



OHIO AUDITOR OF STATE
KEITH FABER



WARREN COUNTY

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Schedule of Expenditures of Federal Awards (Prepared by Management)	1
Notes to the Schedule of Expenditures of Federal Awards (Prepared by Management)	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
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.....	9
Schedule of Findings.....	13

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WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019

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	2019		3,266
National School Breakfast Program-Juvenile Detention Center	10.553	2020		2,545
National School Breakfast Program-Mary Haven Youth Center	10.553	2019		5,438
National School Breakfast Program-Mary Haven Youth Center	10.553	2020		3,647
Total CFDA Number 10.553				<u>14,896</u>
National School Lunch Program-Juvenile Detention Center	10.555	2019		6,709
National School Lunch Program-Juvenile Detention Center	10.555	2020		5,166
National School Lunch Program-Mary Haven Youth Center	10.555	2019		10,012
National School Lunch Program-Mary Haven Youth Center	10.555	2020		7,717
Total CFDA Number 10.555				<u>29,604</u>
Total Child Nutrition Cluster				<u>44,500</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
<u>SNAP Cluster</u>				
Food Assistance	10.561	2019		331,870
Food Assistance	10.561	2020		122,447
Food Assistance-FAET 50%	10.561	2019		20
Food Assistance-FAET 100%	10.561	2019		5,686
Total CFDA Number 10.561				<u>460,023</u>
Total U.S. Department of Agriculture				<u>504,523</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	2015		23,303
Community Development Block Grant Entitlement Program	14.218	2016		49,289
Community Development Block Grant Entitlement Program	14.218	2017		34,566
Community Development Block Grant Entitlement Program	14.218	2018		461,849
Community Development Block Grant Entitlement Program	14.218	2019		70,645
Total CFDA Number 14.218				<u>639,652</u>
Total U.S. Department of Housing and Urban Development				<u>639,652</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-MU-MU-K073		120,190
<i>Passed Through Ohio Attorney General's Office:</i>				
Victims of Crime Act	16.575	2019VOCA132136795		25,263
Victims of Crime Act-Crime Victim Assistance	16.575	2019VOCA132136799		65,842
Victims of Crime Act-Crime Victim Assistance	16.575	2019VOCA132924514		20,556
Victims of Crime Act - START Program	16.575	G-1819-11-5818		52,133
Total CFDA Number 16.575				<u>163,794</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Equitable Sharing Program - Asset Forfeiture	16.922	2019		37,656
Total U.S. Department of Justice				<u>321,640</u>

(Continued)

WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>Employment Services Cluster</u>				
Employment Services - Resource Sharing	17.207	G-1819-11-5818		2,838
Trade Adjustment Assistance	17.245	G-2021-11-6003		449
NDWG-Opioids	17.277	2019		6,265
<u>WIOA Cluster</u>				
Workforce Investment Act-Adult	17.258	2018		2,700
Workforce Investment Act-Adult	17.258	G-1718-15-0186		1,129
Workforce Investment Act-Adult	17.258	G-1819-11-5818		164,544
Workforce Investment Act-Adult Admin	17.258	2018		69,142
Workforce Investment Act-Adult Admin	17.258	2019		43,105
Total CFDA Number 17.258				<u>280,620</u>
Workforce Investment Act-Youth	17.259	2017		108,253
Workforce Investment Act-Youth	17.259	2018		1,257,178
Workforce Investment Act-Youth	17.259	2019		134,749
Workforce Investment Act-Youth	17.259	2020		3,845
Workforce Investment Act-Youth Admin	17.259	2017		51,415
Workforce Investment Act-Youth Admin	17.259	2018		92,611
Workforce Investment Act-Youth Admin	17.259	2020		427
Total CFDA Number 17.259				<u>1,648,478</u>
Workforce Investment Act-Dislocated Worker	17.278	G-1718-15-0186		75,936
Workforce Investment Act-Dislocated Worker	17.278	G-1819-11-5818		124,300
Workforce Investment Act-Dislocated Worker	17.278	2018		2,700
Workforce Investment Act-Dislocated Worker Admin	17.278	2018		50,409
Workforce Investment Act-Dislocated Worker Admin	17.278	2019		32,268
Workforce Investment Act-Resource Sharing	17.278	G-1819-11-5818		112
Total CFDA Number 17.278				<u>285,725</u>
Total WIOA Cluster				<u>2,214,823</u>
Total U.S. Department of Labor				<u>2,224,375</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	n/a		275,990
<i>Passed Through Ohio Department of Transportation:</i>				
<u>Highway Planning and Construction Cluster</u>				
Highway Planning and Construction - Rural Sign Inventory and Compliance Study	20.205	PID 106255		25,085
Highway Planning and Construction - Bridge Load Rating Project	20.205	PID 108424		3,750
Total CFDA Number 20.205				<u>28,835</u>
Total U.S. Department of Transportation				<u>304,825</u>

(Continued)

WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-2021-11-6003		693
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-2021-11-6003		6,928
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1819-11-5818		308
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-2021-11-6003		4,819
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-2021-11-6003		9,075
Promoting Safe and Stable Families-ESAA Reunification	93.556	G-2021-11-6003		363
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-2021-11-6003		54,093
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1819-11-5818		87,882
Total CFDA Number 93.556				164,161
<u>TANF Cluster</u>				
Temporary Assistance for Needy Families-Administration	93.558	2019	24,654	195,306
Temporary Assistance for Needy Families-Administration	93.558	2020	10,384	49,732
Temporary Assistance for Needy Families-Supplemental Administration	93.558	2019		49,838
Temporary Assistance for Needy Families-Regular	93.558	2019	359,652	531,868
Temporary Assistance for Needy Families-Regular	93.558	2020	161,659	187,771
Temporary Assistance for Needy Families-CCMEP	93.558	G-1819-11-5818		326,225
Temporary Assistance for Needy Families-CCMEP	93.558	G-2021-11-6003		52,293
Temporary Assistance for Needy Families-CCMEP Administration	93.558	G-1819-11-5818		148
Temporary Assistance for Needy Families-CCMEP Administration	93.558	G-2021-11-6003		1,055
Temporary Assistance for Needy Families-Fraud Awareness	93.558	2019		1,972
Temporary Assistance for Needy Families-Independent Living	93.558	G-1819-11-5818		398
Temporary Assistance for Needy Families-Kinship Caregiver	93.558	2019		67,532
Total CFDA Number 93.558			556,349	1,464,138
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Support Enforcement	93.563	G-1819-11-5817		1,302,179
Child Support Enforcement	93.563	G-2021-11-6004		496,317
Total CFDA Number 93.563				1,798,496
<u>CCDF Cluster</u>				
Child Care Administration	93.575	2019		5,335
Child Care Administration	93.575	2020		19,898
Child Care Non-Admin	93.575	2019		60,458
Child Care Non-Admin	93.575	2020		65,775
Total CFDA Number 93.575				151,466
Child Welfare Services-State Grants (Admin)	93.645	G-2021-11-6003		8,517
Child Welfare Services-State Grants	93.645	G-2021-11-6003		62,928
Total CFDA Number 93.645				71,445
Foster Care Administration & Training	93.658	G-1819-11-5818		251,954
Foster Care Administration & Training	93.658	G-2021-11-6003		76,940
Foster Care Maintenance Title IV-E	93.658	G-1819-11-5818		1,132,934
Foster Care Maintenance Title IV-E	93.658	G-2021-11-6003		363,636
Foster Care Contract Services	93.658	G-1819-11-5818		3,355
Foster Care Contract Services	93.658	G-2021-11-6003		1,527
Total CFDA Number 93.658				1,830,346
Adoption Assistance Administration	93.659	G-1819-11-5818		428,503
Adoption Assistance Administration	93.659	G-2021-11-6003		172,677
Non-Recurring Adoption Assistance	93.659	G-1819-11-5818		21,275
Non-Recurring Adoption Assistance	93.659	G-2021-11-6003		7,991
Total CFDA Number 93.659				630,446

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WARREN COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

FEDERAL GRANTOR Pass Through Grantor 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	2019		182,054
Title XX Social Service Block Grant	93.667	2020		21,988
Title XX Social Service Block Grant (Transfer)	93.667	2019	568,387	568,387
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Title XX Social Service Block Grant	93.667	2019		84,872
Total CFDA Number 93.667			568,387	857,301
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1819-11-5818		3,600
Chafee Foster Care Independence Program	93.674	G-2021-11-6003		1,200
Total CFDA Number 93.674				4,800
<i>Passed Through Ohio Department of Job and Family Services:</i>				
State Children's Health Insurance Program	93.767	2019		10,769
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>Medicaid Cluster</u>				
Medicaid (Title XIX)	93.778	2019		28,690
Medicaid (Title XIX)	93.778	2020		18,767
Medicaid (Title XIX) Enhanced	93.778	2019		418,105
Medicaid (Title XIX) 75%	93.778	2019		106,775
Medicaid (Title XIX) 75%	93.778	2020		129,133
Medicaid (Title XIX) Combined	93.778	2019		24,639
Medicaid (Title XIX) Combined	93.778	2020		32,785
Medicaid (Title XIX) NET	93.778	2019		160,794
Medicaid (Title XIX) NET	93.778	2020		79,218
Medicaid (Title XIX) Child Welfare	93.778	G-1819-11-5818		4,823
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid (Title XIX)	93.778	2018		338,434
Medicaid (Title XIX)	93.778	2019		302,015
Total CFDA Number 93.778				1,644,178
Total Medicaid Cluster				1,644,178
<i>Passed Through Ohio Department of Job and Family Services:</i>				
State Opioid Response Grant - START Program	93.788	G-1819-11-5818		40,000
State Opioid Response Grant - START Program	93.788	G-2021-11-6003		1,870
Total CFDA Number 93.788				41,870
<i>Passed Through Ohio Department of Mental Health and Addiction Services:</i>				
Block Grant for Community Mental Health Services	93.958	2019		27,600
Total U.S. Department of Health and Human Services			1,124,736	8,697,016
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant	97.042	EMC-2018-EP-00008-S01		59,530
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005		55,593
Total CFDA Number 97.042				115,123
Total U.S. Department of Homeland Security				115,123
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	2019		7,020
Total U.S. Election Assistance Commission				7,020
Total			1,124,736	12,814,174

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, 2019**

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, 2019. 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 the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - 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 E - 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 F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$63,604 and \$13,451 from the Child Care Non-Admin program (CFDA 93.575) to the TANF Admin program (CFDA 93.558) and to the TANF Regular Program (CFDA 93.558), respectively. The Schedule shows the County spent \$126,233 on the Child Care Non-Admin program. The amount reported for the Child Care Non-Admin program on the Schedule excludes the amounts transferred to the TANF Admin and TANF Regular programs. The amounts transferred to the TANF Admin and TANF Regular programs are included as TANF Admin and TANF Regular expenditures, respectively, when disbursed. The following table shows the gross amount drawn for the Child Care Non-Admin program during fiscal year 2019 and the amounts transferred to the TANF Admin and TANF Regular programs.

Child Care Non-Admin	\$203,288
Transfer to TANF Admin	(63,604)
Transfer to TANF Regular	<u>(13,451)</u>
Total Child Care Non-Admin	<u>\$126,233</u>

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. The amounts included on the Schedule are those solely expended by the Warren County Department of Jobs and Family Services and do not include the amounts disbursed by Area 12 to Butler County and/or Clermont County.



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**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 unit, each major fund, and the aggregate remaining fund information of Warren County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated July 27, 2020. We noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

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 internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020

OHIO AUDITOR OF STATE KEITH FABER



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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Warren County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with 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, the 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, 2019.

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 unit, each major fund and the aggregate remaining fund information of Warren County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 27, 2020. We conducted our audit to opine on the County's basic financial statements as a whole. 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.

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

Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020

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WARREN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

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):	Workforce Innovation and Opportunity Act Cluster Temporary Assistance for Needy Families Cluster CFDA #93.659 Adoption Assistance CFDA #93.667 Title XX Social Services Block Grant
(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**

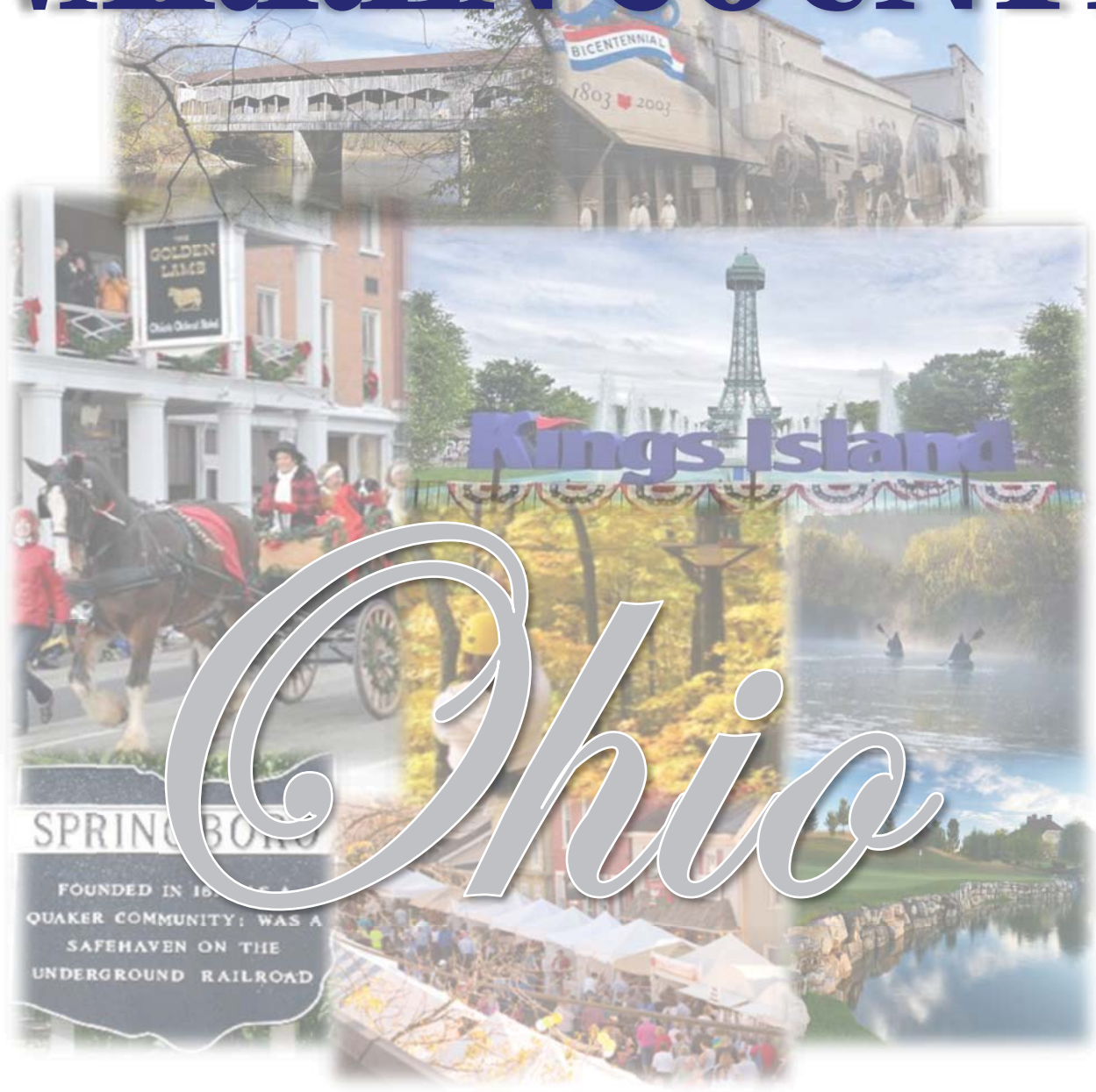
None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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WARREN COUNTY



Ohio

**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2019**

WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2019

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



TABLE OF CONTENTS

WARREN COUNTY, OHIO

INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xviii
C County Organizational Chartxix
D Certificate of Achievement for Excellence in Financial Reporting.....xx

FINANCIAL SECTION

B Management’s Discussion and Analysis5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position..... 18
 Statement of Activities20
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....22
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities24
 Statement of Revenues, Expenditures, and Changes in Fund Balances26
 Reconciliation of the Statement of Revenues, Expenditures, and Changes
 in Fund Balances of Governmental Funds to the Statement of Activities28
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual (Non-GAAP Budgetary Basis):
 General Fund29
 Board of Developmental Disabilities Fund.....30
 Senior Citizens Service Levy Fund.31
 Proprietary Funds:
 Statement of Net Position32
 Statement of Revenues, Expenses, and Changes in Fund Net Position34
 Statement of Cash Flows35
 Fiduciary Funds:
 Statement of Net Position36
 Statement of Changes in Net Position37
 Notes to the Basic Financial Statements38
 Required Supplementary Information:
 Schedule of the County’s Proportionate Share of the
 Net Pension Liability/Net Pension Asset.....96
 Schedule of County Contributions - Pension.....98
 Schedule of the County’s Proportionate Share of the
 Net OPEB Liability.....100
 Schedule of County Contributions – OPEB Plan101
 Notes to the Required Supplementary Information102

WARREN COUNTY, OHIO

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	108
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance	109
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	110
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Special Revenue Funds	120
Combining Balance Sheet – Nonmajor Debt Service Funds.....	130
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	131
Combining Balance Sheet – Nonmajor Capital Projects Funds	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Capital Projects Funds	133
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	

Major Governmental Funds:

<i>General Fund</i>	134
<i>Special Revenue Fund:</i>	
Board of Developmental Disabilities Fund.....	141
Senior Citizens Service Levy Fund.....	142
<i>Debt Service Fund:</i>	
Special Assessment Fund	143
<i>Capital Projects Fund:</i>	
County Road Projects Fund.....	144
County Construction Projects Fund.....	145

Nonmajor Governmental Funds:

<i>Special Revenue Fund:</i>	
Motor Vehicle and Gasoline Tax Fund.....	146
Human Services Fund	147
Dog and Kennel Fund	148
Law Library Resources Fund	149
Veteran’s Memorial Fund	150
Indigent Driver Interlock and Monitoring Fund.....	151
Probation Supervision Fund	152
Common Pleas Mental Health Grant Fund.....	153

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	154
Domestic Shelter Fund	155
Real Estate Assessment Fund	156
Children's Services Board Fund	157
Crime Victim Grant Fund.....	158
Youth Services Subsidy Fund	159
Delinquent Real Estate Tax and Assessment Fund	160
CCMEP/TANF Fund	161
Municipal Victim Witness Fund	162
Warren County Solid Waste District Fund.....	163
Workforce Investment Act Fund	164
Job Training Partnership Act Fund.....	165
Pass Through Grants Fund	166
Community Corrections Fund	167
Child Support Enforcement Fund.....	168
Emergency Management Fund	169
Community Development Fund	170
Sheriff Grants Fund.....	171
Indigent Guardianship Fund	172
Indigent Driver Fund.....	173
Drug Law Enforcement Fund	174
Law Enforcement Fund	175
Court Computerization Fund	176
Courts Special Projects Fund	177
Cognitive Intervention Program Fund	178
Hazardous Materials Emergency Fund.....	179
Tactical Response Unit Fund	180
Enforcement and Education Fund	181
Rehabilitation Grants Fund	182
County Transit Fund.....	183
Recorder Technology Fund.....	184
Board of Elections (BOE) Technology Fund	185
Workforce Investment Board Fund	186
Sales Tax Transition Fund.....	187
Lodging Tax Fund.....	188
Board of Elections (BOE) Cybersecurity Fund	189
Treasurer Tax Certificate Admin Fund.....	190
COAP Grant Opioid Abuse Program Fund	191

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Debt Service Funds:

Tax Increment Financing Fund	192
Ohio Public Works Commission (OPWC) Loan Fund.....	193
Radio System Bonds Fund	194
Tax Increment District Revenue Bond Fund	195
Jail Bonds Fund	196

Capital Projects Funds:

Airport Construction Fund	197
Redevelopment Tax Equivalent Fund.....	198

Permanent Fund:

Scheurer-Smith Trust Fund	199
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Nonmajor Enterprise Funds:

Combining Statement of Net Position	202
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	203
Combining Statement of Cash Flows	204

Internal Service Funds:

Combining Statement of Net Position	206
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	207
Combining Statement of Cash Flows	208

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	211
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WARREN COUNTY, OHIO

STATISTICAL SECTION

Net Position by Component	S2
Changes in Net Position	S4
Fund Balances, Governmental Funds	S8
Changes in Fund Balances, Governmental Funds	S10
Assessed Valuations and Estimated True Values of Taxable Property	S12
Property Tax Rates of Direct and Overlapping Governments	S14
Principal Taxpayers - Real Estate Tax - Current Year and Nine Years Ago.....	S16
Principal Taxpayers - Public Utilities Personal Property Tax - Current Year and Nine Years Ago.....	S17
Property Tax Levies and Collections.....	S18
Taxable Sales By Industry (Category-Cash Basis).....	S20
Ratio of Outstanding Debt By Type.....	S22
Ratios of General Bonded Debt Outstanding	S24
Debt Limitations	S26
Pledged Revenue Coverage	S28
Demographic and Economic Statistics	S30
Principal Employers - Current Year and Nine Years Ago.....	S33
Full Time Equivalent Employees by Function.....	S34
Operating Indicators by Function.....	S38
Capital Asset Statistics by Function.....	S48



INTRODUCTORY SECTION



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July 27, 2020

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, 2019. 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 organizations, activities, and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. The Warren County Transportation Improvement District has been included as a discretely presented component unit 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, 2019

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. Its 400 square mile area serves a residential population estimated at 234,602 (2019 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, library and 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, 2019

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 234,602 persons, which is an increase of 21,909 persons or 10.3% from 212,693 persons in the 2010 Census. The annualized percent change is +1.0%, which is greater than -0.003% for the State of Ohio and +0.8% nationally. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 88,444 units, which is an increase of 1,432 units or 1.6% compared to 87,012 units previously. Nationally, home ownership is 65.1%.

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>
2010	1,283	\$175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844
2019	3,180	555,836,079

Source: Warren County Building Inspection Department

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

In 2019, Warren County continued to see a strong increase of residential new construction which corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 1.0%. Agri/Residential and Commercial new construction increased 3.4% and 52.7% respectively, while new Industrial construction decreased 80.9%.

Warren County New Construction Assessed Values:

<u>Tax Year</u>	<u>Agri/Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2010	\$48,882,970	\$986,150	\$12,965,610	\$62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260
2018	137,580,980	12,291,640	13,119,120	162,991,740
2019	142,279,200	2,337,690	20,033,020	164,649,910

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

Source: Warren County Auditor's Office

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 eight districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 20% statewide based on the most recently available performance index rankings, with Wayne Local schools coming in at the highest in the County, and at number 30 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. 93.3% of Warren County adult residents have a high school degree as opposed to 90.7% for the State of Ohio and 88.3% nationally. The County ranks even higher in college graduates with 44.1% having a college degree compared to 29.0% in the State of Ohio and 32.6% 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, 2019

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 ranking 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. In 2019, the event hosted Billboard #1 band Daughtry featuring lead singer Chris Daughtry.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 Presidents of the United States. The "Lamb" has experienced many renovations recently and must be seen. 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 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 YMCAs in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities, and sports fields.

The City of Springboro 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. In 2019, Springboro opened a state of the art performing arts center. 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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.

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

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

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!

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

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

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. 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. 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 marina hosts 112 new boat slips, a retail store, concessions, and offers boat fuel. The marina and its amenities have allowed even more use of the popular boating and fishing destination.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

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

Construction is complete on a new outdoor, multi-sport complex in the Union Village development in western Turtlecreek Township. Warren County Sports Park at Union Village – a soccer, lacrosse, and baseball complex will begin hosting events in 2020 with a complete opening planned in 2021.

In 2013, Warren County's tourism industry 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. That year, 8.3 million visitors to Warren County spent more than \$1.1 billion. Now, a report compiled by the Warren County Convention & Visitors Bureau (WCCVB), citing a June 2018 Tourism Economics report (most recent report available), shows the county welcomes more than 12 million visitors annually, generating \$1.2 billion in economic impact and supporting 11,666 jobs. Warren County visitor spending also generates \$285 million in wages and \$148.8 million in federal, state, and local taxes annually. Warren County has seen significant increases in lodging tax collections in 2018, which serves to lessen the tax burden on local residents. Tourism supports one in every ten jobs in Warren County.

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 \$5.0 million worth of roadway improvements in 2019 and has an estimated \$70.3 million of scheduled road improvements to be completed in 2020 through 2025. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements in 2019 included a bridge and retaining wall replacement on Socialville Fosters Road, completion of the Duke Boulevard widening north of Irwin Simpson, and a bridge replacement on New Burlington Road. 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; continuation of ODOT's improvements to the I-75 and the State Route 73 interchange; widening and other improvements to State Route 63 between the City limit of Monroe and the City limit of Lebanon; and safety improvements on Greentree Road.
- The main focus of the Department of Facilities Management is the planning, construction, and maintenance of County facilities and grounds. Their goal is to maximize the use and efficiency of existing facilities, while planning for future expansion based on growth projections and needs

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Completed the Probate/Juvenile Expansion Project, adding 11,622 square feet to the facility and remodeling over 4,000 square feet of existing space;
- Completed the Justice Drive Relocation Project to make way for the new Warren County Jail & Sheriff's Office. The project involved cutting off Justice Drive at the 520 Building entrance and extending Memorial Drive towards Donovan Elementary School and reconnecting to old Justice Drive at the bike trail;
- Broke ground on the new 496-bed Warren County Jail & Sheriff's Office. The project is scheduled for completion in Fall 2021;
- Repaved the east end of the Administration Building parking lot, the entire Jail & Sheriff's Office parking lot, and the north parking lot of the Health & Human Services Building;
- Replaced 400 feet of fencing and added 150 feet of new fencing along the bike trail at the Juvenile Justice Center;
- Remodeled the Zoning Department at the Administration Building;
- Remodeled the Domestic Relations Division of the Common Pleas Courts including a full remodel of Courtroom 1 and Hearing Rooms A, B, & C;
- Remodeled the Clerk of Courts Division of the Common Pleas Courts;
- Constructed a new multi-use conference room in the General Division of the Common Pleas Courts;
- Remodeled the main courtroom at County Court, including a new ceiling, lighting, paint, and flooring;
- Replaced the roof on the Children Services Visitation House;
- Replaced the roof on the Old Jail & Sheriff's Office at Silver Street with a new composite slate roof; and
- Installed new drainage measures to prevent basement flooding at the Old Administration Building and the Old Courthouse.

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 2019. The analysis focus in the MD&A is on major funds.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

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 purchase order released to the vendor. Those purchase orders which exceed the available appropriation are

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2019

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, 2019, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$43,370,077. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$24,433,031
Net Debt Per Capita	\$104.15
Net Debt to Assessed Value	0.3299%
Net Debt to Estimated Actual Value	0.1194%

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

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

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2019. 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, 2018. 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, 2019***

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 28 years (1991 - 2018). 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 2019.

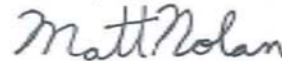
Acknowledgments

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 – Auditor's Office
Brenda Quillen, Auditor's Office
Brian Aquino, Auditor's Office
Hurst Kelly & Co. LLC

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

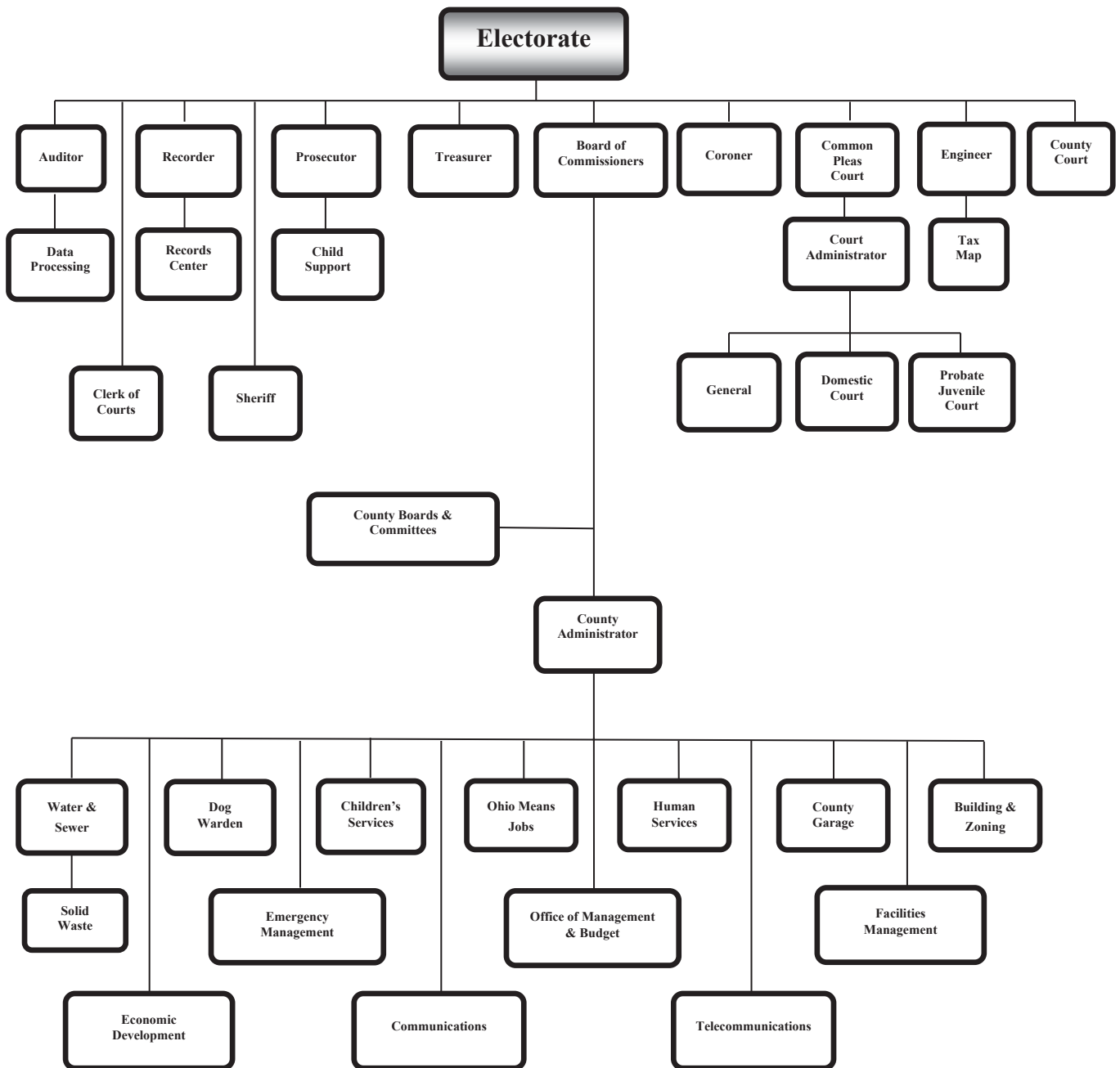
***List of Elected Officials
For the Year Ended December 31, 2019***

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

JUDGES

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

*County Organizational Chart
For the Year Ended December 31, 2019*



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, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION





Corporate Centre of Blue Ash
11117 Kenwood Road
Blue Ash, Ohio 45242-1817
(513) 361-8550 or (800) 368-7419
SouthwestRegion@ohioauditor.gov

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 unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2019, 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 audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, 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 unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, and Senior Citizens Service Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2020, 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.



