreek Union Waterline	4.975%	2018	225,585	0	(70,440)	155,145	75,200
2000 Water and Sewer	4.40 - 4.85%	2020	410,000	0	(75,000)	335,000	80,000
2001 Water and Sewer	3.30 - 5.35%	2021	930,000	0	(135,000)	795,000	145,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2022	695,000	0	(85,000)	610,000	90,000
2003 Water and Sewer	2.00 - 4.75%	2023	1,305,000	0	(140,000)	1,165,000	145,000
2004 Water and Sewer	1.7 - 4.75%	2024	117,347	0	(10,949)	106,398	11,397
2005 Water and Sewer	4.40%	2025	43,377	0	(3,546)	39,831	3,702
2007 Bunnell Hill Road	4.3-5.75%	2027	22,000	0	(1,000)	21,000	1,000
2007 Bardes Drive Sewer	4.3-5.75%	2027	383,000	0	(24,000)	359,000	24,000
2008 Various Purpose SA Bonds	3.25-5.00%	2028	2,045,000	0	(120,000)	1,925,000	125,000
2011 Various Purpose SA Bonds	.75-4.625%	2031	465,433	0	(23,158)	442,275	23,613
2013 Bellbrook & Chenoweth Water	4.50%	2033	290,727	0	(10,826)	279,901	11,313
Total Special Assessment Bonds			7,472,884	0	(964,479)	6,508,405	1,005,025
Tax Increment District Revenue Bonds							
2009 Greens of Bunnell Hill	6.50%	2035	2,105,000	0	(50,000)	2,055,000	60,000
Total Tax Increment Revenue Bonds			2,105,000	0	(50,000)	2,055,000	60,000
Loans:							
1994 State 166 Loan	4.00%	2017	1,728,521	0	(811,756)	916,765	844,829
2012 OPWC Township Road North	0.00%	2032	136,914	0	(8,298)	128,616	8,298
2012 OPWC Township Road East	0.00%	2032	72,894	0	(4,418)	68,476	4,418
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	1,000,000	0	(100,000)	900,000	100,000
Total Loans			2,938,329	0	(924,472)	2,013,857	957,545
Compensated Absences			5,814,170	6,186,042	(5,792,917)	6,207,295	392,678
Pension			50,159,595	21,742,644	0	71,902,239	0
Total Governmental Activities Long-term Liabilities			\$77,829,150	\$27,928,686	(\$9,491,878)	\$96,265,958	\$3,609,275

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Balance December 31, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year	
Business-type Activities:								
2005	OWDA Loan Water	2.00%	2029	\$3,702,962	\$0	(\$231,658)	\$3,471,304	\$236,314
2010	OWDA Loan Sewer	3.00%	2029	10,145,036	0	(497,999)	9,647,037	513,607
2016	OWDA Loan Sewer-Waynesville	2.50%	2020	0	1,048,923	(223,066)	825,857	228,678
2016	OPWC Loan Sewer-Waynesville	0.00%	2019	0	86,720	(21,680)	65,040	21,680
	Compensated Absences			936,714	1,027,901	(936,714)	1,027,901	64,515
	Pension			6,638,193	2,976,480	0	9,614,673	0
	Total Business-type Activities Long-term Liabilities			<u>\$21,422,905</u>	<u>\$5,140,024</u>	<u>(\$1,911,117)</u>	<u>\$24,651,812</u>	<u>\$1,064,794</u>

A summary of the County's future debt service requirements including principal and interest at December 31, 2016 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$1,194,027	\$165,181	\$1,005,025	\$313,432	\$60,000	\$132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019	1,249,027	116,140	723,340	228,407	65,000	124,800
2020	1,274,027	89,199	750,169	192,986	70,000	120,412
2021	1,309,027	61,671	697,154	155,826	70,000	115,863
2022-2026	1,339,027	31,254	1,804,894	402,162	450,000	499,850
2027-2031	0	0	711,406	77,794	620,000	330,363
2032-2035	0	0	44,773	3,045	660,000	99,775
Totals	<u>\$7,579,162</u>	<u>\$604,761</u>	<u>\$6,508,405</u>	<u>\$1,638,749</u>	<u>\$2,055,000</u>	<u>\$1,552,363</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		ODWA Sewer Loan Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$236,314	\$68,250	\$513,607	\$285,589	\$228,678	\$19,226
2018	241,064	63,500	529,704	270,061	234,430	13,473
2019	245,909	58,655	546,306	254,046	240,328	7,576
2020	250,852	53,712	563,428	237,529	122,421	1,530
2021	255,894	48,670	581,087	220,495	0	0
2022-2026	1,358,723	164,100	3,190,309	827,679	0	0
2027-2031	882,548	31,146	3,722,596	314,220	0	0
2032-2036	0	0	0	0	0	0
Totals	<u>\$3,471,304</u>	<u>\$488,033</u>	<u>\$9,647,037</u>	<u>\$2,409,619</u>	<u>\$825,857</u>	<u>\$41,805</u>

Years	OPWC Sewer Loan Waynesville		OPWC County Rd Repair & Resuracing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$21,680	\$0	\$100,000	\$0	\$12,716	\$0
2018	21,680	0	100,000	0	12,716	0
2019	21,680	0	100,000	0	12,716	0
2020	0	0	100,000	0	12,716	0
2021	0	0	100,000	0	12,715	0
2022-2026	0	0	400,000	0	63,578	0
2027-2031	0	0	0	0	63,578	0
2032-2036	0	0	0	0	6,357	0
Totals	<u>\$65,040</u>	<u>\$0</u>	<u>\$900,000</u>	<u>\$0</u>	<u>\$197,092</u>	<u>\$0</u>

Years	State 166 Loan	
	Principal	Interest
2017	\$844,829	\$21,294
2018	71,936	240
2019	0	0
2020	0	0
2021	0	0
2022-2026	0	0
2027-2031	0	0
2032-2036	0	0
Totals	<u>\$916,765</u>	<u>\$21,534</u>

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and is payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. The County, the State, nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2016 there were five series of conduit debt outstanding with a total principal debt of \$121,091,555. Otterbein Health Care Facilities Improvement Series B 2013 was retired in 2016 by the new issue of Otterbein Health Care Facilities Refunding Revenue Bond Series A 2016.

NOTE 17 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2016, the County had the following significant construction projects that will be financed through, Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
CAD Upgrade	\$1,703,268	2017
Fields Ertel & Columbia Road	1,053,694	2017
Wayne Massie Sewer Improvement	838,803	2017
UHF Simulcast Paging System	<u>235,472</u>	2017
Total	<u><u>\$3,831,237</u></u>	

NOTE 18 - 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 \$371,070 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2016

NOTE 19 - CONTINGENCIES

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

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

NOTE 20 - RISK MANAGEMENT

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

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

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

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

The County has a group health insurance program that is offered to County employees and their eligible dependents with the exception of employees of The Board of Developmental Disabilities. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 20 - RISK MANAGEMENT (Continued)

The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

As of January 1, 2015, the Board of Developmental Disabilities (BDD) fund is no longer self insured. All health insurance costs in 2016 were paid from policies that were purchased.

The total claims liability of \$662,316, reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2016 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

Changes in the fund's claims liability amount in 2016 were:

	Balance at December 31, 2015	Current Year Claims	Claim Payments	Balance at December 31, 2016
County:				
2015	\$837,571	\$6,987,995	(\$7,305,058)	\$520,508
2016	\$520,508	\$8,157,295	(\$8,015,487)	\$662,316

NOTE 21 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$21 million at December 31, 2016.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co., LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$7.3 million at December 31, 2016.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2016**

NOTE 22 - 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 a 14 member board whereby 6 members are appointed by Ohio Department of Mental Health and Addiction Services (Ohio MHAS) and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS's main sources of revenue are grants, allocations from OhioMHAS, and a property tax levy in both counties.

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

A summary of the unaudited cash basis financial information for the year ended December 31, 2016 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,959,959	Revenues	\$11,337,943
Fund Equity	\$11,959,959	Expenses	\$11,380,991
		Net Income/(Loss)	<u>(\$43,048)</u>

NOTE 23 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwestern Ohio Regional Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council originally consisted of four members representing each of the four counties. In May of 2015, Greene County became a member of the organization. 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. Clinton County and Montgomery County Boards of Developmental Disabilities purchase services from the COG, but are not member counties at this time. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the member counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2016, the County contributed \$35,000 towards the operation of the Southwestern Ohio Regional Council of Governments.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 24 – SIGNIFICANT ENCUMBRANCES

At December 31, 2016, the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 2,000,000	County Fairgrounds Redevelopment
	150,718	New Data Center
	177,097	Inmate Services
Board of Developmental Disabilities Fund	97,500	Community Assistance Housing Program
	93,744	Purchased Services from Production Services Unlimited
	63,411	Admin Fees
	2,000	Health/Life Insurance
Other Governmental Funds	151,166	Bulk Salt
	225,000	Local Gov't CVT Project Reimbursements
	170,874	Loss Reserves/Workers Comp
	1,560,650	Sexennial Property Value Reappraisal
	176,933	WIOA Youth Service Contract
	104,673	Transit Services
Business Type Funds	124,451	Utilities
	85,303	Spare Pumps

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2016***

NOTE 25 – TAX ABATEMENTS

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

For the fiscal year ended December 31, 2016, the County abated \$28,034 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

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

For the fiscal year ended December 31, 2016, the County's real property tax revenues were reduced as follows by these programs:

<u>Name of Government that entered into the CRA</u>	<u>Amount of tax revenue reduction to Warren County</u>
Village of Carlisle	\$8,444
City of Franklin	17,294
City of Lebanon	36,632
City of Mason	370,754
City of Monroe	181,109
City of Springboro	52,129
Village of Harveysburg	4,150
Village of South Lebanon	29,999
	<u>\$700,511</u>



REQUIRED SUPPLEMENTARY INFORMATION

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

	2015	2014	2013
Traditional Pension Plan:			
County's Proportion of the Net Pension Liability	0.470618%	0.470916%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
County's Covered-Employee Payroll	\$ 56,820,355	\$ 55,733,207	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	143.46%	101.91%	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	81.08%	86.45%	86.36%
Combined Plan:			
County's Proportion of the Net Pension Asset	0.438146%	0.409626%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 213,211	\$ 157,716	\$ 42,982
County's Covered-Employee Payroll	\$ 1,543,035	\$ 1,513,512	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	13.82%	10.42%	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	116.90%	114.83%	104.56%
Member-Directed Plan:			
County's Proportion of the Net Pension Asset	0.471660%	0.477854%	**
County's Proportionate Share of the Net Pension Asset	\$ 1,803	\$ 2,813	**
County's Covered-Employee Payroll	\$ 2,541,995	\$ 2,493,359	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	0.07%	0.11%	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	103.91%	**	**

(1) Information prior to 2013 is not available.

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

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

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

	2016	2015	2014	2013
Traditional Pension Plan:				
Contractually Required Contribution	\$ 7,071,466	\$ 7,519,025	\$ 7,974,457	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(7,071,466)</u>	<u>(7,519,025)</u>	<u>(7,974,457)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 61,147,249	\$ 56,820,355	\$ 55,733,207	\$ 53,844,897
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%
Combined Plan:				
Contractually Required Contribution	\$ 192,035	\$ 204,190	\$ 216,557	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(192,035)</u>	<u>(204,190)</u>	<u>(216,557)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,660,538	\$ 1,543,035	\$ 1,513,512	\$ 1,462,233
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%
Member-Directed Plan:				
Contractually Required Contribution	\$ 316,359	\$ 336,382	\$ 356,757	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(316,359)</u>	<u>(336,382)</u>	<u>(356,757)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 2,735,569	\$ 2,541,995	\$ 2,493,359	\$ 2,408,881
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%

(1) Information prior to 2013 is not available.



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

Motor Vehicle and Gasoline Tax Fund

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

Human Services Fund

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

Dog and Kennel Fund

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

Permissive Tax Fund

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

Real Estate Assessment Fund

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

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

Delinquent Real Estate Tax and Assessment Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds

Warren County Solid Waste District Fund

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

Workforce Investment Act Fund

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

Pass Through Grants Fund

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

Child Support Enforcement Fund

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

Emergency Management Fund

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

Community Development Fund

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

Court Computerization Fund

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

Courts Special Projects Fund

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

County Transit Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds

Other Special Revenue Fund

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

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

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

Debt Service Funds

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

Tax Increment Financing Fund

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

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds

State Ohio Public Works Commission (OPWC) Loan Fund

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

Radio System Bonds Fund

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

Tax Increment District Revenue Bond Fund

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

Capital Projects Funds

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

Sewer Extension Projects Fund

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

County Construction Projects Fund

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

Airport Construction Fund

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

Redevelopment Tax Equivalent Fund

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

Permanent Fund

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

Scheurer - Smith Trust Fund

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

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 29,268,262	\$ 5,798,025	\$ 19,021,368	\$ 43,609	\$ 54,131,264
Receivables:					
Taxes	0	566,761	0	0	566,761
Accounts	272,291	0	0	0	272,291
Intergovernmental	8,812,639	0	241,442	0	9,054,081
Loans	1,132,398	0	0	0	1,132,398
Due from Other Funds	197,612	0	0	0	197,612
Interfund Loans Receivable	1,532,779	0	0	0	1,532,779
Inventory of Supplies, at Cost	1,250,194	0	87,637	0	1,337,831
Prepaid Items	65,918	0	817,780	0	883,698
Total Assets	\$ 42,532,093	\$ 6,364,786	\$ 20,168,227	\$ 43,609	\$ 69,108,715
Liabilities:					
Accounts Payable	\$ 1,043,628	\$ 0	\$ 513,047	\$ 0	\$ 1,556,675
Accrued Wages and Benefits Payable	235,510	0	0	0	235,510
Intergovernmental Payable	158,874	0	0	0	158,874
Due to Other Funds	300,955	0	0	0	300,955
Interfund Loans Payable	30,000	0	340,973	0	370,973
Compensated Absences Payable	53,205	0	0	0	53,205
Total Liabilities	1,822,172	0	854,020	0	2,676,192
Deferred Inflows of Resources:					
Unavailable Amounts	5,967,741	0	241,442	0	6,209,183
Property Tax Levy for Next Fiscal Year	0	577,721	0	0	577,721
Total Deferred Inflows of Resources	5,967,741	577,721	241,442	0	6,786,904
Fund Balances:					
Nonspendable	1,316,112	0	905,417	18,902	2,240,431
Restricted	33,115,127	5,787,065	1,441,683	24,707	40,368,582
Committed	310,941	0	16,959,554	0	17,270,495
Unassigned	0	0	(233,889)	0	(233,889)
Total Fund Balances	34,742,180	5,787,065	19,072,765	43,609	59,645,619
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 42,532,093	\$ 6,364,786	\$ 20,168,227	\$ 43,609	\$ 69,108,715

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 1,969,852	\$ 505,807	\$ 0	\$ 0	\$ 2,475,659
Intergovernmental Revenues	22,538,413	77,843	224,027	0	22,840,283
Charges for Services	5,707,591	0	0	0	5,707,591
Licenses and Permits	5	0	0	0	5
Fines and Forfeitures	1,233,380	0	0	0	1,233,380
All Other Revenue	267,431	0	0	0	267,431
Total Revenue	31,716,672	583,650	224,027	0	32,524,349
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,827,008	0	0	0	1,827,008
Judicial	1,365,840	0	0	0	1,365,840
Public Safety	4,720,563	0	474,408	0	5,194,971
Public Works	7,823,443	0	0	0	7,823,443
Health	761,785	0	0	0	761,785
Human Services	16,721,966	0	0	0	16,721,966
Community and Economic Development	699,240	0	0	0	699,240
Capital Outlay	0	0	3,510,972	0	3,510,972
Debt Service:					
Principal Retirement	0	2,704,472	0	0	2,704,472
Interest and Fiscal Charges	0	410,628	0	0	410,628
Total Expenditures	33,919,845	3,115,100	3,985,380	0	41,020,325
Excess (Deficiency) of Revenues Over Expenditures	(2,203,173)	(2,531,450)	(3,761,353)	0	(8,495,976)
Other Financing Sources (Uses):					
Transfers In	9,558,078	1,011,901	8,480,685	0	19,050,664
Transfers Out	(1,065,229)	0	0	0	(1,065,229)
Total Other Financing Sources (Uses)	8,492,849	1,011,901	8,480,685	0	17,985,435
Net Change in Fund Balances	6,289,676	(1,519,549)	4,719,332	0	9,489,459
Fund Balances at Beginning of Year	28,094,595	7,306,614	14,353,433	43,609	49,798,251
Increase in Inventory Reserve	357,909	0	0	0	357,909
Fund Balances End of Year	\$ 34,742,180	\$ 5,787,065	\$ 19,072,765	\$ 43,609	\$ 59,645,619

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash and Cash Equivalents	\$ 3,830,047	\$ 754,139	\$ 104,521	\$ 392,351
Receivables:				
Accounts	16,100	0	4,144	26,063
Intergovernmental	3,698,810	596,968	0	0
Loans	0	0	0	0
Due from Other Funds	522	0	0	0
Interfund Loans Receivable	1,532,779	0	0	0
Inventory of Supplies, at Cost	1,250,194	0	0	0
Prepaid Items	1,256	38	53	0
Total Assets	\$ 10,329,708	\$ 1,351,145	\$ 108,718	\$ 418,414
Liabilities:				
Accounts Payable	\$ 67,795	\$ 133,300	\$ 915	\$ 50,687
Accrued Wages and Benefits Payable	46,060	30,030	4,498	767
Intergovernmental Payable	13,331	10,281	3,499	118
Due to Other Funds	32,995	177,594	2,163	155
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	8,825	0	0	0
Total Liabilities	169,006	351,205	11,075	51,727
Deferred Inflows of Resources:				
Unavailable Amounts	2,502,989	0	0	0
Total Deferred Inflows of Resources	2,502,989	0	0	0
Fund Balances:				
Nonspendable	1,251,450	38	53	0
Restricted	6,406,263	999,902	97,590	366,687
Committed	0	0	0	0
Total Fund Balances	7,657,713	999,940	97,643	366,687
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,329,708	\$ 1,351,145	\$ 108,718	\$ 418,414

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 3,266	\$ 66,548	\$ 374,294	\$ 77,330	\$ 1,539,563
0	0	2,890	0	0
0	111	0	10,000	40,476
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,184</u>	<u>\$ 87,330</u>	<u>\$ 1,580,039</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	832	0
0	0	18	129	102,744
0	0	0	185	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>18</u>	<u>1,146</u>	<u>102,744</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
0	0	0	0	0
3,266	66,659	377,166	76,184	1,477,295
0	0	0	0	0
<u>3,266</u>	<u>66,659</u>	<u>377,166</u>	<u>76,184</u>	<u>1,477,295</u>
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,184</u>	<u>\$ 87,330</u>	<u>\$ 1,580,039</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Assets:				
Cash and Cash Equivalents	\$ 23,104	\$ 5,119,013	\$ 3,223,944	\$ 5,085
Receivables:				
Accounts	2,735	0	3,626	0
Intergovernmental	0	0	467,195	13,056
Loans	0	0	0	0
Due from Other Funds	0	0	164,434	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	75	0
Total Assets	<u>\$ 25,839</u>	<u>\$ 5,119,013</u>	<u>\$ 3,859,274</u>	<u>\$ 18,141</u>
Liabilities:				
Accounts Payable	\$ 23,104	\$ 23,523	\$ 418,810	\$ 127
Accrued Wages and Benefits Payable	0	7,435	37,839	1,233
Intergovernmental Payable	0	2,647	7,476	189
Due to Other Funds	0	1,584	25,790	262
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	44,369	0
Total Liabilities	<u>23,104</u>	<u>35,189</u>	<u>534,284</u>	<u>1,811</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	94,505	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>94,505</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	75	0
Restricted	2,735	5,083,824	3,230,410	16,330
Committed	0	0	0	0
Total Fund Balances	<u>2,735</u>	<u>5,083,824</u>	<u>3,230,485</u>	<u>16,330</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 25,839</u>	<u>\$ 5,119,013</u>	<u>\$ 3,859,274</u>	<u>\$ 18,141</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>WC Technology Crimes Unit</u>	<u>County Court Probation Department</u>	<u>Donations</u>	<u>Municipal Victim Witness</u>
\$ 1,338,571	\$ 1,030,537	\$ 300	\$ 69,662	\$ 0	\$ 35,075
59	0	0	4,423	0	0
301,142	0	0	0	0	0
0	0	0	0	0	0
8,352	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
41	0	0	0	0	0
<u>\$ 1,648,165</u>	<u>\$ 1,030,537</u>	<u>\$ 300</u>	<u>\$ 74,085</u>	<u>\$ 0</u>	<u>\$ 35,075</u>
\$ 23,404	\$ 152	\$ 0	\$ 0	\$ 0	\$ 0
25,098	7,853	0	0	0	1,155
3,865	1,210	0	0	0	179
7,280	1,263	0	6	0	415
0	0	0	0	0	0
0	0	0	0	0	0
<u>59,647</u>	<u>10,478</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>1,749</u>
<u>296,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>296,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	0	0	0	0	0
1,292,474	1,020,059	300	74,079	0	33,326
0	0	0	0	0	0
<u>1,292,515</u>	<u>1,020,059</u>	<u>300</u>	<u>74,079</u>	<u>0</u>	<u>33,326</u>
<u>\$ 1,648,165</u>	<u>\$ 1,030,537</u>	<u>\$ 300</u>	<u>\$ 74,085</u>	<u>\$ 0</u>	<u>\$ 35,075</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
Assets:				
Cash and Cash Equivalents	\$ 1,374,358	\$ 41,802	\$ 3,976	\$ 1,801,711
Receivables:				
Accounts	726	426	0	17,287
Intergovernmental	0	827,801	0	299,285
Loans	0	0	0	0
Due from Other Funds	7,500	0	0	3,519
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	21	12	0	0
Total Assets	\$ 1,382,605	\$ 870,041	\$ 3,976	\$ 2,121,802
Liabilities:				
Accounts Payable	\$ 215	\$ 7,237	\$ 0	\$ 58,427
Accrued Wages and Benefits Payable	1,658	6,373	0	13,523
Intergovernmental Payable	255	2,904	0	2,084
Due to Other Funds	980	2,499	0	11,121
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	3,108	19,013	0	85,155
Deferred Inflows of Resources:				
Unavailable Amounts	0	745,288	0	147,857
Total Deferred Inflows of Resources	0	745,288	0	147,857
Fund Balances:				
Nonspendable	21	12	0	0
Restricted	1,379,476	105,728	3,976	1,888,790
Committed	0	0	0	0
Total Fund Balances	1,379,497	105,740	3,976	1,888,790
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,382,605	\$ 870,041	\$ 3,976	\$ 2,121,802

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>
\$ 394,516	\$ 179,701	\$ 444,727	\$ 724,648	\$ 158,058	\$ 218,527
81,365	1,000	0	62,175	1,150	0
342,361	43,492	676,820	21,157	0	6,144
0	0	952,496	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	26	0	0	0	0
<u>\$ 818,242</u>	<u>\$ 224,219</u>	<u>\$ 2,074,043</u>	<u>\$ 807,980</u>	<u>\$ 159,208</u>	<u>\$ 224,671</u>
\$ 8,657	\$ 5,982	\$ 11,338	\$ 14,098	\$ 0	\$ 0
39,668	5,122	1,125	2,448	0	0
6,104	789	174	448	0	0
14,595	1,269	292	188	0	0
0	0	0	30,000	0	0
11	0	0	0	0	0
<u>69,035</u>	<u>13,162</u>	<u>12,929</u>	<u>47,182</u>	<u>0</u>	<u>0</u>
<u>226,561</u>	<u>0</u>	<u>630,709</u>	<u>21,157</u>	<u>0</u>	<u>0</u>
<u>226,561</u>	<u>0</u>	<u>630,709</u>	<u>21,157</u>	<u>0</u>	<u>0</u>
0	26	0	0	0	0
522,646	211,031	1,430,405	739,641	159,208	224,671
0	0	0	0	0	0
<u>522,646</u>	<u>211,057</u>	<u>1,430,405</u>	<u>739,641</u>	<u>159,208</u>	<u>224,671</u>
<u>\$ 818,242</u>	<u>\$ 224,219</u>	<u>\$ 2,074,043</u>	<u>\$ 807,980</u>	<u>\$ 159,208</u>	<u>\$ 224,671</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Assets:				
Cash and Cash Equivalents	\$ 55,158	\$ 100,353	\$ 953,249	\$ 1,367,984
Receivables:				
Accounts	0	0	12,802	34,196
Intergovernmental	350	490	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	64,375	21
Total Assets	<u>\$ 55,508</u>	<u>\$ 100,843</u>	<u>\$ 1,030,426</u>	<u>\$ 1,402,201</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 345	\$ 10,671
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	7,603
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>345</u>	<u>18,274</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	64,375	21
Restricted	55,508	100,843	965,706	1,383,906
Committed	0	0	0	0
Total Fund Balances	<u>55,508</u>	<u>100,843</u>	<u>1,030,081</u>	<u>1,383,927</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 55,508</u>	<u>\$ 100,843</u>	<u>\$ 1,030,426</u>	<u>\$ 1,402,201</u>

Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit
\$ 171,854	\$ 0	\$ 4,295	\$ 79,393	\$ 131,039	\$ 1,581,633
0	0	0	0	0	594
0	0	0	849	0	61,213
0	0	0	0	179,902	0
4,860	0	0	0	0	8,425
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 176,714</u>	<u>\$ 0</u>	<u>\$ 4,295</u>	<u>\$ 80,242</u>	<u>\$ 310,941</u>	<u>\$ 1,651,865</u>
\$ 597	\$ 0	\$ 430	\$ 0	\$ 0	\$ 60,728
345	0	0	0	0	0
53	0	0	0	0	0
647	0	0	0	0	8,388
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,642</u>	<u>0</u>	<u>430</u>	<u>0</u>	<u>0</u>	<u>69,116</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,213</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,213</u>
0	0	0	0	0	0
175,072	0	3,865	80,242	0	1,521,536
0	0	0	0	310,941	0
<u>175,072</u>	<u>0</u>	<u>3,865</u>	<u>80,242</u>	<u>310,941</u>	<u>1,521,536</u>
<u>\$ 176,714</u>	<u>\$ 0</u>	<u>\$ 4,295</u>	<u>\$ 80,242</u>	<u>\$ 310,941</u>	<u>\$ 1,651,865</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2016

	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
Assets:				
Cash and Cash Equivalents	\$ 63,113	\$ 1,430,653	\$ 164	\$ 29,268,262
Receivables:				
Accounts	530	0	0	272,291
Intergovernmental	0	0	1,404,919	8,812,639
Loans	0	0	0	1,132,398
Due from Other Funds	0	0	0	197,612
Interfund Loans Receivable	0	0	0	1,532,779
Inventory of Supplies, at Cost	0	0	0	1,250,194
Prepaid Items	0	0	0	65,918
Total Assets	\$ 63,643	\$ 1,430,653	\$ 1,405,083	\$ 42,532,093
Liabilities:				
Accounts Payable	\$ 916	\$ 0	\$ 122,170	\$ 1,043,628
Accrued Wages and Benefits Payable	0	0	2,448	235,510
Intergovernmental Payable	0	0	377	158,874
Due to Other Funds	0	0	3,681	300,955
Interfund Loans Payable	0	0	0	30,000
Compensated Absences Payable	0	0	0	53,205
Total Liabilities	916	0	128,676	1,822,172
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	1,231,459	5,967,741
Total Deferred Inflows of Resources	0	0	1,231,459	5,967,741
Fund Balances:				
Nonspendable	0	0	0	1,316,112
Restricted	62,727	1,430,653	44,948	33,115,127
Committed	0	0	0	310,941
Total Fund Balances	62,727	1,430,653	44,948	34,742,180
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 63,643	\$ 1,430,653	\$ 1,405,083	\$ 42,532,093



WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 1,969,852	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,578,306	3,836,525	0	0
Charges for Services	7,110	0	411,683	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	142,155	0	44,995	392,229
All Other Revenue	4,649	7,745	15,500	0
Total Revenue	8,702,072	3,844,270	472,178	392,229
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	399,917
Public Safety	0	0	0	0
Public Works	7,385,156	0	0	0
Health	0	0	537,370	0
Human Services	0	3,845,793	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	7,385,156	3,845,793	537,370	399,917
Excess (Deficiency) of Revenues Over Expenditures	1,316,916	(1,523)	(65,192)	(7,688)
Other Financing Sources (Uses):				
Transfers In	978	198,397	59,676	0
Transfers Out	(1,065,229)	0	0	0
Total Other Financing Sources (Uses)	(1,064,251)	198,397	59,676	0
Net Change in Fund Balances	252,665	196,874	(5,516)	(7,688)
Fund Balances at Beginning of Year	7,047,139	803,066	103,159	374,375
Increase in Inventory Reserve	357,909	0	0	0
Fund Balances End of Year	\$ 7,657,713	\$ 999,940	\$ 97,643	\$ 366,687

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	26,250	497,440
0	0	86,903	0	0
0	0	0	0	0
0	11,740	0	0	0
1,555	0	186	0	0
<u>1,555</u>	<u>11,740</u>	<u>87,089</u>	<u>26,250</u>	<u>497,440</u>
0	0	0	0	0
0	0	0	47,595	0
0	0	9,832	0	0
0	0	0	0	438,287
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>9,832</u>	<u>47,595</u>	<u>438,287</u>
1,555	11,740	77,257	(21,345)	59,153
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>
1,555	11,740	77,257	(21,345)	59,153
1,711	54,919	299,909	97,529	1,418,142
0	0	0	0	0
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,166</u>	<u>\$ 76,184</u>	<u>\$ 1,477,295</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, 2016

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	3,746,645	88,003
Charges for Services	43,144	2,434,383	0	0
Licenses and Permits	0	5	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	5,007	11,297	0
Total Revenue	43,144	2,439,395	3,757,942	88,003
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	1,150,346	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	112,072
Public Works	0	0	0	0
Health	20,279	0	0	0
Human Services	23,104	0	7,610,863	0
Community and Economic Development	0	0	0	0
Total Expenditures	43,383	1,150,346	7,610,863	112,072
Excess (Deficiency) of Revenues Over Expenditures	(239)	1,289,049	(3,852,921)	(24,069)
Other Financing Sources (Uses):				
Transfers In	0	0	6,975,966	31,892
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	6,975,966	31,892
Net Change in Fund Balances	(239)	1,289,049	3,123,045	7,823
Fund Balances at Beginning of Year	2,974	3,794,775	107,440	8,507
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 2,735	\$ 5,083,824	\$ 3,230,485	\$ 16,330

Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
951,597	0	0	0	0	0
8,500	476,416	0	60,508	0	75,000
0	0	0	0	0	0
837	0	0	0	0	0
102,591	425	0	0	0	339
<u>1,063,525</u>	<u>476,841</u>	<u>0</u>	<u>60,508</u>	<u>0</u>	<u>75,339</u>
0	562,825	0	0	0	0
0	0	0	0	25	0
2,192,697	0	0	2,427	0	73,058
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>2,192,697</u>	<u>562,825</u>	<u>0</u>	<u>2,427</u>	<u>25</u>	<u>73,058</u>
(1,129,172)	(85,984)	0	58,081	(25)	2,281
1,028,762	0	0	0	0	0
0	0	0	0	0	0
<u>1,028,762</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(100,410)	(85,984)	0	58,081	(25)	2,281
1,392,925	1,106,043	300	15,998	25	31,045
0	0	0	0	0	0
<u>\$ 1,292,515</u>	<u>\$ 1,020,059</u>	<u>\$ 300</u>	<u>\$ 74,079</u>	<u>\$ 0</u>	<u>\$ 33,326</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, 2016

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	688,381	982	248,162
Charges for Services	131,109	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	29	9,681	0	0
Total Revenue	131,138	698,062	982	248,162
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	248,162
Public Works	0	0	0	0
Health	204,136	0	0	0
Human Services	0	775,168	1,110	0
Community and Economic Development	0	0	0	0
Total Expenditures	204,136	775,168	1,110	248,162
Excess (Deficiency) of Revenues Over Expenditures	(72,998)	(77,106)	(128)	0
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	(72,998)	(77,106)	(128)	0
Fund Balances at Beginning of Year	1,452,495	182,846	4,104	0
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,379,497	\$ 105,740	\$ 3,976	\$ 0

<u>Community Corrections</u>	<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,516,067	2,150,131	389,977	689,184	136,115	0
392,936	876,633	0	2,500	158,901	16,568
0	0	0	0	0	0
0	0	0	0	0	0
3,750	46,226	6,778	1,250	29,063	0
<u>1,912,753</u>	<u>3,072,990</u>	<u>396,755</u>	<u>692,934</u>	<u>324,079</u>	<u>16,568</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,480,146	0	364,495	0	160,885	2,131
0	0	0	0	0	0
0	0	0	0	0	0
0	3,218,085	0	0	0	0
0	0	0	699,240	0	0
<u>1,480,146</u>	<u>3,218,085</u>	<u>364,495</u>	<u>699,240</u>	<u>160,885</u>	<u>2,131</u>
432,607	(145,095)	32,260	(6,306)	163,194	14,437
0	248,428	34,030	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>248,428</u>	<u>34,030</u>	<u>0</u>	<u>0</u>	<u>0</u>
432,607	103,333	66,290	(6,306)	163,194	14,437
1,456,183	419,313	144,767	1,436,711	576,447	144,771
0	0	0	0	0	0
<u>\$ 1,888,790</u>	<u>\$ 522,646</u>	<u>\$ 211,057</u>	<u>\$ 1,430,405</u>	<u>\$ 739,641</u>	<u>\$ 159,208</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, 2016

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	10,000
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	62,234	6,888	5,990	186,504
All Other Revenue	0	0	229	0
Total Revenue	62,234	6,888	6,219	196,504
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	779,531
Public Safety	0	6,733	677	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	0	6,733	677	779,531
Excess (Deficiency) of Revenues Over Expenditures	62,234	155	5,542	(583,027)
Other Financing Sources (Uses):				
Transfers In	0	0	0	52,830
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	52,830
Net Change in Fund Balances	62,234	155	5,542	(530,197)
Fund Balances at Beginning of Year	162,437	55,353	95,301	1,560,278
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 224,671	\$ 55,508	\$ 100,843	\$ 1,030,081

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
672	31,641	0	0	0	0
0	0	0	0	0	0
369,216	0	0	450	10,142	0
89	0	0	0	0	890
<u>369,977</u>	<u>31,641</u>	<u>0</u>	<u>450</u>	<u>10,142</u>	<u>890</u>
0	0	0	0	0	0
138,772	0	0	0	0	0
0	37,080	27,119	3,049	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>138,772</u>	<u>37,080</u>	<u>27,119</u>	<u>3,049</u>	<u>0</u>	<u>0</u>
231,205	(5,439)	(27,119)	(2,599)	10,142	890
0	0	27,119	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
231,205	(5,439)	0	(2,599)	10,142	890
1,152,722	180,511	0	6,464	70,100	310,051
0	0	0	0	0	0
<u>\$ 1,383,927</u>	<u>\$ 175,072</u>	<u>\$ 0</u>	<u>\$ 3,865</u>	<u>\$ 80,242</u>	<u>\$ 310,941</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, 2016

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,969,852
Intergovernmental Revenues	506,168	0	20,345	458,135	22,538,413
Charges for Services	177,657	131,693	183,634	0	5,707,591
Licenses and Permits	0	0	0	0	5
Fines and Forfeitures	0	0	0	0	1,233,380
All Other Revenue	20,152	0	0	0	267,431
Total Revenue	703,977	131,693	203,979	458,135	31,716,672
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	89,898	23,939	0	1,827,008
Judicial	0	0	0	0	1,365,840
Public Safety	0	0	0	0	4,720,563
Public Works	0	0	0	0	7,823,443
Health	0	0	0	0	761,785
Human Services	804,274	0	0	443,569	16,721,966
Community and Economic Development	0	0	0	0	699,240
Total Expenditures	804,274	89,898	23,939	443,569	33,919,845
Excess (Deficiency) of Revenues Over Expenditures	(100,297)	41,795	180,040	14,566	(2,203,173)
Other Financing Sources (Uses):					
Transfers In	400,000	0	500,000	0	9,558,078
Transfers Out	0	0	0	0	(1,065,229)
Total Other Financing Sources (Uses)	400,000	0	500,000	0	8,492,849
Net Change in Fund Balances	299,703	41,795	680,040	14,566	6,289,676
Fund Balances at Beginning of Year	1,221,833	20,932	750,613	30,382	28,094,595
Increase in Inventory Reserve	0	0	0	0	357,909
Fund Balances End of Year	\$ 1,521,536	\$ 62,727	\$ 1,430,653	\$ 44,948	\$ 34,742,180



WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2016

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 3,604,369	\$ 2,193,656	\$ 5,798,025
Receivables:			
Taxes	0	566,761	566,761
Total Assets	<u>\$ 3,604,369</u>	<u>\$ 2,760,417</u>	<u>\$ 6,364,786</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	0	577,721	577,721
Total Deferred Inflows of Resources	<u>0</u>	<u>577,721</u>	<u>577,721</u>
Fund Balances:			
Restricted	3,604,369	2,182,696	5,787,065
Total Fund Balances	<u>3,604,369</u>	<u>2,182,696</u>	<u>5,787,065</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,604,369</u>	<u>\$ 2,760,417</u>	<u>\$ 6,364,786</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 505,807	\$ 505,807
Intergovernmental Revenues	0	0	0	77,843	77,843
Total Revenue	0	0	0	583,650	583,650
Expenditures:					
Debt Service:					
Principal Retirement	1,736,756	112,716	805,000	50,000	2,704,472
Interest and Fiscal Charges	174,064	0	94,185	142,379	410,628
Total Expenditures	1,910,820	112,716	899,185	192,379	3,115,100
Excess (Deficiency) of Revenues Over Expenditures	(1,910,820)	(112,716)	(899,185)	391,271	(2,531,450)
Other Financing Sources (Uses):					
Transfers In	0	112,716	899,185	0	1,011,901
Total Other Financing Sources (Uses)	0	112,716	899,185	0	1,011,901
Net Change in Fund Balances	(1,910,820)	0	0	391,271	(1,519,549)
Fund Balances at Beginning of Year	5,515,189	0	0	1,791,425	7,306,614
Fund Balances End of Year	\$ 3,604,369	\$ 0	\$ 0	\$ 2,182,696	\$ 5,787,065

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2016

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 0	\$ 17,102,876	\$ 1,642,860	\$ 275,632	\$ 19,021,368
Receivables:					
Intergovernmental	0	192,736	48,706	0	241,442
Inventory of Supplies, at Cost	0	87,637	0	0	87,637
Prepaid Items	0	817,780	0	0	817,780
Total Assets	<u>\$ 0</u>	<u>\$ 18,201,029</u>	<u>\$ 1,691,566</u>	<u>\$ 275,632</u>	<u>\$ 20,168,227</u>
Liabilities:					
Accounts Payable	\$ 0	\$ 143,322	\$ 369,725	\$ 0	\$ 513,047
Interfund Loans Payable	233,889	0	107,084	0	340,973
Total Liabilities	<u>233,889</u>	<u>143,322</u>	<u>476,809</u>	<u>0</u>	<u>854,020</u>
Deferred Inflows of Resources:					
Unavailable Amounts	0	192,736	48,706	0	241,442
Total Deferred Inflows of Resources	<u>0</u>	<u>192,736</u>	<u>48,706</u>	<u>0</u>	<u>241,442</u>
Fund Balances:					
Nonspendable	0	905,417	0	0	905,417
Restricted	0	0	1,166,051	275,632	1,441,683
Committed	0	16,959,554	0	0	16,959,554
Unassigned	(233,889)	0	0	0	(233,889)
Total Fund Balances	<u>(233,889)</u>	<u>17,864,971</u>	<u>1,166,051</u>	<u>275,632</u>	<u>19,072,765</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 0</u>	<u>\$ 18,201,029</u>	<u>\$ 1,691,566</u>	<u>\$ 275,632</u>	<u>\$ 20,168,227</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 203,158	\$ 20,869	\$ 0	\$ 224,027
Total Revenue	<u>0</u>	<u>203,158</u>	<u>20,869</u>	<u>0</u>	<u>224,027</u>
Expenditures:					
Current:					
Public Safety	0	474,408	0	0	474,408
Capital Outlay	233,889	2,793,103	476,319	7,661	3,510,972
Total Expenditures	<u>233,889</u>	<u>3,267,511</u>	<u>476,319</u>	<u>7,661</u>	<u>3,985,380</u>
Excess (Deficiency) of Revenues Over Expenditures	(233,889)	(3,064,353)	(455,450)	(7,661)	(3,761,353)
Other Financing Sources (Uses):					
Transfers In	0	8,343,000	137,685	0	8,480,685
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,343,000</u>	<u>137,685</u>	<u>0</u>	<u>8,480,685</u>
Net Change in Fund Balances	(233,889)	5,278,647	(317,765)	(7,661)	4,719,332
Fund Balances at Beginning of Year	0	12,586,324	1,483,816	283,293	14,353,433
Fund Balances End of Year	<u>\$ (233,889)</u>	<u>\$ 17,864,971</u>	<u>\$ 1,166,051</u>	<u>\$ 275,632</u>	<u>\$ 19,072,765</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 49,753,800	\$ 49,753,800	\$ 57,917,927	\$ 8,164,127
Intergovernmental Revenues	5,840,500	5,840,500	7,029,602	1,189,102
Charges for Services	7,708,746	7,708,746	8,805,551	1,096,805
Licenses and Permits	10,500	10,500	12,734	2,234
Investment Earnings	901,900	901,900	2,030,214	1,128,314
Fines and Forfeitures	250,000	250,000	279,707	29,707
All Other Revenues	2,533,248	2,533,248	2,851,389	318,141
Total Revenues	<u>66,998,694</u>	<u>66,998,694</u>	<u>78,927,124</u>	<u>11,928,430</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,583,006	1,432,362	1,217,813	214,549
Materials and Supplies	173,300	191,100	168,823	22,277
Contractual Services	398,830	574,946	523,985	50,961
Other Expenditures	3,421,420	4,177,983	3,989,968	188,015
Capital Outlay	14,000	13,000	3,652	9,348
Total Commissioners	<u>5,590,556</u>	<u>6,389,391</u>	<u>5,904,241</u>	<u>485,150</u>
Auditor:				
Personal Services	1,118,861	1,120,022	863,860	256,162
Materials and Supplies	31,943	25,841	16,834	9,007
Contractual Services	74,008	67,296	22,426	44,870
Other Expenditures	7,854	7,854	1,347	6,507
Capital Outlay	11,137	11,137	4,043	7,094
Total Auditor	<u>1,243,803</u>	<u>1,232,150</u>	<u>908,510</u>	<u>323,640</u>
Treasurer:				
Personal Services	418,249	438,481	427,240	11,241
Materials and Supplies	18,600	8,258	7,584	674
Contractual Services	37,577	13,084	12,253	831
Other Expenditures	5,400	10,000	6,716	3,284
Capital Outlay	0	1,010	704	306
Total Treasurer	<u>479,826</u>	<u>470,833</u>	<u>454,497</u>	<u>16,336</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,651,063	2,622,615	2,573,195	49,420
Materials and Supplies	29,016	21,311	15,704	5,607
Contractual Services	39,130	16,330	15,104	1,226
Other Expenditures	69,718	68,718	51,120	17,598
Capital Outlay	4,000	53,953	53,839	114
Total Prosecutor	<u>2,792,927</u>	<u>2,782,927</u>	<u>2,708,962</u>	<u>73,965</u>
Recorder:				
Personal Services	707,494	710,135	597,215	112,920
Materials and Supplies	5,500	5,500	2,013	3,487
Other Expenditures	4,750	5,750	4,195	1,555
Capital Outlay	0	2,000	0	2,000
Total Recorder	<u>717,744</u>	<u>723,385</u>	<u>603,423</u>	<u>119,962</u>
Board of Elections:				
Personal Services	1,290,419	1,352,907	1,230,798	122,109
Materials and Supplies	302,000	243,500	159,737	83,763
Contractual Services	222,896	210,146	201,273	8,873
Other Expenditures	27,385	31,000	28,089	2,911
Capital Outlay	24,245	32,995	30,790	2,205
Total Board of Elections	<u>1,866,945</u>	<u>1,870,548</u>	<u>1,650,687</u>	<u>219,861</u>
Data Processing:				
Personal Services	2,298,930	2,203,828	1,784,023	419,805
Materials and Supplies	46,000	46,000	16,517	29,483
Contractual Services	764,818	764,818	471,103	293,715
Other Expenditures	17,200	17,200	2,730	14,470
Capital Outlay	1,083,229	1,178,729	805,080	373,649
Total Data Processing	<u>4,210,177</u>	<u>4,210,575</u>	<u>3,079,453</u>	<u>1,131,122</u>
Microfilming Process:				
Personal Services	334,220	308,082	295,964	12,118
Materials and Supplies	16,470	16,470	10,702	5,768
Contractual Services	46,156	40,587	32,556	8,031
Other Expenditures	2,500	2,500	1,765	735
Capital Outlay	0	32,000	31,000	1,000
Total Microfilming Process	<u>399,346</u>	<u>399,639</u>	<u>371,987</u>	<u>27,652</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,849,915	2,861,919	2,580,970	280,949
Materials and Supplies	631,373	579,214	430,208	149,006
Contractual Services	2,161,275	1,942,805	1,812,002	130,803
Other Expenditures	11,380	19,280	12,997	6,283
Capital Outlay	296,441	290,974	256,255	34,719
Total Building and Grounds	<u>5,950,384</u>	<u>5,694,192</u>	<u>5,092,432</u>	<u>601,760</u>
Tax Maps:				
Personal Services	389,005	389,005	320,859	68,146
Materials and Supplies	5,500	3,885	2,627	1,258
Contractual Services	983	983	0	983
Other Expenditures	1,800	1,800	1,464	336
Capital Outlay	5,500	7,115	6,213	902
Total Tax Maps	<u>402,788</u>	<u>402,788</u>	<u>331,163</u>	<u>71,625</u>
Total Legislative and Executive	<u>23,654,496</u>	<u>24,176,428</u>	<u>21,105,355</u>	<u>3,071,073</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	2,183,646	2,187,039	1,921,999	265,040
Materials and Supplies	44,020	72,272	54,713	17,559
Contractual Services	647,184	634,684	491,427	143,257
Other Expenditures	19,191	37,191	35,161	2,030
Capital Outlay	220,040	211,290	195,142	16,148
Total Common Pleas Court	<u>3,114,081</u>	<u>3,142,476</u>	<u>2,698,442</u>	<u>444,034</u>
Domestic Relations Court:				
Personal Services	953,276	953,276	888,394	64,882
Materials and Supplies	6,916	6,916	6,730	186
Contractual Services	54,900	47,900	30,072	17,828
Other Expenditures	10,114	10,114	7,309	2,805
Capital Outlay	5,236	12,236	11,620	616
Total Domestic Relations Court	<u>1,030,442</u>	<u>1,030,442</u>	<u>944,125</u>	<u>86,317</u>
Juvenile Court:				
Personal Services	1,338,312	1,304,708	1,297,593	7,115
Materials and Supplies	24,460	24,460	23,760	700
Contractual Services	486,700	679,500	657,688	21,812
Other Expenditures	6,495	6,995	4,814	2,181
Capital Outlay	16,700	18,700	17,863	837
Total Juvenile Court	<u>1,872,667</u>	<u>2,034,363</u>	<u>2,001,718</u>	<u>32,645</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	513,007	482,181	475,632	6,549
Materials and Supplies	53,162	51,412	48,976	2,436
Contractual Services	47,264	35,964	30,905	5,059
Other Expenditures	7,037	2,537	1,641	896
Capital Outlay	5,000	2,000	1,734	266
Total Probate Court	625,470	574,094	558,888	15,206
Clerk of Courts:				
Personal Services	926,036	930,549	918,070	12,479
Materials and Supplies	216,578	214,994	200,203	14,791
Contractual Services	18,597	18,418	14,957	3,461
Other Expenditures	7,199	8,809	7,627	1,182
Capital Outlay	11,800	11,800	0	11,800
Total Clerk of Courts	1,180,210	1,184,570	1,140,857	43,713
Municipal Court:				
Personal Services	343,535	369,832	326,271	43,561
Contractual Services	127,000	127,000	81,019	45,981
Total Municipal Court	470,535	496,832	407,290	89,542
Criminal Prosecutors:				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	51,737	51,737	51,735	2
County Court:				
Personal Services	900,625	901,800	848,108	53,692
Materials and Supplies	37,179	37,179	21,125	16,054
Contractual Services	71,403	71,403	58,485	12,918
Other Expenditures	10,820	9,645	4,581	5,064
Capital Outlay	5,000	5,000	657	4,343
Total County Court	1,025,027	1,025,027	932,956	92,071
Certificate of Title Administration:				
Personal Services	954,770	950,964	920,089	30,875
Materials and Supplies	28,500	28,500	13,525	14,975
Contractual Services	113,349	116,991	113,232	3,759
Other Expenditures	6,300	6,300	5,113	1,187
Capital Outlay	7,467	9,432	9,328	104
Total Certificate of Title Administration	1,110,386	1,112,187	1,061,287	50,900
Total Judicial	10,480,555	10,651,728	9,797,298	854,430