Keith Faber
Auditor of State

Columbus, Ohio

July 27, 2020



***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

This discussion and analysis of Warren County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2019. 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 2019 are as follows:

- Total net position of the County increased by \$36.9 million – due to a \$31.0 million increase in governmental activities and a \$5.9 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$10.7 million or 23.5%, compared with the fund balance reported one year prior.
- The County had \$169.9 million in expenses related to governmental activities; \$66.3 million (39.0%) of these expenses were offset by program specific charges for services and grants and contributions. This is up slightly from 2018 when 33.5% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$6.0 million less than budgeted. The General Fund reported a \$4.2 million increase in budgetary fund balance for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to private-sector business. They report information about the County as a whole, including the Transportation Improvement District – the County's discretely presented component unit. A separately issued audit report containing financial statements is available from the Secretary-Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

The Statement of Net Position includes all of the County's assets, liabilities, and deferred outflows and inflows of resources. 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.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

The two government-wide financial statements also report the County's net position and how it has changed. Net position (the difference between the County's assets, liabilities, and deferred outflows/inflows) is one way to measure financial health. Over time, increases or decreases in net position indicate whether financial health is improving or deteriorating.

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

- ***Governmental Activities*** – Most of the County's services are reported here and include general government, public safety, public works, health, human services, and community and economic development. The majority of these services are funded by taxes and intergovernmental revenues.
- ***Business-Type Activities*** – These services include water, sewer, sheriff rotary, communications rotary, and storm water. These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's major funds, not the County as a whole. Funds are account groupings used to track specific sources of funding and spending for particular purposes. All of the funds of the County can be divided into three categories: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds.

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 spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of the governmental funds is narrower than 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 County'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 – General Fund, Board of Development Disabilities Fund, Senior Citizens Service Levy Fund, Special Assessment Fund, County Road Projects Fund, and the County Construction Projects Fund. 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.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Proprietary Funds – The County maintains two different types of proprietary funds – enterprise funds and internal service 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 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 employees and medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases. The services provided by these funds predominately benefit governmental rather than the business-type functions. For this reason, they have been included within the governmental activities' column in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the governmental-wide financial statements, only in more detail. The Water Fund, Sewer Fund, and Sheriff Fund are considered major proprietary funds of the County. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

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, as they represent resources 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 consist of a private purpose trust fund and several agency funds.

The notes that follow the basic financial statements provide additional information that is essential to the full understanding of the data provided in the governmental-wide and fund financial statements.

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**Management's Discussion and Analysis
For the Year Ended December 31, 2019**

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2019 as compared to 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$327,504,596	\$263,906,393	\$74,176,226	\$67,272,784	\$401,680,822	\$331,179,177
Capital Assets, Net	169,063,917	139,232,520	188,320,987	184,869,239	357,384,904	324,101,759
Total Assets	<u>496,568,513</u>	<u>403,138,913</u>	<u>262,497,213</u>	<u>252,142,023</u>	<u>759,065,726</u>	<u>655,280,936</u>
Deferred Outflows of Resources	34,873,538	18,393,057	5,281,843	3,022,578	40,155,381	21,415,635
Liabilities						
Current Liabilities	16,238,055	9,862,497	3,863,101	1,609,188	20,101,156	11,471,685
Long-Term Liabilities:						
Due within One Year	11,662,837	2,548,467	1,008,534	1,128,151	12,671,371	3,676,618
Due in More than One Year:						
Other Amounts	43,836,898	17,082,580	11,308,408	12,016,646	55,145,306	29,099,226
Net Pension Liability	102,590,993	59,918,739	14,838,916	8,553,433	117,429,909	68,472,172
Net OPEB Liability	48,573,985	41,415,658	7,025,816	5,912,108	55,599,801	47,327,766
Total Liabilities	<u>222,902,768</u>	<u>130,827,941</u>	<u>38,044,775</u>	<u>29,219,526</u>	<u>260,947,543</u>	<u>160,047,467</u>
Deferred Inflows of Resources	50,044,651	63,238,545	372,842	2,508,836	50,417,493	65,747,381
Net Position						
Net Investment in Capital Assets	146,598,235	127,268,827	175,018,867	172,887,158	321,617,102	300,155,985
Restricted	138,018,440	155,272,013	0	0	138,018,440	155,272,013
Unrestricted	(26,122,043)	(55,075,356)	54,342,572	50,549,081	28,220,529	(4,526,275)
Total Net Position	<u>\$258,494,632</u>	<u>\$227,465,484</u>	<u>\$229,361,439</u>	<u>\$223,436,239</u>	<u>\$487,856,071</u>	<u>\$450,901,723</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2019, the County's total net position was \$487.9 million.

The net pension liability is the largest single liability reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The net other postemployment benefits (OPEB) liability is another significant liability of the County and is reported pursuant to GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

Governmental Accounting Standards Board (GASB) standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB Statement No. 27) and postemployment benefits (GASB Statement No. 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB Statement Nos. 68 and 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

GASB Statement Nos. 68 and 75 require the net pension asset, net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the Statement of Net Position.

In accordance with GASB Statement Nos. 68 and 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension asset, net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

The largest portion of the County's net position (\$321.6 million or 65.9%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, and equipment); less related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, therefore, these assets are not available for future spending.

An additional portion of the County's net position (\$138.0 million or 28.3%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$28.2 million, comprised of a deficit balance of \$26.1 million for governmental activities and \$54.3 million for business-type activities. The deficit unrestricted net position balance reported for governmental activities is attributable to the recognition of the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) unfunded pension and OPEB obligations in accordance with GASB Statement Nos. 68 and 75. If the net pension asset, net pension and OPEB liabilities and related deferrals were excluded, the unrestricted net position report for governmental activities would be a positive \$92.9 million. As the operation of the OPERS is outside the control of the County and varies significantly from year to year based on performance of investments and actuarial assumptions, it's important to acknowledge the significant impact the asset, liabilities and deferrals has on the County's reported net position.

Overall, net position increased \$36.9 million or 8.2%. Net position for governmental activities increased \$31.0 million, while net position for business-type activities increased \$5.9 million. The increase was the result of holding expenses to 84.6% and 85.8% of total revenues for the year for governmental activities and business-type activities, respectively.

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WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2019

Unaudited

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services and Sales	\$20,004,228	\$19,316,526	\$30,057,742	\$28,575,878	\$50,061,970	\$47,892,404
Operating Grants and Contributions	30,347,714	25,081,870	0	0	30,347,714	25,081,870
Capital Grants and Contributions	15,963,650	6,205,207	11,723,609	8,209,198	27,687,259	14,414,405
General Revenues:						
Property Taxes	44,172,056	39,284,379	0	0	44,172,056	39,284,379
Sales Taxes	56,435,562	51,992,878	0	0	56,435,562	51,992,878
Payments in Lieu of Taxes	5,602,178	5,456,431	0	0	5,602,178	5,456,431
Motor Vehicle and Gasoline Taxes	11,765,092	9,146,598	0	0	11,765,092	9,146,598
Shared Revenues	6,875,656	7,243,795	0	0	6,875,656	7,243,795
Investment Earnings	9,689,339	4,533,137	0	0	9,689,339	4,533,137
Miscellaneous	111,520	136,110	2,834	0	114,354	136,110
Total Revenues	<u>200,966,995</u>	<u>168,396,931</u>	<u>41,784,185</u>	<u>36,785,076</u>	<u>242,751,180</u>	<u>205,182,007</u>
Program Expenses						
General Government:						
Legislative and Executive	28,974,703	25,074,165	0	0	28,974,703	25,074,165
Judicial	12,241,806	12,535,055	0	0	12,241,806	12,535,055
Public Safety	46,405,203	39,818,785	0	0	46,405,203	39,818,785
Public Works	19,438,257	17,381,535	0	0	19,438,257	17,381,535
Health	682,810	537,045	0	0	682,810	537,045
Human Services	57,004,894	52,725,413	0	0	57,004,894	52,725,413
Community and Economic Development	4,129,047	2,297,984	0	0	4,129,047	2,297,984
Interest and Fiscal Charges	1,061,127	553,316	0	0	1,061,127	553,316
Business Type Activities:						
Water	0	0	15,907,890	14,713,668	15,907,890	14,713,668
Sewer	0	0	13,077,880	14,910,173	13,077,880	14,910,173
Sheriff	0	0	6,454,759	5,515,248	6,454,759	5,515,248
Communications Rotary	0	0	45,170	56,391	45,170	56,391
Storm Water	0	0	373,286	392,029	373,286	392,029
Total Expenses	<u>169,937,847</u>	<u>150,923,298</u>	<u>35,858,985</u>	<u>35,587,509</u>	<u>205,796,832</u>	<u>186,510,807</u>
Total Change in Net Position	31,029,148	17,473,633	5,925,200	1,197,567	36,954,348	18,671,200
Beginning Net Position	227,465,484	209,991,851	223,436,239	222,238,672	450,901,723	432,230,523
Ending Net Position	<u>\$258,494,632</u>	<u>\$227,465,484</u>	<u>\$229,361,439</u>	<u>\$223,436,239</u>	<u>\$487,856,071</u>	<u>\$450,901,723</u>

Governmental Activities

The three functions with the largest expenses are human services, public safety, and general government. Human services comprise 33.5% of total expenses and continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families. Expenses increased 8.1% in 2019 due to an increase in pension expense related to GASB 68. Of the \$57.0 million spent in 2019, \$26.2 million was covered by program revenues and the remaining \$30.8 million was funded by taxpayers.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Public safety programs comprise 27.3% of all program expenses and during 2019, these expenses increased by 16.5%. This increase is primarily due to an increase in pension expense related to GASB 68. Of the \$46.4 million spent in 2019, \$8.6 million was covered by program revenues and the remaining \$37.8 million was funded by taxpayers.

General government expenses were \$41.2 million and were for legislative, executive, and judicial programs. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 24.3% of all program expenses – \$13.5 million was paid for by program revenues, with the remaining \$27.7 million being funded by taxpayers.

Property taxes, sales taxes and payment in lieu of taxes accounted for 52.8% of the \$201.0 million in total revenues for governmental activities. These revenues increased \$9.5 million (9.8%) from 2018. On January 1, 2018, an additional one-fourth percent sales tax took effect which accounts for this increase. This additional sales tax is designated to help build the new jail for the County and any associated costs. Tax year 2018 (collected in 2019) was a sexennial re-evaluation year for the County, which resulted in increases in property valuations and property tax collections.

Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water – with water and sewer making up \$29.0 million of total expenses or 80.8%.

Charges for Services and Sales increased \$1.5 million due to a 3% increase in water rates and increased usage, with significantly drier weather during the year. Capital Grants and Contributions increased by \$3.5 million from 2018. This was attributed to an increase in developer-donated water and sewer improvements and tap-in fees.

Total expenses remained stable, only increasing by \$271,476, or less than 1%.

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

***Management’s Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY’S FUNDS

The financial statements for the County’s major governmental funds are presented after the Statement of Activities. The County’s governmental funds reported a combined fund balance of \$243.4 million, which is an increase of \$56.8 million over last year’s total of \$186.7 million. Of the \$243.4 million fund balance, \$53.4 million is unassigned.

The following table presents the fund balances at December 31, 2019 and December 31, 2018 and the associated change.

	Fund Balance December 31, 2019	Fund Balance December 31, 2018	Increase (Decrease)
General	\$56,171,624	\$45,486,824	\$10,684,800
Board of Developmental Disabilities	54,022,516	54,406,335	(383,819)
Senior Citizens Service Levy	9,180,194	7,877,848	1,302,346
Special Assessment	233,165	273,641	(40,476)
County Road Projects	6,285,144	(344,266)	6,629,410
County Construction Projects	70,268,248	33,770,703	36,497,545
Other Governmental	47,279,016	45,195,859	2,083,157
Total	\$243,439,907	\$186,666,944	\$56,772,963

General Fund – The \$10.7 million increase in fund balance is mainly attributable to increases in tax revenue and investment earnings.

The largest revenue source of taxes consists of sales taxes, real estate property taxes, and property transfer taxes. Tax revenues overall increased 9.7%. The growth in property taxes was due to the sexennial re-evaluation resulting in an increase in property valuations, while the increase in sales taxes was the result of higher retail sales within the County.

Investment Earnings continued to increase for 2019 and is attributable to several factors. First, rising short term interest rates have encouraged the County to be cautious with regard to longer maturity bonds. As bonds have matured, the proceeds have primarily been reinvested in different short-term obligations. The portfolio benefits from the increased rates available, without fear of rates moving up rapidly and substantially eroding principal values. Second, though the new investments are shorter in term, they are paying more than the maturing investments they replaced. Finally, the County created a new investment portfolio to invest the proceeds from Series 2019 Jail Construction Bonds.

Board of Developmental Disabilities Fund – The Fund performed consistently with the prior year, with fund balance decreasing by \$383,819, or less than 1%.

Senior Citizens Service Levy Fund – The fund balance increased by \$1.3 million from prior year as this fund saw a minimal decrease in expenditures (2.0%) and a greater increase in tax revenue (7.4%) as a result of increased property valuation.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

Special Assessment Fund – In 2019, this fund received \$701,710 from special assessment levies, while expending \$3.8 million in debt service payments. During 2019, the Warren County Port Authority paid the County \$3.3 million to assume various special assessment bonds issuances.

County Road Projects Fund – The fund balance increased \$6.6 million over 2018 due to receiving transfers of \$7.0 million from the General Fund. During 2019, expenditures totaling \$6.3 million involved improvements to six capital road and bridge projects and two non-capital road projects.

County Construction Projects – In 2019, this fund experienced a \$36.5 million fund balance increase, largely due to the issuance of \$42.5 million in 2019 Jail Construction Bonds to finance construction of a new jail. The bonds will be repaid with the additional one-fourth percent sales tax previously discussed.

Explanations for the changes in the County's major enterprise funds follows the same explanations as provided in the assessment of the business-type activities noted earlier. This is because enterprise funds are accounted for using full accrual accounting – the same basis used in the government-wide financial statements.

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 2019, his estimations ended with a positive variance of \$14.8 million.

During the course of 2019, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$53,509. Actual expenditures were less than the final budget by \$6.0 million – with the largest variances within Legislative and Executive of \$2.8 million and \$1.8 million in Public Safety. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The fund balance was \$21.0 million better than initially projected in the final budget.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2019 and 2018:

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$14,668,083	\$13,211,379	\$2,682,435	\$2,682,435	\$17,350,518	\$15,893,814
Construction in Progress	24,510,536	11,897,556	8,546,178	1,790,333	33,056,714	13,687,889
Total Non-Depreciable Capital Assets	<u>39,178,619</u>	<u>25,108,935</u>	<u>11,228,613</u>	<u>4,472,768</u>	<u>50,407,232</u>	<u>29,581,703</u>
Land Improvements	1,494,802	961,993	222,466,737	216,565,307	223,961,539	217,527,300
Buildings, Structures, and Improvements	69,810,088	66,303,126	120,074,303	120,074,303	189,884,391	186,377,429
Furniture, Fixtures and Equipment	33,106,539	30,266,147	6,493,370	6,127,792	39,599,909	36,393,939
Infrastructure	117,010,758	102,744,287	0	0	117,010,758	102,744,287
Less: Accumulated Depreciation	<u>(91,536,889)</u>	<u>(86,151,968)</u>	<u>(171,942,036)</u>	<u>(162,370,931)</u>	<u>(263,478,925)</u>	<u>(248,522,899)</u>
Total Depreciable Capital Assets	<u>129,885,298</u>	<u>114,123,585</u>	<u>177,092,374</u>	<u>180,396,471</u>	<u>306,977,672</u>	<u>294,520,056</u>
Total Capital Assets	<u>\$169,063,917</u>	<u>\$139,232,520</u>	<u>\$188,320,987</u>	<u>\$184,869,239</u>	<u>\$357,384,904</u>	<u>\$324,101,759</u>

The County's investment in capital assets (net of accumulated depreciation and related debt) for governmental and business-type activities as of December 31, 2019 amounted to \$146.6 million and \$175.0 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$29.8 million due to construction of a new jail facility, Juvenile/Probate court expansion, and roadway improvements contributed by the Transportation Improvement District. Capital assets, net of accumulated depreciation in the business-type activities increased \$3.5 million as a result of improvements at several regional wastewater treatment plants, water main improvements and a water filter rehabilitation project.

See Note 10 to the basic financial statements for additional details on capital assets.

Debt Administration

At December 31, 2019, the County had total bonded debt outstanding of \$45.3 million, of which \$11.1 million is due within one year. This includes the issuance of \$42.5 million in 2019 Jail Construction Bonds to finance construction of a new jail facility and \$620,221 in 2019 special assessment bonds to finance a roadway improvement. Of the total bonded debt, \$43.4 million comprises debt backed by the full faith and credit of the County, with the remaining \$1.9 million being special assessment debt for which the County is liable in the event of default by property owners subject to the assessment.

The County also had outstanding principal of \$1.9 million in Tax Increment District Revenue Bonds and \$758,944 in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$2.7 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$8.2 million in OWDA Loans outstanding at December 31, 2019.

See Note 14 to the basic financial statements for additional details on the long-term debt of the County.

***Management's Discussion and Analysis
For the Year Ended December 31, 2019***

Unaudited

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County's central location 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 contributed to the County's economic development. In addition, greater Dayton's expansion south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe, Springboro, and Turtlecreek Township. The County's business base is extremely diverse with many area companies concentrated in the sectors of information technology, research and development, advanced manufacturing, logistics and distribution, bio-health, and service-related industries.

The Warren County Office of Economic Development continues to create new job opportunities and foster capital investment throughout the County. In 2019, the County welcomed 14 new projects – both new to the region and expansion. In total, the 14 projects accounted for 648 new jobs within the County along with over 600,000 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the City of Franklin and City of Mason. The total level of capital investment through new construction and equipment purchases was \$319.8 million across the 14 projects.

In addition, two large scale projects were announced in 2019. Modula in Franklin, announced a 252,000 square foot renovation of an iconic building along I-75. Modula is an Italian manufacturer new to Warren County and invested \$26.5 million in new capital investment. Precision Castparts, Corp. in Mason, also announced a project with \$128.0 million in new capital investment and 190 new jobs being created in Warren County.

This growth indicates the existing business base continues to view the County as a great place to expand and conduct operations.

The County remains in strong financial shape largely due to consistent conservative budgeting. For 2020, total General Fund revenues are estimated at \$83.4 million, which is 10.8% less than actual cash received in fiscal year 2019. The General Fund's original budget for appropriations of anticipated expenses for 2020 was \$78.7 million as compared to \$86.5 million in cash expenditures at the end of 2019.

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, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 233,040,938	\$ 67,923,360	\$ 300,964,298	\$ 9,529,573
Cash and Cash Equivalents with Fiscal Agent	13,113,318	0	13,113,318	0
Receivables:				
Taxes	51,442,657	0	51,442,657	0
Payments in Lieu of Taxes	5,088,788	0	5,088,788	0
Accounts	216,968	5,009,603	5,226,571	0
Intergovernmental	16,623,261	437,569	17,060,830	0
Interest	866,436	0	866,436	0
Special Assessments	2,133,682	305,147	2,438,829	0
Loans	818,797	0	818,797	0
Internal Balances	1,382,769	(1,382,769)	0	0
Inventory of Supplies at Cost	1,474,984	752,137	2,227,121	0
Prepaid Items	905,393	12,273	917,666	0
Prepaid Water Contract	0	1,061,540	1,061,540	0
Net Pension Asset	396,605	57,366	453,971	0
Non-Depreciable Capital Assets	39,178,619	11,228,613	50,407,232	0
Depreciable Capital Assets, Net	129,885,298	177,092,374	306,977,672	0
Total Assets	496,568,513	262,497,213	759,065,726	9,529,573
Deferred Outflows of Resources:				
Pension	30,877,759	4,610,462	35,488,221	0
OPEB	3,995,779	671,381	4,667,160	0
Total Deferred Outflows of Resources	34,873,538	5,281,843	40,155,381	0
Liabilities:				
Accounts Payable	7,006,546	2,886,643	9,893,189	4,747
Accrued Wages and Benefits Payable	1,696,914	223,553	1,920,467	0
Intergovernmental Payable	1,714,771	700,171	2,414,942	1,250,000
Contracts Payable	0	0	0	188,084
Retainage Payable	4,867,509	52,734	4,920,243	0
Claims Payable	836,000	0	836,000	0
Accrued Interest Payable	116,315	0	116,315	15,190
Long-Term Liabilities:				
Due Within One Year	11,662,837	1,008,534	12,671,371	2,590,000
Due in More Than One Year	195,001,876	33,173,140	228,175,016	5,307,149
Total Liabilities	222,902,768	38,044,775	260,947,543	9,355,170
Deferred Inflows of Resources:				
Property Tax and Payments in Lieu of				
Taxes Levied for Next Fiscal Year	46,899,545	0	46,899,545	0
Pension	2,368,254	295,786	2,664,040	0
OPEB	776,852	77,056	853,908	0
Total Deferred Inflows of Resources	50,044,651	372,842	50,417,493	0

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Net Position:				
Net Investment in Capital Assets	146,598,235	175,018,867	321,617,102	0
Restricted For:				
Capital Projects	7,204,559	0	7,204,559	0
Debt Service	20,954,413	0	20,954,413	0
General Government - Legislative and Executive	6,828,404	0	6,828,404	0
General Government - Judicial	4,300,509	0	4,300,509	0
Public Safety	7,073,983	0	7,073,983	0
Public Works	11,242,517	0	11,242,517	0
Health	1,695,910	0	1,695,910	0
Human Services	76,837,681	0	76,837,681	0
Community and Economic Development	1,880,464	0	1,880,464	0
Unrestricted	(26,122,043)	54,342,572	28,220,529	174,403
Total Net Position	\$ 258,494,632	\$ 229,361,439	\$ 487,856,071	\$ 174,403

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 28,974,703	\$ 11,358,358	\$ 451,510	\$ 0
Judicial	12,241,806	1,636,051	58,321	0
Public Safety	46,405,203	3,989,374	4,608,053	0
Public Works	19,438,257	605,125	120,079	15,963,650
Health	682,810	571,761	42,354	0
Human Services	57,004,894	1,841,059	24,387,294	0
Community and Economic Development	4,129,047	2,500	680,103	0
Interest and Fiscal Charges	1,061,127	0	0	0
Total Governmental Activities	169,937,847	20,004,228	30,347,714	15,963,650
Business-Type Activities:				
Water	15,907,890	14,848,477	0	6,605,764
Sewer	13,077,880	10,115,363	0	5,117,845
Sheriff	6,454,759	4,682,461	0	0
Communications Rotary	45,170	74,586	0	0
Storm Water	373,286	336,855	0	0
Total Business-Type Activities	35,858,985	30,057,742	0	11,723,609
Total Primary Government	\$ 205,796,832	\$ 50,061,970	\$ 30,347,714	\$ 27,687,259
Component Unit:				
Transportation Improvement District	\$ 2,877,721	\$ 0	\$ 0	\$ 4,067,715
Total Component Unit	\$ 2,877,721	\$ 0	\$ 0	\$ 4,067,715

General Revenues:

Property Taxes
Payments in Lieu of Taxes
Sales Taxes
Motor Vehicle and Gasoline Taxes
Shared Revenues, Unrestricted
Investment Earnings
Miscellaneous
Total General Revenues
Change in Net Position
Net Position Beginning of Year
Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Unit Transportation Improvement District
Governmental Activities	Business-Type Activities	Total	
\$ (17,164,835)	\$ 0	\$ (17,164,835)	
(10,547,434)	0	(10,547,434)	
(37,807,776)	0	(37,807,776)	
(2,749,403)	0	(2,749,403)	
(68,695)	0	(68,695)	
(30,776,541)	0	(30,776,541)	
(3,446,444)	0	(3,446,444)	
(1,061,127)	0	(1,061,127)	
<u>(103,622,255)</u>	<u>0</u>	<u>(103,622,255)</u>	
0	5,546,351	5,546,351	
0	2,155,328	2,155,328	
0	(1,772,298)	(1,772,298)	
0	29,416	29,416	
0	(36,431)	(36,431)	
<u>0</u>	<u>5,922,366</u>	<u>5,922,366</u>	
<u>(103,622,255)</u>	<u>5,922,366</u>	<u>(97,699,889)</u>	
			\$ 1,189,994
			<u>\$ 1,189,994</u>
44,172,056	0	44,172,056	0
5,602,178	0	5,602,178	0
56,435,562	0	56,435,562	0
11,765,092	0	11,765,092	0
6,875,656	0	6,875,656	0
9,689,339	0	9,689,339	216,318
111,520	2,834	114,354	0
<u>134,651,403</u>	<u>2,834</u>	<u>134,654,237</u>	<u>216,318</u>
31,029,148	5,925,200	36,954,348	1,406,312
<u>227,465,484</u>	<u>223,436,239</u>	<u>450,901,723</u>	<u>(1,231,909)</u>
<u>\$ 258,494,632</u>	<u>\$ 229,361,439</u>	<u>\$ 487,856,071</u>	<u>\$ 174,403</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 48,454,617	\$ 39,903,624	\$ 10,251,270	\$ 233,165
Cash and Cash Equivalents with Fiscal Agent	0	13,113,318	0	0
Receivables:				
Taxes	27,095,307	14,519,726	7,696,521	0
Payments in Lieu of Taxes	0	0	0	0
Accounts	76,599	23,198	0	0
Intergovernmental	2,256,404	1,798,282	0	0
Interest	866,436	0	0	0
Special Assessments	0	0	0	2,133,682
Loans	0	0	0	0
Due from Other Funds	750,306	0	0	0
Interfund Loans Receivable	630,475	0	0	0
Inventory of Supplies, at Cost	24,346	0	0	0
Prepaid Items	490,422	90,354	0	0
Total Assets	<u>\$ 80,644,912</u>	<u>\$ 69,448,502</u>	<u>\$ 17,947,791</u>	<u>\$ 2,366,847</u>
Liabilities:				
Accounts Payable	\$ 867,123	\$ 227,071	\$ 1,067,326	\$ 0
Accrued Wages and Benefits Payable	1,124,688	201,218	0	0
Intergovernmental Payable	486,228	297,992	0	0
Retainage Payable	0	0	0	0
Due to Other Funds	471,816	88,013	3,750	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	15,151	10,817	0	0
Total Liabilities	<u>2,965,006</u>	<u>825,111</u>	<u>1,071,076</u>	<u>0</u>
Deferred Inflows of Resources:				
Unavailable Amounts	1,913,772	81,149	0	2,133,682
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	19,594,510	14,519,726	7,696,521	0
Total Deferred Inflows of Resources	<u>21,508,282</u>	<u>14,600,875</u>	<u>7,696,521</u>	<u>2,133,682</u>
Fund Balances:				
Nonspendable	514,768	90,354	0	0
Restricted	0	53,932,162	9,180,194	233,165
Committed	0	0	0	0
Assigned	2,276,170	0	0	0
Unassigned	53,380,686	0	0	0
Total Fund Balances	<u>56,171,624</u>	<u>54,022,516</u>	<u>9,180,194</u>	<u>233,165</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 80,644,912</u>	<u>\$ 69,448,502</u>	<u>\$ 17,947,791</u>	<u>\$ 2,366,847</u>

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 8,784,007	\$ 74,960,270	\$ 43,320,522	\$ 225,907,475
0	0	0	13,113,318
0	1,867,001	264,102	51,442,657
4,546,806	0	541,982	5,088,788
16,340	0	99,446	215,583
179,657	0	12,349,133	16,583,476
0	0	0	866,436
0	0	0	2,133,682
0	0	818,797	818,797
0	0	251,268	1,001,574
0	0	1,833,370	2,463,845
0	76,172	1,347,562	1,448,080
0	153,934	86,462	821,172
<u>\$ 13,526,810</u>	<u>\$ 77,057,377</u>	<u>\$ 60,912,644</u>	<u>\$ 321,904,883</u>
\$ 925,484	\$ 1,770,332	\$ 2,071,360	\$ 6,928,696
0	0	365,661	1,691,567
33,431	18,670	877,633	1,713,954
17,857	4,849,652	0	4,867,509
0	0	347,318	910,897
1,718,088	150,475	595,282	2,463,845
0	0	939	26,907
<u>2,694,860</u>	<u>6,789,129</u>	<u>4,258,193</u>	<u>18,603,375</u>
0	0	8,833,453	12,962,056
4,546,806	0	541,982	46,899,545
<u>4,546,806</u>	<u>0</u>	<u>9,375,435</u>	<u>59,861,601</u>
0	230,106	1,452,926	2,288,154
0	46,380,739	45,581,028	155,307,288
6,285,144	23,657,403	246,329	30,188,876
0	0	0	2,276,170
0	0	(1,267)	53,379,419
<u>6,285,144</u>	<u>70,268,248</u>	<u>47,279,016</u>	<u>243,439,907</u>
<u>\$ 13,526,810</u>	<u>\$ 77,057,377</u>	<u>\$ 60,912,644</u>	<u>\$ 321,904,883</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2019