(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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	367,299	371,660	371,238	422
Materials and Supplies	24,000	21,340	20,950	390
Contractual Services	144,441	190,011	189,611	400
Other Expenditures	10,700	7,747	7,745	2
Capital Outlay	14,379	14,379	14,379	0
Total Coroner	<u>560,819</u>	<u>605,137</u>	<u>603,923</u>	<u>1,214</u>
Sheriff:				
Personal Services	15,204,031	14,751,066	14,251,617	499,449
Materials and Supplies	794,078	696,383	502,768	193,615
Contractual Services	1,697,440	1,784,266	1,697,575	86,691
Other Expenditures	82,993	213,065	188,425	24,640
Capital Outlay	637,237	919,353	792,030	127,323
Total Sheriff	<u>18,415,779</u>	<u>18,364,133</u>	<u>17,432,415</u>	<u>931,718</u>
Building Regulation:				
Personal Services	982,175	978,759	921,824	56,935
Materials and Supplies	52,000	52,000	33,658	18,342
Contractual Services	12,538	11,000	8,083	2,917
Other Expenditures	13,500	9,308	3,891	5,417
Capital Outlay	30,000	37,608	33,427	4,181
Total Building Regulation	<u>1,090,213</u>	<u>1,088,675</u>	<u>1,000,883</u>	<u>87,792</u>
Adult Probation:				
Personal Services	1,276,194	1,208,024	1,068,874	139,150
Materials and Supplies	33,815	53,915	40,381	13,534
Contractual Services	27,000	37,799	34,706	3,093
Other Expenditures	2,000	400	0	400
Capital Outlay	68,310	89,310	86,293	3,017
Total Adult Probation	<u>1,407,319</u>	<u>1,389,448</u>	<u>1,230,254</u>	<u>159,194</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	969,986	958,641	946,033	12,608
Materials and Supplies	15,841	13,341	11,704	1,637
Contractual Services	17,000	8,625	6,584	2,041
Other Expenditures	6,630	6,630	2,044	4,586
Capital Outlay	5,000	26,800	26,222	578
Total Juvenile Probation	<u>1,014,457</u>	<u>1,014,037</u>	<u>992,587</u>	<u>21,450</u>
County Court Probation:				
Personal Services	224,580	224,580	214,486	10,094
Materials and Supplies	9,330	9,330	3,300	6,030
Contractual Services	2,000	2,000	1,350	650
Other Expenditures	3,000	3,000	227	2,773
Total Juvenile Probation	<u>238,910</u>	<u>238,910</u>	<u>219,363</u>	<u>19,547</u>
Juvenile Detention:				
Personal Services	1,489,156	1,407,406	1,374,956	32,450
Materials and Supplies	18,547	17,547	16,641	906
Contractual Services	170,182	140,182	111,616	28,566
Other Expenditures	5,000	5,000	2,189	2,811
Capital Outlay	30,397	39,397	36,011	3,386
Total Juvenile Detention	<u>1,713,282</u>	<u>1,609,532</u>	<u>1,541,413</u>	<u>68,119</u>
Communication Dispatch:				
Personal Services	2,865,480	2,986,731	2,926,250	60,481
Materials and Supplies	14,000	11,000	7,900	3,100
Contractual Services	74,304	42,164	37,660	4,504
Other Expenditures	3,500	10,500	8,020	2,480
Capital Outlay	10,519	10,519	10,519	0
Total Communication Dispatch	<u>2,967,803</u>	<u>3,060,914</u>	<u>2,990,349</u>	<u>70,565</u>
Telecommunications:				
Personal Services	1,594,270	1,654,459	1,608,142	46,317
Materials and Supplies	66,000	50,000	46,570	3,430
Contractual Services	1,300,665	1,171,665	1,075,246	96,419
Other Expenditures	11,000	11,500	7,605	3,895
Capital Outlay	624,193	710,193	669,676	40,517
Total Telecommunications	<u>3,596,128</u>	<u>3,597,817</u>	<u>3,407,239</u>	<u>190,578</u>
Total Public Safety	<u>31,004,710</u>	<u>30,968,603</u>	<u>29,418,426</u>	<u>1,550,177</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, 2016

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	566	234
Total Health	<u>800</u>	<u>800</u>	<u>566</u>	<u>234</u>
Veterans' Services:				
Personal Services	1,421,500	1,507,269	1,434,220	73,049
Materials and Supplies	63,138	84,760	67,416	17,344
Contractual Services	278,545	264,853	176,143	88,710
Other Expenditures	781,673	651,025	589,972	61,053
Capital Outlay	120,000	132,604	70,881	61,723
Total Veterans' Services	<u>2,664,856</u>	<u>2,640,511</u>	<u>2,338,632</u>	<u>301,879</u>
Total Human Services	<u>2,665,656</u>	<u>2,641,311</u>	<u>2,339,198</u>	<u>302,113</u>
Community and Economic Development:				
Commissioners:				
Personal Services	220,214	227,661	221,545	6,116
Materials and Supplies	5,369	7,789	5,901	1,888
Contractual Services	14,308	13,108	969	12,139
Other Operating Expenditures	70,300	67,519	55,367	12,152
Capital Outlay	5,391	6,401	6,009	392
Total Community and Economic Development	<u>315,582</u>	<u>322,478</u>	<u>289,791</u>	<u>32,687</u>
Total Expenditures	<u>68,120,999</u>	<u>68,760,548</u>	<u>62,950,068</u>	<u>5,810,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,122,305)	(1,761,854)	15,977,056	17,738,910
Other Financing Sources (Uses):				
Transfers In	0	0	2,128,213	2,128,213
Transfers Out	(7,870,603)	(23,107,374)	(23,064,800)	42,574
Advances In	2,608,654	2,608,654	2,702,587	93,933
Advances Out	0	0	(231,017)	(231,017)
Total Other Financing Sources (Uses)	<u>(5,261,949)</u>	<u>(20,498,720)</u>	<u>(18,465,017)</u>	<u>2,033,703</u>
Net Change in Fund Balance	(6,384,254)	(22,260,574)	(2,487,961)	19,772,613
Fund Balance at Beginning of Year	21,977,134	21,977,134	21,977,134	0
Prior Year Encumbrances	3,916,869	3,916,869	3,916,869	0
Fund Balance at End of Year	<u>\$ 19,509,749</u>	<u>\$ 3,633,429</u>	<u>\$ 23,406,042</u>	<u>\$ 19,772,613</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, 2016

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,707,819	\$ 17,707,819	\$ 18,525,465	\$ 817,646
Intergovernmental Revenues	7,158,086	7,158,086	7,623,458	465,372
Charges for Services	227,569	192,397	314,612	122,215
All Other Revenues	373,000	361,863	541,694	179,831
Total Revenues	<u>25,466,474</u>	<u>25,420,165</u>	<u>27,005,229</u>	<u>1,585,064</u>
Expenditures:				
Human Services:				
Personal Services	14,219,870	14,320,149	11,963,882	2,356,267
Materials and Supplies	527,345	336,147	238,833	97,314
Contractual Services	14,600,260	13,039,934	11,793,534	1,246,400
Other Expenditures	2,793,315	3,048,236	2,570,713	477,523
Capital Outlay	1,118,680	1,338,463	1,078,468	259,995
Total Expenditures	<u>33,259,470</u>	<u>32,082,929</u>	<u>27,645,430</u>	<u>4,437,499</u>
Net Change in Fund Balance	(7,792,996)	(6,662,764)	(640,201)	6,022,563
Fund Balance at Beginning of Year	36,206,577	36,206,577	36,206,577	0
Prior Year Encumbrances	2,244,470	2,244,470	2,244,470	0
Fund Balance at End of Year	<u>\$ 30,658,051</u>	<u>\$ 31,788,283</u>	<u>\$ 37,810,846</u>	<u>\$ 6,022,563</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, 2016

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,783,650	\$ 5,783,650	\$ 6,139,367	\$ 355,717
Intergovernmental Revenues	766,350	766,350	792,250	25,900
Total Revenues	<u>6,550,000</u>	<u>6,550,000</u>	<u>6,931,617</u>	<u>381,617</u>
Expenditures:				
Human Services:				
Contractual Services	10,629,397	10,628,397	9,394,831	1,233,566
Other Expenditures	91,000	92,000	85,253	6,747
Total Expenditures	<u>10,720,397</u>	<u>10,720,397</u>	<u>9,480,084</u>	<u>1,240,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,170,397)	(4,170,397)	(2,548,467)	1,621,930
Fund Balance at Beginning of Year	5,113,464	5,113,464	5,113,464	0
Prior Year Encumbrances	2,371,865	2,371,865	2,371,865	0
Fund Balance at End of Year	<u>\$ 3,314,932</u>	<u>\$ 3,314,932</u>	<u>\$ 4,936,862</u>	<u>\$ 1,621,930</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, 2016

SPECIAL ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 27,664	\$ 27,664	\$ 0
Special Assessments	1,306,444	1,306,444	0
Total Revenues	<u>1,334,108</u>	<u>1,334,108</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	964,479	964,479	0
Interest and Fiscal Charges	359,722	359,701	21
Total Expenditures	<u>1,324,201</u>	<u>1,324,180</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,907	9,928	21
Other Financing Sources (Uses):			
Transfers Out	(40,681)	(40,681)	0
Total Other Financing Sources (Uses)	<u>(40,681)</u>	<u>(40,681)</u>	<u>0</u>
Net Change in Fund Balance	(30,774)	(30,753)	21
Fund Balance at Beginning of Year	436,536	436,536	0
Fund Balance at End of Year	<u>\$ 405,762</u>	<u>\$ 405,783</u>	<u>\$ 21</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 4,739,221	\$ 4,739,221	\$ 0
Intergovernmental Revenues	1,182,946	395,821	(787,125)
All Other Revenues	166,610	0	(166,610)
Total Revenues	<u>6,088,777</u>	<u>5,135,042</u>	<u>(953,735)</u>
Expenditures:			
Capital Outlay	10,369,269	7,319,660	3,049,609
Debt Service:			
Principal	5,300,000	5,300,000	0
Interest and Fiscal Charges	46,184	46,184	0
Total Expenditures	<u>15,715,453</u>	<u>12,665,844</u>	<u>3,049,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,626,676)	(7,530,802)	2,095,874
Other Financing Sources (Uses):			
General Obligation Notes Issued	3,180,000	3,180,000	0
Premium on Notes Issued	28,271	28,271	0
Transfers In	2,256,131	952,513	(1,303,618)
Advances In	0	1,803,589	1,803,589
Advances Out	(790,635)	(1,061,445)	(270,810)
Total Other Financing Sources (Uses)	<u>4,673,767</u>	<u>4,902,928</u>	<u>229,161</u>
Net Change in Fund Balance	(4,952,909)	(2,627,874)	2,325,035
Fund Balance at Beginning of Year	4,703,602	4,703,602	0
Prior Year Encumbrances	451,014	451,014	0
Fund Balance at End of Year	<u>\$ 201,707</u>	<u>\$ 2,526,742</u>	<u>\$ 2,325,035</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, 2016

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,972,318	\$ 1,972,318	\$ 0
Intergovernmental Revenues	6,540,355	6,672,232	131,877
Charges for Services	6,978	7,329	351
Fines and Forfeitures	137,984	137,984	0
All Other Revenues	33,485	33,948	463
Total Revenues	<u>8,691,120</u>	<u>8,823,811</u>	<u>132,691</u>
Expenditures:			
Public Works:			
Personal Services	3,597,097	3,278,986	318,111
Materials and Supplies	2,213,975	1,135,228	1,078,747
Contractual Services	4,496,807	2,998,661	1,498,146
Other Expenditures	111,867	73,600	38,267
Capital Outlay	1,282,712	921,111	361,601
Total Expenditures	<u>11,702,458</u>	<u>8,407,586</u>	<u>3,294,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,011,338)	416,225	3,427,563
Other Financing Sources (Uses):			
Transfers In	978	978	0
Transfers Out	(2,254,805)	(1,065,229)	1,189,576
Advances In	790,635	1,061,445	270,810
Advances Out	0	(1,803,589)	(1,803,589)
Total Other Financing Sources (Uses)	<u>(1,463,192)</u>	<u>(1,806,395)</u>	<u>(343,203)</u>
Net Change in Fund Balance	(4,474,530)	(1,390,170)	3,084,360
Fund Balance at Beginning of Year	3,339,401	3,339,401	0
Prior Year Encumbrances	1,333,438	1,333,438	0
Fund Balance at End of Year	<u>\$ 198,309</u>	<u>\$ 3,282,669</u>	<u>\$ 3,084,360</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,231,539	\$ 3,240,757	\$ 9,218
All Other Revenues	26,708	26,708	0
Total Revenues	<u>3,258,247</u>	<u>3,267,465</u>	<u>9,218</u>
Expenditures:			
Human Services:			
Personal Services	2,334,550	2,230,342	104,208
Materials and Supplies	91,542	56,236	35,306
Contractual Services	2,043,535	1,851,076	192,459
Other Expenditures	42,000	24,600	17,400
Capital Outlay	10,000	3,935	6,065
Total Expenditures	<u>4,521,627</u>	<u>4,166,189</u>	<u>355,438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,263,380)	(898,724)	364,656
Other Financing Sources (Uses):			
Transfers In	209,268	198,397	(10,871)
Total Other Financing Sources (Uses)	<u>209,268</u>	<u>198,397</u>	<u>(10,871)</u>
Net Change in Fund Balance	(1,054,112)	(700,327)	353,785
Fund Balance at Beginning of Year	931,555	931,555	0
Prior Year Encumbrances	196,792	196,792	0
Fund Balance at End of Year	<u>\$ 74,235</u>	<u>\$ 428,020</u>	<u>\$ 353,785</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, 2016

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 442,800	\$ 411,725	\$ (31,075)
Fines and Forfeitures	40,000	45,309	5,309
All Other Revenues	4,000	15,539	11,539
Total Revenues	<u>486,800</u>	<u>472,573</u>	<u>(14,227)</u>
Expenditures:			
Health:			
Personal Services	261,557	255,748	5,809
Materials and Supplies	51,695	34,369	17,326
Contractual Services	242,952	242,531	421
Other Expenditures	17,950	16,579	1,371
Capital Outlay	25,000	0	25,000
Total Expenditures	<u>599,154</u>	<u>549,227</u>	<u>49,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,354)	(76,654)	35,700
Other Financing Sources (Uses):			
Transfers In	0	59,676	59,676
Total Other Financing Sources (Uses)	<u>0</u>	<u>59,676</u>	<u>59,676</u>
Net Change in Fund Balance	(112,354)	(16,978)	95,376
Fund Balance at Beginning of Year	121,109	121,109	0
Prior Year Encumbrances	195	195	0
Fund Balance at End of Year	<u>\$ 8,950</u>	<u>\$ 104,326</u>	<u>\$ 95,376</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, 2016

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 356,312	\$ 382,606	\$ 26,294
All Other Revenues	254	254	0
Total Revenues	<u>356,566</u>	<u>382,860</u>	<u>26,294</u>
Expenditures:			
Judicial:			
Personal Services	51,164	50,473	691
Materials and Supplies	102,330	75,099	27,231
Contractual Services	321,022	319,039	1,983
Other Expenditures	8,700	7,963	737
Capital Outlay	15,000	0	15,000
Total Expenditures	<u>498,216</u>	<u>452,574</u>	<u>45,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(141,650)	(69,714)	71,936
Fund Balance at Beginning of Year	347,283	347,283	0
Prior Year Encumbrances	52,175	52,175	0
Fund Balance at End of Year	<u>\$ 257,808</u>	<u>\$ 329,744</u>	<u>\$ 71,936</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, 2016

VETERAN'S MEMORIAL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 1,555	\$ 1,555
Total Revenues	<u>0</u>	<u>1,555</u>	<u>1,555</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,555	1,555
Fund Balance at Beginning of Year	1,711	1,711	0
Fund Balance at End of Year	<u>\$ 1,711</u>	<u>\$ 3,266</u>	<u>\$ 1,555</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, 2016

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 5,000	\$ 11,637	\$ 6,637
Total Revenues	<u>5,000</u>	<u>11,637</u>	<u>6,637</u>
Expenditures:			
Judicial:			
Contractual Services	55,000	0	55,000
Total Expenditures	<u>55,000</u>	<u>0</u>	<u>55,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	11,637	61,637
Fund Balance at Beginning of Year	54,911	54,911	0
Fund Balance at End of Year	<u>\$ 4,911</u>	<u>\$ 66,548</u>	<u>\$ 61,637</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, 2016

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 78,500	\$ 87,292	\$ 8,792
All Other Revenues	0	186	186
Total Revenues	<u>78,500</u>	<u>87,478</u>	<u>8,978</u>
Expenditures:			
Public Safety:			
Personal Services	24,000	14,099	9,901
Materials and Supplies	2,300	2,293	7
Contractual Services	<u>56,200</u>	<u>0</u>	<u>56,200</u>
Total Expenditures	<u>82,500</u>	<u>16,392</u>	<u>66,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	71,086	75,086
Fund Balance at Beginning of Year	303,208	303,208	0
Fund Balance at End of Year	<u>\$ 299,208</u>	<u>\$ 374,294</u>	<u>\$ 75,086</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, 2016

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 25,000	\$ 26,250	\$ 1,250
Total Revenues	<u>25,000</u>	<u>26,250</u>	<u>1,250</u>
Expenditures:			
Judicial:			
Personal Services	63,370	48,933	14,437
Total Expenditures	<u>63,370</u>	<u>48,933</u>	<u>14,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,370)	(22,683)	15,687
Fund Balance at Beginning of Year	100,013	100,013	0
Fund Balance at End of Year	<u>\$ 61,643</u>	<u>\$ 77,330</u>	<u>\$ 15,687</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, 2016

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 496,903	\$ 46,903
Total Revenues	<u>450,000</u>	<u>496,903</u>	<u>46,903</u>
Expenditures:			
Public Works:			
Capital Outlay	984,959	677,539	307,420
Total Expenditures	<u>984,959</u>	<u>677,539</u>	<u>307,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(534,959)	(180,636)	354,323
Fund Balance at Beginning of Year	843,244	843,244	0
Prior Year Encumbrances	534,959	534,959	0
Fund Balance at End of Year	<u>\$ 843,244</u>	<u>\$ 1,197,567</u>	<u>\$ 354,323</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, 2016

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 38,100	\$ 43,383	\$ 5,283
Total Revenues	<u>38,100</u>	<u>43,383</u>	<u>5,283</u>
Expenditures:			
Health:			
Contractual Services	38,100	20,279	17,821
Total Expenditures	<u>38,100</u>	<u>20,279</u>	<u>17,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	23,104	23,104
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 23,104</u>	<u>\$ 23,104</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,202,050	\$ 2,447,548	\$ 245,498
Licenses and Permits	0	5	5
All Other Revenues	0	5,007	5,007
Total Revenues	<u>2,202,050</u>	<u>2,452,560</u>	<u>250,510</u>
Expenditures:			
Legislative and Executive:			
Personal Services	929,336	573,463	355,873
Materials and Supplies	26,000	9,334	16,666
Contractual Services	2,938,653	2,230,456	708,197
Other Expenditures	42,000	4,747	37,253
Capital Outlay	15,000	1,580	13,420
Total Expenditures	<u>3,950,989</u>	<u>2,819,580</u>	<u>1,131,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,748,939)	(367,020)	1,381,919
Fund Balance at Beginning of Year	3,673,603	3,673,603	0
Prior Year Encumbrances	82,048	82,048	0
Fund Balance at End of Year	<u>\$ 2,006,712</u>	<u>\$ 3,388,631</u>	<u>\$ 1,381,919</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, 2016

CHILDREN'S SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,288,064	\$ 3,661,986	\$ 373,922
All Other Revenues	45,657	68,882	23,225
Total Revenues	<u>3,333,721</u>	<u>3,730,868</u>	<u>397,147</u>
Expenditures:			
Human Services:			
Personal Services	2,670,405	2,659,456	10,949
Materials and Supplies	53,600	49,823	3,777
Contractual Services	5,384,186	4,861,728	522,458
Other Expenditures	305,355	298,557	6,798
Capital Outlay	73,718	71,568	2,150
Total Expenditures	<u>8,487,264</u>	<u>7,941,132</u>	<u>546,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,153,543)	(4,210,264)	943,279
Other Financing Sources (Uses):			
Transfers In	4,775,966	6,975,966	2,200,000
Total Other Financing Sources (Uses)	<u>4,775,966</u>	<u>6,975,966</u>	<u>2,200,000</u>
Net Change in Fund Balance	(377,577)	2,765,702	3,143,279
Fund Balance at Beginning of Year	401,751	401,751	0
Prior Year Encumbrances	10,530	10,530	0
Fund Balance at End of Year	<u>\$ 34,704</u>	<u>\$ 3,177,983</u>	<u>\$ 3,143,279</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, 2016

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 90,035	\$ 84,232	\$ (5,803)
Total Revenues	<u>90,035</u>	<u>84,232</u>	<u>(5,803)</u>
Expenditures:			
Public Safety:			
Personal Services	94,339	93,456	883
Materials and Supplies	340	339	1
Contractual Services	200	200	0
Other Expenditures	9,650	9,646	4
Capital Outlay	10,732	10,732	0
Total Expenditures	<u>115,261</u>	<u>114,373</u>	<u>888</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,226)	(30,141)	(4,915)
Other Financing Sources (Uses):			
Transfers In	21,892	31,892	10,000
Advances Out	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>1,892</u>	<u>11,892</u>	<u>10,000</u>
Net Change in Fund Balance	(23,334)	(18,249)	5,085
Fund Balance at Beginning of Year	23,334	23,334	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 5,085</u>	<u>\$ 5,085</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, 2016

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 930,078	\$ 968,074	\$ 37,996
Charges for Services	21,000	8,500	(12,500)
Fines and Forfeitures	863	862	(1)
All Other Revenues	101,886	116,857	14,971
Total Revenues	<u>1,053,827</u>	<u>1,094,293</u>	<u>40,466</u>
Expenditures:			
Public Safety:			
Personal Services	1,909,339	1,799,592	109,747
Materials and Supplies	88,700	82,216	6,484
Contractual Services	692,455	463,410	229,045
Other Expenditures	7,642	2,722	4,920
Capital Outlay	34,458	3,889	30,569
Total Expenditures	<u>2,732,594</u>	<u>2,351,829</u>	<u>380,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678,767)	(1,257,536)	421,231
Other Financing Sources (Uses):			
Transfers In	1,026,162	1,028,762	2,600
Total Other Financing Sources (Uses)	<u>1,026,162</u>	<u>1,028,762</u>	<u>2,600</u>
Net Change in Fund Balance	(652,605)	(228,774)	423,831
Fund Balance at Beginning of Year	1,449,549	1,449,549	0
Prior Year Encumbrances	33,555	33,555	0
Fund Balance at End of Year	<u>\$ 830,499</u>	<u>\$ 1,254,330</u>	<u>\$ 423,831</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, 2016

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 474,706	\$ 474,706
All Other Revenues	0	23,521	23,521
Total Revenues	<u>0</u>	<u>498,227</u>	<u>498,227</u>
Expenditures:			
Legislative and Executive:			
Personal Services	581,955	550,978	30,977
Materials and Supplies	3,050	809	2,241
Contractual Services	49,819	47,107	2,712
Other Expenditures	5,134	2,128	3,006
Capital Outlay	3,950	3,705	245
Total Expenditures	<u>643,908</u>	<u>604,727</u>	<u>39,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(643,908)	(106,500)	537,408
Fund Balance at Beginning of Year	1,130,656	1,130,656	0
Prior Year Encumbrances	98	98	0
Fund Balance at End of Year	<u>\$ 486,846</u>	<u>\$ 1,024,254</u>	<u>\$ 537,408</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, 2016

WC TECHNOLOGY CRIMES UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	300	300	0
Fund Balance at End of Year	\$ 300	\$ 300	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY COURT PROBATION DEPARTMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 62,178	\$ 62,178
Total Revenues	<u>0</u>	<u>62,178</u>	<u>62,178</u>
Expenditures:			
Public Safety:			
Personal Services	7,944	7,642	302
Materials and Supplies	<u>2,500</u>	<u>1,724</u>	<u>776</u>
Total Expenditures	<u>10,444</u>	<u>9,366</u>	<u>1,078</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,444)	52,812	63,256
Fund Balance at Beginning of Year	16,322	16,322	0
Prior Year Encumbrances	264	264	0
Fund Balance at End of Year	<u>\$ 6,142</u>	<u>\$ 69,398</u>	<u>\$ 63,256</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, 2016

DONATIONS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Judicial:			
Other Expenditures	25	25	0
Total Expenditures	25	25	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25)	(25)	0
Fund Balance at Beginning of Year	25	25	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 75,000	\$ 75,000	\$ 0
All Other Revenues	339	339	0
Total Revenues	<u>75,339</u>	<u>75,339</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	76,828	75,546	1,282
Total Expenditures	<u>76,828</u>	<u>75,546</u>	<u>1,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,489)	(207)	1,282
Fund Balance at Beginning of Year	35,282	35,282	0
Fund Balance at End of Year	<u>\$ 33,793</u>	<u>\$ 35,075</u>	<u>\$ 1,282</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, 2016