Total Governmental Fund Balances	\$	243,439,907
 <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.		169,030,017
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.		12,962,056
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(55,545,782)
The net pension asset/liability and net OPEB liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(118,678,042)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities.		7,286,476
Net Position of Governmental Funds	\$	<u>258,494,632</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Taxes	\$ 68,357,436	\$ 13,223,980	\$ 6,963,122	\$ 0
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	6,842,478	8,160,248	813,894	3,300,696
Charges for Services	9,322,526	187,458	0	7,750
Licenses and Permits	13,852	0	0	0
Investment Earnings	9,736,350	341,221	0	0
Special Assessments	0	0	0	701,710
Fines and Forfeitures	219,952	0	0	0
All Other Revenue	2,280,560	221,287	0	0
Total Revenue	96,773,154	22,134,194	7,777,016	4,010,156
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,896,521	0	0	0
Judicial	9,817,540	0	0	0
Public Safety	30,776,581	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,699,498	22,518,013	6,474,670	0
Community and Economic Development	1,709,591	0	0	293,661
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	3,592,795
Interest and Fiscal Charges	0	0	0	164,176
Total Expenditures	64,899,731	22,518,013	6,474,670	4,050,632
Excess (Deficiency) of Revenues Over Expenditures	31,873,423	(383,819)	1,302,346	(40,476)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(21,199,236)	0	0	0
Proceeds from Bonds	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Total Other Financing Sources (Uses)	(21,199,236)	0	0	0
Net Change in Fund Balances	10,674,187	(383,819)	1,302,346	(40,476)
Fund Balances at Beginning of Year	45,486,824	54,406,335	7,877,848	273,641
Increase (Decrease) in Inventory Reserve	10,613	0	0	0
Fund Balances End of Year	\$ 56,171,624	\$ 54,022,516	\$ 9,180,194	\$ 233,165

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 11,124,810	\$ 4,217,312	\$ 103,886,660
5,117,134	0	485,044	5,602,178
220,499	30,000	27,027,469	46,395,284
0	0	5,463,008	14,980,742
0	0	10	13,862
0	0	0	10,077,571
0	0	0	701,710
0	0	1,254,370	1,474,322
3,300	0	789,289	3,294,436
<u>5,340,933</u>	<u>11,154,810</u>	<u>39,236,502</u>	<u>186,426,765</u>
0	0	5,515,826	25,412,347
0	0	1,023,194	10,840,734
0	32,538	4,755,538	35,564,657
0	15,002	10,307,498	10,322,500
0	0	526,507	526,507
0	0	19,997,098	51,689,279
0	0	1,636,484	3,639,736
6,331,744	19,370,218	381,251	26,083,213
0	0	6,147,716	9,740,511
0	0	992,923	1,157,099
<u>6,331,744</u>	<u>19,417,758</u>	<u>51,284,035</u>	<u>174,976,583</u>
(990,811)	(8,262,948)	(12,047,533)	11,450,182
7,000,000	5,897,025	11,688,794	24,585,819
0	(3,637,704)	(112,716)	(24,949,656)
620,221	42,500,000	0	43,120,221
0	0	1,841,703	1,841,703
<u>7,620,221</u>	<u>44,759,321</u>	<u>13,417,781</u>	<u>44,598,087</u>
6,629,410	36,496,373	1,370,248	56,048,269
(344,266)	33,770,703	45,195,859	186,666,944
0	1,172	712,909	724,694
<u>\$ 6,285,144</u>	<u>\$ 70,268,248</u>	<u>\$ 47,279,016</u>	<u>\$ 243,439,907</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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	56,048,269
 <i>Amounts reported for governmental activities in the statement of activities are different because</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.		29,973,889
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.		(136,990)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(466,876)
The issuance of long-term debt (e.g. general obligation bonds, loans) 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.		(35,048,679)
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/OPEB liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities.		(19,011,596)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		(76,762)
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.		(91,820)
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.		(160,287)
		(160,287)
<i>Change in Net Position of Governmental Activities</i>	\$	31,029,148
		31,029,148

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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$58,574,150	\$58,574,150	\$67,610,754	\$ 9,036,604
Intergovernmental Revenues	5,761,500	5,761,500	6,930,766	1,169,266
Charges for Services	8,322,336	8,322,336	9,168,665	846,329
Licenses and Permits	11,000	11,000	13,852	2,852
Investment Earnings	4,001,550	4,001,550	7,764,585	3,763,035
Fines and Forfeitures	246,000	246,000	221,638	(24,362)
All Other Revenues	1,851,157	1,851,157	1,844,782	(6,375)
Total Revenues	<u>78,767,693</u>	<u>78,767,693</u>	<u>93,555,042</u>	<u>14,787,349</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,809,223	23,750,820	20,991,774	2,759,046
Judicial	10,405,139	10,618,922	9,713,077	905,845
Public Safety	33,927,858	33,825,987	31,992,014	1,833,973
Human Services	3,183,033	3,183,033	2,786,631	396,402
Community and Economic Development	2,627,076	2,627,076	2,570,137	56,939
Total Expenditures	<u>73,952,329</u>	<u>74,005,838</u>	<u>68,053,633</u>	<u>5,952,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,815,364	4,761,855	25,501,409	20,739,554
Other Financing Sources (Uses):				
Transfers Out	(5,996,978)	(22,160,858)	(21,199,236)	961,622
Advances In	511,000	511,000	511,000	0
Advances Out	0	0	(630,475)	(630,475)
Total Other Financing Sources (Uses):	<u>(5,485,978)</u>	<u>(21,649,858)</u>	<u>(21,318,711)</u>	<u>331,147</u>
Net Change in Fund Balance	(670,614)	(16,888,003)	4,182,698	21,070,701
Fund Balance at Beginning of Year	34,481,277	34,481,277	34,481,277	0
Prior Year Encumbrances	4,459,969	4,459,969	4,459,969	0
Fund Balance at End of Year	<u>\$ 38,270,632</u>	<u>\$ 22,053,243</u>	<u>\$ 43,123,944</u>	<u>\$ 21,070,701</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)
BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,904,852	\$ (2,967)
Intergovernmental Revenues	5,592,007	5,592,007	6,715,156	1,123,149
Charges for Services	431,348	431,348	183,135	(248,213)
All Other Revenues	489,869	489,869	553,700	63,831
Total Revenues	<u>19,421,043</u>	<u>19,421,043</u>	<u>20,356,843</u>	<u>935,800</u>
Expenditures:				
Current:				
Human Services	32,867,418	32,867,418	26,947,049	5,920,369
Total Expenditures	<u>32,867,418</u>	<u>32,867,418</u>	<u>26,947,049</u>	<u>5,920,369</u>
Net Change in Fund Balance	(13,446,375)	(13,446,375)	(6,590,206)	6,856,169
Fund Balance at Beginning of Year	41,104,896	41,104,896	41,104,896	0
Prior Year Encumbrances	1,717,418	1,717,418	1,717,418	0
Fund Balance at End of Year	<u>\$ 29,375,939</u>	<u>\$ 29,375,939</u>	<u>\$ 36,232,108</u>	<u>\$ 6,856,169</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)
SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,800,000	\$ 6,794,047	\$ 6,794,047	\$ 0
Intergovernmental Revenues	855,000	813,894	813,894	0
Total Revenues	<u>7,655,000</u>	<u>7,607,941</u>	<u>7,607,941</u>	<u>0</u>
Expenditures:				
Current:				
Human Services	9,712,832	9,712,832	8,706,859	1,005,973
Total Expenditures	<u>9,712,832</u>	<u>9,712,832</u>	<u>8,706,859</u>	<u>1,005,973</u>
Net Change in Fund Balance	(2,057,832)	(2,104,891)	(1,098,918)	1,005,973
Fund Balance at Beginning of Year	6,971,576	6,971,576	6,971,576	0
Prior Year Encumbrances	2,164,522	2,164,522	2,164,522	0
Fund Balance at End of Year	<u>\$ 7,078,266</u>	<u>\$ 7,031,207</u>	<u>\$ 8,037,180</u>	<u>\$ 1,005,973</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 36,372,343	\$ 30,812,107	\$ 346,888	\$ 392,022	\$ 67,923,360	\$ 7,133,463
Receivables:						
Accounts	3,013,585	1,996,018	0	0	5,009,603	1,385
Intergovernmental	75,956	307,109	53,619	885	437,569	39,785
Special Assessments	0	0	0	305,147	305,147	0
Due from Other Funds	6,330	0	0	1,310	7,640	838,553
Inventory of Supplies at Cost	633,082	119,055	0	0	752,137	26,904
Prepaid Items	493	11,780	0	0	12,273	84,221
Total Current Assets	40,101,789	33,246,069	400,507	699,364	74,447,729	8,124,311
Noncurrent Assets:						
Prepaid Water Contract	1,061,540	0	0	0	1,061,540	0
Net Pension Asset	13,425	12,979	30,516	446	57,366	1,238
Non-Depreciable Capital Assets	4,550,725	6,677,888	0	0	11,228,613	0
Depreciable Capital Assets, Net	94,227,142	82,843,738	21,494	0	177,092,374	33,900
Total Noncurrent Assets	99,852,832	89,534,605	52,010	446	189,439,893	35,138
Total Assets	139,954,621	122,780,674	452,517	699,810	263,887,622	8,159,449
Deferred Outflows of Resources:						
Pension	1,041,135	1,067,490	2,454,276	47,561	4,610,462	112,381
OPEB	131,552	164,315	362,344	13,170	671,381	22,315
Total Deferred Outflows of Resources	1,172,687	1,231,805	2,816,620	60,731	5,281,843	134,696
Liabilities:						
Current Liabilities:						
Accounts Payable	1,067,938	1,808,136	0	10,569	2,886,643	77,850
Accrued Wages and Benefits Payable	60,083	55,683	105,527	2,260	223,553	5,347
Retainage Payable	28,410	24,324	0	0	52,734	0
Intergovernmental Payable	441,518	14,545	238,274	5,834	700,171	817
Claims Payable	0	0	0	0	0	836,000
Due to Other Funds	387,004	506,619	42,332	299	936,254	616
Compensated Absences Payable - Current	23,344	23,739	24,302	447	71,832	42,316
Ohio Water Development						
Authority Loans Payable - Current	250,852	685,850	0	0	936,702	0
Total Current Liabilities	2,259,149	3,118,896	410,435	19,409	5,807,889	962,946

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Noncurrent Liabilities						
Compensated Absences Payable	284,907	336,999	686,729	8,617	1,317,252	1,045
Ohio Water Development Authority Loans Payable	2,497,165	7,493,991	0	0	9,991,156	0
Net Pension Liability	3,472,665	3,357,337	7,893,586	115,328	14,838,916	320,356
Net OPEB Liability	1,644,211	1,589,606	3,737,394	54,605	7,025,816	151,681
Total Noncurrent Liabilities	<u>7,898,948</u>	<u>12,777,933</u>	<u>12,317,709</u>	<u>178,550</u>	<u>33,173,140</u>	<u>473,082</u>
Total Liabilities	<u>10,158,097</u>	<u>15,896,829</u>	<u>12,728,144</u>	<u>197,959</u>	<u>38,981,029</u>	<u>1,436,028</u>
Deferred Inflows of Resources:						
Pension	64,826	49,988	123,738	57,234	295,786	17,442
OPEB	15,120	4,313	22,356	35,267	77,056	8,354
Total Deferred Inflows of Resources	<u>79,946</u>	<u>54,301</u>	<u>146,094</u>	<u>92,501</u>	<u>372,842</u>	<u>25,796</u>
Net Position:						
Net Investment in Capital Assets	95,166,322	79,831,051	21,494	0	175,018,867	33,900
Unrestricted	35,722,943	28,230,298	(9,626,595)	470,081	54,796,727	6,798,421
Total Net Position	<u>\$ 130,889,265</u>	<u>\$ 108,061,349</u>	<u>\$ (9,605,101)</u>	<u>\$ 470,081</u>	<u>\$ 229,815,594</u>	<u>\$ 6,832,321</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(454,155)	
Net Position of Business-type Activities					<u>\$ 229,361,439</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, 2019

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 14,596,058	\$ 10,032,021	\$ 4,682,461	\$ 74,586	\$ 29,385,126	\$ 12,079,230
Tap in Fees	190,445	0	0	0	190,445	0
Special Assessments	0	0	0	310,135	310,135	0
Other Operating Revenue	61,974	83,342	0	26,720	172,036	421,557
Total Operating Revenues	14,848,477	10,115,363	4,682,461	411,441	30,057,742	12,500,787
Operating Expenses:						
Personal Services	3,280,538	3,418,900	6,213,479	103,210	13,016,127	1,006,802
Contractual Services	969,268	869,791	0	264,585	2,103,644	1,311,624
Materials and Supplies	988,065	943,217	0	4,286	1,935,568	1,079,138
Utilities	5,258,506	2,757,818	0	0	8,016,324	0
Depreciation	5,218,460	4,675,118	7,165	0	9,900,743	5,502
Health Insurance Claims	0	0	0	0	0	9,130,755
Other Operating Expenses	81,059	77,251	231,515	46,317	436,142	652,241
Total Operating Expenses	15,795,896	12,742,095	6,452,159	418,398	35,408,548	13,186,062
Operating Loss	(947,419)	(2,626,732)	(1,769,698)	(6,957)	(5,350,806)	(685,275)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(58,655)	(261,622)	0	0	(320,277)	0
Gain on Disposal of Capital Assets	20,066	10,925	0	0	30,991	0
Other Nonoperating Revenue	2,834	0	0	0	2,834	0
Total Nonoperating Revenues (Expenses)	(35,755)	(250,697)	0	0	(286,452)	0
Loss Before Contributions and Transfers	(983,174)	(2,877,429)	(1,769,698)	(6,957)	(5,637,258)	(685,275)
Capital Contributions - Tap in Fees	4,475,902	3,233,878	0	0	7,709,780	0
Capital Contributions	2,129,862	1,883,967	0	0	4,013,829	0
Transfers In	0	0	0	0	0	363,837
Change in Net Position	5,622,590	2,240,416	(1,769,698)	(6,957)	6,086,351	(321,438)
Net Position Beginning of Year	125,266,675	105,820,933	(7,835,403)	477,038	223,729,243	7,153,759
Net Position End of Year	\$ 130,889,265	\$ 108,061,349	\$ (9,605,101)	\$ 470,081	\$ 229,815,594	\$ 6,832,321
Change in Net Position - Total Enterprise Funds					6,086,351	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(161,151)	
Changes in Net Position of Business-type Activities					\$ 5,925,200	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Business-Type Activities - Enterprise Funds					Governmental
	Nonmajor				Total Enterprise	Internal Service
	Water	Sewer	Sheriff	Enterprise Funds		
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 14,462,964	\$ 10,008,257	\$ 4,628,842	\$ 355,013	\$ 29,455,076	\$ 12,329,054
Cash Payments for Goods and Services	(6,100,252)	(3,081,920)	(311,257)	(304,527)	(9,797,956)	(12,232,077)
Cash Payments to Employees	(2,599,543)	(2,521,186)	(4,439,021)	(92,147)	(9,651,897)	(912,301)
Net Cash Provided (Used) by Operating Activities	5,763,169	4,405,151	(121,436)	(41,661)	10,005,223	(815,324)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	363,837
Other Nonoperating Receipts	2,834	0	0	0	2,834	0
Net Cash Provided by Noncapital Financing Activities	2,834	0	0	0	2,834	363,837
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	4,475,902	3,233,878	0	0	7,709,780	0
Acquisition and Construction of Assets	(4,098,940)	(5,239,722)	0	0	(9,338,662)	0
Sale of Capital Assets	20,066	10,925	0	0	30,991	0
Principal Paid	(245,909)	(808,314)	0	0	(1,054,223)	0
Interest Paid	(58,655)	(261,622)	0	0	(320,277)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	92,464	(3,064,855)	0	0	(2,972,391)	0
Net Increase (Decrease) in Cash and Cash Equivalents	5,858,467	1,340,296	(121,436)	(41,661)	7,035,666	(451,487)
Cash and Cash Equivalents at Beginning of Year	30,513,876	29,471,811	468,324	433,683	60,887,694	7,584,950
Cash and Cash Equivalents at End of Year	\$ 36,372,343	\$ 30,812,107	\$ 346,888	\$ 392,022	\$ 67,923,360	\$ 7,133,463
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:						
Operating Loss	\$ (947,419)	\$ (2,626,732)	\$ (1,769,698)	\$ (6,957)	\$ (5,350,806)	\$ (685,275)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,218,460	4,675,118	7,165	0	9,900,743	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(472,935)	(131,975)	0	10	(604,900)	(1,175)
(Increase) Decrease in Due from Other Funds	(6,330)	0	0	(398)	(6,728)	(180,728)
(Increase) Decrease in Intergovernmental Receivables	(9,554)	(281,150)	(53,619)	1,325	(342,998)	(30,014)
(Increase) Decrease in Special Assessment Receivable	0	0	0	(57,365)	(57,365)	0
(Increase) Decrease in Prepaid Items	(24)	(8,809)	0	0	(8,833)	(38)
(Increase) Decrease in Inventory	(37,893)	(8,546)	0	0	(46,439)	(1,138)
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	3,282	2,672	7,246	734	13,934	377
(Increase) Decrease in Deferred Outflows - Pension	(545,472)	(530,872)	(1,148,518)	14,945	(2,209,917)	(28,095)
(Increase) Decrease in Deferred Outflows - OPEB	(26,951)	(28,878)	(4,601)	11,082	(49,348)	1,798
Increase (Decrease) in Accounts Payable	731,715	1,467,610	0	5,678	2,205,003	(153,760)
Increase (Decrease) in Retainage Payable	15,376	24,324	0	0	39,700	0
Increase (Decrease) in Accrued Wages and Benefits	10,501	9,996	1,849	353	22,699	892
Increase (Decrease) in Due to Other Funds	367,477	464,929	15,563	(490)	847,479	231
Increase (Decrease) in Intergovernmental Payables	54,400	6,671	(79,597)	5,037	(13,489)	(59,639)
Increase (Decrease) in Claims Payable	0	0	0	0	0	200,791
Increase (Decrease) in Compensated Absences	25,470	89,377	104,705	6,816	226,368	5,650
Increase (Decrease) in Net Pension Liability	1,468,420	1,479,754	3,363,545	(43,243)	6,268,476	126,637
Increase (Decrease) in Net OPEB Liability	258,882	291,826	606,243	(26,236)	1,130,715	17,784
Increase (Decrease) in Deferred Inflows - Pension	(433,011)	(397,801)	(960,825)	19,070	(1,772,567)	(33,504)
Increase (Decrease) in Deferred Inflows - OPEB	(88,148)	(92,363)	(210,894)	27,978	(363,427)	(1,620)
Total Adjustments	6,710,588	7,031,883	1,648,262	(34,704)	15,356,029	(130,049)
Net Cash Provided (Used) by Operating Activities	\$ 5,763,169	\$ 4,405,151	\$ (121,436)	\$ (41,661)	\$ 10,005,223	\$ (815,324)
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 2,129,862	\$ 1,883,967	\$ -	\$ -	\$ 4,013,829	\$ -
Outstanding Liabilities at December 31, 2019 for Purchase of Capital Assets	\$ 863,528	\$ 1,607,881	\$ -	\$ -	\$ 2,471,409	\$ -

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2019

Assets:	Private Purpose Trust	Agency Funds
Cash, Cash Equivalents, and Investments	\$ 735,349	\$ 30,893,767
Cash in Segregated Accounts	0	3,588,807
Receivables:		
Taxes	0	389,354,989
Accounts	1,318	0
Total Assets	736,667	423,837,563
Liabilities:		
Intergovernmental Payable	0	411,541,828
Unapportioned Monies	0	6,953,042
Payroll Withholding	0	897,935
Deposits Held Due to Others	0	4,444,758
Total Liabilities	0	\$ 423,837,563
Net Position:		
Unrestricted	736,667	
Total Net Position	\$ 736,667	

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, 2019

	<u>Private Purpose Trust</u>
Additions:	
Contributions	<u>\$ 192,733</u>
Deductions:	
Disbursements	<u>90,835</u>
Change in Net Position	101,898
Net Position at Beginning of Year	<u>634,769</u>
Net Position at End of Year	<u><u>\$ 736,667</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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 County operations.

The accompanying basic financial statements comply with the provisions of Governmental Accounting Standards Board (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 one component unit, 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 one County component unit – the Warren County Transportation Improvement District (TID). The component unit is reported in a separate column to emphasize the TID is legally separate from the County, however, is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

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. See Note 23 "Warren County Transportation Improvement District" for additional information.

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

- *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 Mental Health Recovery Services of Warren and Clinton Counties – a joint venture between both 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 19 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Butler, Clermont, Greene, Hamilton, Montgomery, 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 20 "Jointly Governed Organization."

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:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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 services. 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/state grants and taxes used to finance road and bridge infrastructure projects.

County Construction Projects Fund – This fund is used to account for all revenue sources including federal/state and taxes used to finance construction and renovation of County owned land, buildings and communication systems.

Proprietary Funds

All proprietary funds are accounted for on an economic resources measurement focus. This 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 for 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Internal Service Funds – These funds are used to account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis. The five internal service funds operated by the County are:

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by the County 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.

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 unit, except for fiduciary funds. The statements distinguish between activities of the County that are governmental and those considered business-type. 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are 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, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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

Fiduciary funds are also accounted for on a flow of economic resources measurement focus. This measurement focus includes all assets and liabilities associated with operation of these funds and are reported on the Statement of Net Position. The Statement of Changes in Net Position present increases (i.e., additions) and decreases (i.e., deductions) in net total position.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

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

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

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2019 but which are not intended to finance 2019 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

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 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 2019.

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 total fund appropriations do not exceed the current estimated resources. 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, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

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.

Budgetary Basis of Accounting

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

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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	Board of Developmental Disabilities Fund	Senior Citizens Service Levy Fund
GAAP Basis (as reported)	\$10,674,187	(\$383,819)	\$1,302,346
Increase (Decrease):			
Accrued Revenues at December 31, 2019 received during 2020	(10,585,294)	(15,172,778)	(169,075)
Accrued Revenues at December 31, 2018 received during 2019	10,526,732	12,142,928	0
Accrued Expenditures at December 31, 2019 paid during 2020	2,965,006	825,111	1,071,076
Accrued Expenditures at December 31, 2018 paid during 2019	(2,643,093)	(607,372)	(1,258,250)
Change in Fair Value, 2019	(1,501,745)	0	0
Change in Fair Value, 2018	(2,077,046)	0	0
2019 Prepays for 2020	(490,422)	(90,354)	0
2018 Prepays for 2019	214,252	48,465	0
Interfund Loans Receivable, 2019	(630,475)	0	0
Interfund Loans Receivable, 2018	511,000	0	0
Outstanding Encumbrances	(2,780,404)	(3,352,387)	(2,045,015)
Budget Basis	<u>\$4,182,698</u>	<u>(\$6,590,206)</u>	<u>(\$1,098,918)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents, and Investments

Cash balances of the County’s funds, except cash held by a fiscal agent or in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Monies for all funds are maintained in this pool. Individual fund integrity is maintained in the pool through the county’s records. Interest in the pool is presented as “cash, cash equivalents, and investments.” Securities with original maturities of three months or less when purchased are considered to be cash equivalents.

The County has segregated bank accounts for monies held separate from the County’s central bank accounts. These accounts are presented as “cash in segregated accounts” since they are not required to be deposited into the County treasury.

During 2019, investments were limited to U.S. treasury securities, certificates of deposit, County municipal bonds, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, and STAR Ohio. Investments, except for money market mutual funds and STAR Ohio, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements*.

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 has adopted GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, including using pricing sources provided by the investment managers, and Level 3 inputs are significant unobservable inputs.

G. Inventory

Inventory is stated at cost (first-in, first-out). 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, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019 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.

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. Capital Assets

General capital assets are associated with and generally arise from governmental activities and result from expenditures in the governmental funds. General capital assets are reported in the governmental activities' column of the government-wide Statement of Net Position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activity column of the government-wide Statement of Net Position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and deletions during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains the following capitalization thresholds – \$10,000 for land, land improvements, and furniture, fixtures, and equipment and \$100,000 for buildings, structures, building improvements, and infrastructure. Improvements are capitalized, however, the costs of normal maintenance and repairs that do not add value to the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital asset. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives (in years)
Land Improvements	5 - 10
Buildings, Structures, and Improvements	20 - 50
Furniture, Fixtures, and Equipment	5 - 25
Infrastructure	15 - 100

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. 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.

L. Long-Term Obligations

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

General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund Jail Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
Ohio Public Works Commission Loan	Ohio Public Works Commission (OPWC) Loan Fund Sewer Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences, Net Pension and Net OPEB Liabilities	General Fund Motor Vehicle and Gasoline Tax Fund Human Services Fund Board of Development Disabilities Fund Delinquent Tax & Assessment Collection Fund Child Support Enforcement Fund Children's Services Board Fund Water Fund Sewer Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Accrued Liabilities and Long-Term Obligations (Continued)

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

N. Compensated Absences

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences*, as interpreted by GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and is probable the employee will be compensated through paid time off or some other means – such as cash payments at termination or retirement. Leave time earned but unavailable for use as paid time off or as some other form of compensation, because the employee has not met the minimum service time requirement, is accrued to the extent it is considered probable conditions for compensation will be met in the future.

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

For governmental funds, the 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.”

O. 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, 2019***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues 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.

Q. 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.

R. Self-Funded Insurance

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

S. 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. 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.

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. 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.

V. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net 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 Net 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.

W. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2019, the COAP Grant Opioid Abuse Program Fund had a deficit fund balance of \$1,267 and the Sheriff Fund had a deficit net position of \$9,605,101.

The deficit fund balance/net position for these funds 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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

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

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

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

Intergovernmental Revenues	\$9,943,161
Interest Revenue	866,436
Special Assessment Revenue	2,133,682
Charges for Services Revenue	18,777
	<u>\$12,962,056</u>

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$43,370,077
Special Assessment Bonds Payable	1,885,011
Tax Increment District Revenue Bonds Payable	1,870,000
Loans Payable	758,944
Accrued Interest on Long-Term Debt	116,315
Compensated Absences Payable	7,545,435
	<u>\$55,545,782</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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

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

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

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

Capital Assets Additions	\$21,033,837
Capital Asset Contributions	15,051,309
Depreciation Expense	(6,111,257)
	<u>\$29,973,889</u>

Governmental revenues not reported in the funds:

Increase in Intergovernmental Revenue	\$3,150,088
Decrease in Interest Revenue	(47,011)
Decrease in Special Assessment Revenue	(3,569,953)
	<u>(\$466,876)</u>

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

General Obligation Bond Principal Payments	\$5,970,000
Special Assessment Bond Principal Payments	3,592,795
Tax Increment District Revenue Bond Payments	65,000
OPWC Loan Payments	112,716
Amortization of Bond Premiums	172,734
Issuance of 2019 Jail Construction Bonds	(42,500,000)
Issuance of Bond Premiums	(1,841,703)
Issuance of Special Assessment Bonds	(620,221)
	<u>(\$35,048,679)</u>

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$816,514)
Increase in Supplies Inventory	724,694
	<u>(\$91,820)</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 4 – FUND BALANCE CLASSIFICATIONS

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

Fund Balances	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$24,346	\$0	\$0	\$0	\$0	\$76,172	\$1,347,562	\$1,448,080
Trust Corpus	0	0	0	0	0	0	18,902	18,902
Prepaid Items	490,422	90,354	0	0	0	153,934	86,462	821,172
Total Nonspendable	514,768	90,354	0	0	0	230,106	1,452,926	2,288,154
Restricted:								
Debt Retirement	0	0	0	233,165	0	14,339,514	4,364,367	18,937,046
Legislative and Executive	0	0	0	0	0	0	6,918,173	6,918,173
Judicial	0	0	0	0	0	0	4,393,882	4,393,882
Public Safety	0	0	0	0	0	0	5,919,455	5,919,455
Public Works	0	0	0	0	0	0	8,872,938	8,872,938
Health	0	0	0	0	0	0	1,781,921	1,781,921
Human Services	0	53,932,162	9,180,194	0	0	0	11,053,881	74,166,237
Community & Economic Developmen	0	0	0	0	0	0	1,405,041	1,405,041
Capital Acquisition and Improvement	0	0	0	0	0	32,041,225	871,370	32,912,595
Total Restricted	0	53,932,162	9,180,194	233,165	0	46,380,739	45,581,028	155,307,288
Committed:								
Capital Acquisition and Improvement	0	0	0	0	6,285,144	23,657,403	0	29,942,547
Community & Economic Developmen	0	0	0	0	0	0	246,326	246,326
Hazardous Materials Emerg Plan	0	0	0	0	0	0	3	3
Total Committed	0	0	0	0	6,285,144	23,657,403	246,329	30,188,876
Assigned:								
Other Purposes	2,276,170	0	0	0	0	0	0	2,276,170
Total Assigned	2,276,170	0	0	0	0	0	0	2,276,170
Unassigned (Deficits):	53,380,686	0	0	0	0	0	(1,267)	53,379,419
Total Fund Balances	\$56,171,624	\$54,022,516	\$9,180,194	\$233,165	\$6,285,144	\$70,268,248	\$47,279,016	\$243,439,907

The County established, by resolution, a budget stabilization reserve, permitted by ORC Sec. 5705.13(A)(1). The fund is designed to accumulate resources to stabilize budgets against cyclical changes in revenues and expenditures. The balance is not to exceed one-sixth of the expenditures from the General Fund from the previous year. As of December 31, 2019, the reserve balance was \$12,000,000 and is included in the General Fund unassigned fund balance.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 5 – DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State statute into two categories – active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal accounts, or in money market deposit accounts.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

- United States treasury bills, notes, bonds, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Federal Agricultural Mortgage Corporation. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided the market value of the securities subject to the repurchase agreement exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement does not exceed thirty days;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
- Bond and other obligations of the State of Ohio or its political subdivisions;
- No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in the first two bullets above and repurchase agreements secured by such obligations – provided these investments are made only through eligible institutions;
- The State Treasurer’s investment pool (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash – equal value for equal value;
- Up to 40% of the County’s interim monies available for investment in either the following: 1) commercial paper notes maturing in a period not to exceed 270 days and 2) banker’s acceptances which mature within 180 days after purchase; and

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

- Up to 15% of the County's total average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S provided: 1) the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase, and 2) the notes mature within three years from the date of purchase.

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

A. Deposits

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

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

At year end, the carrying amount of the County's deposits was \$25,203,353 and the bank balance was \$27,501,899. Federal depository insurance covered \$1,726,636. The remaining balance was collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$6,817,884 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 \$18,957,379. The County had \$289,318 in undeposited cash on hand at December 31, 2019 which was included as Cash, Cash Equivalents, and Investments on the Balance Sheet.

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$13,113,318, which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

Cash and cash equivalents in the amount of \$9,529,573 for the component unit, the TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 23 "Warren County Transportation Improvement District" for additional information.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments

The County’s investments at December 31, 2019 are summarized as follows:

	December 31, 2019 Balance	Weighted Average Maturity (Years)	Concentration of Credit Risk
Amortized Cost/NAV:			
Money Market Mutual Funds	\$3,580,968	0.07	1.15%
STAR Ohio	16,334,735	0.15	5.25%
Total Amortized Cost/NAV	<u>19,915,703</u>		
Fair Value Level One Inputs:			
Treasury Bonds and Notes	<u>29,448,315</u>	2.29	9.47%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	10,727,851	1.63	3.45%
U.S. Agency Securities	172,340,696	1.78	55.42%
County Government Bonds	10,534,828	9.98	3.39%
Commercial Paper	55,496,106	0.41	17.85%
Corporate Bonds and Notes	<u>12,515,369</u>	2.15	4.02%
Total Fair Value Level Two Inputs	<u>261,614,850</u>		
Total Investments	<u>\$310,978,868</u>		100.00%

Credit Risk – The County limits its credit risk by placing most of its available funds in obligations of the U.S. Government or its Agencies, STAR Ohio, and Certificates of Deposit. The County also invests small amounts in Money Market Funds that are invested solely in U.S. Treasuries and U.S. Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has limited its use in the County’s portfolio but does use it when rates in excess of those provided by STAR Ohio can be obtained. The County’s investments in U.S. Agency obligations were rated AA+ by Standard & Poor’s and investments in U.S. Money Market Funds and STAR Ohio were rated AAAM by Standard & Poor’s. The investment in Warren County bonds is rated Aaa based upon the County’s credit rating.

Concentration of Credit Risk – The County places no limit on the amount invested in one issuer.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment and depository policy, the County manages its exposure to declines in fair value by limiting the maximum maturity of investments in its portfolio to five years. The only exception being 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. Due to money market and STAR Ohio having average maturities of 24 and 56 days, respectively, at December 31, 2019, they were presented as investments with a maturity of less than six months.

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a failure of a counter party, the County will not be able to recover the value of its investments or collateral securities in the possession of that outside party. The County’s investments are held in custody by a third party, professional trustee. The trustee is required by federal regulation and supervision to hold assets separate and segregated from its own assets. The County’s investment policy does not address custodial credit risk.

NOTE 6 – TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2019 were levied after October 1, 2018 on assessed values as of January 1, 2018, 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 on the preceding year’s assessed values, as of the tax lien date of January 1st of that preceding year. Public utility tangible personal property values are 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 2019 tax collection year was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2019 property tax levy was based totaled \$7,405,904,290 which was comprised of \$7,002,122,800 in real property, and \$403,781,490 in public utility personal property.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 6 – TAXES (Continued)

A. Property Taxes (Continued)

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 1.25% County levied sales tax, gasoline taxes, property transfer tax, casino tax, and miscellaneous other taxes which have various lien, levy, and collection dates.

NOTE 7 – RECEIVABLES

Receivables at December 31, 2019, consisted of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, and loans. All receivables are considered collectible in full.

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2019, represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$630,475	\$0
County Road Projects Fund	0	1,718,088
County Construction Fund	0	150,475
Other Governmental Funds	1,833,370	595,282
Total Interfund Loans	<u>\$2,463,845</u>	<u>\$2,463,845</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 projects and 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, 2019**

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2019, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$750,306	\$471,816
Board of Developmental Disabilities Fund	0	88,013
Senior Citizens Service Levy Fund	0	3,750
Other Governmental Funds	251,268	347,318
Total Governmental Funds	<u>1,001,574</u>	<u>910,897</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	6,330	387,004
Sewer Fund	0	506,619
Sheriff Fund	0	42,332
Nonmajor Enterprise Funds	1,310	299
Total Enterprise Funds	<u>7,640</u>	<u>936,254</u>
Internal Service Funds	838,553	616
Total Interfund Receivables and Payables	<u>\$1,847,767</u>	<u>\$1,847,767</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.

NOTE 9 – TRANSFERS

The following balances at December 31, 2019 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$21,199,236
County Road Projects Fund	7,000,000	0
County Construction Projects Fund	5,897,025	3,637,704
Other Governmental Funds	11,688,794	112,716
Total Governmental Transfers	<u>24,585,819</u>	<u>24,949,656</u>
Proprietary Funds:		
Internal Service Funds	363,837	0
Total Proprietary Transfers	<u>363,837</u>	<u>0</u>
Total Transfers	<u>\$24,949,656</u>	<u>\$24,949,656</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 9 – TRANSFERS (Continued)

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 general obligation debt.

NOTE 10 – CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	December 31, 2018	Additions	Deletions	December 31, 2019
Non-Depreciable Capital Assets:				
Land	\$13,211,379	\$1,456,704	\$0	\$14,668,083
Construction in Progress	11,897,556	17,527,106	(4,914,126)	24,510,536
Total Non-Depreciable Capital Assets	<u>25,108,935</u>	<u>18,983,810</u>	<u>(4,914,126)</u>	<u>39,178,619</u>
Depreciable Capital Assets:				
Land Improvements	961,993	532,809	0	1,494,802
Buildings, Structures, and Improvements	66,303,126	3,519,813	(12,851)	69,810,088
Furniture, Fixtures, and Equipment	30,266,147	3,573,801	(733,409)	33,106,539
Infrastructure	102,744,287	14,389,039	(122,568)	117,010,758
Total Depreciable Capital Assets	<u>200,275,553</u>	<u>22,015,462</u>	<u>(868,828)</u>	<u>221,422,187</u>
Less: Accumulated Depreciation:				
Land Improvements	(457,756)	(49,462)	0	(507,218)
Buildings, Structures, and Improvements	(28,038,686)	(1,777,198)	12,851	(29,803,033)
Furniture, Fixtures, and Equipment	(17,654,244)	(2,248,452)	689,206	(19,213,490)
Infrastructure	(40,001,282)	(2,041,647)	29,781	(42,013,148)
Total Accumulated Depreciation	<u>(86,151,968)</u>	<u>(6,116,759)</u>	<u>731,838</u>	<u>(91,536,889)</u>
Total Depreciable Capital Assets, Net	<u>114,123,585</u>	<u>15,898,703</u>	<u>(136,990)</u>	<u>129,885,298</u>
Net Value	<u>\$139,232,520</u>	<u>\$34,882,513</u>	<u>(\$5,051,116)</u>	<u>\$169,063,917</u>

Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,076,619
Judicial	410,989
Public Safety	1,414,254
Public Works	2,496,395
Health	30,321
Human Services	680,976
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$6,116,759</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 10 – CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2018	Additions	Deletions	December 31, 2019
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,682,435	\$0	\$0	\$2,682,435
Construction in Progress	1,790,333	7,298,418	(542,573)	8,546,178
Total Non-Depreciable Capital Assets	4,472,768	7,298,418	(542,573)	11,228,613
<i>Depreciable Capital Assets:</i>				
Land Improvements	216,565,307	5,901,430	0	222,466,737
Buildings, Structures, and Improvements	120,074,303	0	0	120,074,303
Furniture, Fixtures, and Equipment	6,127,792	695,216	(329,638)	6,493,370
Total Depreciable Capital Assets	342,767,402	6,596,646	(329,638)	349,034,410
<i>Less: Accumulated Depreciation:</i>				
Land Improvements	(101,311,045)	(5,936,882)	0	(107,247,927)
Buildings, Structures, and Improvements	(56,057,555)	(3,538,048)	0	(59,595,603)
Furniture, Fixtures, and Equipment	(5,002,331)	(425,813)	329,638	(5,098,506)
Total Accumulated Depreciation	(162,370,931)	(9,900,743)	329,638	(171,942,036)
Total Depreciable Capital Assets, Net	180,396,471	(3,304,097)	0	177,092,374
<i>Net Value</i>	\$184,869,239	\$3,994,321	(\$542,573)	\$188,320,987

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*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

GASB Statement No. 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* on the accrual basis of accounting. The proportionate share of each plan’s funded benefits is presented as a long-term *net pension asset*. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2019 Actual Contribution Rates		
Employer:		
Pension*	14.0%	18.1%
Post-employment Health Care Benefits*	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

* For the Member-Directed Plan, employer contributions rates were 10% and 4% for pension and post-employment health care benefits, respectively.

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$8,787,593 for 2019. Of this amount, \$277,570 is reported as an intergovernmental payable.

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

The net pension liability/asset for OPERS was measured as of December 31, 2018, 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:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$117,429,909	(\$444,945)	(\$9,026)	\$116,975,938
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.467879%	0.434203%	0.432250%	
Prior Measurement Period	0.474930%	0.443488%	0.497301%	
Change in Proportionate Share	-0.007051%	-0.009285%	-0.065051%	
Pension Expense	\$25,678,010	\$122,692	(\$6,765)	\$25,793,937

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Deferred Outflows of Resources				
Differences between expected and actual experience	\$5,417	\$0	\$37,571	\$42,988
Changes of assumptions	10,222,562	99,375	2,796	10,324,733
Net difference between projected and actual earnings on pension plan investments	15,938,525	95,848	2,988	16,037,361
Changes in proportion	280,676	9,507	5,363	295,546
County contributions subsequent to the measurement date	8,322,503	244,736	220,354	8,787,593
Total Deferred Outflows of Resources	<u>\$34,769,683</u>	<u>\$449,466</u>	<u>\$269,072</u>	<u>\$35,488,221</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,541,923	\$181,727	\$0	\$1,723,650
Changes in proportion	931,295	8,296	799	940,390
Total Deferred Inflows of Resources	<u>\$2,473,218</u>	<u>\$190,023</u>	<u>\$799</u>	<u>\$2,664,040</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

\$8,787,593 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS		
	Traditional Pension Plan	Combined Plan	Member-Directed Plan
	Net Deferred Outflows of Resources	Net Deferred Inflows/(Outflows) of Resources	Net Deferred Outflows of Resources
Year Ending December 31:			
2020	(\$10,357,221)	(\$14,927)	(\$6,730)
2021	(4,725,531)	4,219	(6,196)
2022	(1,478,622)	2,199	(6,289)
2023	(7,412,588)	(27,810)	(7,483)
2024	0	11,591	(5,658)
Thereafter	0	10,021	(15,563)
Total	<u>(\$23,973,962)</u>	<u>(\$14,707)</u>	<u>(\$47,919)</u>

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2018, 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, 2019**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	3.25%	3.25%	3.25%
Projected Salary Increases	3.25% - 10.75% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.15% Simple
Investment Rate of Return:			
Current Measurement	7.20%	7.20%	7.20%
Prior Measurement	7.50%	7.50%	7.50%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The discount rate used to measure the total pension liability was 7.2% for the Traditional Pension Plan, Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

The following table presents the County’s proportionate share of the net pension liability or asset calculated using the discount rate of 7.2%, and the County’s proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease (6.2%)	Current Discount Rate (7.2%)	1% Increase (8.2%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$173,478,124	\$117,429,909	\$70,853,337
Combined Plan	(\$147,224)	(\$444,945)	(\$660,520)
Member-Directed Plan	(\$3,961)	(\$9,026)	(\$15,845)

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 2018 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%	2.79%
Domestic Equities	19.00%	6.21%
Real Estate	10.00%	4.90%
Private Equity	10.00%	10.81%
International Equities	20.00%	7.83%
Other investments	18.00%	5.50%
Total	100.00%	5.95%

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94% for 2018.

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability 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 these estimates annually.

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

GASB Statement No. 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually required OPEB 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 - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty 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 75. See OPERS' CAFR referenced below for additional information.

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.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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 0% during calendar year 2019. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$88,141 for 2019. Of this amount, \$2,784 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.465360%
Prior Measurement Date	<u>0.474242%</u>
Change in Proportionate Share	<u><u>-0.008882%</u></u>
Proportionate Share of the Net OPEB Liability:	\$55,599,801
OPEB Expense	\$4,974,559

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Differences between expected and actual experience	\$18,827
Changes of assumptions	1,792,604
Net difference between projected and actual earnings on plan investments	2,548,923
Changes in proportion	218,665
County contributions subsequent to the measurement date	88,141
Total Deferred Outflows of Resources	<u>\$4,667,160</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$150,859
Changes in proportion	703,049
Total Deferred Inflows of Resources	<u>\$853,908</u>

\$88,141 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	
2020	(\$1,838,229)
2021	(193,224)
2022	(409,592)
2023	(1,284,066)
Total	<u>(\$3,725,111)</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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 and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018.

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB Statement No. 74:

Actuarial Information	
Single Discount Rate:	
Current Measurement Period	3.96%
Prior Measurement Period	3.85%
Investment Rate:	
Current Measurement Period	6.00%
Prior Measurement Period	6.50%
Municipal Bond Rate:	
Current Measurement Period	3.71%
Prior Measurement Period	3.31%
Wage Inflation	3.25%
Projected Salary Increases	3.25%-10.75%
	(includes wage inflation at 3.25%)
Health Care Cost Trend:	
Current Measurement Period	10.0% initial, 3.25% ultimate in 2029
Prior Measurement Period	7.5% initial, 3.25% ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60% for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2018 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	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Discount Rate A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.96%, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$71,132,867	\$55,599,801	\$43,246,907

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$53,443,471	\$55,599,801	\$58,083,312

NOTE 13 – COMPENSATED ABSENCES

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is also earned on overtime hours at .0575 for every hour worked. Sick and vacation leave are cumulative without limit.

At December 31, 2019, the County's accumulated, unpaid compensated absences amounted to \$9,004,787. Of this amount, \$7,615,703 is recorded as governmental activities on the government-wide Statement of Net Position (\$392,937 is reported as due within one year), and \$1,389,084 is recorded as business-type activities (\$71,832 is reported as due within one year).

At December 31, 2019, the liability recorded for 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	154,697	\$4,345,589	\$300,278
Sick Time	102,738	2,911,366	92,659
Compensatory Time	13,506	358,748	0
Total	<u>270,941</u>	<u>\$7,615,703</u>	<u>\$392,937</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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

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

General Obligation Bonds

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 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.

The 2019 Jail Construction Bonds were issued to finance the construction of a new jail facility.

These bonds are being retired from their applicable debt service funds. The repayment of the 2010 Road and Interchange Bonds is 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 this issuance.

Special Assessment Bonds

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 \$12,498.

The principal amount of the County's special assessment debt outstanding at December 31, 2019 of \$1,885,011 is general obligation debt (backed by the full faith and credit of the County). During 2019, the Warren County Port Authority assumed \$3,290,000 of the special assessment debt. The remaining outstanding bonds are being retired with 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 \$233,165 in the Special Assessment Debt Service Fund at December 31, 2019 is restricted for the retirement of outstanding special assessment bonds.

Tax Increment District Revenue Bonds

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

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

Loans

The 2012 Ohio Public Works Commission (OPWC) interest-free loans were used to cover costs incurred for 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.

The 2015 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.

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 amount borrowed 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 OWDA and the Environmental Protection Agency to assist in building the Lower Little Miami Wastewater Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012 and will continue through 2031. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

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 direct borrowing a OPWC Loan and a 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 matured 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 \$32.4 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

For the net pension and OPEB liabilities, the County pays obligations related to employee compensation from the fund benefitting from their service. There is no repayment schedule for the net pension liability and net OPEB liability. However, the General Fund liquidates approximately 64% and the Board of Developmental Disabilities 12% of these liabilities. Other governmental funds and internal service funds liquidate the remaining 24%, each representing less than 5% of the total.

	Interest Rate	Maturity Date	Balance December 31, 2018	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$1,615,000	\$0	(\$385,000)	\$1,230,000	\$395,000
2013 Radio System Acquisition Bonds	1.575%	2022	3,520,000	0	(855,000)	2,665,000	870,000
2019 Jail Construction Bonds	3.00 - 4.00%	2023	0	42,500,000	(4,730,000)	37,770,000	8,985,000
Unamortized premiums			36,108	1,841,703	(172,734)	1,705,077	500,151
Total Unvoted General Obligation Bonds			5,171,108	44,341,703	(6,142,734)	43,370,077	10,750,151
Special Assessment Bonds (with Governmental Commitment):							
2000 Water and Sewer	4.40 - 4.85%	2020	175,000	0	(85,000)	90,000	90,000
2001 Water and Sewer	3.30 - 5.35%	2021	500,000	0	(160,000)	340,000	165,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2019	425,000	0	(425,000)	0	0
2003 Water and Sewer	2.00 - 4.75%	2019	870,000	0	(870,000)	0	0
2004 Water and Sewer	1.7 - 4.75%	2024	83,124	0	(12,387)	70,737	12,926
2005 Water and Sewer	4.40%	2025	32,263	0	(4,035)	28,228	4,213
2007 Bunnell Hill Road	4.3-5.75%	2019	18,000	0	(18,000)	0	0
2007 Bardes Drive Sewer	4.3-5.75%	2019	307,000	0	(307,000)	0	0
2008 Various Purpose SA Bonds	3.25-5.00%	2019	1,670,000	0	(1,670,000)	0	0
2011 Various Purpose SA Bonds	.75-4.625%	2031	394,583	0	(24,564)	370,019	25,120
2013 Bellbrook & Chenoweth Water	4.50%	2033	256,766	0	(12,354)	244,412	12,910
2017 Various Purpose SA Bonds	4.21%	2037	125,849	0	(4,455)	121,394	4,643
2019 Keever Creek & 741 Turn Lane SA Bon	2.30%	2039	0	620,221	0	620,221	22,221
Total Special Assessment Bonds			4,857,585	620,221	(3,592,795)	1,885,011	337,033
Tax Increment District Revenue Bonds							
2009 Greens of Bunnell Hill	6.50%	2035	1,935,000	0	(65,000)	1,870,000	70,000
Total Tax Increment Revenue Bonds			1,935,000	0	(65,000)	1,870,000	70,000
Loans:							
2012 OPWC Township Road North	0.00%	2032	112,020	0	(8,298)	103,722	8,298
2012 OPWC Township Road East	0.00%	2032	59,640	0	(4,418)	55,222	4,418
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	700,000	0	(100,000)	600,000	100,000
Total Loans			871,660	0	(112,716)	758,944	112,716
Compensated Absences			6,795,694	7,577,992	(6,757,983)	7,615,703	392,937
Net Pension Liability			59,918,739	42,672,254	0	102,590,993	0
Net OPEB Liability			41,415,658	7,158,327	0	48,573,985	0
Total Governmental Activities Long-term Liabilities			\$120,965,444	\$102,370,497	(\$16,671,228)	206,664,713	\$11,662,837

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

	Interest Rate	Maturity Date	Balance December 31, 2018	Additions	Retired	Balance December 31, 2019	Amounts Due Within One Year
Business-type Activities:							
2005 OWDA Loan Water	2.00%	2029	\$2,993,926	\$0	(\$245,909)	\$2,748,017	\$250,852
2010 OWDA Loan Sewer	3.00%	2031	8,603,726	0	(546,306)	8,057,420	563,429
2016 OWDA Loan Sewer-Waynesville	2.50%	2020	362,749	0	(240,328)	122,421	122,421
2016 OPWC Loan Sewer-Waynesville	0.00%	2019	21,680	0	(21,680)	0	0
Compensated Absences			1,162,716	1,389,084	(1,162,716)	1,389,084	71,832
Net Pension Liability			8,553,433	6,285,483	0	14,838,916	0
Net OPEB Liability			5,912,108	1,113,708	0	7,025,816	0
Total Business-type Activities Long-Term Liabilities			\$27,610,338	\$8,788,275	(\$2,216,939)	\$34,181,674	\$1,008,534

A summary of the County's future debt service requirements including principal and interest at December 31, 2019 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$10,250,000	\$1,200,649	\$337,033	\$74,726	\$70,000	\$120,413
2021	10,600,000	855,996	261,992	55,834	70,000	115,863
2022	10,915,000	544,478	90,380	43,508	80,000	111,150
2023	9,900,000	148,500	94,147	40,141	85,000	105,950
2024	0	0	97,044	36,625	90,000	100,262
2025-2029	0	0	432,237	134,692	545,000	404,788
2030-2034	0	0	362,217	57,583	750,000	199,062
2035-2039	0	0	209,961	15,181	180,000	8,775
Totals	\$41,665,000	\$2,749,623	\$1,885,011	\$458,290	\$1,870,000	\$1,166,263

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

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

B. Long-Term Loans

Years	OWDA Loan Water		OWDA Loan Sewer		OWDA Loan Sewer- Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
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	261,038	43,527	599,300	202,927	0	0
2023	266,285	38,280	618,083	184,808	0	0
2024	271,637	32,928	637,455	166,122	0	0
2025-2029	1,442,311	80,511	3,499,779	529,155	0	0
2030-2031	0	0	1,558,288	58,887	0	0
Totals	<u>\$2,748,017</u>	<u>\$297,628</u>	<u>\$8,057,420</u>	<u>\$1,599,923</u>	<u>\$122,421</u>	<u>\$1,530</u>

Years	OPWC County Rd Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest
2020	\$100,000	\$0	\$12,716	\$0
2021	100,000	0	12,716	0
2022	100,000	0	12,716	0
2023	100,000	0	12,716	0
2024	100,000	0	12,716	0
2025-2029	100,000	0	63,578	0
2030-2032	0	0	31,786	0
Totals	<u>\$600,000</u>	<u>\$0</u>	<u>\$158,944</u>	<u>\$0</u>

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and 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, 2019, there were four series of conduit debt outstanding with a total principal debt of \$113,135,000.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 15 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2019 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>
New Jail Construction	\$46,540,561	2020
RAR Water Treatment Plant Filter Rehabilitation	2,772,593	2020
Lower Little Miami Wastewater Treatment Building	1,757,491	2020
Juvenile Facility Roof Replacement	1,768,246	2020
Waynesville Wastewater Treatment Plant	653,185	2020
Juvenile/Probate Court Expansion	440,602	2020
LED Lighting Upgrade	398,400	2020
Well Redevelopment Project	318,827	2020
Water Softening Project	190,035	2020
Total	<u>\$54,839,940</u>	

NOTE 16 – 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, Workforce Investment and Opportunity Act Grants, Airport Improvement Program, Temporary Assistance for Needy Families, and Foster Care 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.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 17 – 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 and Warren County Health Department – an agency fund of the County. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees.

The monies paid into the Health Insurance Internal Service Fund are available to pay claims and administrative costs. The plan is administered by a third-party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$250,000 per year per specific claim with an additional \$350,000 aggregating deductible.

The total claims liability of \$836,000, reported within the Health Insurance Internal Service Fund at December 31, 2019 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable 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.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 17 – RISK MANAGEMENT (Continued)

Changes in the fund's claims liability amount in 2019 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance at December 31
County:				
2018	\$961,596	\$8,414,027	(\$8,740,414)	\$635,209
2019	\$635,209	\$9,288,693	(\$9,087,902)	\$836,000

NOTE 18 – 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 \$10.5 million at December 31, 2019.

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 \$4.3 million at December 31, 2019.

In 2017, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, equipping, and installation of the Warren County Sports Park at Union Village in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$15,735,000 in debt for the project and Warren County to pledge lodging tax revenue to pay all bond service charges and administrative expenses related to the bonds. The County levied an additional 1% lodging tax that went into effect July 1, 2017 to assist with these payments. In May 2018, the Port Authority refinanced \$7.5 million of the original issue under the Ohio Communities Accelerator Fund. The original debt of \$8.2 million remained as issued. Both bonds are currently scheduled to continue through 2042, however, the interest and terms will be negotiated every 5 years. As of December 31, 2019, principal of \$14.8 million along with interest and administrative fees of \$7.7 million remained on the debt.

In 2018, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the County in financing a portion of the Racino TIF Roadway project. This project includes the acquisition, construction, equipping, installation, and improving of the Union Road and Greentree Road Intersection in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$1,310,000 in revenue bonds for the project and the County to pledge TIF revenue to pay all bond service charges and administrative expenses related to the bonds. The debt is currently scheduled to continue through 2023. As of December 31, 2019, principal of \$1.1 million remained on the debt.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 19 – JOINT VENTURE

Mental Health Recovery Board Serving Warren and Clinton Counties

Warren County is a member of Mental Health Recovery Board Serving Warren and Clinton Counties (MHRB), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by Section 340 of the Ohio Revised Code. The mission of MHRB is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

MHRB is governed by a 14-member board whereby six members are appointed by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) and the remaining eight are appointed by the Warren County Commissioners (six) and the Clinton County Commissioners (two). MHRB's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

MHRB contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRB'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, 2019 is presented below:

Mental Health Recovery Services of Warren and Clinton Counties			
Assets	\$11,552,586	Revenues	\$12,857,843
Fund Equity	\$11,552,586	Expenses	<u>\$12,485,825</u>
		Net Income/(Loss)	<u>\$372,018</u>

NOTE 20 – JOINTLY GOVERNED ORGANIZATION

Southwestern Ohio Council of Governments

The Southwestern Ohio Council of Governments (SWOCOG) was formed in 2009 and currently has six county boards of developmental disabilities in southwestern Ohio: Butler, Clermont, Greene, Hamilton, Montgomery, and Warren. Their mission is to provide support and solutions to county boards of developmental disabilities through cost-effective shared services that deliver value, satisfaction, and maximization of resources. The SWOCOG serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2019, the County contributed \$36,100 towards the operation of the SWOCOG.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 21 – SIGNIFICANT ENCUMBRANCES

At December 31, 2019, the County had the following significant encumbrances outstanding:

Fund	Significant Encumbrances	Explanation
General Fund	\$ 805,000	County Fairgrounds Redevelopment
	324,549	Vehicle Purchases
	12,391	Crippled Children Contribution
Senior Citizens Services Levy	902,842	Eldery Services Program
Board of Developmental Disabilities Fund	300,000	Community Housing Assistance
County Road Projects Fund	32,070	County Fairgrounds Redevelopment
County Construction Projects Fund	1,167,241	Technology Upgrades
Other Governmental Funds	373,986	Bulk Salt
	130,310	Personnel

NOTE 22 – 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, 2019, the County abated \$19,671 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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2019

NOTE 22 – TAX ABATEMENTS (Continued)

For the fiscal year ended December 31, 2019, the County's real property tax revenues were reduced as follows by these programs:

Governments Entered Into CRAs	Amount of Tax Revenue Reduction to Warren County
Village of Carlisle	\$ 6,552
City of Franklin	7,672
City of Lebanon	61,121
City of Mason	227,107
City of Middletown	45,754
City of Monroe	351,960
City of Springboro	23,247
Village of Harveysburg	3,390
Village of South Lebanon	24,504
	<u>\$ 751,307</u>

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

Reporting Entity

The Warren County Transportation Improvement District (the TID) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating select transportation projects. The TID was specifically created pursuant to Chapter 5540 of the Ohio Revised Code, as amended. The TID was created by action of the Board of Warren County Commissioners on January 27, 2011.

The TID is governed by a Board of Trustees that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members of whom five are voting and two are non-voting. Each Board member serves a term of two years and there are no term limits for reappointment. The five voting Board members are appointed by the Board of Warren County Commissioners. The Speaker of the Ohio House of Representatives and the President of the Ohio Senate each appoint one non-voting member. None of the Board members receive compensation for serving on the Board.

Basis of Presentation

The financial statements of the TID have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Basis of Presentation (Continued)

The Statement of Net Position and the Statement of Activities display information about the TID as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the TID at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the TID'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, 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 TID, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which the governmental function is self-financing or draws from the general revenues of the TID.

Measurement Focus and Basis of Accounting

The TID's financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the TID are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The TID's financial statements are prepared using the accrual basis of accounting.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Non-exchange transactions, in which the TID receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the TID must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the TID on a reimbursement basis. Expenses are recognized at the time they are incurred.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The TID is somewhat unique in that it has issued debt to construct infrastructure improvements that are capital assets of legally separate entities. Since the TID must report the corresponding debt issued as a liability, but with no corresponding capital asset to recognize, the TID's net position is decreased.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2019***

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Equity in Pooled Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of bank failure, the TID will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the TID to a successful claim by the Federal Deposit Insurance Corporation.