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 0	\$ (30,000)
Charges for Services	82,800	124,691	41,891
All Other Revenues	150	221	71
Total Revenues	<u>112,950</u>	<u>124,912</u>	<u>11,962</u>
Expenditures:			
Health:			
Personal Services	120,269	117,529	2,740
Materials and Supplies	27,475	17,953	9,522
Contractual Services	78,598	44,671	33,927
Other Expenditures	28,903	1,351	27,552
Capital Outlay	44,050	36,967	7,083
Total Expenditures	<u>299,295</u>	<u>218,471</u>	<u>80,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(186,345)	(93,559)	92,786
Fund Balance at Beginning of Year	1,418,822	1,418,822	0
Prior Year Encumbrances	41,500	41,500	0
Fund Balance at End of Year	<u>\$ 1,273,977</u>	<u>\$ 1,366,763</u>	<u>\$ 92,786</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, 2016

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 680,652	\$ 684,541	\$ 3,889
All Other Revenues	7,562	7,587	25
Total Revenues	<u>688,214</u>	<u>692,128</u>	<u>3,914</u>
Expenditures:			
Human Services:			
Personal Services	454,647	446,030	8,617
Materials and Supplies	14,300	11,331	2,969
Contractual Services	320,829	301,955	18,874
Other Expenditures	7,200	5,307	1,893
Capital Outlay	22,500	22,230	270
Total Expenditures	<u>819,476</u>	<u>786,853</u>	<u>32,623</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,262)	(94,725)	36,537
Fund Balance at Beginning of Year	96,546	96,546	0
Prior Year Encumbrances	34,715	34,715	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 36,536</u>	<u>\$ 36,537</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, 2016

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 982	\$ 982
Total Revenues	<u>0</u>	<u>982</u>	<u>982</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,000	210	790
Contractual Services	900	900	0
Other Expenditures	<u>100</u>	<u>0</u>	<u>100</u>
Total Expenditures	<u>2,000</u>	<u>1,110</u>	<u>890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(128)	1,872
Fund Balance at Beginning of Year	4,104	4,104	0
Fund Balance at End of Year	<u>\$ 2,104</u>	<u>\$ 3,976</u>	<u>\$ 1,872</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, 2016

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 248,162	\$ 248,162	\$ 0
Total Revenues	<u>248,162</u>	<u>248,162</u>	<u>0</u>
Expenditures:			
Public Safety:			
Other Expenditures	248,162	248,162	0
Total Expenditures	<u>248,162</u>	<u>248,162</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
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, 2016

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 904,742	\$ 1,547,108	\$ 642,366
Charges for Services	402,000	527,251	125,251
All Other Revenue	2,500	3,929	1,429
Total Revenues	<u>1,309,242</u>	<u>2,078,288</u>	<u>769,046</u>
Expenditures:			
Public Safety:			
Personal Services	889,170	696,469	192,701
Materials and Supplies	11,783	5,254	6,529
Contractual Services	873,718	835,019	38,699
Other Expenditures	30,547	25,610	4,937
Capital Outlay	62,662	58,353	4,309
Total Expenditures	<u>1,867,880</u>	<u>1,620,705</u>	<u>247,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(558,638)	457,583	1,016,221
Other Financing Sources (Uses):			
Transfers In	100,000	0	(100,000)
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balance	(458,638)	457,583	916,221
Fund Balance at Beginning of Year	1,315,358	1,315,358	0
Prior Year Encumbrances	28,770	28,770	0
Fund Balance at End of Year	<u>\$ 885,490</u>	<u>\$ 1,801,711</u>	<u>\$ 916,221</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, 2016

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,099,597	\$ 2,095,531	\$ (4,066)
Charges for Services	816,000	886,937	70,937
All Other Revenues	38,050	47,406	9,356
Total Revenues	<u>2,953,647</u>	<u>3,029,874</u>	<u>76,227</u>
Expenditures:			
Human Services:			
Personal Services	3,003,184	2,894,488	108,696
Materials and Supplies	66,000	46,108	19,892
Contractual Services	337,820	328,302	9,518
Other Expenditures	63,924	47,980	15,944
Capital Outlay	15,000	12,102	2,898
Total Expenditures	<u>3,485,928</u>	<u>3,328,980</u>	<u>156,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(532,281)	(299,106)	233,175
Other Financing Sources (Uses):			
Transfers In	248,314	248,428	114
Total Other Financing Sources (Uses)	<u>248,314</u>	<u>248,428</u>	<u>114</u>
Net Change in Fund Balance	(283,967)	(50,678)	233,289
Fund Balance at Beginning of Year	392,019	392,019	0
Prior Year Encumbrances	18,562	18,562	0
Fund Balance at End of Year	<u>\$ 126,614</u>	<u>\$ 359,903</u>	<u>\$ 233,289</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, 2016

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 388,517	\$ 399,523	\$ 11,006
All Other Revenues	5,778	5,778	0
Total Revenues	<u>394,295</u>	<u>405,301</u>	<u>11,006</u>
Expenditures:			
Public Safety:			
Personal Services	384,197	334,250	49,947
Materials and Supplies	12,060	5,667	6,393
Contractual Services	13,265	12,407	858
Other Expenditures	7,005	4,948	2,057
Capital Outlay	21,375	21,357	18
Total Expenditures	<u>437,902</u>	<u>378,629</u>	<u>59,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,607)	26,672	70,279
Other Financing Sources (Uses):			
Transfers In	34,030	34,030	0
Total Other Financing Sources (Uses)	<u>34,030</u>	<u>34,030</u>	<u>0</u>
Net Change in Fund Balance	(9,577)	60,702	70,279
Fund Balance at Beginning of Year	112,017	112,017	0
Prior Year Encumbrances	1,000	1,000	0
Fund Balance at End of Year	<u>\$ 103,440</u>	<u>\$ 173,719</u>	<u>\$ 70,279</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, 2016

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 858,334	\$ 858,334	\$ 0
Charges for Services	2,500	2,500	0
All Other Revenues	98,179	98,179	0
Total Revenues	<u>959,013</u>	<u>959,013</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Personal Services	90,605	84,353	6,252
Materials and Supplies	58,823	822	58,001
Contractual Services	3,300	2,957	343
Other Expenditures	85,900	79,230	6,670
Capital Outlay	919,995	827,368	92,627
Total Expenditures	<u>1,158,623</u>	<u>994,730</u>	<u>163,893</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,610)	(35,717)	163,893
Other Financing Sources (Uses):			
Advances Out	(170,618)	(170,618)	0
Total Other Financing Sources (Uses)	<u>(170,618)</u>	<u>(170,618)</u>	<u>0</u>
Net Change in Fund Balance	(370,228)	(206,335)	163,893
Fund Balance at Beginning of Year	436,031	436,031	0
Prior Year Encumbrances	86,113	86,113	0
Fund Balance at End of Year	<u>\$ 151,916</u>	<u>\$ 315,809</u>	<u>\$ 163,893</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, 2016

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 119,670	\$ 93,630	\$ (26,040)
Charges for Services	80,000	158,901	78,901
All Other Revenues	33,203	34,063	860
Total Revenues	<u>232,873</u>	<u>286,594</u>	<u>53,721</u>
Expenditures:			
Public Safety:			
Personal Services	163,417	109,567	53,850
Materials and Supplies	12,665	10,686	1,979
Contractual Services	6,500	5,979	521
Other Expenditures	22,605	21,730	875
Capital Outlay	25,490	17,955	7,535
Total Expenditures	<u>230,677</u>	<u>165,917</u>	<u>64,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,196	120,677	118,481
Other Financing Sources (Uses):			
Advances In	0	30,000	30,000
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(27,804)	120,677	148,481
Fund Balance at Beginning of Year	586,631	586,631	0
Fund Balance at End of Year	<u>\$ 558,827</u>	<u>\$ 707,308</u>	<u>\$ 148,481</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, 2016

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,059	\$ 16,379	\$ 1,320
Total Revenues	<u>15,059</u>	<u>16,379</u>	<u>1,320</u>
Expenditures:			
Judicial:			
Personal Services	3,045	2,283	762
Contractual Services	<u>4,000</u>	<u>780</u>	<u>3,220</u>
Total Expenditures	<u>7,045</u>	<u>3,063</u>	<u>3,982</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,014	13,316	5,302
Fund Balance at Beginning of Year	144,742	144,742	0
Fund Balance at End of Year	<u>\$ 152,756</u>	<u>\$ 158,058</u>	<u>\$ 5,302</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, 2016

INDIGENT DRIVER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 6,924	\$ 56,959	\$ 50,035
Total Revenues	<u>6,924</u>	<u>56,959</u>	<u>50,035</u>
Expenditures:			
Public Safety:			
Contractual Services	14,534	14,534	0
Total Expenditures	<u>14,534</u>	<u>14,534</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,610)	42,425	50,035
Fund Balance at Beginning of Year	154,034	154,034	0
Prior Year Encumbrances	7,534	7,534	0
Fund Balance at End of Year	<u>\$ 153,958</u>	<u>\$ 203,993</u>	<u>\$ 50,035</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, 2016

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 7,138	\$ 4,138
Total Revenues	<u>3,000</u>	<u>7,138</u>	<u>4,138</u>
Expenditures:			
Public Safety:			
Materials and Supplies	6,000	1,194	4,806
Other Expenditures	5,000	0	5,000
Capital Outlay	<u>27,460</u>	<u>27,460</u>	<u>0</u>
Total Expenditures	<u>38,460</u>	<u>28,654</u>	<u>9,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,460)	(21,516)	13,944
Fund Balance at Beginning of Year	49,214	49,214	0
Prior Year Encumbrances	27,460	27,460	0
Fund Balance at End of Year	<u>\$ 41,214</u>	<u>\$ 55,158</u>	<u>\$ 13,944</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, 2016

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 6,134	\$ 6,134
All Other Revenues	0	229	229
Total Revenues	<u>0</u>	<u>6,363</u>	<u>6,363</u>
Expenditures:			
Public Safety:			
Other Expenditures	21,060	677	20,383
Capital Outlay	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>51,060</u>	<u>677</u>	<u>50,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,060)	5,686	56,746
Fund Balance at Beginning of Year	94,667	94,667	0
Fund Balance at End of Year	<u>\$ 43,607</u>	<u>\$ 100,353</u>	<u>\$ 56,746</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, 2016

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 0
Fines and Forfeitures	162,220	189,766	27,546
Total Revenues	<u>172,220</u>	<u>199,766</u>	<u>27,546</u>
Expenditures:			
Judicial:			
Materials and Supplies	29,300	1,159	28,141
Contractual Services	792,071	661,273	130,798
Capital Outlay	272,153	212,361	59,792
Total Expenditures	<u>1,093,524</u>	<u>874,793</u>	<u>218,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(921,304)	(675,027)	246,277
Other Financing Sources (Uses):			
Transfers In	0	52,830	52,830
Total Other Financing Sources (Uses)	<u>0</u>	<u>52,830</u>	<u>52,830</u>
Net Change in Fund Balance	(921,304)	(622,197)	299,107
Fund Balance at Beginning of Year	853,400	853,400	0
Prior Year Encumbrances	705,982	705,982	0
Fund Balance at End of Year	<u>\$ 638,078</u>	<u>\$ 937,185</u>	<u>\$ 299,107</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, 2016

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 672	\$ 672	\$ 0
Fines and Forfeitures	324,581	368,600	44,019
All Other Revenues	0	89	89
Total Revenues	<u>325,253</u>	<u>369,361</u>	<u>44,108</u>
Expenditures:			
Judicial:			
Personal Services	10,526	3,946	6,580
Materials and Supplies	5,000	804	4,196
Contractual Services	792,486	111,153	681,333
Other Expenditures	6,500	3,309	3,191
Capital Outlay	35,270	22,770	12,500
Total Expenditures	<u>849,782</u>	<u>141,982</u>	<u>707,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,529)	227,379	751,908
Fund Balance at Beginning of Year	1,084,646	1,084,646	0
Prior Year Encumbrances	44,376	44,376	0
Fund Balance at End of Year	<u>\$ 604,493</u>	<u>\$ 1,356,401</u>	<u>\$ 751,908</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 40,406	\$ 31,641	\$ (8,765)
All Other Revenues	36,000	81,319	45,319
Total Revenues	<u>76,406</u>	<u>112,960</u>	<u>36,554</u>
Expenditures:			
Public Safety:			
Personal Services	36,726	29,554	7,172
Materials and Supplies	79,250	64,219	15,031
Contractual Services	26,040	11,363	14,677
Total Expenditures	<u>142,016</u>	<u>105,136</u>	<u>36,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,610)	7,824	73,434
Fund Balance at Beginning of Year	164,030	164,030	0
Fund Balance at End of Year	<u>\$ 98,420</u>	<u>\$ 171,854</u>	<u>\$ 73,434</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, 2016

HAZARDOUS MATERIALS EMERGENCY FUND

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

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 450	\$ 450
Total Revenues	<u>0</u>	<u>450</u>	<u>450</u>
Expenditures:			
Public Safety:			
Materials and Supplies	700	697	3
Other Expenditures	1,000	150	850
Capital Outlay	<u>2,150</u>	<u>1,772</u>	<u>378</u>
Total Expenditures	<u>3,850</u>	<u>2,619</u>	<u>1,231</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,850)	(2,169)	1,681
Fund Balance at Beginning of Year	6,464	6,464	0
Fund Balance at End of Year	<u>\$ 2,614</u>	<u>\$ 4,295</u>	<u>\$ 1,681</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, 2016

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 9,293	\$ 9,293
Total Revenues	<u>0</u>	<u>9,293</u>	<u>9,293</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	(30,000)	9,293	39,293
Fund Balance at Beginning of Year	70,100	70,100	0
Fund Balance at End of Year	<u>\$ 40,100</u>	<u>\$ 79,393</u>	<u>\$ 39,293</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 3,465	\$ 13,465	\$ 10,000
Total Revenues	<u>3,465</u>	<u>13,465</u>	<u>10,000</u>
Expenditures:			
Human Services:			
Other Expenditures	70,578	22,200	48,378
Total Expenditures	<u>70,578</u>	<u>22,200</u>	<u>48,378</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,113)	(8,735)	58,378
Fund Balance at Beginning of Year	139,774	139,774	0
Fund Balance at End of Year	<u>\$ 72,661</u>	<u>\$ 131,039</u>	<u>\$ 58,378</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, 2016

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 86,360	\$ 506,168	\$ 419,808
Charges for Services	177,147	179,311	2,164
All Other Revenues	20,152	20,152	0
Total Revenues	<u>283,659</u>	<u>705,631</u>	<u>421,972</u>
Expenditures:			
Human Services:			
Materials and Supplies	130,300	90,687	39,613
Contractual Services	858,955	858,546	409
Other Expenditures	30,200	14,911	15,289
Capital Outlay	50,275	275	50,000
Total Expenditures	<u>1,069,730</u>	<u>964,419</u>	<u>105,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(786,071)	(258,788)	527,283
Other Financing Sources (Uses):			
Transfers In	400,000	400,000	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(386,071)	141,212	527,283
Fund Balance at Beginning of Year	1,171,344	1,171,344	0
Prior Year Encumbrances	103,676	103,676	0
Fund Balance at End of Year	<u>\$ 888,949</u>	<u>\$ 1,416,232</u>	<u>\$ 527,283</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, 2016

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 125,000	\$ 131,449	\$ 6,449
Total Revenues	<u>125,000</u>	<u>131,449</u>	<u>6,449</u>
Expenditures:			
Legislative and Executive:			
Personal Services	31,650	31,650	0
Materials and Supplies	5,658	5,458	200
Contractual Services	2,795	804	1,991
Other Expenditures	29,360	29,081	279
Capital Outlay	30,826	30,450	376
Total Expenditures	<u>100,289</u>	<u>97,443</u>	<u>2,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,711	34,006	9,295
Fund Balance at Beginning of Year	23,238	23,238	0
Prior Year Encumbrances	5,869	5,869	0
Fund Balance at End of Year	<u>\$ 53,818</u>	<u>\$ 63,113</u>	<u>\$ 9,295</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, 2016

BOARD OF ELECTIONS TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 183,136	\$ 183,136
Charges for Services	0	20,345	20,345
Total Revenues	<u>0</u>	<u>203,481</u>	<u>203,481</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	24,000	23,939	61
Total Expenditures	<u>24,000</u>	<u>23,939</u>	<u>61</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	179,542	203,542
Other Financing Sources (Uses):			
Transfers In	0	500,000	500,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balance	(24,000)	679,542	703,542
Fund Balance at Beginning of Year	750,613	750,613	0
Fund Balance at End of Year	<u>\$ 726,613</u>	<u>\$ 1,430,155</u>	<u>\$ 703,542</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

WORKFORCE INVESTMENT BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 601,627	\$ 307,475	\$ (294,152)
Total Revenues	<u>601,627</u>	<u>307,475</u>	<u>(294,152)</u>
Expenditures:			
Human Services:			
Personal Services	166,006	165,876	130
Materials and Supplies	5,803	5,803	0
Contractual Services	431,270	431,270	0
Other Expenditures	16,663	16,662	1
Total Expenditures	<u>619,742</u>	<u>619,611</u>	<u>131</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,115)	(312,136)	(294,021)
Other Financing Sources (Uses):			
Advances In	0	6,300	6,300
Advances Out	(4,800)	(11,100)	(6,300)
Total Other Financing Sources (Uses)	<u>(4,800)</u>	<u>(4,800)</u>	<u>0</u>
Net Change in Fund Balance	(22,915)	(316,936)	(294,021)
Fund Balance at Beginning of Year	18,690	18,690	0
Prior Year Encumbrances	4,225	4,225	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (294,021)</u>	<u>\$ (294,021)</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, 2016

TAX INCREMENT FINANCING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,736,756	1,736,756	0
Interest and Fiscal Charges	174,064	174,064	0
Total Expenditures	<u>1,910,820</u>	<u>1,910,820</u>	<u>0</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,910,820)	(1,910,820)	0
Fund Balance at Beginning of Year	5,515,189	5,515,189	0
Fund Balance at End of Year	<u>\$ 3,604,369</u>	<u>\$ 3,604,369</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

OPWC LOAN FUND

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

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	805,000	805,000	0
Interest and Fiscal Charges	94,185	94,185	0
Total Expenditures	<u>899,185</u>	<u>899,185</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(899,185)	(899,185)	0
Other Financing Sources (Uses):			
Transfers In	899,185	899,185	0
Total Other Financing Sources (Uses)	<u>899,185</u>	<u>899,185</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO
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, 2016

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 475,000	\$ 505,807	\$ 30,807
Intergovernmental Revenues	0	77,843	77,843
Total Revenues	<u>475,000</u>	<u>583,650</u>	<u>108,650</u>
Expenditures:			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	142,380	142,379	1
Total Expenditures	<u>192,380</u>	<u>192,379</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	282,620	391,271	108,651
Fund Balance at Beginning of Year	1,791,425	1,791,425	0
Fund Balance at End of Year	<u>\$ 2,074,045</u>	<u>\$ 2,182,696</u>	<u>\$ 108,651</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, 2016

SEWER EXTENSION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 150,859	\$ 0	\$ (150,859)
Total Revenues	<u>150,859</u>	<u>0</u>	<u>(150,859)</u>
Expenditures:			
Capital Outlay	233,889	233,889	0
Total Expenditures	<u>233,889</u>	<u>233,889</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,030)	(233,889)	(150,859)
Other Financing Sources (Uses):			
Advances In	0	233,889	233,889
Proceeds From Bonds	83,030	0	(83,030)
Total Other Financing Sources (Uses)	<u>83,030</u>	<u>233,889</u>	<u>150,859</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 303,100	\$ 303,100
All Other Revenues	0	899	899
Total Revenues	<u>0</u>	<u>303,999</u>	<u>303,999</u>
Expenditures:			
Capital Outlay	8,063,487	5,179,885	2,883,602
Total Expenditures	<u>8,063,487</u>	<u>5,179,885</u>	<u>2,883,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,063,487)	(4,875,886)	3,187,601
Other Financing Sources (Uses):			
Transfers In	0	8,343,000	8,343,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,343,000</u>	<u>8,343,000</u>
Net Change in Fund Balance	(8,063,487)	3,467,114	11,530,601
Fund Balance at Beginning of Year	8,500,404	8,500,404	0
Prior Year Encumbrances	3,156,823	3,156,823	0
Fund Balance at End of Year	<u>\$ 3,593,740</u>	<u>\$ 15,124,341</u>	<u>\$ 11,530,601</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, 2016

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 20,869	\$ 20,869	\$ 0
Total Revenues	<u>20,869</u>	<u>20,869</u>	<u>0</u>
Expenditures:			
Capital Outlay	485,079	459,310	25,769
Total Expenditures	<u>485,079</u>	<u>459,310</u>	<u>25,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(464,210)	(438,441)	25,769
Other Financing Sources (Uses):			
Transfers In	137,685	137,685	0
Advances In	0	44,717	44,717
Advances Out	(83,236)	(20,869)	62,367
Total Other Financing Sources (Uses)	<u>54,449</u>	<u>161,533</u>	<u>107,084</u>
Net Change in Fund Balance	(409,761)	(276,908)	132,853
Fund Balance at Beginning of Year	1,568,534	1,568,534	0
Fund Balance at End of Year	<u>\$ 1,158,773</u>	<u>\$ 1,291,626</u>	<u>\$ 132,853</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, 2016

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	170,290	7,661	162,629
Total Expenditures	170,290	7,661	162,629
Excess (Deficiency) of Revenues Over (Under) Expenditures	(170,290)	(7,661)	162,629
Fund Balance at Beginning of Year	283,003	283,003	0
Prior Year Encumbrances	290	290	0
Fund Balance at End of Year	<u>\$ 113,003</u>	<u>\$ 275,632</u>	<u>\$ 162,629</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, 2016

SCHEURER-SMITH TRUST FUND

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

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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

Communications Rotary Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$ 406,083	\$ 184,527	\$ 590,610
Receivables:			
Intergovernmental	0	12,798	12,798
Special Assessments	239,358	0	239,358
Due from Other Funds	0	2,361	2,361
Total Current Assets	645,441	199,686	845,127
Noncurrent Assets:			
Net Pension Asset	380	0	380
Total Noncurrent Assets	380	0	380
Total Assets	645,821	199,686	845,507
Deferred Outflows of Resources:			
Pension	48,668	0	48,668
Liabilities:			
Current Liabilities:			
Accounts Payable	0	1,810	1,810
Accrued Wages and Benefits Payable	780	0	780
Intergovernmental Payable	8,646	0	8,646
Due to Other Funds	315	0	315
Total Current Liabilities	9,741	1,810	11,551
Noncurrent Liabilities			
Compensated Absences Payable	1,204	0	1,204
Net Pension Liability	106,859	0	106,859
Total Noncurrent Liabilities	108,063	0	108,063
Total Liabilities	117,804	1,810	119,614
Deferred Inflows of Resources:			
Pension	2,357	0	2,357
Net Position:			
Unrestricted	574,328	197,876	772,204
Total Net Position	\$ 574,328	\$ 197,876	\$ 772,204

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
Operating Revenues:			
Charges for Services	\$ 0	\$ 81,961	\$ 81,961
Other Operating Revenue	261,778	0	261,778
Total Operating Revenues	<u>261,778</u>	<u>81,961</u>	<u>343,739</u>
Operating Expenses:			
Personal Services	136,237	0	136,237
Contractual Services	183,101	2,991	186,092
Materials and Supplies	2,290	35,069	37,359
Depreciation	2,480	0	2,480
Other Operating Expenses	621	0	621
Total Operating Expenses	<u>324,729</u>	<u>38,060</u>	<u>362,789</u>
Change in Net Position	(62,951)	43,901	(19,050)
Net Position Beginning of Year	<u>637,279</u>	<u>153,975</u>	<u>791,254</u>
Net Position End of Year	<u>\$ 574,328</u>	<u>\$ 197,876</u>	<u>\$ 772,204</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Business-Type Activities - Enterprise Funds		
	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 255,823	\$ 67,889	\$ 323,712
Cash Payments for Goods and Services	(177,603)	(37,243)	(214,846)
Cash Payments to Employees	(135,744)	0	(135,744)
Net Cash Provided (Used) by Operating Activities	<u>(57,524)</u>	<u>30,646</u>	<u>(26,878)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(57,524)	30,646	(26,878)
Cash and Cash Equivalents at Beginning of Year	463,607	153,881	617,488
Cash and Cash Equivalents at End of Year	<u>\$ 406,083</u>	<u>\$ 184,527</u>	<u>\$ 590,610</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ (62,951)	\$ 43,901	\$ (19,050)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,480	0	2,480
Changes in Assets and Liabilities:			
(Increase) Decrease in Due from Other Funds	0	(2,094)	(2,094)
(Increase) Decrease in Intergovernmental Receivables	0	(11,978)	(11,978)
(Increase) Decrease in Special Assessment Receivable	(5,955)	0	(5,955)
(Increase) Decrease in Net Pension Asset	(380)	0	(380)
(Increase) Decrease in Deferred Outflows - Pension	(36,333)	0	(36,333)
Increase (Decrease) in Accounts Payable	(117)	817	700
Increase (Decrease) in Accrued Wages and Benefits	(6,079)	0	(6,079)
Increase (Decrease) in Due to Other Funds	(108)	0	(108)
Increase (Decrease) in Intergovernmental Payables	7,587	0	7,587
Increase (Decrease) in Compensated Absences	(602)	0	(602)
Increase (Decrease) in Net Pension Liability	43,687	0	43,687
Increase (Decrease) in Deferred Inflows - Pension	1,247	0	1,247
Total Adjustments	<u>5,427</u>	<u>(13,255)</u>	<u>(7,828)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (57,524)</u>	<u>\$ 30,646</u>	<u>\$ (26,878)</u>

WARREN COUNTY, OHIO

Internal Service Funds

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

Vehicle Maintenance Fund

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

Health Insurance Fund

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

Workers' Compensation Self Insurance Fund

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

Property and Casualty Insurance Fund

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

Gasoline Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2016

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 391,157	\$ 4,924,201	\$ 1,179,272	\$ 1,158,106
<i>Receivables:</i>				
Accounts	242	63,693	0	0
Intergovernmental	4,038	0	20,517	0
Due from Other Funds	32,528	0	519,636	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	87,847
<i>Total Current Assets</i>	<u>427,965</u>	<u>4,987,894</u>	<u>1,719,425</u>	<u>1,245,953</u>
<i>Non Current Assets:</i>				
Net Pension Asset	35	177	177	0
Depreciable Capital Assets, Net	31,868	0	0	0
<i>Total Non Current Assets</i>	<u>31,903</u>	<u>177</u>	<u>177</u>	<u>0</u>
Total Assets	<u>459,868</u>	<u>4,988,071</u>	<u>1,719,602</u>	<u>1,245,953</u>
Deferred Outflows of Resources:				
Pension	5,243	25,276	25,276	0
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	24,508	23,232	3,150	823
Accrued Wages and Benefits Payable	888	952	952	0
Intergovernmental Payable	133	773	147	0
Claims Payable	0	662,316	0	0
Due to Other Funds	0	211	0	0
<i>Total Current Liabilities</i>	<u>25,529</u>	<u>687,484</u>	<u>4,249</u>	<u>823</u>
<i>Long Term Liabilities:</i>				
Compensated Absences Payable	0	12,085	12,091	0
Net Pension Liability	13,854	62,961	62,961	0
<i>Total Long Term Liabilities</i>	<u>13,854</u>	<u>75,046</u>	<u>75,052</u>	<u>0</u>
Total Liabilities	<u>39,383</u>	<u>762,530</u>	<u>79,301</u>	<u>823</u>
Deferred Inflows of Resources:				
Pension	287	1,330	1,330	0
Net Position:				
Net Investment in Capital Assets	31,868	0	0	0
Unrestricted	393,573	4,249,487	1,664,247	1,245,130
Total Net Position	<u>\$ 425,441</u>	<u>\$ 4,249,487</u>	<u>\$ 1,664,247</u>	<u>\$ 1,245,130</u>

<u>Gasoline</u>	<u>Total</u>
\$ 200,001	\$ 7,852,737
1,201	65,136
2,830	27,385
45,862	598,026
21,203	21,203
0	87,847
<u>271,097</u>	<u>8,652,334</u>
0	389
0	31,868
0	32,257
<u>271,097</u>	<u>8,684,591</u>
<u>0</u>	<u>55,795</u>
41,655	93,368
0	2,792
0	1,053
0	662,316
0	211
<u>41,655</u>	<u>759,740</u>
0	24,176
0	139,776
0	163,952
<u>41,655</u>	<u>923,692</u>
<u>0</u>	<u>2,947</u>
0	31,868
229,442	7,781,879
<u>\$ 229,442</u>	<u>\$ 7,813,747</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Operating Revenues:				
Charges for Services	\$ 447,471	\$ 9,476,160	\$ 540,353	\$ 99,873
Other Operating Revenue	4,137	261,508	1,609	0
Total Operating Revenues	<u>451,608</u>	<u>9,737,668</u>	<u>541,962</u>	<u>99,873</u>
Operating Expenses:				
Personal Services	12,564	302,741	317,230	0
Materials and Supplies	298,105	963	0	0
Contractual Services	113,460	842,091	199,745	347,029
Depreciation	4,869	0	0	0
Health Insurance Claims	0	8,147,921	0	0
Other Operating Expenses	176	630,076	0	823
Total Operating Expenses	<u>429,174</u>	<u>9,923,792</u>	<u>516,975</u>	<u>347,852</u>
Change in Net Position	22,434	(186,124)	24,987	(247,979)
Net Position Beginning of Year	<u>403,007</u>	<u>4,435,611</u>	<u>1,639,260</u>	<u>1,493,109</u>
Net Position End of Year	<u>\$ 425,441</u>	<u>\$ 4,249,487</u>	<u>\$ 1,664,247</u>	<u>\$ 1,245,130</u>

<u>Gasoline</u>	<u>Total</u>
\$ 593,942	\$ 11,157,799
0	267,254
<u>593,942</u>	<u>11,425,053</u>
0	632,535
559,594	858,662
1,838	1,504,163
0	4,869
0	8,147,921
0	631,075
<u>561,432</u>	<u>11,779,225</u>
32,510	(354,172)
<u>196,932</u>	<u>8,167,919</u>
<u>\$ 229,442</u>	<u>\$ 7,813,747</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Vehicle Maintenance	Health Insurance	Worker's Compensation Self Insurance
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 437,785	\$ 9,887,029	\$ 464,702
Cash Payments for Goods and Services	(406,516)	(9,624,780)	(226,902)
Cash Payments to Employees	(11,400)	(299,737)	(313,627)
Net Cash Provided (Used) by Operating Activities	<u>19,869</u>	<u>(37,488)</u>	<u>(75,827)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	19,869	(37,488)	(75,827)
Cash and Cash Equivalents at Beginning of Year	371,288	4,961,689	1,255,099
Cash and Cash Equivalents at End of Year	<u>\$ 391,157</u>	<u>\$ 4,924,201</u>	<u>\$ 1,179,272</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ 22,434	\$ (186,124)	\$ 24,987
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	4,869	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(242)	32,855	0
(Increase) Decrease in Due from Other Funds	(16,421)	0	(78,708)
(Increase) Decrease in Intergovernmental Receivables	2,166	0	1,448
(Increase) Decrease in Prepaid Items	0	0	0
(Increase) Decrease in Inventory	0	0	0
(Increase) Decrease in Net Pension Asset	(35)	(177)	(177)
(Increase) Decrease in Deferred Outflows - Pension	(3,316)	(16,966)	(16,966)
Increase (Decrease) in Accounts Payable	5,899	18,874	1,050
Increase (Decrease) in Accrued Wages and Benefits	356	(1,470)	(1,470)
Increase (Decrease) in Due to Other Funds	0	(60)	0
Increase (Decrease) in Intergovernmental Payables	58	(48,672)	(28,434)
Increase (Decrease) in Claims Payable	0	141,808	0
Increase (Decrease) in Compensated Absences	0	1,462	1,461
Increase (Decrease) in Net Pension Liability	3,987	20,400	20,400
Increase (Decrease) in Deferred Inflows - Pension	114	582	582
Total Adjustments	<u>(2,565)</u>	<u>148,636</u>	<u>(100,814)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 19,869</u>	<u>\$ (37,488)</u>	<u>\$ (75,827)</u>

Property and Casualty Insurance	Gasoline	Totals
\$ 99,873	\$ 587,331	\$ 11,476,720
(387,159)	(581,803)	(11,227,160)
0	0	(624,764)
<u>(287,286)</u>	<u>5,528</u>	<u>(375,204)</u>
(287,286)	5,528	(375,204)
1,445,392	194,473	8,227,941
<u>\$ 1,158,106</u>	<u>\$ 200,001</u>	<u>\$ 7,852,737</u>

\$ (247,979) \$ 32,510 \$ (354,172)

0	0	4,869
0	(1,201)	31,412
0	(4,492)	(99,621)
0	(918)	2,696
(1,568)	0	(1,568)
0	1,042	1,042
0	0	(389)
0	0	(37,248)
(37,739)	(21,413)	(33,329)
0	0	(2,584)
0	0	(60)
0	0	(77,048)
0	0	141,808
0	0	2,923
0	0	44,787
0	0	1,278
<u>(39,307)</u>	<u>(26,982)</u>	<u>(21,032)</u>
<u>\$ (287,286)</u>	<u>\$ 5,528</u>	<u>\$ (375,204)</u>



WARREN COUNTY, OHIO

Fiduciary Funds

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

Agency Funds

Employees Retirement Fund

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

Townships, Corporations, Schools, Special Districts, Libraries Fund

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

Undivided Water and Sewer Revenue Fund

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

Payroll Fund

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

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

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

Local Government Fund

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

Gasoline Tax Fund

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

Motor Vehicle License Fund

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

Trailer Tax Fund

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

Undivided Interest Fund

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

(Continued)

WARREN COUNTY, OHIO

Agency Funds

Non-Entity Holdings Fund

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

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

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

WIA Pass Through to Butler/Clermont Fund

To maintain and account for the accumulation and disbursement of funds received from ODJFS that are passed through to Butler and Clermont Counties.

Other Agency Funds

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

Trailer (Like Real Estate) Tax

Cigarette Tax

Undivided Wireless 911 Government Assist

Real Estate Advance

Life Insurance

State

Miami Conservancy District

Ohio Elections Commission

Sewer Rotary

Outside Entity Flowthru

Unidentified Deposits

Payment in Lieu of Taxes

Escrow Rotary

Undivided Income Tax – Real Property

Zoning Board

Undivided Federal and State Forfeitures

Refundable Deposits

Court Ordered Sheriff Sales

Undivided Drug Task Force Seizures

Sheriff Lost/Abandoned Property

Massie Wayne Capacity Fees

Non Participant Rotary

Forfeited Land

Forfeited Land Excess Sale Proceeds

Housing Trust Authority

Recorder’s Escrow Rotary

Sex Offender Registration Fee

Undivided Sheriff Web Check Fee

Undivided Indigent Fees

Municipal ORD Violation Indigent

New Undivided Auction Proceeds

Undivided Evidence Sheriff

Water Department

Dog and Kennel

Engineer

Mary Haven

Building Inspection

Tax Maps

Recorder

Board of Elections

Records Center

Licensing

Real Estate

Treasurer

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,670	\$9,392,854	(\$9,042,551)	\$352,973
Total Assets	<u>\$2,670</u>	<u>\$9,392,854</u>	<u>(\$9,042,551)</u>	<u>\$352,973</u>
Liabilities				
Payroll Withholding	\$2,670	\$9,392,854	(\$9,042,551)	\$352,973
Total Liabilities	<u>\$2,670</u>	<u>\$9,392,854</u>	<u>(\$9,042,551)</u>	<u>\$352,973</u>
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$50,895,695	(\$50,895,695)	\$0
Total Assets	<u>\$0</u>	<u>\$50,895,695</u>	<u>(\$50,895,695)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$50,895,695	(\$50,895,695)	\$0
Total Liabilities	<u>\$0</u>	<u>\$50,895,695</u>	<u>(\$50,895,695)</u>	<u>\$0</u>
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$27,019,154	(\$27,019,154)	\$0
Total Assets	<u>\$0</u>	<u>\$27,019,154</u>	<u>(\$27,019,154)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$27,019,154	(\$27,019,154)	\$0
Total Liabilities	<u>\$0</u>	<u>\$27,019,154</u>	<u>(\$27,019,154)</u>	<u>\$0</u>
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$239,887	\$30,480,776	(\$30,479,033)	\$241,630
Total Assets	<u>\$239,887</u>	<u>\$30,480,776</u>	<u>(\$30,479,033)</u>	<u>\$241,630</u>
Liabilities				
Unapportioned Monies	\$239,887	\$30,480,776	(\$30,479,033)	\$241,630
Total Liabilities	<u>\$239,887</u>	<u>\$30,480,776</u>	<u>(\$30,479,033)</u>	<u>\$241,630</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Payroll				
Assets				
Cash and Cash Equivalents	\$217,981	\$66,698,363	(\$66,399,478)	\$516,866
Total Assets	<u>\$217,981</u>	<u>\$66,698,363</u>	<u>(\$66,399,478)</u>	<u>\$516,866</u>
Liabilities				
Payroll Withholding	\$217,981	\$66,698,363	(\$66,399,478)	\$516,866
Total Liabilities	<u>\$217,981</u>	<u>\$66,698,363</u>	<u>(\$66,399,478)</u>	<u>\$516,866</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$240,897,279	(\$240,897,279)	\$0
Total Assets	<u>\$0</u>	<u>\$240,897,279</u>	<u>(\$240,897,279)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$240,897,279	(\$240,897,279)	\$0
Total Liabilities	<u>\$0</u>	<u>\$240,897,279</u>	<u>(\$240,897,279)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$4,698,106	\$377,426,206	(\$378,228,138)	\$3,896,174
Taxes Receivable	327,496,421	341,499,931	(327,496,421)	341,499,931
Total Assets	<u>\$332,194,527</u>	<u>\$718,926,137</u>	<u>(\$705,724,559)</u>	<u>\$345,396,105</u>
Liabilities				
Intergovernmental Payables	\$327,496,421	\$341,499,931	(\$327,496,421)	\$341,499,931
Unapportioned Monies	4,698,106	377,426,206	(378,228,138)	3,896,174
Total Liabilities	<u>\$332,194,527</u>	<u>\$718,926,137</u>	<u>(\$705,724,559)</u>	<u>\$345,396,105</u>
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$0	\$42,368	(\$5,682)	\$36,686
Total Assets	<u>\$0</u>	<u>\$42,368</u>	<u>(\$5,682)</u>	<u>\$36,686</u>
Liabilities				
Unapportioned Monies	\$0	\$42,368	(\$5,682)	\$36,686
Total Liabilities	<u>\$0</u>	<u>\$42,368</u>	<u>(\$5,682)</u>	<u>\$36,686</u>
Trailer (Like Real Estate) Tax				
Assets				
Cash and Cash Equivalents	\$8,983	\$85,656	(\$84,577)	\$10,062
Total Assets	<u>\$8,983</u>	<u>\$85,656</u>	<u>(\$84,577)</u>	<u>\$10,062</u>
Liabilities				
Unapportioned Monies	\$8,983	\$85,656	(\$84,577)	\$10,062
Total Liabilities	<u>\$8,983</u>	<u>\$85,656</u>	<u>(\$84,577)</u>	<u>\$10,062</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$3,981,717	(\$3,981,717)	\$0
Total Assets	\$0	\$3,981,717	(\$3,981,717)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,981,717	(\$3,981,717)	\$0
Total Liabilities	\$0	\$3,981,717	(\$3,981,717)	\$0
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$1,395,797	(\$1,395,797)	\$0
Total Assets	\$0	\$1,395,797	(\$1,395,797)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,395,797	(\$1,395,797)	\$0
Total Liabilities	\$0	\$1,395,797	(\$1,395,797)	\$0
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$28	\$17,669	(\$17,474)	\$223
Total Assets	\$28	\$17,669	(\$17,474)	\$223
Liabilities				
Unapportioned Monies	\$28	\$17,669	(\$17,474)	\$223
Total Liabilities	\$28	\$17,669	(\$17,474)	\$223
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,671,452	(\$3,671,452)	\$0
Total Assets	\$0	\$3,671,452	(\$3,671,452)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,671,452	(\$3,671,452)	\$0
Total Liabilities	\$0	\$3,671,452	(\$3,671,452)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Assets	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
Liabilities				
Unapportioned Monies	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Liabilities	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$8,493,983	(\$8,493,983)	\$0
Total Assets	<u>\$0</u>	<u>\$8,493,983</u>	<u>(\$8,493,983)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,493,983	(\$8,493,983)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,493,983</u>	<u>(\$8,493,983)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$105,181	\$2,554,742	(\$2,511,039)	\$148,884
Total Assets	<u>\$105,181</u>	<u>\$2,554,742</u>	<u>(\$2,511,039)</u>	<u>\$148,884</u>
Liabilities				
Unapportioned Monies	\$105,181	\$2,554,742	(\$2,511,039)	\$148,884
Total Liabilities	<u>\$105,181</u>	<u>\$2,554,742</u>	<u>(\$2,511,039)</u>	<u>\$148,884</u>
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$24,298	(\$4,711)	\$19,587
Total Assets	<u>\$0</u>	<u>\$24,298</u>	<u>(\$4,711)</u>	<u>\$19,587</u>
Liabilities				
Unapportioned Monies	\$0	\$24,298	(\$4,711)	\$19,587
Total Liabilities	<u>\$0</u>	<u>\$24,298</u>	<u>(\$4,711)</u>	<u>\$19,587</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$2,811	\$17,479	(\$19,197)	\$1,093
Total Assets	<u>\$2,811</u>	<u>\$17,479</u>	<u>(\$19,197)</u>	<u>\$1,093</u>
Liabilities				
Unapportioned Monies	\$2,811	\$17,479	(\$19,197)	\$1,093
Total Liabilities	<u>\$2,811</u>	<u>\$17,479</u>	<u>(\$19,197)</u>	<u>\$1,093</u>
Life Insurance				
Assets				
Cash and Cash Equivalents	\$11,052	\$115,840	(\$111,981)	\$14,911
Total Assets	<u>\$11,052</u>	<u>\$115,840</u>	<u>(\$111,981)</u>	<u>\$14,911</u>
Liabilities				
Payroll Withholding	\$11,052	\$115,840	(\$111,981)	\$14,911
Total Liabilities	<u>\$11,052</u>	<u>\$115,840</u>	<u>(\$111,981)</u>	<u>\$14,911</u>
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,834,029	(\$8,834,029)	\$0
Total Assets	<u>\$0</u>	<u>\$8,834,029</u>	<u>(\$8,834,029)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,834,029	(\$8,834,029)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,834,029</u>	<u>(\$8,834,029)</u>	<u>\$0</u>
State				
Assets				
Cash and Cash Equivalents	\$2,634	\$46,215	(\$45,107)	\$3,742
Total Assets	<u>\$2,634</u>	<u>\$46,215</u>	<u>(\$45,107)</u>	<u>\$3,742</u>
Liabilities				
Unapportioned Monies	\$2,634	\$46,215	(\$45,107)	\$3,742
Total Liabilities	<u>\$2,634</u>	<u>\$46,215</u>	<u>(\$45,107)</u>	<u>\$3,742</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
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	\$17,193	\$155,563	(\$47,644)	\$125,112
Total Assets	<u>\$17,193</u>	<u>\$155,563</u>	<u>(\$47,644)</u>	<u>\$125,112</u>
Liabilities				
Unapportioned Monies	\$17,193	\$155,563	(\$47,644)	\$125,112
Total Liabilities	<u>\$17,193</u>	<u>\$155,563</u>	<u>(\$47,644)</u>	<u>\$125,112</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$2,028,924	(\$2,028,924)	\$0
Total Assets	<u>\$0</u>	<u>\$2,028,924</u>	<u>(\$2,028,924)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$2,028,924	(\$2,028,924)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,028,924</u>	<u>(\$2,028,924)</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$40	(\$40)	\$0
Total Assets	<u>\$0</u>	<u>\$40</u>	<u>(\$40)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$40	(\$40)	\$0
Total Liabilities	<u>\$0</u>	<u>\$40</u>	<u>(\$40)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$36,945	\$649,359	(\$624,411)	\$61,893
Total Assets	<u>\$36,945</u>	<u>\$649,359</u>	<u>(\$624,411)</u>	<u>\$61,893</u>
Liabilities				
Deposits Held Due to Others	\$36,945	\$649,359	(\$624,411)	\$61,893
Total Liabilities	<u>\$36,945</u>	<u>\$649,359</u>	<u>(\$624,411)</u>	<u>\$61,893</u>
WIA Pass Through to Butler/Clermont				
Assets				
Cash and Cash Equivalents	\$0	\$3,124,603	(\$3,124,603)	\$0
Total Assets	<u>\$0</u>	<u>\$3,124,603</u>	<u>(\$3,124,603)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,124,603	(\$3,124,603)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,124,603</u>	<u>(\$3,124,603)</u>	<u>\$0</u>
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$44,381	(\$44,381)	\$0
Total Assets	<u>\$0</u>	<u>\$44,381</u>	<u>(\$44,381)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$44,381	(\$44,381)	\$0
Total Liabilities	<u>\$0</u>	<u>\$44,381</u>	<u>(\$44,381)</u>	<u>\$0</u>
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$227,192	(\$227,192)	\$0
Total Assets	<u>\$0</u>	<u>\$227,192</u>	<u>(\$227,192)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$227,192	(\$227,192)	\$0
Total Liabilities	<u>\$0</u>	<u>\$227,192</u>	<u>(\$227,192)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$20,562	(\$20,562)	\$0
Total Assets	\$0	\$20,562	(\$20,562)	\$0
Liabilities				
Unapportioned Monies	\$0	\$20,562	(\$20,562)	\$0
Total Liabilities	\$0	\$20,562	(\$20,562)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Total Assets	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Liabilities				
Unapportioned Monies	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Total Liabilities	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$5,819,415	(\$5,818,862)	\$553
Total Assets	\$0	\$5,819,415	(\$5,818,862)	\$553
Liabilities				
Unapportioned Monies	\$0	\$5,819,415	(\$5,818,862)	\$553
Total Liabilities	\$0	\$5,819,415	(\$5,818,862)	\$553