The TID has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

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

At year-end, the carrying amount of the TID's deposits was \$9,529,573 and the bank balance was \$9,555,926. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$9,305,926 was collateralized in a manner described above.

Intergovernmental Agreements

As of December 31, 2019, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, Deerfield Township, the Cities of Springboro and Mason, and the Village of South Lebanon to provide funding to the TID to facilitate the development and implementation of the TID's projects. Further, the TID's Board has authorized a 3 percent management fee (charged to the entity contracting with the TID) to assist and manage certain projects authorized by the TID's Board.

Contractual Commitments

As of December 31, 2019, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$2.7 million.

Risk Management

The TID has obtained commercial insurance for the following risks: general liability, public officials liability, and crime. There have been no claims resulting from these risks since the inception of the TID. Additionally, there have been no significant changes in coverage during the year.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2019**

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Long Term Obligations

The changes in the TID's long-term liabilities for the year ended December 31, 2019 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds:					
Series 2016 - 2.290%	\$10,490,000	\$0	(\$2,530,000)	\$7,960,000	\$2,590,000
Unamortized Discount	(84,096)	0	21,245	(62,851)	0
Total	<u>\$10,405,904</u>	<u>\$0</u>	<u>(\$2,508,755)</u>	<u>\$7,897,149</u>	<u>\$2,590,000</u>

The TID's Series 2016 General Obligation Bonds were issued on December 15, 2016 in the amount of \$15,395,000 to advance infrastructure improvements in specific areas of southwest Warren County, Ohio. The Series 2016 General Obligation Bonds are direct obligations and pledge the full faith and credit of the TID. The bonds are payable by the TID from County-pledged payments in lieu of taxes via an intergovernmental agreement between the TID and Warren County.

Principal and interest requirements to retire the TID's General Obligation Bonds as of December 31, 2019 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$2,590,000	\$182,284	\$2,772,284
2021	2,645,000	122,973	2,767,973
2022	2,725,000	62,403	2,787,403
Total	<u>\$7,960,000</u>	<u>\$367,660</u>	<u>\$8,327,660</u>

NOTE 24 – SUBSEQUENT EVENT

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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 - Pension
Last Six Years (1) *

	2018	2017	2016	2015	2014
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.467879%	0.474930%	0.468976%	0.470618%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 117,429,909	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788
County's Covered Payroll	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	203.99%	121.16%	173.67%	155.15%	110.21%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.434203%	0.443488%	0.433430%	0.438146%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 444,945	\$ 554,829	\$ 222,104	\$ 213,211	\$ 157,716
County's Covered Payroll	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	26.28%	34.02%	14.49%	14.94%	11.27%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	126.64%	137.28%	116.55%	116.90%	114.83%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.432250%	0.497301%	0.482203%	0.471660%	0.477854%
County's Proportionate Share of the Net Pension Asset	\$ 9,026	\$ 15,951	\$ 1,850	\$ 1,803	\$ 2,813
County's Covered Payroll	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	0.56%	0.65%	0.07%	0.08%	0.12%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	113.42%	124.46%	103.40%	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 the County's Proportionate Share of the Net Pension Liability/Net Pension Asset
Ohio Public Employees Retirement System - Pension
Last Six Years (1) *

	2013
Traditional Pension Plan:	
County's Proportion of the Net Pension Liability	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 55,514,915
County's Covered Payroll	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	86.36%
Combined Plan:	
County's Proportion of the Net Pension Asset	0.000000%
County's Proportionate Share of the Net Pension Asset	\$ 42,982
County's Covered Payroll	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	104.56%
Member-Directed Plan:	
County's Proportion of the Net Pension Asset	**
County's Proportionate Share of the Net Pension Asset	**
County's Covered Payroll	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	**

(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 - Pension
Last Seven Years (1)

	2019	2018	2017	2016	2015
Traditional Pension Plan:					
Contractually Required Contribution	\$ 8,322,503	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302
Contributions in Relation to the Contractually Required Contribution	<u>(8,322,503)</u>	<u>(8,128,034)</u>	<u>(7,519,721)</u>	<u>(6,733,274)</u>	<u>(6,515,302)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782
Contributions as a Percentage of Covered Payroll	14.31%	14.12%	13.31%	11.93%	12.40%
Combined Plan:					
Contractually Required Contribution	\$ 244,736	\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932
Contributions in Relation to the Contractually Required Contribution	<u>(244,736)</u>	<u>(239,056)</u>	<u>(217,020)</u>	<u>(186,929)</u>	<u>(176,932)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844
Contributions as a Percentage of Covered Payroll	14.31%	14.12%	13.31%	12.19%	12.40%
Member-Directed Plan:					
Contractually Required Contribution	\$ 220,354	\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478
Contributions in Relation to the Contractually Required Contribution	<u>(220,354)</u>	<u>(226,747)</u>	<u>(326,007)</u>	<u>(231,123)</u>	<u>(291,478)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583
Contributions as a Percentage of Covered Payroll	10.22%	14.12%	13.31%	9.15%	12.40%

(1) Information prior to 2013 is not available.

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

	2014	2013
Traditional Pension Plan:		
Contractually Required Contribution	\$ 6,420,895	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(6,420,895)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 51,536,497	\$ 53,844,897
Contributions as a Percentage of Covered Payroll	12.46%	14.33%
Combined Plan:		
Contractually Required Contribution	\$ 166,151	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(166,151)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,399,545	\$ 1,462,233
Contributions as a Percentage of Covered Payroll	11.87%	14.33%
Member-Directed Plan:		
Contractually Required Contribution	\$ 206,975	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(206,975)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,305,609	\$ 2,408,881
Contributions as a Percentage of Covered Payroll	8.98%	14.33%

(1) Information prior to 2013 is not available.

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

	2018	2017	2016
County's Proportion of the Net OPEB Liability	0.465360%	0.474242%	0.467331%
County's Proportionate Share of the Net OPEB Liability	\$ 55,599,801	\$ 47,327,766	\$ 43,458,914
County's Covered Payroll	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	91.35%	78.10%	71.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Information prior to 2016 is not available.

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

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

	2019	2018	2017	2016
Contractually Required Contribution	\$ 88,141	\$ 90,699	\$ 671,490	\$ 1,196,844
Contributions in Relation to the Contractually Required Contribution	(88,141)	(90,699)	(671,490)	(1,196,844)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
Contributions as a Percentage of Covered Payroll	0.14%	0.15%	1.11%	1.98%

(1) Information prior to 2016 is not available.

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2019

Changes in Assumptions - OPERS Net Pension Asset/Liability

For 2017, the investment rate changed from 8.00 percent to 7.50 percent and the wage inflation rate changed from 3.75 percent to 3.25 percent.

For 2019, the investment rate changed from 7.50 percent to 7.20 percent.

Changes in Assumptions - OPERS Net OPEB Liability

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent.

Additional details about OPERS may be obtained by visiting <https://www.OPERS.org/financial/reports.shtml>.

*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

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

To account 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 (Continued)

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 (Continued)

Other Special Revenue Funds

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 represent the less significant special revenue funds of the County:

- 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**
- Comprehensive Case Management and Employment Program Fund (CCMEP/TANF)**
- 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**
- Board of Elections (BOE) Technology Fund**
- Workforce Investment Board Fund**
- Sales Tax Transition Fund**
- Lodging Tax Fund**
- Board of Elections (BOE) Cybersecurity Fund**
- Treasurer Tax Certificate Admin Fund**
- COAP Grant Opioid Abuse Program Fund**

Debt Service Funds

Debt service funds are used to account for retirement of the County's general obligation and special assessment bonds.

Tax Increment Financing Fund

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

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds (Continued)

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. A balance sheet is not presented for this fund due to zero balances.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade. A balance sheet is not presented for this fund due to zero balances.

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.

Jail Bonds Fund

To account for transfers of the one-fourth percent sale tax levied for repayment of the 2019 Jail Construction Bonds.

Capital Projects Funds

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.

Airport Construction Fund

To account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

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, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 38,082,840	\$ 4,364,367	\$ 829,706	\$ 43,609	\$ 43,320,522
Receivables:					
Taxes	264,102	0	0	0	264,102
Payments in Lieu of Taxes	0	0	541,982	0	541,982
Accounts	99,446	0	0	0	99,446
Intergovernmental	11,881,206	0	467,927	0	12,349,133
Loans	818,797	0	0	0	818,797
Due from Other Funds	251,268	0	0	0	251,268
Interfund Loans Receivable	1,833,370	0	0	0	1,833,370
Inventory of Supplies, at Cost	1,347,562	0	0	0	1,347,562
Prepaid Items	86,462	0	0	0	86,462
Total Assets	\$ 54,665,053	\$ 4,364,367	\$ 1,839,615	\$ 43,609	\$ 60,912,644
Liabilities:					
Accounts Payable	\$ 2,011,256	\$ 0	\$ 60,104	\$ 0	\$ 2,071,360
Accrued Wages and Benefits Payable	365,661	0	0	0	365,661
Intergovernmental Payable	877,633	0	0	0	877,633
Due to Other Funds	347,318	0	0	0	347,318
Interfund Loans Payable	480,000	0	115,282	0	595,282
Compensated Absences Payable	939	0	0	0	939
Total Liabilities	4,082,807	0	175,386	0	4,258,193
Deferred Inflows of Resources:					
Unavailable Amounts	8,582,576	0	250,877	0	8,833,453
Payments in Lieu of Taxes					
Levied for Next Fiscal Year	0	0	541,982	0	541,982
Total Deferred Inflows of Resources	8,582,576	0	792,859	0	9,375,435
Fund Balances:					
Nonspendable	1,434,024	0	0	18,902	1,452,926
Restricted	40,320,584	4,364,367	871,370	24,707	45,581,028
Committed	246,329	0	0	0	246,329
Unassigned	(1,267)	0	0	0	(1,267)
Total Fund Balances	41,999,670	4,364,367	871,370	43,609	47,279,016
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 54,665,053	\$ 4,364,367	\$ 1,839,615	\$ 43,609	\$ 60,912,644

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 4,217,312	\$ 0	\$ 0	\$ 0	\$ 4,217,312
Payments in Lieu of Taxes	0	269,922	215,122	0	\$ 485,044
Intergovernmental Revenues	26,883,980	36,269	107,220	0	27,027,469
Charges for Services	5,463,008	0	0	0	5,463,008
Licenses and Permits	10	0	0	0	10
Fines and Forfeitures	1,254,370	0	0	0	1,254,370
All Other Revenue	789,289	0	0	0	789,289
Total Revenue	38,607,969	306,191	322,342	0	39,236,502
Expenditures:					
Current:					
General Government:					
Legislative and Executive	5,515,826	0	0	0	5,515,826
Judicial	1,023,194	0	0	0	1,023,194
Public Safety	4,755,538	0	0	0	4,755,538
Public Works	10,298,085	0	9,413	0	10,307,498
Health	526,507	0	0	0	526,507
Human Services	19,997,098	0	0	0	19,997,098
Community and Economic Development	1,636,484	0	0	0	1,636,484
Capital Outlay	0	0	381,251	0	381,251
Debt Service:					
Principal Retirement	0	6,147,716	0	0	6,147,716
Interest and Fiscal Charges	0	992,923	0	0	992,923
Total Expenditures	43,752,732	7,140,639	390,664	0	51,284,035
Excess (Deficiency) of Revenues Over Expenditures	(5,144,763)	(6,834,448)	(68,322)	0	(12,047,533)
Other Financing Sources (Uses):					
Transfers In	7,027,934	4,660,860	0	0	11,688,794
Transfers Out	(112,716)	0	0	0	(112,716)
Premium on Bonds Issued	0	1,841,703	0	0	1,841,703
Total Other Financing Sources (Uses)	6,915,218	6,502,563	0	0	13,417,781
Net Change in Fund Balances	1,770,455	(331,885)	(68,322)	0	1,370,248
Fund Balances at Beginning of Year	39,516,306	4,696,252	939,692	43,609	45,195,859
Increase (Decrease) in Inventory Reserve	712,909	0	0	0	712,909
Fund Balances End of Year	\$ 41,999,670	\$ 4,364,367	\$ 871,370	\$ 43,609	\$ 47,279,016

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 4,310,918	\$ 1,261,826	\$ 528,414	\$ 340,801
Receivables:				
Taxes	264,102	0	0	0
Accounts	2,601	0	3,305	0
Intergovernmental	4,101,600	0	772	45,814
Loans	0	0	0	0
Due from Other Funds	14,165	3,750	0	0
Interfund Loans Receivable	1,833,370	0	0	0
Inventory of Supplies, at Cost	1,347,562	0	0	0
Prepaid Items	1,197	29	47	0
Total Assets	\$ 11,875,515	\$ 1,265,605	\$ 532,538	\$ 386,615
Liabilities:				
Accounts Payable	\$ 588,127	\$ 85,349	\$ 4,534	\$ 29,316
Accrued Wages and Benefits Payable	73,212	46,524	6,395	1,291
Intergovernmental Payable	17,317	164,573	986	199
Due to Other Funds	15,084	241,852	7,922	184
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	693,740	538,298	19,837	30,990
Deferred Inflows of Resources:				
Unavailable Amounts	2,769,701	0	0	0
Total Deferred Inflows of Resources	2,769,701	0	0	0
Fund Balances:				
Nonspendable	1,348,759	29	47	0
Restricted	7,063,315	727,278	512,654	355,625
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	8,412,074	727,307	512,701	355,625
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,875,515	\$ 1,265,605	\$ 532,538	\$ 386,615

<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>
\$ 4,172	\$ 101,565	\$ 596,841	\$ 110,481	\$ 2,263,907
0	0	0	0	0
0	0	0	0	0
0	1,005	3,686	15,000	40,716
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>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 600,527</u>	<u>\$ 125,481</u>	<u>\$ 2,304,623</u>
\$ 0	\$ 0	\$ 2,685	\$ 0	\$ 0
0	0	1,691	1,408	0
0	0	262	218	495,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,638</u>	<u>1,626</u>	<u>495,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
0	0	0	0	0
4,172	102,570	595,889	116,355	1,809,623
0	0	0	0	0
0	0	0	0	0
<u>4,172</u>	<u>102,570</u>	<u>595,889</u>	<u>116,355</u>	<u>1,809,623</u>
<u>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 600,527</u>	<u>\$ 125,481</u>	<u>\$ 2,304,623</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Assets:				
Cash, Cash Equivalents, and Investments	\$ 19,951	\$ 4,227,071	\$ 7,775,465	\$ 9,208
Receivables:				
Taxes	0	0	0	0
Accounts	1,674	0	0	0
Intergovernmental	1,054	25	1,057,109	15,603
Loans	0	0	0	0
Due from Other Funds	0	0	221,311	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	100	0
Total Assets	\$ 22,679	\$ 4,227,096	\$ 9,053,985	\$ 24,811
Liabilities:				
Accounts Payable	\$ 19,951	\$ 178	\$ 440,376	\$ 104
Accrued Wages and Benefits Payable	0	12,346	65,372	2,357
Intergovernmental Payable	0	1,902	11,075	363
Due to Other Funds	0	2,000	25,475	277
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	939	0
Total Liabilities	19,951	16,426	543,237	3,101
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	783,718	1,725
Total Deferred Inflows of Resources	0	0	783,718	1,725
Fund Balances:				
Nonspendable	0	0	100	0
Restricted	2,728	4,210,670	7,726,930	19,985
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	2,728	4,210,670	7,727,030	19,985
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,679	\$ 4,227,096	\$ 9,053,985	\$ 24,811

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>CCMEP/TANF</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>
\$ 1,369,114	\$ 717,598	\$ 84,400	\$ 49,251	\$ 1,260,127
0	0	0	0	0
8,359	0	0	0	7,274
442,564	0	563,584	0	200
0	0	0	0	0
0	0	0	0	7,500
0	0	0	0	0
0	0	0	0	0
25	0	7	0	22
<u>\$ 1,820,062</u>	<u>\$ 717,598</u>	<u>\$ 647,991</u>	<u>\$ 49,251</u>	<u>\$ 1,275,123</u>
\$ 18,585	\$ 253	\$ 17,812	\$ 0	\$ 655
41,418	7,602	0	1,845	2,765
13,584	1,165	538	285	427
10,146	693	1,181	464	1,987
0	0	80,000	0	0
0	0	0	0	0
<u>83,733</u>	<u>9,713</u>	<u>99,531</u>	<u>2,594</u>	<u>5,834</u>
212,401	0	472,281	0	0
<u>212,401</u>	<u>0</u>	<u>472,281</u>	<u>0</u>	<u>0</u>
25	0	7	0	22
1,523,903	707,885	76,172	46,657	1,269,267
0	0	0	0	0
0	0	0	0	0
<u>1,523,928</u>	<u>707,885</u>	<u>76,179</u>	<u>46,657</u>	<u>1,269,289</u>
<u>\$ 1,820,062</u>	<u>\$ 717,598</u>	<u>\$ 647,991</u>	<u>\$ 49,251</u>	<u>\$ 1,275,123</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Assets:				
Cash, Cash Equivalents, and Investments	\$ 87,942	\$ 1,675	\$ 50,200	\$ 827,210
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	6,447
Intergovernmental	647,823	0	70,908	962,802
Loans	0	0	0	0
Due from Other Funds	0	0	0	1,801
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	10	0	0	0
Total Assets	\$ 735,775	\$ 1,675	\$ 121,108	\$ 1,798,260
Liabilities:				
Accounts Payable	\$ 40,838	\$ 0	\$ 15,182	\$ 29,554
Accrued Wages and Benefits Payable	9,026	0	0	12,771
Intergovernmental Payable	5,014	0	9,835	1,964
Due to Other Funds	1,674	0	0	2,274
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	56,552	0	25,017	46,563
Deferred Inflows of Resources:				
Unavailable Amounts	527,606	0	0	802,310
Total Deferred Inflows of Resources	527,606	0	0	802,310
Fund Balances:				
Nonspendable	10	0	0	0
Restricted	151,607	1,675	96,091	949,387
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	151,617	1,675	96,091	949,387
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 735,775	\$ 1,675	\$ 121,108	\$ 1,798,260

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>
\$ 722,358	\$ 364,563	\$ 704,978	\$ 903,370	\$ 205,558
0	0	0	0	0
0	0	0	0	0
262,407	27,160	771,700	89,269	1,370
0	0	695,693	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	21	0	0	0
<u>\$ 984,765</u>	<u>\$ 391,744</u>	<u>\$ 2,172,371</u>	<u>\$ 992,639</u>	<u>\$ 206,928</u>
\$ 838	\$ 0	\$ 288,523	\$ 46,818	\$ 0
62,838	7,158	1,826	1,519	0
9,676	1,103	281	348	0
12,871	1,617	373	250	0
0	0	0	0	0
0	0	0	0	0
<u>86,223</u>	<u>9,878</u>	<u>291,003</u>	<u>48,935</u>	<u>0</u>
112,407	27,160	476,327	89,269	0
<u>112,407</u>	<u>27,160</u>	<u>476,327</u>	<u>89,269</u>	<u>0</u>
0	21	0	0	0
786,135	354,685	1,405,041	854,435	206,928
0	0	0	0	0
0	0	0	0	0
<u>786,135</u>	<u>354,706</u>	<u>1,405,041</u>	<u>854,435</u>	<u>206,928</u>
<u>\$ 984,765</u>	<u>\$ 391,744</u>	<u>\$ 2,172,371</u>	<u>\$ 992,639</u>	<u>\$ 206,928</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Assets:				
Cash, Cash Equivalents, and Investments	\$ 579,538	\$ 15,577	\$ 133,816	\$ 780,806
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	6,722	50	0	14,816
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	82,545
Total Assets	<u>\$ 586,260</u>	<u>\$ 15,627</u>	<u>\$ 133,816</u>	<u>\$ 878,167</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 180	\$ 728	\$ 14
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	1,380	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>180</u>	<u>2,108</u>	<u>14</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	0	82,545
Restricted	586,260	15,447	131,708	795,608
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>586,260</u>	<u>15,447</u>	<u>131,708</u>	<u>878,153</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 586,260</u>	<u>\$ 15,627</u>	<u>\$ 133,816</u>	<u>\$ 878,167</u>

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 2,195,971	\$ 371,297	\$ 3	\$ 57,020	\$ 110,233	\$ 123,222
0	0	0	0	0	0
0	250	0	0	0	0
34,689	642	0	0	623	0
0	0	0	0	0	123,104
0	2,237	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,459	0	0	0	0	0
<u>\$ 2,233,119</u>	<u>\$ 374,426</u>	<u>\$ 3</u>	<u>\$ 57,020</u>	<u>\$ 110,856</u>	<u>\$ 246,326</u>
\$ 34,488	\$ 1,163	\$ 0	\$ 366	\$ 0	\$ 0
357	1,560	0	0	0	0
55	241	0	0	0	0
7,500	892	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>42,400</u>	<u>3,856</u>	<u>0</u>	<u>366</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
2,459	0	0	0	0	0
2,188,260	370,570	0	56,654	110,856	0
0	0	3	0	0	246,326
0	0	0	0	0	0
<u>2,190,719</u>	<u>370,570</u>	<u>3</u>	<u>56,654</u>	<u>110,856</u>	<u>246,326</u>
<u>\$ 2,233,119</u>	<u>\$ 374,426</u>	<u>\$ 3</u>	<u>\$ 57,020</u>	<u>\$ 110,856</u>	<u>\$ 246,326</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,574,422	\$ 328,200	\$ 1,595,286	\$ 15,934
Receivables:				
Taxes	0	0	0	0
Accounts	612	572	0	0
Intergovernmental	0	0	0	2,611,641
Loans	0	0	0	0
Due from Other Funds	504	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 1,575,538	\$ 328,772	\$ 1,595,286	\$ 2,627,575
Liabilities:				
Accounts Payable	\$ 64,775	\$ 3,544	\$ 0	\$ 269,275
Accrued Wages and Benefits Payable	0	0	0	3,928
Intergovernmental Payable	0	0	0	605
Due to Other Funds	11,207	0	0	675
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	75,982	3,544	0	274,483
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	2,300,171
Total Deferred Inflows of Resources	0	0	0	2,300,171
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,499,556	325,228	1,595,286	52,921
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	1,499,556	325,228	1,595,286	52,921
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,575,538	\$ 328,772	\$ 1,595,286	\$ 2,627,575

Sales Tax Transition Fund	Lodging Tax Fund	BOE Cybersecurity	Treasurer Tax Certificate Admin	COAP Grant Opioid Abuse Program	Total Nonmajor Special Revenue Funds
\$ 835,464	\$ 70,816	\$ 50,000	\$ 29,104	\$ 317,167	\$ 38,082,840
0	0	0	0	0	264,102
0	68,352	0	0	0	99,446
0	0	7,020	0	82,832	11,881,206
0	0	0	0	0	818,797
0	0	0	0	0	251,268
0	0	0	0	0	1,833,370
0	0	0	0	0	1,347,562
0	0	0	0	0	86,462
<u>\$ 835,464</u>	<u>\$ 139,168</u>	<u>\$ 57,020</u>	<u>\$ 29,104</u>	<u>\$ 399,999</u>	<u>\$ 54,665,053</u>
\$ 0	\$ 0	\$ 7,020	\$ 0	\$ 25	\$ 2,011,256
0	0	0	0	452	365,661
0	139,168	0	0	69	877,633
0	0	0	0	720	347,318
0	0	0	0	400,000	480,000
0	0	0	0	0	939
<u>0</u>	<u>139,168</u>	<u>7,020</u>	<u>0</u>	<u>401,266</u>	<u>4,082,807</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,582,576</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,582,576</u>
0	0	0	0	0	1,434,024
835,464	0	50,000	29,104	0	40,320,584
0	0	0	0	0	246,329
0	0	0	0	(1,267)	(1,267)
<u>835,464</u>	<u>0</u>	<u>50,000</u>	<u>29,104</u>	<u>(1,267)</u>	<u>41,999,670</u>
<u>\$ 835,464</u>	<u>\$ 139,168</u>	<u>\$ 57,020</u>	<u>\$ 29,104</u>	<u>\$ 399,999</u>	<u>\$ 54,665,053</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 3,279,042	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	7,530,349	4,682,199	0	0
Charges for Services	3,713	0	438,318	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	120,599	0	43,407	378,755
All Other Revenue	413,696	3,750	12,354	0
Total Revenue	11,347,399	4,685,949	494,079	378,755
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	413,872
Public Safety	0	0	0	0
Public Works	9,630,799	0	0	0
Health	0	0	367,048	0
Human Services	0	4,797,751	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	9,630,799	4,797,751	367,048	413,872
Excess (Deficiency) of Revenues Over Expenditures	1,716,600	(111,802)	127,031	(35,117)
Other Financing Sources (Uses):				
Transfers In	0	227,571	0	0
Transfers Out	(112,716)	0	0	0
Total Other Financing Sources (Uses)	(112,716)	227,571	0	0
Net Change in Fund Balances	1,603,884	115,769	127,031	(35,117)
Fund Balances at Beginning of Year	6,095,281	611,538	385,670	390,742
Increase (Decrease) in Inventory Reserve	712,909	0	0	0
Fund Balances End of Year	\$ 8,412,074	\$ 727,307	\$ 512,701	\$ 355,625

<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	34,456	520,306
0	0	77,236	0	0
0	0	0	0	0
0	10,171	0	0	0
1,159	0	0	0	0
<u>1,159</u>	<u>10,171</u>	<u>77,236</u>	<u>34,456</u>	<u>520,306</u>
0	0	0	0	0
0	300	0	1,626	0
0	0	13,485	0	0
0	0	0	0	667,286
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>300</u>	<u>13,485</u>	<u>1,626</u>	<u>667,286</u>
1,159	9,871	63,751	32,830	(146,980)
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
1,159	9,871	63,751	32,830	(146,980)
3,013	92,699	532,138	83,525	1,956,603
0	0	0	0	0
<u>\$ 4,172</u>	<u>\$ 102,570</u>	<u>\$ 595,889</u>	<u>\$ 116,355</u>	<u>\$ 1,809,623</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, 2019

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	5,094,474	96,410
Charges for Services	41,594	2,632,623	0	0
Licenses and Permits	0	10	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	1,559	58,410	0
Total Revenue	<u>41,594</u>	<u>2,634,192</u>	<u>5,152,884</u>	<u>96,410</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	4,775,885	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	113,374
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	41,096	0	7,992,256	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>41,096</u>	<u>4,775,885</u>	<u>7,992,256</u>	<u>113,374</u>
Excess (Deficiency) of Revenues Over Expenditures	498	(2,141,693)	(2,839,372)	(16,964)
Other Financing Sources (Uses):				
Transfers In	0	0	4,836,784	23,657
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,836,784</u>	<u>23,657</u>
Net Change in Fund Balances	498	(2,141,693)	1,997,412	6,693
Fund Balances at Beginning of Year	2,230	6,352,363	5,729,618	13,292
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 2,728</u>	<u>\$ 4,210,670</u>	<u>\$ 7,727,030</u>	<u>\$ 19,985</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>CCMEP/TANF</u>	<u>Municipal Victim Witness</u>	<u>Warren County Solid Waste District</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,198,554	0	397,640	0	30,000
6,050	422,624	0	80,000	90,036
0	0	0	0	0
0	0	0	0	0
87,523	320	0	0	948
<u>1,292,127</u>	<u>422,944</u>	<u>397,640</u>	<u>80,000</u>	<u>120,984</u>
0	545,936	0	0	0
0	0	0	0	0
2,131,146	0	0	81,067	0
0	0	0	0	0
0	0	0	0	159,459
0	0	395,251	0	0
0	0	0	0	0
<u>2,131,146</u>	<u>545,936</u>	<u>395,251</u>	<u>81,067</u>	<u>159,459</u>
(839,019)	(122,992)	2,389	(1,067)	(38,475)
1,184,000	0	0	0	0
0	0	0	0	0
<u>1,184,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
344,981	(122,992)	2,389	(1,067)	(38,475)
1,178,947	830,877	73,790	47,724	1,307,764
0	0	0	0	0
<u>\$ 1,523,928</u>	<u>\$ 707,885</u>	<u>\$ 76,179</u>	<u>\$ 46,657</u>	<u>\$ 1,269,289</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, 2019

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	414,815	0	350,669	666,103
Charges for Services	0	0	0	368,830
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	27,412	0	0	0
Total Revenue	<u>442,227</u>	<u>0</u>	<u>350,669</u>	<u>1,034,933</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	254,578	1,083,980
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	450,114	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	<u>450,114</u>	<u>0</u>	<u>254,578</u>	<u>1,083,980</u>
Excess (Deficiency) of Revenues Over Expenditures	(7,887)	0	96,091	(49,047)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(7,887)	0	96,091	(49,047)
Fund Balances at Beginning of Year	159,504	1,675	0	998,434
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 151,617</u>	<u>\$ 1,675</u>	<u>\$ 96,091</u>	<u>\$ 949,387</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
2,266,414	360,369	663,206	121,528	0
792,549	0	2,500	106,200	19,231
0	0	0	0	0
0	0	0	0	0
63,857	1,053	0	22,826	0
<u>3,122,820</u>	<u>361,422</u>	<u>665,706</u>	<u>250,554</u>	<u>19,231</u>
0	0	0	0	0
0	0	0	0	0
0	366,289	0	374,356	3,163
0	0	0	0	0
0	0	0	0	0
3,246,800	0	0	0	0
0	0	698,214	0	0
<u>3,246,800</u>	<u>366,289</u>	<u>698,214</u>	<u>374,356</u>	<u>3,163</u>
(123,980)	(4,867)	(32,508)	(123,802)	16,068
294,262	34,541	0	0	0
0	0	0	0	0
<u>294,262</u>	<u>34,541</u>	<u>0</u>	<u>0</u>	<u>0</u>
170,282	29,674	(32,508)	(123,802)	16,068
615,853	325,032	1,437,549	978,237	190,860
0	0	0	0	0
<u>\$ 786,135</u>	<u>\$ 354,706</u>	<u>\$ 1,405,041</u>	<u>\$ 854,435</u>	<u>\$ 206,928</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, 2019

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	95,768	4,215	11,139	196,078
All Other Revenue	0	0	0	0
Total Revenue	<u>95,768</u>	<u>4,215</u>	<u>11,139</u>	<u>196,078</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	335,062
Public Safety	350	17,563	68,254	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	<u>350</u>	<u>17,563</u>	<u>68,254</u>	<u>335,062</u>
Excess (Deficiency) of Revenues Over Expenditures	95,418	(13,348)	(57,115)	(138,984)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	95,418	(13,348)	(57,115)	(138,984)
Fund Balances at Beginning of Year	490,842	28,795	188,823	1,017,137
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 586,260</u>	<u>\$ 15,447</u>	<u>\$ 131,708</u>	<u>\$ 878,153</u>

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16,770	0	0	0	0	0
0	124,186	0	0	0	0
0	0	0	0	0	0
383,724	0	0	0	10,514	0
0	0	0	52,437	0	1,400
<u>400,494</u>	<u>124,186</u>	<u>0</u>	<u>52,437</u>	<u>10,514</u>	<u>1,400</u>
0	0	0	0	0	0
272,334	0	0	0	0	0
0	93,301	27,118	6,058	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>272,334</u>	<u>93,301</u>	<u>27,118</u>	<u>6,058</u>	<u>0</u>	<u>0</u>
128,160	30,885	(27,118)	46,379	10,514	1,400
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>
128,160	30,885	1	46,379	10,514	1,400
2,062,559	339,685	2	10,275	100,342	244,926
0	0	0	0	0	0
<u>\$ 2,190,719</u>	<u>\$ 370,570</u>	<u>\$ 3</u>	<u>\$ 56,654</u>	<u>\$ 110,856</u>	<u>\$ 246,326</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, 2019

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	446,026	0	0	1,809,463
Charges for Services	82,782	131,081	7,121	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	40,585	0	0	0
Total Revenue	<u>569,393</u>	<u>131,081</u>	<u>7,121</u>	<u>1,809,463</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	10,092	162,643	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,037,926	0	0	2,035,904
Community and Economic Development	0	0	0	0
Total Expenditures	<u>1,037,926</u>	<u>10,092</u>	<u>162,643</u>	<u>2,035,904</u>
Excess (Deficiency) of Revenues Over Expenditures	(468,533)	120,989	(155,522)	(226,441)
Other Financing Sources (Uses):				
Transfers In	400,000	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(68,533)	120,989	(155,522)	(226,441)
Fund Balances at Beginning of Year	1,568,089	204,239	1,750,808	279,362
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 1,499,556</u>	<u>\$ 325,228</u>	<u>\$ 1,595,286</u>	<u>\$ 52,921</u>

Sales Tax Transition Fund	Lodging Tax Fund	BOE Cybersecurity	Treasurer Tax Certificate Admin	COAP Grant Opioid Abuse Program	Total Nonmajor Special Revenue Funds
\$ 0	\$ 938,270	\$ 0	\$ 0	\$ 0	\$ 4,217,312
0	0	64,040	0	120,189	26,883,980
0	0	0	36,334	0	5,463,008
0	0	0	0	0	10
0	0	0	0	0	1,254,370
0	0	0	0	0	789,289
<u>0</u>	<u>938,270</u>	<u>64,040</u>	<u>36,334</u>	<u>120,189</u>	<u>38,607,969</u>
0	0	14,040	7,230	0	5,515,826
0	0	0	0	0	1,023,194
0	0	0	0	121,456	4,755,538
0	0	0	0	0	10,298,085
0	0	0	0	0	526,507
0	0	0	0	0	19,997,098
0	938,270	0	0	0	1,636,484
<u>0</u>	<u>938,270</u>	<u>14,040</u>	<u>7,230</u>	<u>121,456</u>	<u>43,752,732</u>
0	0	50,000	29,104	(1,267)	(5,144,763)
0	0	0	0	0	7,027,934
0	0	0	0	0	(112,716)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,915,218</u>
0	0	50,000	29,104	(1,267)	1,770,455
835,464	0	0	0	0	39,516,306
0	0	0	0	0	712,909
<u>\$ 835,464</u>	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 29,104</u>	<u>\$ (1,267)</u>	<u>\$ 41,999,670</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019

	<u>Tax Increment Financing</u>	<u>Tax Increment District Revenue Bond</u>	<u>Jail Bonds</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,327,625	\$ 3,036,263	\$ 479	\$ 4,364,367
Total Assets	<u>\$ 1,327,625</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balances:				
Restricted	1,327,625	3,036,263	479	4,364,367
Total Fund Balances	<u>1,327,625</u>	<u>3,036,263</u>	<u>479</u>	<u>4,364,367</u>
Total Liabilities and Fund Balances	<u>\$ 1,327,625</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Tax Increment Financing	OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Revenues:						
Payments in Lieu of Taxes	\$ 0	\$ 0	\$ 0	\$ 269,922	\$ 0	\$ 269,922
Intergovernmental Revenues	0	0	0	36,269	0	36,269
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>306,191</u>	<u>0</u>	<u>306,191</u>
Expenditures:						
Debt Service:						
Principal Retirement	385,000	112,716	855,000	65,000	4,730,000	6,147,716
Interest and Fiscal Charges	60,700	0	55,440	127,855	748,928	992,923
Total Expenditures	<u>445,700</u>	<u>112,716</u>	<u>910,440</u>	<u>192,855</u>	<u>5,478,928</u>	<u>7,140,639</u>
Excess (Deficiency) of Revenues Over Expenditures	(445,700)	(112,716)	(910,440)	113,336	(5,478,928)	(6,834,448)
Other Financing Sources (Uses):						
Transfers In	0	112,716	910,440	0	3,637,704	4,660,860
Premium on Bonds Issued	0	0	0	0	1,841,703	1,841,703
Total Other Financing Sources (Uses)	<u>0</u>	<u>112,716</u>	<u>910,440</u>	<u>0</u>	<u>5,479,407</u>	<u>6,502,563</u>
Net Change in Fund Balances	(445,700)	0	0	113,336	479	(331,885)
Fund Balances at Beginning of Year	<u>1,773,325</u>	<u>0</u>	<u>0</u>	<u>2,922,927</u>	<u>0</u>	<u>4,696,252</u>
Fund Balances End of Year	<u>\$ 1,327,625</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,036,263</u>	<u>\$ 479</u>	<u>\$ 4,364,367</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 601,045	\$ 228,661	\$ 829,706
Receivables:			
Payments in Lieu of Taxes	0	541,982	541,982
Intergovernmental	321,829	146,098	467,927
Total Assets	<u>\$ 922,874</u>	<u>\$ 916,741</u>	<u>\$ 1,839,615</u>
Liabilities:			
Accounts Payable	\$ 52,897	\$ 7,207	\$ 60,104
Interfund Loans Payable	0	115,282	115,282
Total Liabilities	<u>52,897</u>	<u>122,489</u>	<u>175,386</u>
Deferred Inflows of Resources:			
Unavailable Amounts	250,877	0	250,877
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	541,982	541,982
Total Deferred Inflows of Resources	<u>250,877</u>	<u>541,982</u>	<u>792,859</u>
Fund Balances:			
Restricted	619,100	252,270	871,370
Total Fund Balances	<u>619,100</u>	<u>252,270</u>	<u>871,370</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 922,874</u>	<u>\$ 916,741</u>	<u>\$ 1,839,615</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 215,122	\$ 215,122
Intergovernmental Revenues	70,952	36,268	107,220
Total Revenue	<u>70,952</u>	<u>251,390</u>	<u>322,342</u>
Expenditures:			
Current:			
Public Works	0	9,413	9,413
Capital Outlay	219,872	161,379	381,251
Total Expenditures	<u>219,872</u>	<u>170,792</u>	<u>390,664</u>
Net Change in Fund Balances	(148,920)	80,598	(68,322)
Fund Balances at Beginning of Year	<u>768,020</u>	<u>171,672</u>	<u>939,692</u>
Fund Balances End of Year	<u>\$ 619,100</u>	<u>\$ 252,270</u>	<u>\$ 871,370</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 58,574,150	\$ 58,574,150	\$ 67,610,754	\$ 9,036,604
Intergovernmental Revenues	5,761,500	5,761,500	6,930,766	1,169,266
Charges for Services	8,322,336	8,322,336	9,168,665	846,329
Licenses and Permits	11,000	11,000	13,852	2,852
Investment Earnings	4,001,550	4,001,550	7,764,585	3,763,035
Fines and Forfeitures	246,000	246,000	221,638	(24,362)
All Other Revenues	1,851,157	1,851,157	1,844,782	(6,375)
Total Revenues	<u>78,767,693</u>	<u>78,767,693</u>	<u>93,555,042</u>	<u>14,787,349</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,589,878	1,386,461	1,263,054	123,407
Materials and Supplies	175,000	175,000	134,048	40,952
Contractual Services	269,328	269,328	246,616	22,712
Other Expenditures	3,893,014	3,981,663	3,589,824	391,839
Capital Outlay	80,000	80,000	43,505	36,495
Total Commissioners	<u>6,007,220</u>	<u>5,892,452</u>	<u>5,277,047</u>	<u>615,405</u>
Auditor:				
Personal Services	1,158,785	1,176,026	914,792	261,234
Materials and Supplies	16,260	13,760	10,240	3,520
Contractual Services	56,034	53,534	39,155	14,379
Other Expenditures	7,000	5,000	1,200	3,800
Capital Outlay	12,437	12,437	1,805	10,632
Total Auditor	<u>1,250,516</u>	<u>1,260,757</u>	<u>967,192</u>	<u>293,565</u>
Treasurer:				
Personal Services	576,484	578,029	503,187	74,842
Materials and Supplies	12,000	12,000	10,229	1,771
Contractual Services	16,050	16,050	10,062	5,988
Other Expenditures	11,000	11,000	7,589	3,411
Capital Outlay	15,000	15,000	1,011	13,989
Total Treasurer	<u>630,534</u>	<u>632,079</u>	<u>532,078</u>	<u>100,001</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,766,679	2,753,387	2,725,610	27,777
Materials and Supplies	29,016	29,016	14,392	14,624
Contractual Services	60,130	45,722	11,233	34,489
Other Expenditures	100,878	101,878	68,554	33,324
Capital Outlay	320,000	346,700	334,927	11,773
Total Prosecutor	3,276,703	3,276,703	3,154,716	121,987
Recorder:				
Personal Services	725,435	727,022	533,535	193,487
Materials and Supplies	3,000	3,000	2,204	796
Other Expenditures	7,000	7,000	4,464	2,536
Total Recorder	735,435	737,022	540,203	196,819
Board of Elections:				
Personal Services	1,099,646	1,039,679	1,011,481	28,198
Materials and Supplies	157,404	128,557	76,621	51,936
Contractual Services	72,700	106,300	103,115	3,185
Other Expenditures	25,475	21,475	10,347	11,128
Capital Outlay	10,000	69,214	56,505	12,709
Total Board of Elections	1,365,225	1,365,225	1,258,069	107,156
Data Processing:				
Personal Services	2,300,477	2,322,341	1,837,890	484,451
Materials and Supplies	26,000	26,000	6,804	19,196
Contractual Services	831,212	1,201,212	1,127,047	74,165
Other Expenditures	4,453	4,453	154	4,299
Capital Outlay	935,240	565,240	323,977	241,263
Total Data Processing	4,097,382	4,119,246	3,295,872	823,374
Microfilming Process:				
Personal Services	364,115	357,165	324,140	33,025
Materials and Supplies	22,253	22,253	17,274	4,979
Contractual Services	49,044	49,044	43,617	5,427
Other Expenditures	2,500	2,500	1,155	1,345
Capital Outlay	0	7,000	5,697	1,303
Total Microfilming Process	437,912	437,962	391,883	46,079

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,611,974	2,650,690	2,576,235	74,455
Materials and Supplies	644,791	634,041	476,206	157,835
Contractual Services	2,094,027	2,067,035	1,992,571	74,464
Other Expenditures	16,140	15,140	14,144	996
Capital Outlay	237,902	259,006	178,671	80,335
Total Building and Grounds	5,604,834	5,625,912	5,237,827	388,085
Tax Maps:				
Personal Services	357,500	357,500	317,588	39,912
Materials and Supplies	6,000	6,000	1,995	4,005
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	2,674	2,674	457	2,217
Capital Outlay	36,288	36,288	16,847	19,441
Total Tax Maps	403,462	403,462	336,887	66,575
Total Legislative and Executive	23,809,223	23,750,820	20,991,774	2,759,046
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,767,120	1,771,916	1,605,257	166,659
Materials and Supplies	22,000	26,750	18,641	8,109
Contractual Services	653,359	848,359	714,057	134,302
Other Expenditures	10,500	13,500	11,229	2,271
Capital Outlay	30,000	23,000	14,810	8,190
Total Common Pleas Court	2,482,979	2,683,525	2,363,994	319,531
Domestic Relations Court:				
Personal Services	1,018,317	1,018,317	916,804	101,513
Materials and Supplies	7,575	9,575	9,097	478
Contractual Services	54,900	54,900	18,498	36,402
Other Expenditures	32,000	19,000	4,876	14,124
Capital Outlay	5,300	16,300	13,504	2,796
Total Domestic Relations Court	1,118,092	1,118,092	962,779	155,313
Juvenile Court:				
Personal Services	1,319,611	1,325,611	1,304,714	20,897
Materials and Supplies	24,000	28,000	26,360	1,640
Contractual Services	724,323	712,323	638,310	74,013
Other Expenditures	1,250	2,250	1,995	255
Capital Outlay	6,124	14,124	11,370	2,754
Total Juvenile Court	2,075,308	2,082,308	1,982,749	99,559

(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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	528,924	516,882	504,316	12,566
Materials and Supplies	51,739	51,739	48,455	3,284
Contractual Services	49,607	33,607	26,163	7,444
Other Expenditures	1,000	1,000	710	290
Capital Outlay	1,670	3,670	2,318	1,352
Total Probate Court	<u>632,940</u>	<u>606,898</u>	<u>581,962</u>	<u>24,936</u>
Clerk of Courts:				
Personal Services	919,621	920,452	901,432	19,020
Materials and Supplies	218,408	218,408	199,224	19,184
Contractual Services	24,512	24,512	20,437	4,075
Other Expenditures	8,301	10,501	7,589	2,912
Capital Outlay	112,884	112,884	112,472	412
Total Clerk of Courts	<u>1,283,726</u>	<u>1,286,757</u>	<u>1,241,154</u>	<u>45,603</u>
Municipal Court:				
Personal Services	360,078	379,578	328,654	50,924
Contractual Services	131,000	131,000	71,293	59,707
Total Municipal Court	<u>491,078</u>	<u>510,578</u>	<u>399,947</u>	<u>110,631</u>
Criminal Prosecutors:				
Personal Services	51,954	51,954	51,735	219
Total Criminal Prosecutors	<u>51,954</u>	<u>51,954</u>	<u>51,735</u>	<u>219</u>
County Court:				
Personal Services	939,464	945,345	867,643	77,702
Materials and Supplies	31,700	29,500	20,003	9,497
Contractual Services	78,725	84,425	71,214	13,211
Other Expenditures	11,700	10,500	5,976	4,524
Capital Outlay	8,500	8,500	2,698	5,802
Total County Court	<u>1,070,089</u>	<u>1,078,270</u>	<u>967,534</u>	<u>110,736</u>
Certificate of Title Administration:				
Personal Services	1,040,674	1,042,241	1,016,133	26,108
Materials and Supplies	18,000	18,000	12,704	5,296
Contractual Services	124,399	124,399	120,604	3,795
Other Expenditures	8,600	8,600	5,443	3,157
Capital Outlay	7,300	7,300	6,339	961
Total Certificate of Title Administration	<u>1,198,973</u>	<u>1,200,540</u>	<u>1,161,223</u>	<u>39,317</u>
Total Judicial	<u>10,405,139</u>	<u>10,618,922</u>	<u>9,713,077</u>	<u>905,845</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	413,199	412,049	411,858	191
Materials and Supplies	22,000	22,500	21,210	1,290
Contractual Services	204,850	208,000	183,899	24,101
Other Expenditures	10,400	7,900	7,869	31
Capital Outlay	0	30,300	30,300	0
Total Coroner	<u>650,449</u>	<u>680,749</u>	<u>655,136</u>	<u>25,613</u>
Sheriff:				
Personal Services	15,464,407	15,128,687	14,869,715	258,972
Materials and Supplies	485,173	435,283	378,002	57,281
Contractual Services	2,225,565	2,182,974	1,966,331	216,643
Other Expenditures	172,047	172,047	118,925	53,122
Capital Outlay	330,140	825,347	747,915	77,432
Total Sheriff	<u>18,677,332</u>	<u>18,744,338</u>	<u>18,080,888</u>	<u>663,450</u>
Building Regulation:				
Personal Services	1,105,787	1,132,005	1,071,182	60,823
Materials and Supplies	52,000	52,000	34,704	17,296
Contractual Services	11,000	11,000	6,740	4,260
Other Expenditures	12,000	8,199	1,387	6,812
Capital Outlay	64,000	71,376	67,976	3,400
Total Building Regulation	<u>1,244,787</u>	<u>1,274,580</u>	<u>1,181,989</u>	<u>92,591</u>
Adult Probation:				
Personal Services	2,193,828	2,130,164	1,992,235	137,929
Materials and Supplies	30,000	30,000	24,186	5,814
Contractual Services	40,600	27,800	14,253	13,547
Other Expenditures	2,500	8,500	3,869	4,631
Capital Outlay	0	2,000	1,864	136
Total Adult Probation	<u>2,266,928</u>	<u>2,198,464</u>	<u>2,036,407</u>	<u>162,057</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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	1,042,032	1,029,023	1,017,566	11,457
Materials and Supplies	14,000	17,000	14,542	2,458
Contractual Services	19,600	5,000	4,108	892
Other Expenditures	6,000	1,500	948	552
Capital Outlay	10,000	37,100	35,916	1,184
Total Juvenile Probation	1,091,632	1,089,623	1,073,080	16,543
County Court Probation:				
Personal Services	291,000	295,489	261,529	33,960
Materials and Supplies	9,500	7,500	5,545	1,955
Contractual Services	2,000	2,000	1,577	423
Other Expenditures	3,000	700	581	119
Total County Court Probation	305,500	305,689	269,232	36,457
Juvenile Detention:				
Personal Services	1,554,620	1,355,699	1,313,699	42,000
Materials and Supplies	17,000	22,000	18,873	3,127
Contractual Services	167,900	172,900	153,773	19,127
Other Expenditures	5,000	3,000	1,194	1,806
Capital Outlay	15,000	13,000	8,926	4,074
Total Juvenile Detention	1,759,520	1,566,599	1,496,465	70,134
Communication Dispatch:				
Personal Services	3,590,621	3,624,856	3,078,467	546,389
Materials and Supplies	14,000	12,600	5,549	7,051
Contractual Services	159,015	159,015	93,249	65,766
Other Expenditures	13,000	13,000	10,685	2,315
Capital Outlay	11,500	12,900	12,886	14
Total Communication Dispatch	3,788,136	3,822,371	3,200,836	621,535
Telecommunications:				
Personal Services	1,762,047	1,900,272	1,870,419	29,853
Materials and Supplies	66,000	58,250	35,137	23,113
Contractual Services	1,453,244	1,407,869	1,389,712	18,157
Other Expenditures	18,000	19,250	18,537	713
Capital Outlay	844,283	757,933	684,176	73,757
Total Telecommunications	4,143,574	4,143,574	3,997,981	145,593
Total Public Safety	33,927,858	33,825,987	31,992,014	1,833,973

(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, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	0	800
Total Health	800	800	0	800
Veterans' Services:				
Personal Services	1,780,360	1,827,025	1,760,013	67,012
Materials and Supplies	81,571	91,571	76,755	14,816
Contractual Services	249,092	249,092	195,357	53,735
Other Expenditures	856,027	756,027	507,974	248,053
Capital Outlay	215,183	258,518	246,532	11,986
Total Veterans' Services	3,182,233	3,182,233	2,786,631	395,602
Total Human Services	3,183,033	3,183,033	2,786,631	396,402
Community and Economic Development:				
Commissioners:				
Personal Services	199,486	200,196	192,835	7,361
Materials and Supplies	6,697	6,697	5,254	1,443
Contractual Services	2,319,093	2,319,093	2,305,683	13,410
Other Operating Expenditures	88,300	87,590	55,252	32,338
Capital Outlay	13,500	13,500	11,113	2,387
Total Community and Economic Development	2,627,076	2,627,076	2,570,137	56,939
Total Expenditures	73,952,329	74,005,838	68,053,633	5,952,205
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,815,364	4,761,855	25,501,409	20,739,554
Other Financing Sources (Uses):				
Transfers Out	(5,996,978)	(22,160,858)	(21,199,236)	961,622
Advances In	511,000	511,000	511,000	0
Advances Out	0	0	(630,475)	(630,475)
Total Other Financing Sources (Uses)	(5,485,978)	(21,649,858)	(21,318,711)	331,147
Net Change in Fund Balance	(670,614)	(16,888,003)	4,182,698	21,070,701
Fund Balance at Beginning of Year	34,481,277	34,481,277	34,481,277	0
Prior Year Encumbrances	4,459,969	4,459,969	4,459,969	0
Fund Balance at End of Year	<u>\$ 38,270,632</u>	<u>\$ 22,053,243</u>	<u>\$ 43,123,944</u>	<u>\$ 21,070,701</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, 2019

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,904,852	\$ (2,967)
Intergovernmental Revenues	5,592,007	5,592,007	6,715,156	1,123,149
Charges for Services	431,348	431,348	183,135	(248,213)
All Other Revenues	489,869	489,869	553,700	63,831
Total Revenues	<u>19,421,043</u>	<u>19,421,043</u>	<u>20,356,843</u>	<u>935,800</u>
Expenditures:				
Human Services:				
Personal Services	11,224,245	11,259,245	9,838,242	1,421,003
Materials and Supplies	306,128	306,128	121,209	184,919
Contractual Services	17,294,092	17,259,092	14,688,236	2,570,856
Other Expenditures	3,214,555	3,214,555	1,754,949	1,459,606
Capital Outlay	828,398	828,398	544,413	283,985
Total Expenditures	<u>32,867,418</u>	<u>32,867,418</u>	<u>26,947,049</u>	<u>5,920,369</u>
Net Change in Fund Balance	(13,446,375)	(13,446,375)	(6,590,206)	6,856,169
Fund Balance at Beginning of Year	41,104,896	41,104,896	41,104,896	0
Prior Year Encumbrances	1,717,418	1,717,418	1,717,418	0
Fund Balance at End of Year	<u>\$ 29,375,939</u>	<u>\$ 29,375,939</u>	<u>\$ 36,232,108</u>	<u>\$ 6,856,169</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, 2019

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 6,800,000	\$ 6,794,047	\$ 6,794,047	\$ 0
Intergovernmental Revenues	855,000	813,894	813,894	0
Total Revenues	<u>7,655,000</u>	<u>7,607,941</u>	<u>7,607,941</u>	<u>0</u>
Expenditures:				
Human Services:				
Contractual Services	9,612,832	9,612,832	8,623,045	989,787
Other Expenditures	100,000	100,000	83,814	16,186
Total Expenditures	<u>9,712,832</u>	<u>9,712,832</u>	<u>8,706,859</u>	<u>1,005,973</u>
Net Change in Fund Balance	(2,057,832)	(2,104,891)	(1,098,918)	1,005,973
Fund Balance at Beginning of Year	6,971,576	6,971,576	6,971,576	0
Prior Year Encumbrances	2,164,522	2,164,522	2,164,522	0
Fund Balance at End of Year	<u>\$ 7,078,266</u>	<u>\$ 7,031,207</u>	<u>\$ 8,037,180</u>	<u>\$ 1,005,973</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, 2019

SPECIAL ASSESSMENT FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 678,160	\$ 678,160	\$ 0
Charges for Services	7,750	7,750	0
Intergovernmental Revenues	3,300,696	3,300,696	0
Total Revenues	3,986,606	3,986,606	0
Expenditures:			
Current:			
Community and Economic Development	0	293,661	(293,661)
Debt Service:			
Principal Retirement	3,592,795	3,592,795	0
Interest and Fiscal Charges	164,187	164,176	11
Total Expenditures	3,756,982	4,050,632	(293,650)
Excess (Deficiency) of Revenues Over (Under) Expenditures	229,624	(64,026)	(293,650)
Other Financing Sources (Uses):			
Transfers Out	(293,661)	0	293,661
Total Other Financing Sources (Uses)	(293,661)	0	293,661
Net Change in Fund Balance	(64,037)	(64,026)	11
Fund Balance at Beginning of Year	273,641	273,641	0
Fund Balance at End of Year	\$ 209,604	\$ 209,615	\$ 11

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, 2019

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 4,982,525	\$ 4,982,525	\$ 0
Intergovernmental Revenues	250,000	187,068	(62,932)
All Other Revenues	3,300	3,300	0
Total Revenues	<u>5,235,825</u>	<u>5,172,893</u>	<u>(62,932)</u>
Expenditures:			
Capital Outlay	8,079,400	7,650,500	428,900
Total Expenditures	<u>8,079,400</u>	<u>7,650,500</u>	<u>428,900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,843,575)	(2,477,607)	365,968
Other Financing Sources (Uses):			
General Obligation Notes Issued	620,221	620,221	0
Transfers In	1,708,036	7,000,000	5,291,964
Advances In	0	1,718,088	1,718,088
Advances Out	(1,669,459)	(1,669,459)	0
Total Other Financing Sources (Uses)	<u>658,798</u>	<u>7,668,850</u>	<u>7,010,052</u>
Net Change in Fund Balance	(2,184,777)	5,191,243	7,376,020
Fund Balance at Beginning of Year	1,373,611	1,373,611	0
Prior Year Encumbrances	927,722	927,722	0
Fund Balance at End of Year	<u>\$ 116,556</u>	<u>\$ 7,492,576</u>	<u>\$ 7,376,020</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, 2019

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 10,144,461	\$ 11,053,136	\$ 908,675
Intergovernmental Revenues	150,475	30,000	(120,475)
Total Revenues	<u>10,294,936</u>	<u>11,083,136</u>	<u>788,200</u>
Expenditures:			
Capital Outlay	67,856,978	66,141,476	1,715,502
Total Expenditures	<u>67,856,978</u>	<u>66,141,476</u>	<u>1,715,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,562,042)	(55,058,340)	2,503,702
Other Financing Sources (Uses):			
Transfers In	645,197	5,897,025	5,251,828
Transfers Out	(3,637,704)	(3,637,704)	0
Advances In	145,000	295,475	150,475
Advances Out	(145,000)	(145,000)	0
Proceeds from Bonds	42,500,000	42,500,000	0
Total Other Financing Sources (Uses)	<u>39,507,493</u>	<u>44,909,796</u>	<u>5,402,303</u>
Net Change in Fund Balance	(18,054,549)	(10,148,544)	7,906,005
Fund Balance at Beginning of Year	21,695,751	21,695,751	0
Prior Year Encumbrances	10,480,846	10,480,846	0
Fund Balance at End of Year	<u>\$ 14,122,048</u>	<u>\$ 22,028,053</u>	<u>\$ 7,906,005</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, 2019

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,095,000	\$ 3,214,390	\$ 119,390
Intergovernmental Revenues	6,855,000	7,351,987	496,987
Charges for Services	6,500	4,297	(2,203)
Fines and Forfeitures	264,000	120,940	(143,060)
All Other Revenues	25,000	441,383	416,383
Total Revenues	<u>10,245,500</u>	<u>11,132,997</u>	<u>887,497</u>
Expenditures:			
Public Works:			
Personal Services	3,627,211	3,341,561	285,650
Materials and Supplies	2,267,392	1,239,680	1,027,712
Contractual Services	6,569,109	5,351,316	1,217,793
Other Expenditures	32,000	21,770	10,230
Capital Outlay	2,143,491	1,897,853	245,638
Total Expenditures	<u>14,639,203</u>	<u>11,852,180</u>	<u>2,787,023</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,393,703)	(719,183)	3,674,520
Other Financing Sources (Uses):			
Transfers Out	(512,716)	(112,716)	400,000
Advances In	1,158,459	1,158,459	0
Advances Out	0	(1,833,370)	(1,833,370)
Total Other Financing Sources (Uses)	<u>645,743</u>	<u>(787,627)</u>	<u>(1,433,370)</u>
Net Change in Fund Balance	(3,747,960)	(1,506,810)	2,241,150
Fund Balance at Beginning of Year	1,560,755	1,560,755	0
Prior Year Encumbrances	2,869,825	2,869,825	0
Fund Balance at End of Year	<u>\$ 682,620</u>	<u>\$ 2,923,770</u>	<u>\$ 2,241,150</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, 2019

HUMAN SERVICES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,704,723	\$ 4,682,199	\$ (22,524)
All Other Revenues	45,000	45,000	0
Total Revenues	<u>4,749,723</u>	<u>4,727,199</u>	<u>(22,524)</u>
Expenditures:			
Human Services:			
Personal Services	2,427,335	2,178,101	249,234
Materials and Supplies	55,000	25,385	29,615
Contractual Services	3,530,101	3,027,966	502,135
Other Expenditures	30,000	15,721	14,279
Capital Outlay	66,269	50,357	15,912
Total Expenditures	<u>6,108,705</u>	<u>5,297,530</u>	<u>811,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,358,982)	(570,331)	788,651
Other Financing Sources (Uses):			
Transfers In	199,157	227,571	28,414
Total Other Financing Sources (Uses)	<u>199,157</u>	<u>227,571</u>	<u>28,414</u>
Net Change in Fund Balance	(1,159,825)	(342,760)	817,065
Fund Balance at Beginning of Year	639,997	639,997	0
Prior Year Encumbrances	355,370	355,370	0
Fund Balance at End of Year	<u>\$ (164,458)</u>	<u>\$ 652,607</u>	<u>\$ 817,065</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, 2019