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Zoning Board				
Assets				
Cash and Cash Equivalents	\$239,920	\$192,200	(\$153,700)	\$278,420
Total Assets	<u>\$239,920</u>	<u>\$192,200</u>	<u>(\$153,700)</u>	<u>\$278,420</u>
Liabilities				
Deposits Held Due to Others	\$239,920	\$192,200	(\$153,700)	\$278,420
Total Liabilities	<u>\$239,920</u>	<u>\$192,200</u>	<u>(\$153,700)</u>	<u>\$278,420</u>
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$2,575	\$17,787	(\$20,362)	\$0
Total Assets	<u>\$2,575</u>	<u>\$17,787</u>	<u>(\$20,362)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$2,575	\$17,787	(\$20,362)	\$0
Total Liabilities	<u>\$2,575</u>	<u>\$17,787</u>	<u>(\$20,362)</u>	<u>\$0</u>
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$407,330	\$216,370	(\$205,192)	\$418,508
Total Assets	<u>\$407,330</u>	<u>\$216,370</u>	<u>(\$205,192)</u>	<u>\$418,508</u>
Liabilities				
Deposits Held Due to Others	\$407,330	\$216,370	(\$205,192)	\$418,508
Total Liabilities	<u>\$407,330</u>	<u>\$216,370</u>	<u>(\$205,192)</u>	<u>\$418,508</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$20,058,050	\$20,901,838	(\$20,318,159)	\$20,641,729
Total Assets	<u>\$20,058,050</u>	<u>\$20,901,838</u>	<u>(\$20,318,159)</u>	<u>\$20,641,729</u>
Liabilities				
Intergovernmental Payables	\$20,058,050	\$20,901,838	(\$20,318,159)	\$20,641,729
Total Liabilities	<u>\$20,058,050</u>	<u>\$20,901,838</u>	<u>(\$20,318,159)</u>	<u>\$20,641,729</u>
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$568,107	\$12,760,485	(\$12,469,885)	\$858,707
Total Assets	<u>\$568,107</u>	<u>\$12,760,485</u>	<u>(\$12,469,885)</u>	<u>\$858,707</u>
Liabilities				
Unapportioned Monies	\$568,107	\$12,760,485	(\$12,469,885)	\$858,707
Total Liabilities	<u>\$568,107</u>	<u>\$12,760,485</u>	<u>(\$12,469,885)</u>	<u>\$858,707</u>
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$88,077	\$54,178	(\$103,768)	\$38,487
Total Assets	<u>\$88,077</u>	<u>\$54,178</u>	<u>(\$103,768)</u>	<u>\$38,487</u>
Liabilities				
Unapportioned Monies	\$88,077	\$54,178	(\$103,768)	\$38,487
Total Liabilities	<u>\$88,077</u>	<u>\$54,178</u>	<u>(\$103,768)</u>	<u>\$38,487</u>
Sheriff-Lost/Abandoned Property				
Assets				
Cash and Cash Equivalents	\$310	\$295	(\$251)	\$354
Total Assets	<u>\$310</u>	<u>\$295</u>	<u>(\$251)</u>	<u>\$354</u>
Liabilities				
Unapportioned Monies	\$310	\$295	(\$251)	\$354
Total Liabilities	<u>\$310</u>	<u>\$295</u>	<u>(\$251)</u>	<u>\$354</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$6,000	(\$6,000)	\$0
Total Assets	<u>\$0</u>	<u>\$6,000</u>	<u>(\$6,000)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$6,000	(\$6,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,000</u>	<u>(\$6,000)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$44,303	\$32,327	(\$74,313)	\$2,317
Total Assets	<u>\$44,303</u>	<u>\$32,327</u>	<u>(\$74,313)</u>	<u>\$2,317</u>
Liabilities				
Deposits Held Due to Others	\$44,303	\$32,327	(\$74,313)	\$2,317
Total Liabilities	<u>\$44,303</u>	<u>\$32,327</u>	<u>(\$74,313)</u>	<u>\$2,317</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$0	\$5,454	(\$5,454)	\$0
Total Assets	<u>\$0</u>	<u>\$5,454</u>	<u>(\$5,454)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$5,454	(\$5,454)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,454</u>	<u>(\$5,454)</u>	<u>\$0</u>
Forfeited Land Excess Sale Proceeds				
Assets				
Cash and Cash Equivalents	\$3,035	\$0	\$0	\$3,035
Total Assets	<u>\$3,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,035</u>
Liabilities				
Deposits Held Due to Others	\$3,035	\$0	\$0	\$3,035
Total Liabilities	<u>\$3,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,035</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,180,615	(\$1,180,615)	\$0
Total Assets	<u>\$0</u>	<u>\$1,180,615</u>	<u>(\$1,180,615)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,180,615	(\$1,180,615)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,180,615</u>	<u>(\$1,180,615)</u>	<u>\$0</u>
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$16,518	\$41,220	(\$37,103)	\$20,635
Total Assets	<u>\$16,518</u>	<u>\$41,220</u>	<u>(\$37,103)</u>	<u>\$20,635</u>
Liabilities				
Deposits Held Due to Others	\$16,518	\$41,220	(\$37,103)	\$20,635
Total Liabilities	<u>\$16,518</u>	<u>\$41,220</u>	<u>(\$37,103)</u>	<u>\$20,635</u>
Sex Offender Registration Fee				
Assets				
Cash and Cash Equivalents	\$0	\$1,020	(\$1,020)	\$0
Total Assets	<u>\$0</u>	<u>\$1,020</u>	<u>(\$1,020)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,020	(\$1,020)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,020</u>	<u>(\$1,020)</u>	<u>\$0</u>
Undivided Sheriff Web Check Fees				
Assets				
Cash and Cash Equivalents	\$19,630	\$185,970	(\$187,379)	\$18,221
Total Assets	<u>\$19,630</u>	<u>\$185,970</u>	<u>(\$187,379)</u>	<u>\$18,221</u>
Liabilities				
Deposits Held Due to Others	\$19,630	\$185,970	(\$187,379)	\$18,221
Total Liabilities	<u>\$19,630</u>	<u>\$185,970</u>	<u>(\$187,379)</u>	<u>\$18,221</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$16,337	(\$16,337)	\$0
Total Assets	\$0	\$16,337	(\$16,337)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$16,337	(\$16,337)	\$0
Total Liabilities	\$0	\$16,337	(\$16,337)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$12,443	\$8,504	(\$5,016)	\$15,931
Total Assets	\$12,443	\$8,504	(\$5,016)	\$15,931
Liabilities				
Deposits Held Due to Others	\$12,443	\$8,504	(\$5,016)	\$15,931
Total Liabilities	\$12,443	\$8,504	(\$5,016)	\$15,931
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$115,204	(\$115,204)	\$0
Total Assets	\$0	\$115,204	(\$115,204)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$115,204	(\$115,204)	\$0
Total Liabilities	\$0	\$115,204	(\$115,204)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$30,537	\$31,448	(\$18,674)	\$43,311
Total Assets	\$30,537	\$31,448	(\$18,674)	\$43,311
Liabilities				
Deposits Held Due to Others	\$30,537	\$31,448	(\$18,674)	\$43,311
Total Liabilities	\$30,537	\$31,448	(\$18,674)	\$43,311

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$3,455,107	\$62,020,374	(\$61,718,561)	\$3,756,920
Total Assets	<u>\$3,455,107</u>	<u>\$62,020,374</u>	<u>(\$61,718,561)</u>	<u>\$3,756,920</u>
Liabilities				
Deposits Held Due to Others	\$3,455,107	\$62,020,374	(\$61,718,561)	\$3,756,920
Total Liabilities	<u>\$3,455,107</u>	<u>\$62,020,374</u>	<u>(\$61,718,561)</u>	<u>\$3,756,920</u>
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$20,791	\$214,310	(\$211,771)	\$23,330
Total Assets	<u>\$20,791</u>	<u>\$214,310</u>	<u>(\$211,771)</u>	<u>\$23,330</u>
Liabilities				
Deposits Held Due to Others	\$20,791	\$214,310	(\$211,771)	\$23,330
Total Liabilities	<u>\$20,791</u>	<u>\$214,310</u>	<u>(\$211,771)</u>	<u>\$23,330</u>
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$12,226	\$1,642,510	(\$1,648,440)	\$6,296
Total Assets	<u>\$12,226</u>	<u>\$1,642,510</u>	<u>(\$1,648,440)</u>	<u>\$6,296</u>
Liabilities				
Deposits Held Due to Others	\$12,226	\$1,642,510	(\$1,648,440)	\$6,296
Total Liabilities	<u>\$12,226</u>	<u>\$1,642,510</u>	<u>(\$1,648,440)</u>	<u>\$6,296</u>
County Court				
Assets				
Cash in Segregated Accounts	\$159,059	\$1,473,550	(\$1,404,754)	\$227,855
Total Assets	<u>\$159,059</u>	<u>\$1,473,550</u>	<u>(\$1,404,754)</u>	<u>\$227,855</u>
Liabilities				
Deposits Held Due to Others	\$159,059	\$1,473,550	(\$1,404,754)	\$227,855
Total Liabilities	<u>\$159,059</u>	<u>\$1,473,550</u>	<u>(\$1,404,754)</u>	<u>\$227,855</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Water Department				
Assets				
Cash in Segregated Accounts	\$1,416	\$0		\$1,416
Total Assets	<u>\$1,416</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,416</u>
Liabilities				
Deposits Held Due to Others	\$1,416	\$0	\$0	\$1,416
Total Liabilities	<u>\$1,416</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,416</u>
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$101,191	\$456,867	(\$475,095)	\$82,963
Total Assets	<u>\$101,191</u>	<u>\$456,867</u>	<u>(\$475,095)</u>	<u>\$82,963</u>
Liabilities				
Deposits Held Due to Others	\$101,191	\$456,867	(\$475,095)	\$82,963
Total Liabilities	<u>\$101,191</u>	<u>\$456,867</u>	<u>(\$475,095)</u>	<u>\$82,963</u>
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$30,577	\$35,540	(\$35,337)	\$30,780
Total Assets	<u>\$30,577</u>	<u>\$35,540</u>	<u>(\$35,337)</u>	<u>\$30,780</u>
Liabilities				
Deposits Held Due to Others	\$30,577	\$35,540	(\$35,337)	\$30,780
Total Liabilities	<u>\$30,577</u>	<u>\$35,540</u>	<u>(\$35,337)</u>	<u>\$30,780</u>
Sheriff				
Assets				
Cash in Segregated Accounts	\$53,451	\$1,058,784	(\$1,017,156)	\$95,079
Total Assets	<u>\$53,451</u>	<u>\$1,058,784</u>	<u>(\$1,017,156)</u>	<u>\$95,079</u>
Liabilities				
Deposits Held Due to Others	\$53,451	\$1,058,784	(\$1,017,156)	\$95,079
Total Liabilities	<u>\$53,451</u>	<u>\$1,058,784</u>	<u>(\$1,017,156)</u>	<u>\$95,079</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
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
Mary Haven				
Assets				
Cash in Segregated Accounts	\$2,084	\$1,000	(\$994)	\$2,090
Total Assets	\$2,084	\$1,000	(\$994)	\$2,090
Liabilities				
Deposits Held Due to Others	\$2,084	\$1,000	(\$994)	\$2,090
Total Liabilities	\$2,084	\$1,000	(\$994)	\$2,090
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

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
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	\$125	\$0	\$0	\$125
Total Assets	\$125	\$0	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	\$125	\$0	\$0	\$125
Board of Elections				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	\$120	\$0	\$0	\$120
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	\$120	\$0	\$0	\$120
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

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$2,279,321	(\$2,279,321)	\$0
Total Assets	\$0	\$2,279,321	(\$2,279,321)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$2,279,321	(\$2,279,321)	\$0
Total Liabilities	\$0	\$2,279,321	(\$2,279,321)	\$0
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	\$27,975,405	\$880,685,827	(\$879,654,886)	\$29,006,346
Cash in Segregated Accounts	3,836,687	69,182,256	(68,791,429)	4,227,514
Taxes Receivable	327,496,421	341,499,931	(327,496,421)	341,499,931
Total Assets	\$359,308,513	\$1,291,368,014	(\$1,275,942,736)	\$374,733,791
Liabilities				
Intergovernmental Payables	\$347,557,046	\$363,606,171	(\$349,021,557)	\$362,141,660
Unapportioned Monies	6,872,416	777,480,901	(777,735,721)	6,617,596
Payroll Withholding	231,703	76,207,057	(75,554,010)	884,750
Deposits Held Due to Others	4,647,348	74,073,885	(73,631,448)	5,089,785
Total Liabilities	\$359,308,513	\$1,291,368,014	(\$1,275,942,736)	\$374,733,791

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 11

These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.

Revenue Capacity S 12 – S 21

These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.

Debt Capacity S 22 – S 29

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S 30 – S 33

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 34 – S 51

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources Note:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Warren County, Ohio

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

	2007	2008	2009	2010
Governmental Activities:				
Net Investment in Capital Assets	\$78,317,156	\$86,499,817	\$85,898,806	\$92,647,187
Restricted	110,599,082	123,909,039	117,230,738	118,166,446
Unrestricted	8,720,115	4,974,629	6,815,521	6,204,333
Total Governmental Activities Net Position	<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>
Business-type Activities:				
Net Investment in Capital Assets	\$169,102,380	\$181,058,275	\$184,660,771	\$195,848,993
Restricted	139,125	69,277	65,521	65,561
Unrestricted	40,636,372	35,413,707	34,395,771	28,613,852
Total Business-type Activities Net Position	<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>
Primary Government:				
Net Investment in Capital Assets	\$247,419,536	\$267,558,092	\$270,559,577	\$288,496,180
Restricted	110,738,207	123,978,316	117,296,259	118,232,007
Unrestricted	49,356,487	40,388,336	41,211,292	34,818,185
Total Primary Government Net Position	<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>

Source: County Auditor's Office

GASB 68 was adopted in 2015. In connection with this adoption, 2014 Net Position was restated to account for the net pension liability at December 31, 2014.

2011	2012	2013	2014	2015	2016
\$84,264,510	\$91,645,601	\$91,841,230	\$101,160,373	\$105,717,834	\$109,867,619
105,859,570	112,180,708	118,558,889	114,844,167	122,315,715	134,296,761
21,990,171	19,716,416	23,876,754	(10,299,037)	(7,318,658)	(12,442,902)
<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>
\$195,365,789	\$196,276,896	\$192,001,095	\$193,130,833	\$186,570,228	\$182,926,810
65,192	0	0	0	0	0
28,319,700	25,478,533	28,018,215	22,720,635	30,173,405	39,822,386
<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>
\$279,630,299	\$287,922,497	\$283,842,325	\$294,291,206	\$292,288,062	\$292,794,429
105,924,762	112,180,708	118,558,889	114,844,167	122,315,715	134,296,761
50,309,871	45,194,949	51,894,969	12,421,598	22,854,747	27,379,484
<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>

Warren County, Ohio

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

	2007	2008	2009	2010
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,420,763	\$23,812,522	\$27,177,827	\$20,967,013
Judicial	8,463,471	8,890,507	8,891,285	8,948,673
Public Safety	28,038,407	30,434,854	30,823,637	30,569,557
Public Works	18,342,826	8,943,608	10,672,612	8,448,937
Health	610,409	645,752	927,509	690,070
Human Services	38,359,310	40,019,535	43,962,308	41,578,821
Community and Economic Development	1,430,122	2,056,654	751,650	1,959,237
Interest and Fiscal Charges	1,209,055	1,298,695	1,502,025	1,339,714
<i>Total Governmental Activities Expenses</i>	<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>
Business-type Activities:				
Water	11,955,590	12,721,115	11,576,895	12,949,603
Sewer	10,165,363	10,947,761	10,749,424	10,288,540
Sheriff	2,525,530	2,785,978	3,052,702	3,306,881
Communications Rotary	50,932	37,754	46,573	47,289
Storm Water	158,505	199,021	240,274	278,330
<i>Total Business-type Activities Expenses</i>	<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>
<i>Total Primary Government Expenses</i>	<u><u>\$141,730,283</u></u>	<u><u>\$142,793,756</u></u>	<u><u>\$150,374,721</u></u>	<u><u>\$141,372,665</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,983,419	\$7,942,240	\$9,106,241	\$7,450,789
Judicial	2,070,413	2,288,707	2,385,275	3,764,683
Public Safety	2,937,515	2,878,774	2,838,426	3,185,681
Public Works	527,328	343,470	443,242	386,432
Health	563,739	629,957	607,342	640,977
Human Services	2,543,850	1,803,321	1,361,238	1,515,451
Community and Economic Development	610,641	20,588	47,685	15,797
Operating Grants and Contributions	20,486,915	18,748,618	20,126,606	18,721,731
Capital Grants and Contributions	2,830,599	8,908,520	4,389,793	6,489,133
<i>Total Governmental Activities Program Revenues</i>	<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>

2011	2012	2013	2014	2015	2016
\$22,950,881	\$21,846,409	\$21,163,009	\$25,697,153	\$20,947,312	\$22,962,392
9,968,293	10,600,831	9,578,991	10,245,183	10,031,641	10,936,582
32,918,838	30,235,088	32,633,993	32,523,550	32,704,802	36,381,006
10,877,264	10,610,939	16,199,240	16,941,023	14,097,496	14,782,537
739,922	719,384	751,215	803,660	721,478	772,568
43,470,337	42,878,607	42,798,814	44,781,022	46,556,568	50,592,701
1,277,322	1,144,044	718,423	839,410	1,868,539	1,012,399
1,279,520	1,261,821	1,347,515	984,976	856,805	759,944
<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>
12,628,721	13,624,951	12,324,785	13,199,905	13,570,477	13,793,369
10,866,142	10,241,487	11,791,668	11,353,148	11,471,919	12,348,975
3,850,834	4,305,137	3,681,418	3,939,563	4,033,407	4,434,600
44,833	35,554	37,935	95,203	51,731	38,060
226,487	270,936	268,922	305,221	229,600	324,893
<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>
<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>
\$7,472,833	\$6,555,688	\$7,969,461	\$8,356,380	\$7,781,430	\$8,089,838
3,850,177	3,825,532	3,474,492	3,951,971	4,205,338	3,972,238
3,217,028	3,435,708	4,229,470	3,506,114	3,358,883	3,965,564
319,754	188,263	742,190	290,728	377,913	176,725
643,008	615,907	644,580	642,561	654,082	603,316
1,782,327	2,151,616	2,423,820	1,455,148	2,445,466	1,674,231
15,470	91,574	248,724	11,016	42,996	5,970
16,295,747	15,417,995	17,895,487	21,466,029	18,474,444	21,473,325
5,118,467	7,017,529	3,751,090	7,095,137	1,702,284	2,145,499
<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>

(continued)

Warren County, Ohio

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

	2007	2008	2009	2010
Charges for Services				
Water	10,850,277	10,290,994	9,861,042	10,851,461
Sewer	7,448,705	7,675,398	7,531,172	8,028,278
Sheriff	2,462,539	3,193,952	3,198,283	3,191,256
Communications Rotary	56,925	40,065	38,278	23,855
Storm Water	0	0	0	0
Operating Grants and Contributions	12,862	15,245	6,333	275,383
Capital Grants and Contributions	15,741,696	11,564,883	7,606,331	10,171,630
<i>Total Business-type Activities</i>				
Program Revenues	36,573,004	32,780,537	28,241,439	32,541,863
<i>Total Primary Government</i>				
Program Revenues	77,127,423	76,344,732	69,547,287	74,712,537
Net (Expense)/Revenue				
Governmental Activities	(76,319,944)	(72,537,932)	(83,403,005)	(72,331,348)
Business-type Activities	11,717,084	6,088,908	2,575,571	5,671,220
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$64,602,860)	(\$66,449,024)	(\$80,827,434)	(\$66,660,128)
General Revenues and Other Changes in				
Net Position				
Governmental Activities:				
Property Taxes	\$37,654,331	\$36,828,915	\$30,211,196	\$33,058,573
Sales Taxes	26,750,179	26,612,717	26,201,290	27,206,742
Other Local Taxes	232,555	252,824	225,448	208,560
Grants and Entitlements not				
Restricted to Specific Programs	16,077,499	17,155,280	16,943,061	16,868,894
Investment Earnings	10,373,240	9,270,197	3,458,859	2,044,082
Miscellaneous	13,006	165,161	13,189	17,398
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	91,100,810	90,285,094	77,053,043	79,404,249
Business-type Activities:				
Investment Earnings	867,764	574,474	5,233	40
Transfers	0	0	0	0
Special Item-Gain on Transfer of Operations	0	0	0	0
<i>Total Business-type Activities</i>	867,764	574,474	5,233	40
<i>Total Primary Government</i>	\$91,968,574	\$90,859,568	\$77,058,276	\$79,404,289
Change in Net Position				
Governmental Activities	\$14,780,866	\$17,747,162	(\$6,349,962)	\$7,072,901
Business-type Activities	12,584,848	6,663,382	2,580,804	5,671,260
<i>Total Primary Government Change in</i>				
<i>Net Position</i>	\$27,365,714	\$24,410,544	(\$3,769,158)	\$12,744,161

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
9,703,555	10,294,904	9,613,585	10,005,920	10,557,413	11,734,574
7,606,032	8,316,165	8,307,475	8,764,591	8,955,427	10,030,296
3,087,525	3,634,642	3,944,816	3,853,398	4,036,459	4,128,694
75,203	44,618	57,352	96,224	132,943	81,961
21,075	17,140	247,109	250,504	254,550	261,778
30,300	30,759	31,232	0	0	0
5,709,307	4,144,480	4,167,040	7,430,418	6,312,507	9,476,954
26,232,997	26,482,708	26,368,609	30,401,055	30,249,299	35,714,257
64,947,808	65,782,520	67,747,923	77,176,139	69,292,135	77,820,963
(84,767,566)	(79,997,311)	(83,811,886)	(86,040,893)	(88,741,805)	(96,093,423)
(1,384,020)	(1,995,357)	(1,736,119)	1,508,015	892,165	4,774,360
<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>
\$33,514,620	\$43,046,232	\$44,046,309	\$44,333,710	\$46,638,924	\$48,595,401
28,359,838	30,624,218	32,701,492	35,006,529	37,382,106	39,550,594
86,772	6,135	332	260	271	373
16,474,349	16,603,808	17,883,188	18,946,910	18,111,930	17,886,740
2,050,124	1,133,851	(97,693)	2,058,230	1,605,704	946,193
(15,591)	11,541	12,406	11,866	12,258	160,029
(606,261)	0	0	0	0	(39,320)
79,863,851	91,425,785	94,546,034	100,357,505	103,751,193	107,100,010
34	105	0	0	0	0
606,261	0	0	0	0	39,320
0	0	0	0	0	1,191,883
606,295	105	0	0	0	1,231,203
<u>\$80,470,146</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>
(\$4,903,715)	\$11,428,474	\$10,734,148	\$14,316,612	\$15,009,388	\$11,006,587
(777,725)	(1,995,252)	(1,736,119)	1,508,015	892,165	6,005,563
<u>(\$5,681,440)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>

Warren County, Ohio

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

	2007	2008	2009	2010
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	4,766,817	1,680,082	1,670,840	1,955,660
Unreserved	21,381,377	23,261,207	22,409,711	26,811,113
<i>Total General Fund</i>	<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</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	19,397,472	20,629,796	21,809,584	24,602,858
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	65,027,186	71,506,337	67,141,926	60,469,888
Capital Projects Funds	4,059,884	4,470,114	3,685,418	7,215,720
Permanent Fund	42,788	43,594	43,609	43,609
<i>Total All Other Governmental Funds</i>	<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>
<i>Total Governmental Funds</i>	<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>

Source: County Auditor's Office

* Beginning in 2011, as required by GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions" the County began dividing fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned.

2011 *	2012	2013	2014	2015	2016
\$260,626	\$31,219	\$23,622	\$118,589	\$14,530	\$11,173
2,625,739	1,868,372	5,291,802	2,300,426	3,000,240	3,300,189
26,374,353	26,453,683	23,161,515	27,856,716	29,472,049	28,444,831
0	0	0	0	0	0
0	0	0	0	0	0
29,260,718	28,353,274	28,476,939	30,275,731	32,486,819	31,756,193
988,969	836,316	2,608,124	2,669,190	2,145,522	2,275,284
77,898,965	80,484,434	84,772,293	87,687,837	92,251,541	100,042,934
6,374,050	8,798,193	11,090,997	8,335,590	11,663,371	17,270,495
(91,510)	(879,646)	(721,592)	(2,743,047)	(843,113)	(1,035,223)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
85,170,474	89,239,297	97,749,822	95,949,570	105,217,321	118,553,490
\$114,431,192	\$117,592,571	\$126,226,761	\$126,225,301	\$137,704,140	\$150,309,683

Warren County, Ohio

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

	2007	2008	2009	2010
Revenues:				
Taxes	\$66,251,838	\$65,343,356	\$58,288,722	\$62,172,911
Intergovernmental Revenues	36,554,283	35,752,753	38,376,967	37,749,226
Charges for Services	13,789,145	13,432,656	13,308,055	12,906,906
Licenses and Permits	13,081	12,162	13,219	17,413
Investment Earnings	10,852,836	8,748,552	4,007,127	1,888,491
Special Assessments	1,812,452	1,796,592	1,887,265	2,555,173
Fines and Forfeitures	603,044	683,888	579,540	1,011,309
All Other Revenue	2,859,267	1,868,546	3,420,815	3,834,542
Total Revenue	132,735,946	127,638,505	119,881,710	122,135,971
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,871,191	24,544,073	26,208,266	20,526,767
Judicial	8,266,556	8,906,250	8,568,625	9,001,503
Public Safety	27,284,282	29,763,747	29,351,440	29,419,773
Public Works	7,596,556	8,864,008	7,294,406	7,459,346
Health	612,110	623,426	929,624	664,957
Human Services	38,423,877	40,103,146	43,595,284	42,407,184
Community and Economic Development	1,435,989	2,059,655	745,284	1,961,672
Capital Outlay	5,601,434	4,868,260	5,828,041	6,817,539
Debt Service:				
Principal Retirement	1,683,670	2,767,353	2,884,886	3,442,853
Interest and Fiscal Charges	1,041,485	1,290,075	1,503,927	1,366,104
Total Expenditures	111,817,150	123,789,993	126,909,783	123,067,698
Excess (Deficiency) of Revenues Over Expenditures	20,918,796	3,848,512	(7,028,073)	(931,727)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease Proceeds	0	0	13,585	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	560,000	2,755,000	0	0
General Obligation Bonds Issued	0	0	0	4,725,000
Tax Increment Revenue Bonds Issued	0	0	2,350,000	0
Premium on General Obligation Bonds	0	8,590	0	0
Ohio Department of Transportation Loan	406,261	0	0	0
Transfers In	10,757,773	4,570,076	5,769,621	6,354,321
Transfers Out	(12,257,773)	(4,570,076)	(5,769,621)	(6,354,321)
Total Other Financing Sources (Uses)	(533,739)	2,763,590	2,363,585	4,725,000
Net Change in Fund Balance	\$20,385,057	\$6,612,102	(\$4,664,488)	\$3,793,273
Debt Service as a Percentage of Noncapital Expenditures	2.55%	3.51%	3.60%	4.20%

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$63,687,694	\$75,424,433	\$78,539,863	\$81,179,735	\$85,936,717	\$90,116,220
34,437,987	36,645,811	35,627,277	40,371,800	37,159,816	38,291,382
13,784,895	12,698,839	14,322,046	13,886,374	14,360,672	14,808,160
12,489	11,546	12,421	11,881	12,263	12,804
2,442,583	1,223,141	(177,969)	2,078,922	1,596,930	813,189
1,713,292	1,337,407	1,974,904	1,321,980	1,354,610	1,306,444
1,298,994	1,695,676	1,555,168	1,464,896	1,462,069	1,510,868
2,382,008	2,814,312	3,969,630	3,124,962	3,680,509	2,806,370
<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>	<u>143,440,550</u>	<u>145,563,586</u>	<u>149,665,437</u>
20,377,060	22,269,105	20,913,990	24,836,330	21,030,071	21,088,042
9,263,271	9,507,064	9,468,603	10,084,465	10,206,280	10,889,249
29,732,494	30,115,927	30,758,222	31,450,422	31,565,945	32,977,073
7,270,195	6,890,600	8,145,703	6,781,163	8,504,917	7,836,445
713,084	719,234	736,077	790,993	761,050	761,785
42,883,850	42,657,872	42,490,549	44,784,175	46,992,012	48,996,353
1,200,266	1,169,642	709,426	829,873	1,881,304	974,813
9,114,384	10,610,923	16,892,404	19,000,295	8,811,601	9,385,124
2,937,158	2,892,193	11,747,618	3,473,159	3,459,908	3,668,951
1,302,481	1,165,557	1,375,520	1,025,137	896,102	797,740
<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>	<u>143,056,012</u>	<u>134,109,190</u>	<u>137,375,575</u>
(5,034,301)	3,853,048	(7,414,772)	384,538	11,454,396	12,289,862
0	0	8,327,410	0	0	0
0	254,314	0	0	1,000,000	0
0	0	0	0	0	0
555,810	0	8,611,000	0	0	0
0	0	0	0	0	0
3,173	0	0	0	0	0
0	0	0	0	0	0
7,046,311	8,502,294	11,572,894	15,100,434	15,753,634	20,003,560
(8,952,572)	(9,299,638)	(12,372,894)	(15,900,434)	(16,553,634)	(20,042,880)
<u>(1,347,278)</u>	<u>(543,030)</u>	<u>16,138,410</u>	<u>(800,000)</u>	<u>200,000</u>	<u>(39,320)</u>
<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>	<u>(\$415,462)</u>	<u>\$11,654,396</u>	<u>\$12,250,542</u>
3.61%	3.38%	9.90%	3.42%	3.42%	3.49%

Warren County, Ohio

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

Collection year	2007	2008	2009	2010
Real Property (2)				
Assessed				(3)
Residential/Agricultural	\$4,620,980,270	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280
Commercial/Industrial/Public Utility	818,492,130	866,239,420	919,347,450	953,892,890
Actual	15,541,349,714	16,260,222,171	16,794,825,086	15,610,023,343
Personal Property - Public Utility (2)				
Assessed	155,539,600	135,350,390	144,066,080	153,261,530
Actual	176,749,545	153,807,261	163,711,455	174,160,830
Tangible Personal Property - General Business (2)				
Assessed	268,201,325	127,312,790	16,431,000	11,619,070
Actual	2,145,610,600	2,037,004,640	164,310,000	185,905,120
Total				
Assessed	5,863,213,325	5,953,740,940	6,038,685,860	5,628,388,770
Actual	17,863,709,860	18,451,034,073	17,122,846,540	15,970,089,292
Assessed Value as a Percentage of Actual Value	32.82%	32.27%	35.27%	35.24%
Total Direct Tax Rate	6.71	5.21	5.21	5.78

Source:

County Auditor's Office

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

(2) Refer to: Note 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 and 2012 resulting in the decrease of assessed property values in 2010 and 2013.