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 408,600	\$ 448,117	\$ 39,517
Fines and Forfeitures	34,100	42,988	8,888
All Other Revenues	10,500	12,574	2,074
Total Revenues	<u>453,200</u>	<u>503,679</u>	<u>50,479</u>
Expenditures:			
Health:			
Personal Services	272,897	263,563	9,334
Materials and Supplies	54,862	48,916	5,946
Contractual Services	4,300	4,028	272
Other Expenditures	16,400	14,973	1,427
Capital Outlay	31,000	30,300	700
Total Expenditures	<u>379,459</u>	<u>361,780</u>	<u>17,679</u>
Net Change in Fund Balance	73,741	141,899	68,158
Fund Balance at Beginning of Year	380,691	380,691	0
Prior Year Encumbrances	1,862	1,862	0
Fund Balance at End of Year	<u>\$ 456,294</u>	<u>\$ 524,452</u>	<u>\$ 68,158</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 340,917	\$ 359,988	\$ 19,071
Total Revenues	<u>340,917</u>	<u>359,988</u>	<u>19,071</u>
Expenditures:			
Judicial:			
Personal Services	54,545	53,807	738
Materials and Supplies	110,470	92,363	18,107
Contractual Services	332,620	326,080	6,540
Other Expenditures	8,970	6,477	2,493
Total Expenditures	<u>506,605</u>	<u>478,727</u>	<u>27,878</u>
Net Change in Fund Balance	(165,688)	(118,739)	46,949
Fund Balance at Beginning of Year	344,125	344,125	0
Prior Year Encumbrances	43,290	43,290	0
Fund Balance at End of Year	<u>\$ 221,727</u>	<u>\$ 268,676</u>	<u>\$ 46,949</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, 2019

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 1,234	\$ 1,234
Total Revenues	<u>0</u>	<u>1,234</u>	<u>1,234</u>
Expenditures:			
Human Services:			
Other Expenditures	2,938	0	2,938
Total Expenditures	<u>2,938</u>	<u>0</u>	<u>2,938</u>
Net Change in Fund Balance	(2,938)	1,234	4,172
Fund Balance at Beginning of Year	2,938	2,938	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,172</u>	<u>\$ 4,172</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 8,000	\$ 10,173	\$ 2,173
Total Revenues	<u>8,000</u>	<u>10,173</u>	<u>2,173</u>
Expenditures:			
Judicial:			
Contractual Services	55,000	300	54,700
Total Expenditures	<u>55,000</u>	<u>300</u>	<u>54,700</u>
Net Change in Fund Balance	(47,000)	9,873	56,873
Fund Balance at Beginning of Year	91,692	91,692	0
Fund Balance at End of Year	<u>\$ 44,692</u>	<u>\$ 101,565</u>	<u>\$ 56,873</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, 2019

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 74,473	\$ 76,609	\$ 2,136
Total Revenues	<u>74,473</u>	<u>76,609</u>	<u>2,136</u>
Expenditures:			
Public Safety:			
Personal Services	91,559	10,055	81,504
Materials and Supplies	2,000	0	2,000
Contractual Services	51,500	0	51,500
Other Expenditures	2,000	499	1,501
Total Expenditures	<u>147,059</u>	<u>10,554</u>	<u>136,505</u>
Net Change in Fund Balance	(72,586)	66,055	138,641
Fund Balance at Beginning of Year	530,786	530,786	0
Fund Balance at End of Year	<u>\$ 458,200</u>	<u>\$ 596,841</u>	<u>\$ 138,641</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, 2019

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 34,456	\$ 34,456	\$ 0
Total Revenues	<u>34,456</u>	<u>34,456</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	30,000	20	29,980
Total Expenditures	<u>30,000</u>	<u>20</u>	<u>29,980</u>
Net Change in Fund Balance	4,456	34,436	29,980
Fund Balance at Beginning of Year	76,045	76,045	0
Fund Balance at End of Year	<u>\$ 80,501</u>	<u>\$ 110,481</u>	<u>\$ 29,980</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, 2019

PERMISSIVE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 517,708	\$ 67,708
Total Revenues	<u>450,000</u>	<u>517,708</u>	<u>67,708</u>
Expenditures:			
Public Works:			
Capital Outlay	1,192,373	802,046	390,327
Total Expenditures	<u>1,192,373</u>	<u>802,046</u>	<u>390,327</u>
Net Change in Fund Balance	(742,373)	(284,338)	458,035
Fund Balance at Beginning of Year	1,868,755	1,868,755	0
Prior Year Encumbrances	142,373	142,373	0
Fund Balance at End of Year	<u>\$ 1,268,755</u>	<u>\$ 1,726,790</u>	<u>\$ 458,035</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, 2019

DOMESTIC SHELTER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 39,336	\$ 41,096	\$ 1,760
Total Revenues	<u>39,336</u>	<u>41,096</u>	<u>1,760</u>
Expenditures:			
Human Services:			
Other Expenditures	46,000	43,581	2,419
Total Expenditures	<u>46,000</u>	<u>43,581</u>	<u>2,419</u>
Net Change in Fund Balance	(6,664)	(2,485)	4,179
Fund Balance at Beginning of Year	22,436	22,436	0
Fund Balance at End of Year	<u>\$ 15,772</u>	<u>\$ 19,951</u>	<u>\$ 4,179</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, 2019

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,405,000	\$ 2,641,556	\$ 236,556
Licenses and Permits	0	10	10
All Other Revenue	0	1,559	1,559
Total Revenues	<u>2,405,000</u>	<u>2,643,125</u>	<u>238,125</u>
Expenditures:			
Legislative and Executive:			
Personal Services	963,951	547,565	416,386
Materials and Supplies	26,765	4,525	22,240
Contractual Services	726,888	609,390	117,498
Other Expenditures	3,775,219	3,761,042	14,177
Capital Outlay	43,000	13,607	29,393
Total Expenditures	<u>5,535,823</u>	<u>4,936,129</u>	<u>599,694</u>
Net Change in Fund Balance	(3,130,823)	(2,293,004)	837,819
Fund Balance at Beginning of Year	6,175,742	6,175,742	0
Prior Year Encumbrances	246,660	246,660	0
Fund Balance at End of Year	<u>\$ 3,291,579</u>	<u>\$ 4,129,398</u>	<u>\$ 837,819</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

CHILDREN'S SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,503,217	\$ 5,152,771	\$ 649,554
All Other Revenues	51,057	56,276	5,219
Total Revenues	<u>4,554,274</u>	<u>5,209,047</u>	<u>654,773</u>
Expenditures:			
Human Services:			
Personal Services	3,401,557	3,127,648	273,909
Materials and Supplies	86,653	72,076	14,577
Contractual Services	5,728,656	4,412,426	1,316,230
Other Expenditures	327,000	289,617	37,383
Capital Outlay	54,033	54,032	1
Total Expenditures	<u>9,597,899</u>	<u>7,955,799</u>	<u>1,642,100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,043,625)	(2,746,752)	2,296,873
Other Financing Sources (Uses):			
Transfers In	2,836,784	4,836,784	2,000,000
Total Other Financing Sources (Uses)	<u>2,836,784</u>	<u>4,836,784</u>	<u>2,000,000</u>
Net Change in Fund Balance	(2,206,841)	2,090,032	4,296,873
Fund Balance at Beginning of Year	5,655,033	5,655,033	0
Prior Year Encumbrances	16,700	16,700	0
Fund Balance at End of Year	<u>\$ 3,464,892</u>	<u>\$ 7,761,765</u>	<u>\$ 4,296,873</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, 2019

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 89,124	\$ 89,124	\$ 0
Total Revenues	<u>89,124</u>	<u>89,124</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	115,761	108,097	7,664
Materials and Supplies	300	0	300
Other Expenditures	6,265	5,075	1,190
Total Expenditures	<u>122,326</u>	<u>113,172</u>	<u>9,154</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,202)	(24,048)	9,154
Other Financing Sources (Uses):			
Transfers In	23,657	23,657	0
Total Other Financing Sources (Uses)	<u>23,657</u>	<u>23,657</u>	<u>0</u>
Net Change in Fund Balance	(9,545)	(391)	9,154
Fund Balance at Beginning of Year	9,599	9,599	0
Fund Balance at End of Year	<u>\$ 54</u>	<u>\$ 9,208</u>	<u>\$ 9,154</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, 2019

YOUTH SERVICES SUBSIDY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,029,392	\$ 1,134,470	\$ 105,078
Charges for Services	9,000	6,050	(2,950)
All Other Revenues	57,120	83,512	26,392
Total Revenues	<u>1,095,512</u>	<u>1,224,032</u>	<u>128,520</u>
Expenditures:			
Public Safety:			
Personal Services	1,866,153	1,761,848	104,305
Materials and Supplies	59,400	33,686	25,714
Contractual Services	802,550	519,385	283,165
Other Expenditures	3,000	949	2,051
Capital Outlay	6,950	4,191	2,759
Total Expenditures	<u>2,738,053</u>	<u>2,320,059</u>	<u>417,994</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,642,541)	(1,096,027)	546,514
Other Financing Sources (Uses):			
Transfers In	966,000	1,184,000	218,000
Total Other Financing Sources (Uses)	<u>966,000</u>	<u>1,184,000</u>	<u>218,000</u>
Net Change in Fund Balance	(676,541)	87,973	764,514
Fund Balance at Beginning of Year	1,025,614	1,025,614	0
Prior Year Encumbrances	65,500	65,500	0
Fund Balance at End of Year	<u>\$ 414,573</u>	<u>\$ 1,179,087</u>	<u>\$ 764,514</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, 2019

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 175,000	\$ 423,119	\$ 248,119
All Other Revenues	0	16,859	16,859
Total Revenues	<u>175,000</u>	<u>439,978</u>	<u>264,978</u>
Expenditures:			
Legislative and Executive:			
Personal Services	532,322	526,823	5,499
Materials and Supplies	5,408	2,915	2,493
Contractual Services	54,129	51,731	2,398
Other Expenditures	4,052	705	3,347
Capital Outlay	1,200	893	307
Total Expenditures	<u>597,111</u>	<u>583,067</u>	<u>14,044</u>
Net Change in Fund Balance	(422,111)	(143,089)	279,022
Fund Balance at Beginning of Year	823,561	823,561	0
Prior Year Encumbrances	16,729	16,729	0
Fund Balance at End of Year	<u>\$ 418,179</u>	<u>\$ 697,201</u>	<u>\$ 279,022</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, 2019

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 482,810	\$ 378,359	\$ (104,451)
Total Revenues	<u>482,810</u>	<u>378,359</u>	<u>(104,451)</u>
Expenditures:			
Human Services:			
Personal Services	224,289	195,225	29,064
Materials and Supplies	10,000	4,629	5,371
Contractual Services	242,521	233,577	8,944
Other Expenditures	11,000	8,611	2,389
Total Expenditures	<u>487,810</u>	<u>442,042</u>	<u>45,768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(63,683)	(58,683)
Other Financing Sources (Uses):			
Advances In	0	80,000	80,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>80,000</u>	<u>80,000</u>
Net Change in Fund Balance	(5,000)	16,317	21,317
Fund Balance at Beginning of Year	5,000	5,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 21,317</u>	<u>\$ 21,317</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, 2019

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,000	\$ 80,000	\$ 0
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	85,006	80,982	4,024
Total Expenditures	<u>85,006</u>	<u>80,982</u>	<u>4,024</u>
Net Change in Fund Balance	(5,006)	(982)	4,024
Fund Balance at Beginning of Year	50,233	50,233	0
Fund Balance at End of Year	<u>\$ 45,227</u>	<u>\$ 49,251</u>	<u>\$ 4,024</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, 2019

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	81,677	96,330	14,653
All Other Revenues	931	948	17
Total Revenues	<u>112,608</u>	<u>127,278</u>	<u>14,670</u>
Expenditures:			
Health:			
Personal Services	137,140	121,917	15,223
Materials and Supplies	24,000	10,480	13,520
Contractual Services	88,901	25,128	63,773
Other Expenditures	13,200	762	12,438
Capital Outlay	4,000	1,061	2,939
Total Expenditures	<u>267,241</u>	<u>159,348</u>	<u>107,893</u>
Net Change in Fund Balance	(154,633)	(32,070)	122,563
Fund Balance at Beginning of Year	1,285,692	1,285,692	0
Prior Year Encumbrances	5,501	5,501	0
Fund Balance at End of Year	<u>\$ 1,136,560</u>	<u>\$ 1,259,123</u>	<u>\$ 122,563</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, 2019

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 533,778	\$ 380,204	\$ (153,574)
All Other Revenues	0	27,412	27,412
Total Revenues	<u>533,778</u>	<u>407,616</u>	<u>(126,162)</u>
Expenditures:			
Human Services:			
Personal Services	296,975	226,639	70,336
Materials and Supplies	10,500	4,112	6,388
Contractual Services	307,354	239,038	68,316
Other Expenditures	21,100	20,791	309
Total Expenditures	<u>635,929</u>	<u>490,580</u>	<u>145,349</u>
Net Change in Fund Balance	(102,151)	(82,964)	19,187
Fund Balance at Beginning of Year	7,622	7,622	0
Prior Year Encumbrances	94,529	94,529	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 19,187</u>	<u>\$ 19,187</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, 2019

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Materials and Supplies	1,375	0	1,375
Contractual Services	200	0	200
Other Expenditures	100	0	100
Total Expenditures	<u>1,675</u>	<u>0</u>	<u>1,675</u>
Net Change in Fund Balance	(1,675)	0	1,675
Fund Balance at Beginning of Year	1,675	1,675	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,675</u>	<u>\$ 1,675</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, 2019

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 229,561	\$ 279,761	\$ 50,200
Total Revenues	<u>229,561</u>	<u>279,761</u>	<u>50,200</u>
Expenditures:			
Public Safety:			
Other Expenditures	229,561	229,561	0
Total Expenditures	<u>229,561</u>	<u>229,561</u>	<u>0</u>
Net Change in Fund Balance	0	50,200	50,200
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 50,200</u>	<u>\$ 50,200</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, 2019

COMMUNITY CORRECTIONS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 641,839	\$ 653,357	\$ 11,518
Charges for Services	384,200	439,905	55,705
All Other Revenues	100	0	(100)
Total Revenues	<u>1,026,139</u>	<u>1,093,262</u>	<u>67,123</u>
Expenditures:			
Public Safety:			
Personal Services	803,418	599,298	204,120
Materials and Supplies	49,220	47,734	1,486
Contractual Services	561,746	498,085	63,661
Other Expenditures	10,560	8,618	1,942
Capital Outlay	11,045	10,649	396
Total Expenditures	<u>1,435,989</u>	<u>1,164,384</u>	<u>271,605</u>
Net Change in Fund Balance	(409,850)	(71,122)	338,728
Fund Balance at Beginning of Year	898,332	898,332	0
Fund Balance at End of Year	<u>\$ 488,482</u>	<u>\$ 827,210</u>	<u>\$ 338,728</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, 2019

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,177,947	\$ 2,184,414	\$ 6,467
Charges for Services	786,800	859,771	72,971
All Other Revenues	35,000	68,838	33,838
Total Revenues	<u>2,999,747</u>	<u>3,113,023</u>	<u>113,276</u>
Expenditures:			
Human Services:			
Personal Services	3,140,771	2,796,327	344,444
Materials and Supplies	66,000	38,713	27,287
Contractual Services	370,923	357,235	13,688
Other Expenditures	86,394	42,355	44,039
Capital Outlay	18,800	13,581	5,219
Total Expenditures	<u>3,682,888</u>	<u>3,248,211</u>	<u>434,677</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(683,141)	(135,188)	547,953
Other Financing Sources (Uses):			
Transfers In	294,262	294,262	0
Total Other Financing Sources (Uses)	<u>294,262</u>	<u>294,262</u>	<u>0</u>
Net Change in Fund Balance	(388,879)	159,074	547,953
Fund Balance at Beginning of Year	549,406	549,406	0
Prior Year Encumbrances	13,878	13,878	0
Fund Balance at End of Year	<u>\$ 174,405</u>	<u>\$ 722,358</u>	<u>\$ 547,953</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, 2019

EMERGENCY MANAGEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 382,112	\$ 405,141	\$ 23,029
All Other Revenues	1,053	1,053	0
Total Revenues	<u>383,165</u>	<u>406,194</u>	<u>23,029</u>
Expenditures:			
Public Safety:			
Personal Services	441,723	339,721	102,002
Materials and Supplies	13,500	6,859	6,641
Contractual Services	17,300	9,189	8,111
Other Expenditures	4,600	3,301	1,299
Capital Outlay	11,500	7,217	4,283
Total Expenditures	<u>488,623</u>	<u>366,287</u>	<u>122,336</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,458)	39,907	145,365
Other Financing Sources (Uses):			
Transfers In	34,541	34,541	0
Total Other Financing Sources (Uses)	<u>34,541</u>	<u>34,541</u>	<u>0</u>
Net Change in Fund Balance	(70,917)	74,448	145,365
Fund Balance at Beginning of Year	290,115	290,115	0
Fund Balance at End of Year	<u>\$ 219,198</u>	<u>\$ 364,563</u>	<u>\$ 145,365</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, 2019

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 694,947	\$ 721,461	\$ 26,514
Charges for Services	2,500	2,500	0
All Other Revenues	140,084	140,084	0
Total Revenues	<u>837,531</u>	<u>864,045</u>	<u>26,514</u>
Expenditures:			
Community and Economic Development:			
Personal Services	95,370	81,973	13,397
Materials and Supplies	1,750	558	1,192
Contractual Services	27,025	1,494	25,531
Other Expenditures	103,900	80,925	22,975
Capital Outlay	1,021,066	961,700	59,366
Total Expenditures	<u>1,249,111</u>	<u>1,126,650</u>	<u>122,461</u>
Net Change in Fund Balance	(411,580)	(262,605)	148,975
Fund Balance at Beginning of Year	297,135	297,135	0
Prior Year Encumbrances	290,791	290,791	0
Fund Balance at End of Year	<u>\$ 176,346</u>	<u>\$ 325,321</u>	<u>\$ 148,975</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

SHERIFF GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 114,893	\$ 121,528	\$ 6,635
Charges for Services	100,000	106,200	6,200
All Other Revenues	<u>16,825</u>	<u>22,826</u>	<u>6,001</u>
Total Revenues	<u>231,718</u>	<u>250,554</u>	<u>18,836</u>
Expenditures:			
Public Safety:			
Personal Services	302,136	259,687	42,449
Materials and Supplies	9,000	7,099	1,901
Contractual Services	49,098	45,678	3,420
Capital Outlay	<u>23,000</u>	<u>20,000</u>	<u>3,000</u>
Total Expenditures	<u>383,234</u>	<u>332,464</u>	<u>50,770</u>
Net Change in Fund Balance	(151,516)	(81,910)	69,606
Fund Balance at Beginning of Year	<u>985,280</u>	<u>985,280</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 833,764</u>	<u>\$ 903,370</u>	<u>\$ 69,606</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, 2019

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 19,191	\$ 19,191	\$ 0
Total Revenues	<u>19,191</u>	<u>19,191</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	3,045	1,283	1,762
Contractual Services	4,000	1,880	2,120
Total Expenditures	<u>7,045</u>	<u>3,163</u>	<u>3,882</u>
Net Change in Fund Balance	12,146	16,028	3,882
Fund Balance at Beginning of Year	189,530	189,530	0
Fund Balance at End of Year	<u>\$ 201,676</u>	<u>\$ 205,558</u>	<u>\$ 3,882</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, 2019

INDIGENT DRIVER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 87,695	\$ 97,068	\$ 9,373
Total Revenues	<u>87,695</u>	<u>97,068</u>	<u>9,373</u>
Expenditures:			
Public Safety:			
Contractual Services	30,375	7,350	23,025
Total Expenditures	<u>30,375</u>	<u>7,350</u>	<u>23,025</u>
Net Change in Fund Balance	57,320	89,718	32,398
Fund Balance at Beginning of Year	469,445	469,445	0
Prior Year Encumbrances	13,375	13,375	0
Fund Balance at End of Year	<u>\$ 540,140</u>	<u>\$ 572,538</u>	<u>\$ 32,398</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, 2019

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 4,465	\$ 1,465
Total Revenues	<u>3,000</u>	<u>4,465</u>	<u>1,465</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	1,688	3,312
Contractual Services	16,000	15,451	549
Capital Outlay	1,000	602	398
Total Expenditures	<u>22,000</u>	<u>17,741</u>	<u>4,259</u>
Net Change in Fund Balance	(19,000)	(13,276)	5,724
Fund Balance at Beginning of Year	14,853	14,853	0
Prior Year Encumbrances	14,000	14,000	0
Fund Balance at End of Year	<u>\$ 9,853</u>	<u>\$ 15,577</u>	<u>\$ 5,724</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 11,139	\$ 11,139
Total Revenues	<u>0</u>	<u>11,139</u>	<u>11,139</u>
Expenditures:			
Public Safety:			
Personal Services	50,000	31,379	18,621
Materials and Supplies	12,000	116	11,884
Contractual Services	51,000	37,752	13,248
Other Expenditures	20,000	1,414	18,586
Capital Outlay	5,000	226	4,774
Total Expenditures	<u>138,000</u>	<u>70,887</u>	<u>67,113</u>
Net Change in Fund Balance	(138,000)	(59,748)	78,252
Fund Balance at Beginning of Year	193,564	193,564	0
Fund Balance at End of Year	<u>\$ 55,564</u>	<u>\$ 133,816</u>	<u>\$ 78,252</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, 2019

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 187,671	\$ 195,223	\$ 7,552
Total Revenues	<u>187,671</u>	<u>195,223</u>	<u>7,552</u>
Expenditures:			
Judicial:			
Materials and Supplies	1,300	0	1,300
Contractual Services	224,926	207,101	17,825
Capital Outlay	175,279	132,367	42,912
Total Expenditures	<u>401,505</u>	<u>339,468</u>	<u>62,037</u>
Net Change in Fund Balance	(213,834)	(144,245)	69,589
Fund Balance at Beginning of Year	875,666	875,666	0
Prior Year Encumbrances	49,385	49,385	0
Fund Balance at End of Year	<u>\$ 711,217</u>	<u>\$ 780,806</u>	<u>\$ 69,589</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, 2019

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 18,107	\$ 18,107
Fines and Forfeitures	351,697	381,907	30,210
Total Revenues	<u>351,697</u>	<u>400,014</u>	<u>48,317</u>
Expenditures:			
Judicial:			
Personal Services	27,444	16,331	11,113
Materials and Supplies	5,000	858	4,142
Contractual Services	826,098	158,077	668,021
Other Expenditures	14,500	3,708	10,792
Capital Outlay	153,721	103,964	49,757
Total Expenditures	<u>1,026,763</u>	<u>282,938</u>	<u>743,825</u>
Net Change in Fund Balance	(675,066)	117,076	792,142
Fund Balance at Beginning of Year	2,025,046	2,025,046	0
Prior Year Encumbrances	23,141	23,141	0
Fund Balance at End of Year	<u>\$ 1,373,121</u>	<u>\$ 2,165,263</u>	<u>\$ 792,142</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, 2019

COGNITIVE INTERVENTION PROGRAM FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 30,100	\$ 123,562	\$ 93,462
All Other Revenues	68,000	2,154	(65,846)
Total Revenues	<u>98,100</u>	<u>125,716</u>	<u>27,616</u>
Expenditures:			
Public Safety:			
Personal Services	44,972	30,815	14,157
Materials and Supplies	50,800	44,411	6,389
Contractual Services	47,000	19,319	27,681
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>144,272</u>	<u>94,545</u>	<u>49,727</u>
Net Change in Fund Balance	(46,172)	31,171	77,343
Fund Balance at Beginning of Year	340,126	340,126	0
Fund Balance at End of Year	<u>\$ 293,954</u>	<u>\$ 371,297</u>	<u>\$ 77,343</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, 2019

HAZARDOUS MATERIALS EMERGENCY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,118	1
Total Expenditures	<u>27,119</u>	<u>27,118</u>	<u>1</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(27,119)	(27,118)	1
Other Financing Sources (Uses):			
Transfers In	27,119	27,119	0
Total Other Financing Sources (Uses)	<u>27,119</u>	<u>27,119</u>	<u>0</u>
Net Change in Fund Balance	0	1	1
Fund Balance at Beginning of Year	2	2	0
Fund Balance at End of Year	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 1</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, 2019

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 5,000	\$ 52,437	\$ 47,437
Total Revenues	<u>5,000</u>	<u>52,437</u>	<u>47,437</u>
Expenditures:			
Public Safety:			
Materials and Supplies	3,300	2,912	388
Contractual Services	700	637	63
Other Expenditures	600	509	91
Capital Outlay	2,000	1,634	366
Total Expenditures	<u>6,600</u>	<u>5,692</u>	<u>908</u>
Net Change in Fund Balance	(1,600)	46,745	48,345
Fund Balance at Beginning of Year	10,275	10,275	0
Fund Balance at End of Year	<u>\$ 8,675</u>	<u>\$ 57,020</u>	<u>\$ 48,345</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, 2019

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 10,444	\$ 10,444
Total Revenues	<u>0</u>	<u>10,444</u>	<u>10,444</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(30,000)	10,444	40,444
Fund Balance at Beginning of Year	99,789	99,789	0
Fund Balance at End of Year	<u>\$ 69,789</u>	<u>\$ 110,233</u>	<u>\$ 40,444</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, 2019

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 8,400	\$ 8,400	\$ 0
Total Revenues	<u>8,400</u>	<u>8,400</u>	<u>0</u>
Expenditures:			
Human Services:			
Contractual Services	9,485	9,485	0
Other Expenditures	34,000	0	34,000
Total Expenditures	<u>43,485</u>	<u>9,485</u>	<u>34,000</u>
Net Change in Fund Balance	(35,085)	(1,085)	34,000
Fund Balance at Beginning of Year	114,822	114,822	0
Prior Year Encumbrances	9,485	9,485	0
Fund Balance at End of Year	<u>\$ 89,222</u>	<u>\$ 123,222</u>	<u>\$ 34,000</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 45,675	\$ 446,026	\$ 400,351
Charges for Services	84,628	89,907	5,279
All Other Revenues	34,834	40,585	5,751
Total Revenues	<u>165,137</u>	<u>576,518</u>	<u>411,381</u>
Expenditures:			
Human Services:			
Materials and Supplies	133,000	132,698	302
Contractual Services	1,117,488	1,063,794	53,694
Other Expenditures	42,700	23,082	19,618
Capital Outlay	187,000	185,291	1,709
Total Expenditures	<u>1,480,188</u>	<u>1,404,865</u>	<u>75,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,315,051)	(828,347)	486,704
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	(915,051)	(428,347)	486,704
Fund Balance at Beginning of Year	1,533,410	1,533,410	0
Prior Year Encumbrances	182,688	182,688	0
Fund Balance at End of Year	<u>\$ 801,047</u>	<u>\$ 1,287,751</u>	<u>\$ 486,704</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, 2019

RECORDER TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 130,824	\$ 130,824
Total Revenues	<u>0</u>	<u>130,824</u>	<u>130,824</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	3,000	649	2,351
Contractual Services	70,000	44,019	25,981
Other Expenditures	4,000	2,156	1,844
Capital Outlay	15,000	1,564	13,436
Total Expenditures	<u>92,000</u>	<u>48,388</u>	<u>43,612</u>
Net Change in Fund Balance	(92,000)	82,436	174,436
Fund Balance at Beginning of Year	203,924	203,924	0
Fund Balance at End of Year	<u>\$ 111,924</u>	<u>\$ 286,360</u>	<u>\$ 174,436</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, 2019

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 7,717	\$ 7,716	\$ (1)
Total Revenues	<u>7,717</u>	<u>7,716</u>	<u>(1)</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	235,675	162,643	73,032
Total Expenditures	<u>235,675</u>	<u>162,643</u>	<u>73,032</u>
Net Change in Fund Balance	(227,958)	(154,927)	73,031
Fund Balance at Beginning of Year	1,750,213	1,750,213	0
Fund Balance at End of Year	<u>\$ 1,522,255</u>	<u>\$ 1,595,286</u>	<u>\$ 73,031</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, 2019

WORKFORCE INVESTMENT BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,858,550	\$ 1,789,889	\$ (68,661)
Total Revenues	<u>1,858,550</u>	<u>1,789,889</u>	<u>(68,661)</u>
Expenditures:			
Human Services:			
Personal Services	177,516	177,514	2
Materials and Supplies	654	654	0
Contractual Services	1,718,511	1,699,220	19,291
Other Expenditures	33,149	31,015	2,134
Capital Outlay	399	399	0
Total Expenditures	<u>1,930,229</u>	<u>1,908,802</u>	<u>21,427</u>
Net Change in Fund Balance	(71,679)	(118,913)	(47,234)
Fund Balance at Beginning of Year	45,467	45,467	0
Prior Year Encumbrances	29,380	29,380	0
Fund Balance at End of Year	<u>\$ 3,168</u>	<u>\$ (44,066)</u>	<u>\$ (47,234)</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, 2019

SALES TAX TRANSITION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	835,464	835,464	0
Fund Balance at End of Year	<u>\$ 835,464</u>	<u>\$ 835,464</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