(4) A triennial update of property values was done in 2015 resulting in an increase of property values in 2016.

2011	2012	2013	2014	2015	2016
		(3)			(4)
\$4,547,490,460	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950
899,990,910	881,568,940	841,267,660	841,493,780	862,154,640	890,946,780
15,564,232,486	15,641,814,886	15,077,794,885	15,188,960,400	15,459,011,060	16,839,110,660
227,822,150	236,416,170	278,705,790	285,162,200	292,369,620	297,320,090
258,888,807	268,654,739	316,711,125	324,047,955	332,238,205	337,863,739
0	0	0	0	0	0
0	0	0	0	0	0
5,675,303,520	5,711,051,380	5,555,934,000	5,601,298,340	5,703,023,490	6,191,008,820
15,823,121,293	15,910,469,624	15,394,506,010	15,513,008,350	15,791,249,265	17,176,974,399
35.87%	35.89%	36.09%	36.11%	36.12%	36.04%
7.78	7.78	7.78	7.78	7.78	7.78

Warren County, Ohio

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

	2007	2008	2009	2010
Direct Rates				
County				
General Fund	1.50	2.00	2.00	2.57
Board of Developmental Disabilities	4.00	2.00	2.00	2.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	6.71	5.21	5.21	5.78
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Canton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	0.00	0.00	0.00	.50-1.00

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

Source:

County Auditor's Office
County Treasurer's Office

2011	2012	2013	2014	2015	2016
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
<u>7.78</u>	<u>7.78</u>	<u>7.78</u>	<u>7.78</u>	<u>7.78</u>	<u>7.78</u>
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	4.41	4.41	4.41
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.45	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.11
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.00	.50-1.00	.50-1.00	.50-1.00	.50-1.0	.50-1.0

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2016		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,540,640	1	0.35%
Somerset at Deerfield	Real Estate	15,887,550	2	0.27%
American Homes 4 Rent	Real Estate	13,402,070	3	0.23%
Inland American Loveland	Rental Properties	11,812,100	4	0.20%
Hills Properties, LTD	Apartments	10,995,500	5	0.19%
Sir Mallard Crossing, LLC	Apartments	10,812,790	6	0.18%
Northeast Cincinnati Hotel	Hotel	9,064,800	7	0.15%
Middletown Regional Hospital	Medical Office Buildings	8,563,810	8	0.15%
GC Net Lease	Real Estate	8,279,400	9	0.14%
Twin Fountains of Mason	Apartments	8,044,720	10	0.14%
	Subtotal	117,403,380		2.00%
	All Others	5,776,285,350		98.00%
	Total	<u>\$5,893,688,730</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2007		
		Assessed Value	Rank	Percent of Total Assessed Value
Middletown Regional Hospital	Medical Facility	\$38,109,474	1	0.70%
Duke Energy Ohio Inc.*	Utility	25,610,760	2	0.47%
Kings Island Company	Amusement	20,325,137	3	0.37%
Deerfield Realty Holdings	Rental	14,726,453	4	0.27%
Duke Realty Ohio	Real Estate	10,860,133	5	0.20%
Community Insurance Company	Healthcare Insurance	10,730,710	6	0.20%
S.M.G. Land Holdings LLC	Real Estate	10,622,017	7	0.20%
Otterbein Home	Retirement Community	10,554,968	8	0.19%
Passco Mallard Crossing	Rental	8,722,095	9	0.16%
Twin Fountains of Mason	Rental	8,695,050	10	0.16%
	Subtotal	158,956,797		2.92%
	All Others	5,280,515,603		97.08%
	Total	<u>\$5,439,472,400</u>		<u>100.00%</u>

*fka Cincinnati Gas & Electric

Source: County Auditor - Land and Buildings

Based on valuation of property in 2016 and 2007. The above information does not include properties exempt from taxation.

Warren County, Ohio

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

		2016		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc.	Gas & Electric	\$138,479,660	1	46.58%
Rockies Express Pipeline	Gas Pipeline & Storage	95,327,320	2	32.06%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	17,712,320	3	5.96%
Dayton Power & Light Co	Gas & Electric	14,685,570	4	4.94%
Dominion Transmission Inc	Gas Transportation	9,560,710	5	3.22%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	8,830,380	6	2.97%
ANR Pipeline Company	Gas Pipeline & Storage	5,274,470	7	1.77%
Texas Gas Transmission Company	Gas Pipeline & Storage	2,591,960	8	0.87%
Ohio Power Company	Gas & Electric	2,569,450	9	0.86%
Banc of America Leasing	Leasing to Public Utility	1,187,380	10	0.40%
	Subtotal	296,219,220		99.63%
	All Others	1,100,870		0.37%
	Total	<u>\$297,320,090</u>		<u>100.00%</u>
		2007		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc. *	Gas & Electric	\$80,409,910	1	51.70%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,004,570	2	11.58%
Dayton Power and Light Company	Gas & Electric	11,890,430	3	7.64%
United Telephone Co. of Ohio	Telephone/Communications	10,710,280	4	6.89%
Cincinnati Bell Telephone	Telephone/Communications	6,522,400	5	4.19%
Dominion Transmission Inc.	Gas Transportation	5,596,950	6	3.60%
A.N.R. Pipeline	Gas Pipeline & Storage	4,974,940	7	3.20%
Ohio Bell Telephone Co.	Telephone/Communications	4,572,080	8	2.94%
New Par	Electric	2,323,080	9	1.49%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,277,950	10	1.46%
	Subtotal	147,282,590		94.69%
	All Others	8,257,010		5.31%
	Total	<u>\$155,539,600</u>		<u>100.00%</u>

* Formerly known as Cincinnati Gas and Electric Company.

Source: County Auditor - Land and Buildings
Based on valuation of property in 2016 and 2007.

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2007	2008	2009	2010
Total Current Tax Levy ⁽¹⁾	\$33,601,985	\$36,160,721	\$29,152,357	\$29,277,857
Total Delinquent Levy	993,470	1,451,977	1,212,488	1,878,854
Total Levy	34,595,455	37,612,698	30,364,845	31,156,711
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	32,513,550	35,195,734	26,694,705	27,988,157
Percent of Current Levy Collected	96.76%	97.33%	91.57%	95.59%
Delinquent Tax Collections	733,678	1,109,746	866,080	914,580
Percent of Delinquent Collected	73.85%	76.43%	71.43%	48.68%
Total Tax Collections	33,247,228	36,305,480	27,560,785	28,902,737
Percent of Total Tax Collections to Total Tax Levy	96.10%	96.52%	90.77%	92.77%

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.

2011	2012	2013	2014	2015	2016
\$31,692,092	\$41,976,712	\$40,462,609	\$40,340,149	\$41,406,295	\$43,669,333
2,231,929	3,962,381	1,898,211	1,659,516	1,246,552	1,411,300
33,924,021	45,939,093	42,360,820	41,999,665	42,652,847	45,080,633
30,049,225	40,546,414	39,671,026	39,556,557	40,449,437	42,836,026
94.82%	96.59%	98.04%	98.06%	97.69%	98.09%
889,513	1,925,050	1,366,872	1,135,743	875,917	1,061,367
39.85%	48.58%	72.01%	68.44%	70.27%	75.20%
30,938,738	42,471,464	41,037,898	40,692,300	41,325,354	43,897,393
91.20%	92.45%	96.88%	96.89%	96.89%	97.38%

Warren County, Ohio

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

Industry (Category)	2007	2008	2009	2010
Sales Tax Payments (1)	\$8,191,274	\$8,123,715	\$7,305,710	\$7,532,006
Direct Pay Tax Return Payments (1)	418,565	578,098	590,123	783,446
Seller's Use Tax Return Payments (1)	2,910,922	2,856,422	2,529,204	2,758,736
Consumer's Use Tax Return Payments (1)	1,271,731	1,279,125	1,156,878	1,223,045
Motor Vehicle Tax Payments (1)	3,686,268	3,539,029	3,252,997	3,566,902
Watercraft and Outboard Motors (1)	66,627	47,975	43,325	42,759
Department of Liquor Control (1)	64,827	70,988	75,678	77,533
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,975	2,511	2,832	1,644
Sales/Use Tax Voluntary Payments (1)	24,877	22,555	82,355	53,492
Statewide Master Numbers (1)	10,257,271	10,660,551	10,597,975	11,429,838
Sales/Use Tax Assessment Payments (1)	45,109	121,436	270,590	164,252
Streamlined Sales Tax Payments (1)	1,350	13,967	9,961	13,413
Use Tax Amnesty Payments (1)	0	0	0	0
State Administrative Rotary Fund (1)	(268,854)	(270,541)	(258,822)	(276,440)
Sales/Use Tax Refunds Approved (1)	(61,260)	(333,753)	(93,100)	(72,269)
State Adjustment to Prior Allocations (1)	(18,567)	(13,813)	0	0
Non-Resident Motor Vehicle Tax Payments (1)	5,880	71,485	57,649	69,168
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
Total	\$26,597,995	\$26,769,751	\$25,623,355	\$27,367,525
 Sales Tax Rate	 6.50%	 6.50%	 6.50%	 6.50%

Source: State Department of Taxation

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

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" through April 2014. These figures and names are reflective of the total sales tax revenue received through April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning in May 2014. These figures and names are reflective of the total sales tax revenue received from May - December 2014.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2011	2012	2013	2014	2015	2016
\$7,765,654	\$8,146,984	\$8,619,775	\$4,522,487	\$0	\$0
712,138	804,890	882,631	387,307	0	0
3,294,396	3,678,037	4,151,277	2,260,384	0	0
1,008,326	1,351,308	1,538,738	878,142	0	0
3,938,727	4,130,794	4,425,416	2,135,611	0	0
53,548	50,699	61,778	18,373	0	0
80,692	85,986	90,046	47,384	0	0
1,824	2,324	2,204	1,412	0	0
23,906	27,911	28,974	7,332	0	0
11,657,003	12,472,932	12,716,921	6,160,406	0	0
168,025	156,005	128,015	63,104	0	0
26,053	22,238	27,981	14,110	0	0
4,473	21,758	102,910	4,311	0	0
0	0	(327,492)	(165,005)	0	0
(477,799)	(395,111)	(141,254)	(52,902)	0	0
(283,419)	(306,388)	0	0	0	0
84,925	82,092	113,791	53,086	0	0
0	0	0	2,973,041	5,826,942	6,705,288
0	0	0	708,812	1,720,831	1,607,244
0	0	0	2,276,106	4,799,801	5,832,878
0	0	0	859,989	1,900,883	1,868,979
0	0	0	2,605,944	5,006,930	5,384,016
0	0	0	39,385	59,443	78,562
0	0	0	47,064	98,880	113,969
0	0	0	20,820	99,569	89,401
0	0	0	52,551	135,236	59,134
0	0	0	170,874	95,668	29,939
0	0	0	1,731	3,113	7,160
0	0	0	4,737	177,677	107,180
0	0	0	6,787,403	13,385,998	13,874,244
0	0	0	808	18,369	14,263
0	0	0	1,882	39,603	25,659
0	0	0	0	4	52
0	0	0	0	0	0
0	0	0	63,951	122,645	168,346
0	0	0	0	0	0
0	0	0	1,935,716	3,744,511	3,772,912
0	0	0	595	1,376	1,347
0	0	0	632	0	0
0	0	0	(63,852)	(405,262)	(500,064)
0	0	0	(184,882)	(368,322)	(392,405)
<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>	<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>
6.50%	6.50%	6.50-6.75%	6.75%	6.75%	6.75%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2007	2008	2009	2010
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762
Special Assessment Bonds Payable	13,304,853	14,896,998	13,657,815	12,329,258
Tax Increment Dist. Revenue Bonds Payable	0	0	2,350,000	2,325,000
State 166 Loan Payable	7,099,111	6,587,404	5,973,606	5,334,801
OPWC Loan Payable	177,603	126,859	76,115	25,372
ODOT Loan Payable	1,406,261	949,834	481,988	0
Capital Leases	11,584	774	11,044	8,284
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$11,415,049	\$6,729,141	\$6,232,311	\$5,715,481
OWDA Loan Payable	5,000,138	5,000,138	5,000,138	4,914,650
OPWC Loan Payable	0	0	0	0
Long-Term Contract	130,694	0	0	0
Total Primary Government	<u>\$43,499,404</u>	<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>
Population ⁽²⁾				
Warren County	196,400	201,831	207,262	212,693
Outstanding Debt Per Capita	\$221	\$192	\$182	\$181
Income ⁽³⁾				
Personal (in thousands)	\$7,563,168	\$7,986,049	\$8,055,652	\$8,266,739
Percentage of Personal Income	0.58%	0.48%	0.47%	0.46%

Sources:

(1) Source: County Auditor's Office

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

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

2011	2012	2013	2014	2015	2016
\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
11,541,111	10,180,450	9,431,095	8,405,097	7,472,884	6,508,405
2,285,000	2,245,000	2,205,000	2,155,000	2,105,000	2,055,000
4,669,970	3,978,053	3,257,945	2,508,500	1,728,521	916,765
0	247,956	235,240	222,524	1,209,808	1,097,092
0	0	0	0	0	0
5,286	2,029	0	0	0	0
\$5,178,651	\$0	\$0	\$0	\$0	\$0
13,389,853	15,734,018	15,248,765	14,557,956	13,847,998	13,944,198
0	0	0	0	0	65,040
0	0	0	0	0	0
<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>	<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>
215,406	217,310	219,169	221,659	224,469	227,063
\$204	\$177	\$197	\$176	\$159	\$142
\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
0.50%	0.41%	0.50%	0.45%	0.32%	0.28%

Warren County, Ohio

*Ratios of General Bonded Debt Outstanding
Last Ten Years*

Year	2007	2008	2009	2010
Population ⁽¹⁾	196,400	201,831	207,262	212,693
Assessed Value ⁽²⁾	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762
Resources Available to Pay Principal ⁽⁴⁾	\$4,514,111	\$4,086,220	\$3,648,329	\$7,648,762
Net General Bonded Debt	\$440,000	\$300,000	\$205,000	\$105,000
Ratio of Net Bonded Debt to Assessed Value	0.0075%	0.0050%	0.0034%	0.0019%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0025%	0.0016%	0.0012%	0.0007%
Net Bonded Debt per Capita	\$2.24	\$1.49	\$0.99	\$0.49

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (1a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

2011 (1a)	2012 (1a)	2013	2014	2015	2016
215,406	217,310	219,169	221,659	224,469	227,063
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
\$6,861,844	\$6,039,926	\$5,316,459	\$4,286,090	\$3,359,172	\$2,404,162
\$0	\$0	\$7,406,549	\$6,770,000	\$5,980,000	\$5,175,000
0.0000%	0.0000%	0.1333%	0.1209%	0.1049%	0.0836%
0.0000%	0.0000%	0.0481%	0.0436%	0.0379%	0.0301%
\$0.00	\$0.00	\$33.79	\$30.54	\$26.64	\$22.79

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2007	2008	2009	2010
Total Debt				
Net Assessed Valuation	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
Debt Limit (1)	145,080,333	147,343,524	149,467,147	139,209,719
County G.O. Debt Outstanding (2)	4,954,111	4,386,220	3,853,329	7,753,762
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>
Overall Legal Debt Margin	<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>
	96.59%	97.02%	97.42%	94.43%
Unvoted Debt				
Net Assessed Valuation	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	58,632,133	59,537,409	60,386,859	56,283,888
Net Indebtedness Subject to Limit	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>
Overall Legal Debt Margin	<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</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

2011	2012	2013	2014	2015	2016
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
140,382,588	141,276,285	137,398,350	138,532,459	141,075,587	153,275,221
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
0	0	0	0	0	0
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
\$133,520,744	\$135,236,359	\$124,675,342	\$127,476,369	\$131,736,415	\$145,696,059
95.11%	95.72%	90.74%	92.02%	93.38%	95.06%
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
56,753,035	57,110,514	55,559,340	56,012,983	57,030,235	61,910,088
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
\$49,891,191	\$51,070,588	\$42,836,332	\$44,956,893	\$47,691,063	\$54,330,926

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2007	2008	2009	2010
Water System Bonds (1)				
Gross Revenues (2)	\$11,628,964	\$10,791,275	\$10,019,256	\$11,003,831
Direct Operating Expenses (3)	7,963,596	8,169,088	7,764,584	7,921,008
Net Revenue Available for Debt Service	3,665,368	2,622,187	2,254,672	3,082,823
Annual Debt Service Requirement	1,373,526	1,378,950	780,470	784,223
Coverage Excluding Tap-in Fees	2.67	1.90	2.89	3.93
Tap-in Fees (4)	3,701,775	2,452,235	1,795,667	1,714,150
Coverage Including Tap-in Fees	5.36	3.68	5.19	6.12
Sewer System Bonds (1)				
Gross Revenues (2)	\$7,783,496	\$7,951,392	\$7,531,172	\$8,028,278
Direct Operating Expenses (3)	6,597,254	7,524,961	7,170,707	6,761,398
Net Revenue Available for Debt Service	1,186,242	426,431	360,465	1,266,880
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	2,045,308	1,704,983	1,388,747	1,171,558
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,818,870	\$1,823,300	\$2,007,058	\$1,870,239
January 1 Restricted Fund Balance to pay Debt Service	1,862,178	1,860,983	1,821,508	1,797,320
Debt Service				
Principal	1,096,558	1,162,855	1,239,183	1,328,557
Interest	723,305	699,921	792,062	686,743
Coverage	2.02	1.98	1.88	1.82
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$3,146,387	\$3,216,753	\$3,120,033	\$3,366,276
January 1 Restricted Fund Balance to pay Debt Service	3,301,855	5,860,392	7,681,422	9,126,492
Debt Service				
Principal	395,000	946,517	1,028,798	1,453,805
Interest	192,850	449,206	646,165	486,884
Coverage	10.97	6.50	6.45	6.44

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 16
- (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.

2011	2012	2013	2014	2015	2016
\$9,862,623	\$10,441,348	\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574
7,648,931	8,526,501	7,711,903	8,265,954	8,671,385	8,680,386
2,213,692	1,914,847	1,901,682	1,739,966	1,886,028	3,054,188
786,295	781,870	0	0	0	0
2.82	2.45	N/A	N/A	N/A	N/A
2,636,665	2,103,466	2,367,417	2,438,414	3,389,001	3,434,494
6.17	5.14	N/A	N/A	N/A	N/A
\$7,606,032	\$8,316,165	\$8,307,475	\$8,764,591	\$8,955,427	\$10,030,296
6,873,776	6,646,793	6,517,435	6,431,656	6,560,500	7,161,614
732,256	1,669,372	1,790,040	2,332,935	2,394,927	2,868,682
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
846,579	813,710	1,300,873	1,859,229	2,482,081	3,083,743
N/A	N/A	N/A	N/A	N/A	N/A
\$1,599,255	\$1,354,407	\$1,407,328	\$1,321,980	\$1,356,383	\$1,334,108
1,652,259	1,288,155	719,109	575,202	436,536	405,783
1,343,957	1,360,661	1,060,356	1,025,998	932,213	964,479
619,402	562,792	492,379	455,349	403,469	359,701
1.66	1.37	1.37	1.28	1.34	1.31
\$2,432,983	\$2,142,123	\$0	\$0	\$0	\$0
10,549,093	11,043,489	11,251,872	9,342,535	5,515,189	3,604,369
1,419,831	1,481,917	1,545,107	1,614,445	1,674,979	1,736,756
521,743	451,822	364,230	301,707	236,215	174,064
6.69	6.82	5.90	4.88	2.89	1.89

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2007	2008	2009	2010
Population ⁽⁴⁾				
Warren County	196,400	201,831	207,262	212,693
Income ⁽²⁾				
Total Personal (in thousands)	\$7,563,168	\$7,986,049	\$8,055,652	\$8,266,739
Per Capita ^{(2) (a)}	\$38,509	\$39,568	\$38,867	\$38,867
Unemployment Rate ⁽³⁾				
Federal	4.6%	5.8%	9.3%	9.6%
State	5.6%	6.8%	10.2%	10.1%
Warren County	4.6%	5.5%	8.8%	8.9%
Civilian Work Force Estimates ⁽³⁾				
State	5,976,500	5,986,400	5,970,200	5,897,600
Warren County	107,800	108,500	109,300	108,300
Total Retail Sales (thousands) ⁽⁵⁾				
Warren County	\$2,675,288	\$2,661,541	\$2,620,394	\$2,720,949
Employment Distribution by Occupation ^{(1) (a)}				
Manufacturing	20,900	18,071	12,843	10,977
Education ^{(1)(b)}	2,900	2,900	2,336	1,612
Service	10,864	27,449	11,049	17,013
Retail	8,215	10,023	14,044	9,439
Medical	7,137	12,574	6,241	6,205
Construction	5,895	7,217	2,137	2,198
Financial	9,151	9,878	4,015	4,026
Restaurants/Accommodations	14,826	16,402	12,410	10,681
Daytime Population ⁽¹⁾	79,888	104,514	65,075	62,151

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2006 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2006-2008, 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.

(b) The number for 2013 has been re-stated due to an error in the number previously reported

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2015 for the presentation of 2016 statistics, the County is using the latest information available.

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

(3) State Department of Labor Statistics

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

(5) Warren County Auditor's Office

2011	2012	2013	2014	2015	2016
(4)	(4)				
215,406	217,310	219,169	221,659	224,469	227,063
\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
\$40,536	\$42,818	\$39,057	\$39,057	\$48,962	\$50,964
8.9%	8.1%	7.0%	6.2%	5.0%	4.7%
8.6%	7.2%	7.0%	5.7%	4.8%	5.0%
7.6%	6.3%	6.0%	4.8%	3.9%	3.9%
5,806,000	5,747,900	5,766,000	5,719,500	5,719,872	5,720,387
109,200	109,100	110,800	110,700	109,662	111,749
\$2,836,263	\$3,062,820	\$3,270,480	\$3,501,007	\$3,732,564	\$3,955,059
11,142	10,284	12,068	14,214	9,281	10,243
4,440	8,697	5,790	3,909	7,372	6,412
14,225	15,620	26,433	28,538	38,315	38,929
13,024	22,604	16,405	17,099	16,992	17,422
5,389	6,533	5,777	6,291	9,801	10,189
3,065	3,734	3,559	4,039	4,971	4,890
5,256	5,214	5,027	4,709	7,726	7,293
7,105	8,814	5,850	6,917	9,108	9,263
63,646	81,500	80,909	85,710	103,556	104,641



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2016		
		Number of Employees	Rank	Percentage of Total Employment
WellPoint	Health Insurance	1,945	1	1.86%
Procter & Gamble	Research and Development	1,943	2	1.86%
Luxottica	Eyewear and Lens HQ	1,913	3	1.83%
Macy's Credit and Customer Service	Financial Processing	1,800	4	1.72%
Cintas Corporation	Professional Uniforms	1,339	5	1.28%
ADVICS Manufacturing	Automotive Manufacturer	849	6	0.81%
Otterbein Retirement Community	Senior Services	847	7	0.81%
Countryside YMCA	Recreation Facility	777	8	0.74%
L3 Cincinnati Electronics	Aerospace & Defense	712	9	0.68%
Mitsubishi Electric	Automotive Manufacturer	628	10	0.60%
	Total	<u>12,753</u>		<u>12.19%</u>
	Total Employment within the County	<u><u>104,641</u></u>		

Employer	Nature of Business	2007		
		Number of Employees	Rank	Percentage of Total Employment
WellPoint	Insurance	2,594	1	3.25%
Macy's Credit Group	Credit Card Services	2,400	2	3.00%
Procter & Gamble Co	Commercial Physical and Biological Research	2,100	3	2.63%
Atrium Medical Center	Medical	2,000	4	2.50%
Cintas	Business Uniform Services	1,800	5	2.25%
Luxotica Retail	Eyeware Manufacturer	1,166	6	1.46%
SUMCO Manufacturing	Manufacturer of Silicon Wafers	667	7	0.83%
ADVICS Manufacturing Ohio Inc	Automotive Manufacturer	633	8	0.79%
Pioneer Automotive	Automotive Manufacturer	621	9	0.78%
Quebeccor World	Printing	553	10	0.69%
	Total	<u>14,534</u>		<u>18.18%</u>
	Total Employment within the County	<u><u>79,888</u></u>		

Source: Warren County Office of Economic Development

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2007	2008	2009	2010
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	8	7	7	7
Auditor	17	16	14	13
Treasurer	7	7	7	7
Prosecuting Attorney	29	32	34	31
Recorder	13	13	13	13
Board of Elections	8	8	9	8
Data Processing	29	31	30	30
Records Center	7	7	5	5
Facilities Management	48	48	43	43
Rural Zoning	3	0	0	0
Tax Maps	7	6	6	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	9	10	11	11
Delinquent Real Estate Tax and Assessment (1)	13	13	13	16
Judicial				
Common Pleas Court (2)	26	31	32	30
Domestic Relations	9	9	9	9
Juvenile Court	17	16	15	18
Probate Court	9	10	9	9
Clerk of Courts	17	17	17	17
Municipal Court	8	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	4	4	4
County Court Clerk	13	13	13	13
Law Library/Notary Public	1	1	1	0
Notary Public	1	1	0	1
Certificate of Title Administration	16	15	14	16
County Court Special Projects	3	3	4	5
Mental Health Grant	0	0	1	0

2011	2012	2013	2014	2015	2016
7	7	7	7	7	7
15	13	17	14	14	14
7	7	7	7	7	7
32	32	32	32	31	32
13	12	12	12	10	10
9	9	10	10	10	10
28	28	27	28	22	21
5	5	6	4	5	5
41	38	42	42	47	45
0	0	0	0	0	0
5	5	5	4	6	7
8	8	8	8	8	8
11	12	9	13	12	9
17	3	3	3	3	3
34	22	23	24	22	29
9	9	9	9	10	10
18	18	19	19	18	18
9	8	9	9	9	10
17	16	16	17	16	16
9	9	9	9	9	9
3	3	3	3	3	3
5	4	3	4	4	6
13	13	12	10	10	10
0	0	0	0	0	0
1	1	1	1	1	1
16	16	16	16	17	17
4	4	3	4	4	0
1	0	0	0	1	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2007	2008	2009	2010
Public Safety				
Coroner	3	3	3	3
Sheriff	182	183	183	185
Building Regulation	13	15	12	12
Adult Probation	4	5	7	11
Juvenile Probation	14	13	14	14
Juvenile Detention	24	22	22	22
Communication Dispatch	41	38	38	35
Telecommunications	16	18	19	18
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	31	31	31	30
Emergency Management	1	1	1	6
County Court Probation Department (2)	5	4	4	4
Indigent Guardianship (2)	1	1	1	1
Cognitive Intervention Program (3)	4	4	3	3
Hazardous Materials Emergency	2	1	1	0
Municipal Victim Witness	2	2	2	3
Public Works				
Engineer	45	44	44	43
Water	40	38	36	36
Sewer	37	36	36	34
Storm Water	0	1	0	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	185	181	194	205
Jobs and Family Services	49	47	43	41
Children's Services Board	47	47	44	39
Workforce Investment Act	7	7	9	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	54	55	54	54
Veteran Services	9	9	8	9
Community and Economic Development	6	5	5	4
	<u>1,164</u>	<u>1,158</u>	<u>1,154</u>	<u>1,163</u>

Source: Warren County Data Processing

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

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

(3) In 2015, the name changed from TASC Grant to Cognitive Intervention Program.

2011	2012	2013	2014	2015	2016
3	4	4	4	4	4
193	187	194	191	190	188
12	12	12	12	12	16
8	24	27	28	32	33
12	15	14	13	17	14
21	24	23	25	24	26
34	32	32	36	32	36
21	21	20	21	20	23
2	2	2	1	2	2
29	31	37	37	43	35
5	9	7	7	7	5
4	4	4	4	2	3
0	2	0	0	0	1
5	5	4	2	0	0
0	0	0	0	0	0
3	3	2	2	3	3
44	43	43	44	45	45
37	37	40	36	37	37
30	31	29	30	34	34
0	1	1	1	1	0
4	4	4	4	4	4
3	3	3	2	2	2
204	198	199	175	169	170
40	41	38	42	44	45
42	41	42	42	45	52
10	9	10	10	9	9
0	0	0	0	1	2
50	50	51	50	49	49
10	9	13	15	19	22
4	4	4	5	5	5
<u>1,167</u>	<u>1,148</u>	<u>1,167</u>	<u>1,148</u>	<u>1,158</u>	<u>1,172</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,193	2,058	1,857	2,026
Number of Public Hearings	30	20	39	26
Auditor				
Number of Non-exempt Conveyances	6,116	4,934	4,389	4,624
Number of Exempt Conveyances	2,952	2,762	2,666	2,349
Number of Real Estate Transfers	9,068	7,696	7,055	6,973
Number of Dog Licenses Issued	25,067	26,508	27,004	28,151
Number of General Warrants Issued - see F and I below	39,146	39,437	39,072	36,161
Number of Payroll Warrants Issued	34,387	35,657	35,796	36,327
Number of Receipt Payins Issued	6,627	7,493	8,953	9,139
Treasurer				
Number of Parcels Billed-see C below	83,539	85,715	87,290	87,904
Number of Parcels Collected - see C below	81,158	86,960	85,707	86,442
Return on Portfolio as of December 31st	4.93%	3.66%	2.00%	1.41%
Prosecuting Attorney				
Criminal Cases - Common Pleas	903	1,080	853	891
Criminal/Traffic Cases - Juvenile Court - see J below	3,644	2,864	2,864	2,653
Criminal/Traffic Cases - County Court - see J below	9,470	8,098	7,477	6,184
Board of Elections				
Number of Registered Voters	127,130	140,988	142,617	135,490
Number of Voters Last General Election	37,039	106,951	60,167	81,631
Percentage of Register Voters that Voted	29.13%	75.86%	42.19%	60.25%
Recorder				
Number of Deeds Recorded	9,999	8,422	7,738	7,853
Number of Mortgages Recorded	15,248	11,833	15,322	13,683
Number of Military Discharges Recorded	24	21	17	25
Facilities Management - see D below				
Number of Buildings	15	16	A	A
Square Footage of Buildings	458,405	462,005	A	A
Total Acreage	A	A	A	A

2011	2012	2013	2014	2015	2016
1,867	1,862	1,999	2,058	2,228	2,110
17	28	24	28	39	46
4,123	5,040	5,517	5,419	5,878	6,472
2,682	2,802	3,012	2,810	2,792	3,003
6,805	7,842	8,529	8,229	8,670	9,475
28,815	29,038	28,608	27,564	27,108	51,821
35,249	33,702	46,326	52,707	50,271 I	37,448
35,494	35,923	35,794	36,564	35,783	10,337
8,843	9,354	10,188	9,297	10,156	27,367
88,018	88,720	89,065	89,510	89,792	95,890
86,442	87,416	87,797	88,063	88,455	92,013
0.98%	0.72%	1.01%	1.34%	1.54%	1.59%
880	955	925	959	1,007	1,089
2,546	2,866	2,958	2,756	2,659	2,195
6,644	7,069	6,737	6,655	5,539	4,329
139,093	146,374	144,023	147,798	143,235	152,350
72,132	111,757	35,880	60,050	65,461	119,450
51.86%	76.35%	24.91%	40.86%	45.70%	78.40%
7,508	8,313	9,220	7,563	8,075	9,315
12,391	15,120	12,743	9,001	10,553	11,763
29	8	228	111	103	86
18	23	23	24	25	25
473,232	474,344	474,344	528,344	536,639	536,639
A	406	406	406	408	408

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Data Processing				
GIS Group				
Number of GIS Outside Requests	263	357	299	248
Number of Internal GIS Users	53	57	59	65
Systems Development Group				
Number of Outside Requests	104	141	135	122
Number of Users Supported	763	782	806	836
Web Group				
Number of Sites Maintained	30	32	32	30
Support Group				
Number of Departments Supported	52	53	53	53
Number of Help Desk Work Orders	2,450	2,834	2,366	2,657
Office of Management and Budget				
Number of Workers' Compensation Claims	84	72	65	68
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,659	2,987	2,885	2,760
Number of Criminal Cases Filed	881	828	782	810
Probate Court				
Number of Estates Filed	657	686	658	711
Number of Guardianships Filed	138	145	121	126
Number of Marriages Filed	1,093	1,110	1,141	1,034
Juvenile Court				
Number of Civil Cases Filed	1,577	1,858	2,129	1,914
Number of Adult Cases Filed	256	175	189	145
Number of Delinquent Cases Filed	1,813	1,439	1,259	1,251
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	658	965	632	601
Number of Criminal and Traffic Cases Filed	6,338	6,180	6,014	8,273
Number of Small Claims Cases Filed	53	99	98	49
Lebanon				
Number of Civil Cases Filed	889	985	835	853
Number of Criminal and Traffic Cases Filed	5,706	5,275	4,212	5,428
Number of Small Claims Cases Filed	386	336	252	210
Mason				
Number of Civil Cases Filed	1,191	1,303	1,271	1,322
Number of Criminal and Traffic Cases Filed	7,355	8,538	7,831	8,675
Number of Small Claims Cases Filed	81	125	93	85

2011	2012	2013	2014	2015	2016
226	216	280	205	231	154
70	73	78	83	83	83
116	82	84	104	97	52
864	867	929	942	955	955
32	35	43	46	44	44
53	55	55	48	48	62
3,588	3,423	3,490	2,850	2,876	3,005
62	39	47	32	41	52
2,632	3,419	3,147	1,490	1,464	1,267
819	899	877	911	973	1,080
711	705	784	739	668	609
103	149	131	105	85	124
1,114	1,108	1,090	1,146	1,106	1,149
2,265	1,713	1,947	2,224	1,949	1,848
122	97	190	208	226	164
1,223	1,281	1,247	1,263	1,106	834
659	626	524	551	543	592
8,052	7,170	6,322	7,506	6,837	7,665
42	37	41	33	25	37
826	754	535	605	586	592
5,566	5,187	5,063	6,191	5,835	5,749
96	81	56	56	52	74
1,018	1,058	827	807	640	673
7,090	7,783	9,148	8,985	8,555	8,175
76	118	110	116	90	135

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Clerk of Courts				
Number of Domestic Relations Cases Filed	822	865	828	982
Number of Civil Cases Filed	2,659	2,987	2,888	2,760
Number of Criminal Cases Filed	881	827	814	808
Number of Domestic Violence Cases Filed	499	445	491	522
Number of Civil Stalking Cases Filed	300	232	286	308
Number of Appeals Filed	148	153	166	127
Number of Certificates of Judgement Filed	2,754	3,390	4,128	4,384
Number of Executions Filed	88	87	253	182
Number of Notary Commissions	534	644	537	561
Number of Passport Applications	1,987	2,327	2,098	2,785
Number of Expungements	28	38	39	57
Domestic Relations				
Number of DR Cases Filed	860	862	827	979
Number of Protective Orders	499	445	491	522
Law Library				
Number of Volumes in Collection	5,696	5,832	5,840	5,882
Public Safety				
Building Department				
Number of Permits Issued	2,527	2,110	1,811	1,889
Number of Inspections Performed	21,639	17,328	15,332	11,327
Sheriff				
Jail Operations				
Average Daily Jail Census	232	255	255	257
Prisoners Booked	5,613	5,802	5,742	6,195
Prisoners Released	5,611	5,800	5,756	6,184
Average Jail Stay	28	25	28	13
Enforcement				
Number of Accident Reports	1,921	1,177	964	1,464
Number of Citations Issued	5,661	3,323	3,195	3,800
Number of Warrants Served	2,304	1,965	2,299	2,605
Number of Calls for Service	60,946	65,783	84,908	72,605
Number of Transport Miles	293,218	261,742	273,646	292,399
Number of Court Security Hours	6,740	6,693	3,397	5,268
Number of Registered Sex Offenders	362	398	521	537
Probation				
Average Daily Case Load	1,014	1,201	1,019	1,230
Electronic Monitoring	A	70	120	180
Pretrial Services	A	80	120	140

2011	2012	2013	2014	2015	2016
922	838	825	825	817	777
2,362	2,199	1,736	1,490	1,464	1,267
841	946	937	904	1,001	1,054
426	433	427	386	387	366
271	275	161	179	192	150
139	129	137	149	114	108
4,586	4,968	4,041	5,046	3,392	2,960
221	244	203	241	195	200
546	563	569	578	546	576
3,497	4,628	5,018	5,460	5,886	5,926
29	52	71	57	60	67
921	837	824	825	817	777
426	433	428	386	388	363
5,963	5,914	5,929	6,073	6,080	5,841
2,049	2,203	2,594	2,529	2,671	3,067
15,544	16,426	15,818	18,260	19,108	19,442
260	258	257	268	266	294
5,786	5,764	5,486	5,533	5,206	4,588
5,674	5,722	5,501	5,642	5,177	4,560
14	16	33	19	18	23
1,240	1,321	1,455	1,502	1,765	1,774
3,314	3,813	5,556	5,987	4,555	4,553
2,573	2,582	2,703	2,555	2,640	2,731
68,420	71,584	74,053	71,219	69,623	66,537
224,664	164,358	176,593	169,650	153,385	134,134
2,856	2,774	3,152	3,279	3,047	2,826
391	391	357	220	216	216
1,470	1,257	1,408	840	733	760
247	233	232	254	276	300
152	131	288	289	315	275

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Emergency Services				
Number of Calls for Service	169,714	186,604	197,761	222,415
Number of 9-1-1 Calls	30,385	28,548	28,410	53,318
Coroner				
Number of Cases Investigated	328	504	573	620
Public Works				
Engineer				
Miles of Road Resurfaced	13.36	15.73	14.20	19.34
Number of Bridges Replaced/Improved	4	5	4	5
Number of Culverts Built/Replaced/Improved	1	0	1	1
Sewer District				
Average Daily Sewage Treated (mgd)	6.07	6.54	6.69	6.13
Number of Tap-ins	466	358	247	177
Number of Customers-See H below	18,949	19,307	19,554	19,731
Water District				
Average Daily Water Treated (mgd)	7.15	5.98	5.82	6.66
Average Daily Water Billed (mgd) - see B below	8.80	8.40	7.90	8.50
Number of Tap-ins	699	486	389	315
Number of Customers	25,396	25,882	26,271	26,586
Human Services				
BDD				
Clients Enrolled in:				
Family Services	239	243	222	212
Early Intervention Program	184	181	149	181
Respite Services	239	243	222	212
Clients Assisted with:				
Employment Planning	24	42	27	25
Community Employment	115	63	70	75
Organizational Employment	185	243	260	241
Transition School to Work	29	30	36	69
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	389	478	727	937
Recipients Receiving Day Care - see G & K below	616	658	623	589
Recipients Receiving Food Stamps - see G below	3,903	4,859	7,544	9,572
Recipients Receiving Medicaid - see G below	10,756	11,716	13,841	15,828
Recipients Receiving Disability Assistance (DA) - see G below	91	100	88	80

2011	2012	2013	2014	2015	2016
210,683	209,905	208,168	213,188	278,496	216,626
53,988	55,929	50,735	53,788	68,549	55,482
658	731	740	765	812	895
6.84	11.38	11.55	16.83	8.45	8.97
4	8	3	5	3	5
0	3	2	2	0	1
6.47	5.74	5.66	5.12	5.69	5.82
137	132	204	202	278	491
19,868	20,000	20,204	20,406	19,910	20,507
6.27	6.27	5.55	5.41	6.01	5.81
7.80	8.10	7.43	7.42	7.46	7.88
318	371	467	424	671	688
26,904	27,275	27,742	28,166	28,837	29,558
253	165	199	180	173	186
232	219	204	229	244	252
253	165	199	180	173	174
25	38	33	75	84	73
64	51	61	78	102	105
236	217	211	189	192	193
80	104	133	128	118	121
957	667	668	655	577	582
621	809	790 K	847 K	860 K	872
10,523	10,119	9,761	9,260	8,706	8,089
18,065	18,386	18,292	22,770	27,178	26,663
79	71	58	45	36	20

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Assistance Groups Receiving Prevention, Retention and Contingency Program - see G below	104	59	50	16
Job Placements thru Jobs Program	116	174	264	105
Clients Served in Agency	18,837	20,063	23,057	22,080
Children's Services				
Average Client Count - Foster Care	89	83	80	135
Adoptions Finalized	2	8	5	4
New Investigations	648	723	741	666
Child Support Enforcement Agency				
Average Number of Active Support Orders	9,801	9,916	10,214	11,384
Percentage Collected	74%	75%	74%	75%
Veteran Services				
Number of Clients Assisted - see E below	3,318	4,338	4,305	2,144
Amount of Financial Assistance Paid	614,077	702,172	727,502	441,472
Community and Economic Development				
Number of Jobs Created	1,641	1,714	2,250	1,709
Number of Jobs Retained	1,747	3,012	2,552	2,643
Number of Projects	36	36	32	36
Total Project Investment	\$133.3 M	\$279.4 M	\$175.6 M	\$49.6 M

Source: County Auditor's Office

A - Information not available

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

C - Collection year

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

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

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.

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

H - Previously, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.

I - Number changed from previous year due to key in error.

J - Prior to 2016, these number received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.

K - Day care numbers for 2013-2015 corrected by JFS in 2016 due to previous numbers reported for those years was the number of children receiving OWF benefits in error.

2011	2012	2013	2014	2015	2016
13	3	2	229	31	420
A	A	A	A	A	A
18,320	18,953	18,195	16,100	18,095	16,121
101	114	129	111	150	199
8	10	12	16	14	20
715	690	607	725	693	679
11,636	12,100	12,138	12,168	12,199	12,320
73%	74%	75%	75.73%	76.00%	75.63%
2,591	842	610	706	774	769
475,570	420,277	326,212	427,333	476,435	479,752
1,849	1,934	2,545	2,138	3,248	1,615
1,875	772	1,059	2,137	4,946	4,314
38	20	34	45	24	23
\$70.9 M	\$283.4 M	203.4 M	257.8 M	685.3 M	256.7M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$69,408
Machinery and Equipment	378,526	339,848	305,025	305,025
Legislative				
Land	2,302,715	3,759,545	3,759,545	4,019,555
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	48,653,854	49,267,067	53,664,383	53,664,384
Machinery and Equipment	3,493,278	3,636,268	4,146,690	4,146,690
Public Safety				
Land	101,500	101,500	80,000	80,000
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,513,382	1,748,311	1,342,359
Machinery and Equipment	5,850,044	6,319,830	8,409,436	7,993,540
Public Works				
Land	3,451,366	4,021,319	4,068,057	4,144,924
Machinery and Equipment	3,673,884	3,940,248	3,961,194	4,099,263
Infrastructure	57,234,272	63,249,496	65,078,062	68,962,093
Health				
Machinery and Equipment	154,771	154,771	152,321	152,321
Human Services				
Land	79,200	79,200	79,200	274,729
Land Improvements				
Buildings, Structures and Improvements	723,363	723,363	723,363	1,057,834
Machinery and Equipment	1,973,980	1,989,550	2,008,934	2,604,413
Community and Economic Development				
Machinery and Equipment	0	0	0	0
Construction in Progress	8,977,025	7,066,010	3,393,176	5,277,780

2011	2012 (1)	2013	2014	2015	2016
\$69,408	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
305,025	305,025	335,636	405,387	404,709	604,676
4,625,437	6,489,066	6,537,866	6,482,556	6,513,172	6,880,397
488,516	507,516	507,516	507,516	577,389	810,074
54,714,930	54,663,576	54,762,512	62,464,171	63,221,554	63,552,150
4,273,099	3,108,006	3,433,731	4,069,530	4,746,366	4,911,458
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	22,995	22,995
1,297,113	1,352,267	1,352,267	1,282,152	1,282,152	1,423,538
8,470,365	9,040,127	9,777,454	8,019,592	13,623,211	13,380,017
4,238,149	4,238,149	4,821,496	5,217,606	5,308,889	5,308,889
4,199,030	4,304,067	4,555,773	4,473,785	5,135,636	5,764,525
70,724,975	75,065,746	80,114,389	85,078,440	88,334,797	89,097,530
155,105	155,105	155,105	156,185	163,294	198,801
274,729	274,729	274,729	274,729	274,729	274,729
					52,440
1,057,834	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
2,517,362	2,395,497	2,457,131	2,730,486	2,661,201	2,883,662
0	0	0	0	0	0
8,630,236	10,401,332	12,877,630	11,836,908	6,098,393	7,834,990

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,745,426	1,795,654
Land Improvements	76,431,500	83,314,971	83,377,256	95,777,965
Buildings, Structures and Improvements	28,042,967	29,008,512	30,990,892	41,823,798
Machinery and Equipment	1,701,473	1,754,801	1,778,129	1,763,134
Construction in Progress	18,494,552	20,920,071	25,710,336	5,435,607
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	88,418,787	91,541,584	93,175,275	93,897,672
Buildings, Structures and Improvements	29,015,576	29,353,826	29,640,922	29,640,924
Machinery and Equipment	2,605,820	2,919,529	3,251,574	3,251,571
Construction in Progress	2,266,158	2,581,059	3,515,344	18,006,768
Storm Water				
Machinery and Equipment	24,793	24,793	24,793	24,793

Source: County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.
Existing assets under the \$100,000 threshold were not disposed.

2011	2012 (1)	2013	2014	2015	2016
1,805,956	1,824,366	1,824,366	1,914,673	1,914,673	1,914,673
99,127,182	101,970,035	102,932,040	109,630,579	111,011,301	113,057,051
43,385,563	43,385,563	44,281,296	44,718,162	44,256,491	52,078,622
1,738,514	1,720,755	1,756,816	1,868,227	2,015,805	2,292,776
4,353,421	4,448,923	6,657,663	7,498,057	7,866,452	1,353,002
406,165	406,165	406,165	406,165	411,165	464,055
94,266,602	94,383,775	94,590,807	95,320,891	95,395,234	96,585,269
29,640,923	29,640,923	60,959,557	61,424,226	61,832,269	62,361,019
3,216,790	3,098,282	3,228,553	3,264,605	3,310,475	3,547,916
29,255,450	32,482,233	726,645	489,606	125,187	791,583
24,793	24,793	24,793	24,793	24,793	24,793

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Dave Yost • Auditor of State

WARREN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 19, 2017