LODGING TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 877,351	\$ 948,167	\$ 70,816
Total Revenues	<u>877,351</u>	<u>948,167</u>	<u>70,816</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	940,000	911,176	28,824
Total Expenditures	<u>940,000</u>	<u>911,176</u>	<u>28,824</u>
Net Change in Fund Balance	(62,649)	36,991	99,640
Fund Balance at Beginning of Year	33,825	33,825	0
Fund Balance at End of Year	<u>\$ (28,824)</u>	<u>\$ 70,816</u>	<u>\$ 99,640</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, 2019

BOARD OF ELECTIONS (BOE) CYBERSECURITY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 50,000	\$ 57,020	\$ 7,020
Total Revenues	<u>50,000</u>	<u>57,020</u>	<u>7,020</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	50,000	7,020	42,980
Total Expenditures	<u>50,000</u>	<u>7,020</u>	<u>42,980</u>
Net Change in Fund Balance	0	50,000	50,000
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TREASURER TAX CERTIFICATE ADMIN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 35,145	\$ 36,305	\$ 1,160
Total Revenues	<u>35,145</u>	<u>36,305</u>	<u>1,160</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	35,145	7,230	27,915
Total Expenditures	<u>35,145</u>	<u>7,230</u>	<u>27,915</u>
Net Change in Fund Balance	0	29,075	29,075
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 29,075</u>	<u>\$ 29,075</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

COAP GRANT OPIOID ABUSE PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 410,000	\$ 37,357	\$ (372,643)
Total Revenues	<u>410,000</u>	<u>37,357</u>	<u>(372,643)</u>
Expenditures:			
Public Safety:			
Personal Services	14,601	14,601	0
Materials and Supplies	357	357	0
Contractual Services	241,520	241,520	0
Other Expenditures	4,800	3,562	1,238
Capital Outlay	781	781	0
Total Expenditures	<u>262,059</u>	<u>260,821</u>	<u>1,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	147,941	(223,464)	(371,405)
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>400,000</u>	<u>400,000</u>
Net Change in Fund Balance	147,941	176,536	28,595
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 147,941</u>	<u>\$ 176,536</u>	<u>\$ 28,595</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, 2019

TAX INCREMENT FINANCING FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	385,000	385,000	0
Interest and Fiscal Charges	60,700	60,700	0
Total Expenditures	<u>445,700</u>	<u>445,700</u>	<u>0</u>
Net Change in Fund Balance	(445,700)	(445,700)	0
Fund Balance at Beginning of Year	1,773,325	1,773,325	0
Fund Balance at End of Year	<u>\$ 1,327,625</u>	<u>\$ 1,327,625</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, 2019

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Expenditures	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,716)	(112,716)	0
Other Financing Sources (Uses):			
Transfers In	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>112,716</u>	<u>112,716</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u><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, 2019

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	855,000	855,000	0
Interest and Fiscal Charges	55,440	55,440	0
Total Expenditures	<u>910,440</u>	<u>910,440</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(910,440)	(910,440)	0
Other Financing Sources (Uses):			
Transfers In	910,440	910,440	0
Total Other Financing Sources (Uses)	<u>910,440</u>	<u>910,440</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 269,922	\$ 269,922	\$ 0
Intergovernmental Revenues	36,269	36,269	0
Total Revenues	<u>306,191</u>	<u>306,191</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	65,000	65,000	0
Interest and Fiscal Charges	130,800	127,855	2,945
Total Expenditures	<u>195,800</u>	<u>192,855</u>	<u>2,945</u>
Net Change in Fund Balance	110,391	113,336	2,945
Fund Balance at Beginning of Year	2,922,927	2,922,927	0
Fund Balance at End of Year	<u>\$ 3,033,318</u>	<u>\$ 3,036,263</u>	<u>\$ 2,945</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, 2019

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 479	\$ 479
Total Revenues	<u>0</u>	<u>479</u>	<u>479</u>
Expenditures:			
Debt Service:			
Principal Retirement	4,730,000	4,730,000	0
Interest and Fiscal Charges	749,407	749,407	0
Total Expenditures	<u>5,479,407</u>	<u>5,479,407</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,479,407)	(5,478,928)	479
Other Financing Sources (Uses):			
Transfers In	3,637,704	3,637,704	0
Premium on Bonds	1,841,703	1,841,703	0
Total Other Financing Sources (Uses)	<u>5,479,407</u>	<u>5,479,407</u>	<u>0</u>
Net Change in Fund Balance	0	479	479
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 479</u>	<u>\$ 479</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, 2019

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Capital Outlay	610,969	551,216	59,753
Total Expenditures	<u>610,969</u>	<u>551,216</u>	<u>59,753</u>
Net Change in Fund Balance	(610,969)	(551,216)	59,753
Fund Balance at Beginning of Year	717,578	717,578	0
Prior Year Encumbrances	351,939	351,939	0
Fund Balance at End of Year	<u>\$ 458,548</u>	<u>\$ 518,301</u>	<u>\$ 59,753</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, 2019

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 202,937	\$ 202,937	\$ 0
Intergovernmental Revenues	36,268	36,268	0
Total Revenues	<u>239,205</u>	<u>239,205</u>	<u>0</u>
Expenditures:			
Public Works:			
Other Expenditures	2,500	2,206	294
Capital Outlay	448,696	375,317	73,379
Total Expenditures	<u>451,196</u>	<u>377,523</u>	<u>73,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,991)	(138,318)	73,673
Other Financing Sources (Uses):			
Transfers In	19,109	0	(19,109)
Advances In	0	115,282	115,282
Total Other Financing Sources (Uses)	<u>19,109</u>	<u>115,282</u>	<u>96,173</u>
Net Change in Fund Balance	(192,882)	(23,036)	169,846
Fund Balance at Beginning of Year	127,011	127,011	0
Prior Year Encumbrances	65,871	65,871	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 169,846</u>	<u>\$ 169,846</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, 2019

SCHEURER-SMITH TRUST FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Other Expenditures	18,901	18,901	0
Total Expenditures	18,901	18,901	0
Net Change in Fund Balance	(18,901)	(18,901)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	18,902	18,902	0
Fund Balance at End of Year	<u>\$ 24,708</u>	<u>\$ 24,708</u>	<u>\$ 0</u>



WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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

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 ENTERPRISE FUNDS
DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 130,315	\$ 261,707	\$ 392,022
Receivables:			
Intergovernmental	0	885	885
Special Assessments	305,147	0	305,147
Due from Other Funds	0	1,310	1,310
Total Current Assets	435,462	263,902	699,364
Noncurrent Assets:			
Net Pension Asset	446	0	446
Total Noncurrent Assets	446	0	446
Total Assets	435,908	263,902	699,810
Deferred Outflows of Resources:			
Pension	47,561	0	47,561
OPEB	13,170	0	13,170
Total Deferred Outflows of Resources	60,731	0	60,731
Liabilities:			
Current Liabilities:			
Compensated Absences Payable - Current	447	0	447
Accounts Payable	7,650	2,919	10,569
Accrued Wages and Benefits Payable	2,260	0	2,260
Intergovernmental Payable	5,834	0	5,834
Due to Other Funds	299	0	299
Total Current Liabilities	16,490	2,919	19,409
Noncurrent Liabilities			
Compensated Absences Payable	8,617	0	8,617
Net Pension Liability	115,328	0	115,328
Net OPEB Liability	54,605	0	54,605
Total Noncurrent Liabilities	178,550	0	178,550
Total Liabilities	195,040	2,919	197,959
Deferred Inflows of Resources:			
Pension	57,234	0	57,234
OPEB	35,267	0	35,267
Total Deferred Inflows of Resources	92,501	0	92,501
Net Position:			
Unrestricted	209,098	260,983	470,081
Total Net Position	\$ 209,098	\$ 260,983	\$ 470,081

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 74,586	\$ 74,586
Special Assessments	310,135	0	310,135
Other Operating Revenue	26,720	0	26,720
Total Operating Revenues	<u>336,855</u>	<u>74,586</u>	<u>411,441</u>
Operating Expenses:			
Personal Services	103,210	0	103,210
Contractual Services	264,585	0	264,585
Materials and Supplies	4,286	0	4,286
Other Operating Expenses	1,147	45,170	46,317
Total Operating Expenses	<u>373,228</u>	<u>45,170</u>	<u>418,398</u>
Change in Net Position	(36,373)	29,416	(6,957)
Net Position Beginning of Year	<u>245,471</u>	<u>231,567</u>	<u>477,038</u>
Net Position End of Year	<u>\$ 209,098</u>	<u>\$ 260,983</u>	<u>\$ 470,081</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 279,490	\$ 75,523	\$ 355,013
Cash Payments for Goods and Services	(261,415)	(43,112)	(304,527)
Cash Payments to Employees	(92,147)	0	(92,147)
Net Cash Provided (Used) by Operating Activities	<u>(74,072)</u>	<u>32,411</u>	<u>(41,661)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(74,072)	32,411	(41,661)
Cash and Cash Equivalents at Beginning of Year	204,387	229,296	433,683
Cash and Cash Equivalents at End of Year	<u>\$ 130,315</u>	<u>\$ 261,707</u>	<u>\$ 392,022</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ (36,373)	\$ 29,416	\$ (6,957)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: Changes in Assets, Liabilities, and Deferred Outflows/Inflows:			
(Increase) Decrease in Accounts Receivable	0	10	10
(Increase) Decrease in Due from Other Funds	0	(398)	(398)
(Increase) Decrease in Intergovernmental Receivables	0	1,325	1,325
(Increase) Decrease in Special Assessment Receivable	(57,365)	0	(57,365)
(Increase) Decrease in Net Pension Asset	734	0	734
(Increase) Decrease in Deferred Outflows - Pension	14,945	0	14,945
(Increase) Decrease in Deferred Outflows - OPEB	11,082	0	11,082
Increase (Decrease) in Accounts Payable	3,620	2,058	5,678
Increase (Decrease) in Accrued Wages and Benefits	353	0	353
Increase (Decrease) in Due to Other Funds	(490)	0	(490)
Increase (Decrease) in Intergovernmental Payables	5,037	0	5,037
Increase (Decrease) in Compensated Absences	6,816	0	6,816
Increase (Decrease) in Net Pension Liability	(43,243)	0	(43,243)
Increase (Decrease) in Net OPEB Liability	(26,236)	0	(26,236)
Increase (Decrease) in Deferred Inflows - Pension	19,070	0	19,070
Increase (Decrease) in Deferred Inflows - OPEB	27,978	0	27,978
Total Adjustments	<u>(37,699)</u>	<u>2,995</u>	<u>(34,704)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (74,072)</u>	<u>\$ 32,411</u>	<u>\$ (41,661)</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, 2019

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 266,383	\$ 4,841,352	\$ 1,113,833	\$ 685,894	\$ 226,001	\$ 7,133,463
Receivables:						
Accounts	105	1,280	0	0	0	1,385
Intergovernmental	7,567	0	28,016	0	4,202	39,785
Due from Other Funds	51,380	8,400	723,164	0	55,609	838,553
Inventory of Supplies at Cost	0	0	0	0	26,904	26,904
Prepaid Items	0	0	0	84,221	0	84,221
Total Current Assets	325,435	4,851,032	1,865,013	770,115	312,716	8,124,311
<i>Non Current Assets:</i>						
Net Pension Asset	396	446	396	0	0	1,238
Depreciable Capital Assets, Net	33,900	0	0	0	0	33,900
Total Non Current Assets	34,296	446	396	0	0	35,138
Total Assets	359,731	4,851,478	1,865,409	770,115	312,716	8,159,449
Deferred Outflows of Resources:						
Pension	32,128	41,927	38,326	0	0	112,381
OPEB	4,081	9,104	9,130	0	0	22,315
Total Deferred Outflows of Resources	36,209	51,031	47,456	0	0	134,696
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	37,584	21,141	4,630	0	14,495	77,850
Accrued Wages and Benefits Payable	1,659	2,143	1,545	0	0	5,347
Intergovernmental Payable	249	330	238	0	0	817
Claims Payable	0	836,000	0	0	0	836,000
Due to Other Funds	0	388	228	0	0	616
Compensated Absences Payable - Current	17,243	11,454	13,619	0	0	42,316
Total Current Liabilities	56,735	871,456	20,260	0	14,495	962,946
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	0	522	523	0	0	1,045
Net Pension Liability	102,514	115,328	102,514	0	0	320,356
Net OPEB Liability	48,538	54,605	48,538	0	0	151,681
Total Long Term Liabilities	151,052	170,455	151,575	0	0	473,082
Total Liabilities	207,787	1,041,911	171,835	0	14,495	1,436,028
Deferred Inflows of Resources:						
Pension	2,261	1,922	13,259	0	0	17,442
OPEB	649	148	7,557	0	0	8,354
Total Deferred Inflows of Resources	2,910	2,070	20,816	0	0	25,796
Net Position:						
Investment in Capital Assets	33,900	0	0	0	0	33,900
Unrestricted	151,343	3,858,528	1,720,214	770,115	298,221	6,798,421
Total Net Position	\$ 185,243	\$ 3,858,528	\$ 1,720,214	\$ 770,115	\$ 298,221	\$ 6,832,321

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 536,942	\$ 9,984,728	\$ 778,071	\$ 33,250	\$ 746,239	\$ 12,079,230
Other Operating Revenue	0	421,557	0	0	0	421,557
Total Operating Revenues	<u>536,942</u>	<u>10,406,285</u>	<u>778,071</u>	<u>33,250</u>	<u>746,239</u>	<u>12,500,787</u>
Operating Expenses:						
Personal Services	108,536	349,744	548,522	0	0	1,006,802
Materials and Supplies	365,223	335	0	0	713,580	1,079,138
Contractual Services	122,041	356,375	178,161	655,047	0	1,311,624
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	9,130,755	0	0	0	9,130,755
Other Operating Expenses	0	652,241	0	0	0	652,241
Total Operating Expenses	<u>601,302</u>	<u>10,489,450</u>	<u>726,683</u>	<u>655,047</u>	<u>713,580</u>	<u>13,186,062</u>
Income (Loss) Before Transfers	(64,360)	(83,165)	51,388	(621,797)	32,659	(685,275)
Transfers In	0	0	0	363,837	0	363,837
Change in Net Position	(64,360)	(83,165)	51,388	(257,960)	32,659	(321,438)
Net Position Beginning of Year	249,603	3,941,693	1,668,826	1,028,075	265,562	7,153,759
Net Position End of Year	<u>\$ 185,243</u>	<u>\$ 3,858,528</u>	<u>\$ 1,720,214</u>	<u>\$ 770,115</u>	<u>\$ 298,221</u>	<u>\$ 6,832,321</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Vehicle Maintenance	Health Insurance	Worker's Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Totals
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 508,471	\$ 10,436,789	\$ 619,780	\$ 33,250	\$ 730,764	\$ 12,329,054
Cash Payments for Goods and Services	(471,598)	(10,158,122)	(187,876)	(675,171)	(739,310)	(12,232,077)
Cash Payments to Employees	(75,412)	(319,452)	(517,437)	0	0	(912,301)
Net Cash Used by Operating Activities	<u>(38,539)</u>	<u>(40,785)</u>	<u>(85,533)</u>	<u>(641,921)</u>	<u>(8,546)</u>	<u>(815,324)</u>
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	363,837	0	363,837
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>363,837</u>	<u>0</u>	<u>363,837</u>
Net Decrease in Cash and Cash Equivalents	(38,539)	(40,785)	(85,533)	(278,084)	(8,546)	(451,487)
Cash and Cash Equivalents at Beginning of Year	304,922	4,882,137	1,199,366	963,978	234,547	7,584,950
Cash and Cash Equivalents at End of Year	<u>\$ 266,383</u>	<u>\$ 4,841,352</u>	<u>\$ 1,113,833</u>	<u>\$ 685,894</u>	<u>\$ 226,001</u>	<u>\$ 7,133,463</u>
Reconciliation of Operating Income (Loss) to Net Cash						
Used by Operating Activities:						
Operating Income (Loss)	\$ (64,360)	\$ (83,165)	\$ 51,388	\$ (621,797)	\$ 32,659	\$ (685,275)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used by Operating Activities:						
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	105	(1,280)	0	0	0	(1,175)
(Increase) Decrease in Due from Other Funds	(27,644)	(8,400)	(130,275)	0	(14,409)	(180,728)
(Increase) Decrease in Intergovernmental Receivables	(932)	0	(28,016)	0	(1,066)	(30,014)
(Increase) Decrease in Prepaid Items	0	0	0	(38)	0	(38)
(Increase) Decrease in Inventory	0	0	0	0	(1,138)	(1,138)
(Increase) Decrease in Net Pension Asset	101	51	225	0	0	377
(Increase) Decrease in Deferred Outflows - Pension	(2,380)	(21,473)	(4,242)	0	0	(28,095)
(Increase) Decrease in Deferred Outflows - OPEB	(592)	(2,422)	4,812	0	0	1,798
Increase (Decrease) in Accounts Payable	15,666	(119,663)	(5,085)	(20,086)	(24,592)	(153,760)
Increase (Decrease) in Accrued Wages and Benefits	220	819	(147)	0	0	892
Increase (Decrease) in Due to Other Funds	0	3	228	0	0	231
Increase (Decrease) in Intergovernmental Payables	33	(59,649)	(23)	0	0	(59,639)
Increase (Decrease) in Claims Payable	0	200,791	0	0	0	200,791
Increase (Decrease) in Compensated Absences	268	1,842	3,540	0	0	5,650
Increase (Decrease) in Net Pension Liability	42,908	55,722	28,007	0	0	126,637
Increase (Decrease) in Net OPEB Liability	7,339	13,406	(2,961)	0	0	17,784
Increase (Decrease) in Deferred Inflows - Pension	(12,353)	(14,446)	(6,705)	0	0	(33,504)
Increase (Decrease) in Deferred Inflows - OPEB	(2,420)	(2,921)	3,721	0	0	(1,620)
Total Adjustments	<u>25,821</u>	<u>42,380</u>	<u>(136,921)</u>	<u>(20,124)</u>	<u>(41,205)</u>	<u>(130,049)</u>
Net Cash Used by Operating Activities	<u>\$ (38,539)</u>	<u>\$ (40,785)</u>	<u>\$ (85,533)</u>	<u>\$ (641,921)</u>	<u>\$ (8,546)</u>	<u>\$ (815,324)</u>

WARREN COUNTY, OHIO

Fiduciary Funds

The fiduciary funds are used to account for assets held by the County in a trustee or agency capacity for others.

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, 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, 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	Sex Offender Registration Fee
Cigarette Tax	Undivided Sheriff Web Check Fee
Undivided Wireless 911 Government Assist	Undivided Indigent Fees
Real Estate Advance	Municipal ORD Violation Indigent
Life Insurance	New Undivided Auction Proceeds
State	Undivided Evidence Sheriff
Miami Conservancy District	Armco Park Tournament Fees
Ohio Elections Commission	Arson Offender Registration Fees
Sewer Rotary	Warren County Port Authority
Outside Entity Flowthru	R/E Tax Prorations/Foreclosures
Payment in Lieu of Taxes	Bankruptcy Post Petition Conduit
Escrow Rotary	Water Department
Undivided Income Tax – Real Property	Dog and Kennel
Zoning Board	Engineer
Refundable Deposits	Mary Haven
Court Ordered Sheriff Sales	Building Inspection
Undivided Drug Task Force Seizures	Tax Maps
Sheriff Lost/Abandoned Property	Recorder
Massie Wayne Capacity Fees	Board of Elections
Non Participant Rotary	Records Center
Forfeited Land	Treasurer
Housing Trust Authority	Licensing
Recorder’s Escrow Rotary	Real Estate

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Employees Retirement				
Assets				
Cash, Cash Equivalents, and Investments	\$2,741	\$0	\$0	\$2,741
Total Assets	<u>\$2,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,741</u>
Liabilities				
Payroll Withholding	\$2,741	\$0	\$0	\$2,741
Total Liabilities	<u>\$2,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,741</u>
Townships				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$58,690,249	(\$58,690,249)	\$0
Total Assets	<u>\$0</u>	<u>\$58,690,249</u>	<u>(\$58,690,249)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$58,690,249	(\$58,690,249)	\$0
Total Liabilities	<u>\$0</u>	<u>\$58,690,249</u>	<u>(\$58,690,249)</u>	<u>\$0</u>
Corporations				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$29,643,065	(\$29,643,065)	\$0
Total Assets	<u>\$0</u>	<u>\$29,643,065</u>	<u>(\$29,643,065)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$29,643,065	(\$29,643,065)	\$0
Total Liabilities	<u>\$0</u>	<u>\$29,643,065</u>	<u>(\$29,643,065)</u>	<u>\$0</u>
Undivided Water and Sewer Revenue				
Assets				
Cash, Cash Equivalents, and Investments	\$276,458	\$35,443,351	(\$35,346,290)	\$373,519
Total Assets	<u>\$276,458</u>	<u>\$35,443,351</u>	<u>(\$35,346,290)</u>	<u>\$373,519</u>
Liabilities				
Unapportioned Monies	\$276,458	\$35,443,351	(\$35,346,290)	\$373,519
Total Liabilities	<u>\$276,458</u>	<u>\$35,443,351</u>	<u>(\$35,346,290)</u>	<u>\$373,519</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Payroll				
Assets				
Cash, Cash Equivalents, and Investments	\$217,052	\$41,997,819	(\$41,346,788)	\$868,083
Total Assets	<u>\$217,052</u>	<u>\$41,997,819</u>	<u>(\$41,346,788)</u>	<u>\$868,083</u>
Liabilities				
Payroll Withholding	\$217,052	\$41,997,819	(\$41,346,788)	\$868,083
Total Liabilities	<u>\$217,052</u>	<u>\$41,997,819</u>	<u>(\$41,346,788)</u>	<u>\$868,083</u>
Schools				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$280,462,649	(\$280,462,649)	\$0
Total Assets	<u>\$0</u>	<u>\$280,462,649</u>	<u>(\$280,462,649)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$280,462,649	(\$280,462,649)	\$0
Total Liabilities	<u>\$0</u>	<u>\$280,462,649</u>	<u>(\$280,462,649)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$4,592,940	\$423,120,056	(\$423,269,705)	\$4,443,291
Taxes Receivable	374,373,627	389,354,989	(374,373,627)	389,354,989
Total Assets	<u>\$378,966,567</u>	<u>\$812,475,045</u>	<u>(\$797,643,332)</u>	<u>\$393,798,280</u>
Liabilities				
Intergovernmental Payables	\$374,373,627	\$389,354,989	(\$374,373,627)	\$389,354,989
Unapportioned Monies	4,592,940	423,120,056	(423,269,705)	4,443,291
Total Liabilities	<u>\$378,966,567</u>	<u>\$812,475,045</u>	<u>(\$797,643,332)</u>	<u>\$393,798,280</u>
Trailer (Like Real Estate) Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$10,308	\$98,376	(\$98,898)	\$9,786
Total Assets	<u>\$10,308</u>	<u>\$98,376</u>	<u>(\$98,898)</u>	<u>\$9,786</u>
Liabilities				
Unapportioned Monies	\$10,308	\$98,376	(\$98,898)	\$9,786
Total Liabilities	<u>\$10,308</u>	<u>\$98,376</u>	<u>(\$98,898)</u>	<u>\$9,786</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Local Government				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,383,062	(\$4,383,062)	\$0
Total Assets	<u>\$0</u>	<u>\$4,383,062</u>	<u>(\$4,383,062)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,383,062	(\$4,383,062)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,383,062</u>	<u>(\$4,383,062)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,389,540	(\$1,389,540)	\$0
Total Assets	<u>\$0</u>	<u>\$1,389,540</u>	<u>(\$1,389,540)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,389,540	(\$1,389,540)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,389,540</u>	<u>(\$1,389,540)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$2,612	\$17,557	(\$20,164)	\$5
Total Assets	<u>\$2,612</u>	<u>\$17,557</u>	<u>(\$20,164)</u>	<u>\$5</u>
Liabilities				
Unapportioned Monies	\$2,612	\$17,557	(\$20,164)	\$5
Total Liabilities	<u>\$2,612</u>	<u>\$17,557</u>	<u>(\$20,164)</u>	<u>\$5</u>
Gasoline Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,752,581	(\$4,752,581)	\$0
Total Assets	<u>\$0</u>	<u>\$4,752,581</u>	<u>(\$4,752,581)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$4,752,581	(\$4,752,581)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,752,581</u>	<u>(\$4,752,581)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Undivided Wireless 911 Government Assist				
Assets				
Cash, Cash Equivalents, and Investments	\$13,622	\$435,272	(\$436,832)	\$12,062
Total Assets	<u>\$13,622</u>	<u>\$435,272</u>	<u>(\$436,832)</u>	<u>\$12,062</u>
Liabilities				
Unapportioned Monies	\$13,622	\$435,272	(\$436,832)	\$12,062
Total Liabilities	<u>\$13,622</u>	<u>\$435,272</u>	<u>(\$436,832)</u>	<u>\$12,062</u>
Motor Vehicle License				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$9,917,349	(\$9,917,349)	\$0
Total Assets	<u>\$0</u>	<u>\$9,917,349</u>	<u>(\$9,917,349)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$9,917,349	(\$9,917,349)	\$0
Total Liabilities	<u>\$0</u>	<u>\$9,917,349</u>	<u>(\$9,917,349)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$101,748	\$2,852,256	(\$2,745,963)	\$208,041
Total Assets	<u>\$101,748</u>	<u>\$2,852,256</u>	<u>(\$2,745,963)</u>	<u>\$208,041</u>
Liabilities				
Unapportioned Monies	\$101,748	\$2,852,256	(\$2,745,963)	\$208,041
Total Liabilities	<u>\$101,748</u>	<u>\$2,852,256</u>	<u>(\$2,745,963)</u>	<u>\$208,041</u>
Real Estate Advance				
Assets				
Cash, Cash Equivalents, and Investments	\$59,462	\$11,529	(\$70,991)	\$0
Total Assets	<u>\$59,462</u>	<u>\$11,529</u>	<u>(\$70,991)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$59,462	\$11,529	(\$70,991)	\$0
Total Liabilities	<u>\$59,462</u>	<u>\$11,529</u>	<u>(\$70,991)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Trailer Tax				
Assets				
Cash, Cash Equivalents, and Investments	\$2,152	\$13,440	(\$12,821)	\$2,771
Total Assets	<u>\$2,152</u>	<u>\$13,440</u>	<u>(\$12,821)</u>	<u>\$2,771</u>
Liabilities				
Unapportioned Monies	\$2,152	\$13,440	(\$12,821)	\$2,771
Total Liabilities	<u>\$2,152</u>	<u>\$13,440</u>	<u>(\$12,821)</u>	<u>\$2,771</u>
Life Insurance				
Assets				
Cash, Cash Equivalents, and Investments	\$15,082	\$125,548	(\$113,519)	\$27,111
Total Assets	<u>\$15,082</u>	<u>\$125,548</u>	<u>(\$113,519)</u>	<u>\$27,111</u>
Liabilities				
Payroll Withholding	\$15,082	\$125,548	(\$113,519)	\$27,111
Total Liabilities	<u>\$15,082</u>	<u>\$125,548</u>	<u>(\$113,519)</u>	<u>\$27,111</u>
Libraries				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$9,197,915	(\$9,197,915)	\$0
Total Assets	<u>\$0</u>	<u>\$9,197,915</u>	<u>(\$9,197,915)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$9,197,915	(\$9,197,915)	\$0
Total Liabilities	<u>\$0</u>	<u>\$9,197,915</u>	<u>(\$9,197,915)</u>	<u>\$0</u>
State				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$30,440	(\$30,440)	\$0
Total Assets	<u>\$0</u>	<u>\$30,440</u>	<u>(\$30,440)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$30,440	(\$30,440)	\$0
Total Liabilities	<u>\$0</u>	<u>\$30,440</u>	<u>(\$30,440)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Miami Conservancy District				
Assets				
Cash, Cash Equivalents, and Investments	\$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, Cash Equivalents, and Investments	\$16,892	\$18,833	(\$34,879)	\$846
Total Assets	<u>\$16,892</u>	<u>\$18,833</u>	<u>(\$34,879)</u>	<u>\$846</u>
Liabilities				
Unapportioned Monies	\$16,892	\$18,833	(\$34,879)	\$846
Total Liabilities	<u>\$16,892</u>	<u>\$18,833</u>	<u>(\$34,879)</u>	<u>\$846</u>
Undivided Interest				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$8,184,219	(\$8,184,219)	\$0
Total Assets	<u>\$0</u>	<u>\$8,184,219</u>	<u>(\$8,184,219)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,184,219	(\$8,184,219)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,184,219</u>	<u>(\$8,184,219)</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$3,655	(\$3,655)	\$0
Total Assets	<u>\$0</u>	<u>\$3,655</u>	<u>(\$3,655)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,655	(\$3,655)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,655</u>	<u>(\$3,655)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Sewer Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$129,717	\$934,478	(\$911,127)	\$153,068
Total Assets	<u>\$129,717</u>	<u>\$934,478</u>	<u>(\$911,127)</u>	<u>\$153,068</u>
Liabilities				
Deposits Held Due to Others	\$129,717	\$934,478	(\$911,127)	\$153,068
Total Liabilities	<u>\$129,717</u>	<u>\$934,478</u>	<u>(\$911,127)</u>	<u>\$153,068</u>
WIA Pass Through to Butler/Clermont				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,168,655	(\$1,168,527)	\$128
Total Assets	<u>\$0</u>	<u>\$1,168,655</u>	<u>(\$1,168,527)</u>	<u>\$128</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,168,655	(\$1,168,527)	\$128
Total Liabilities	<u>\$0</u>	<u>\$1,168,655</u>	<u>(\$1,168,527)</u>	<u>\$128</u>
Outside Entity Flowthru				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,022	(\$21,022)	\$0
Total Assets	<u>\$0</u>	<u>\$21,022</u>	<u>(\$21,022)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$21,022	(\$21,022)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,022</u>	<u>(\$21,022)</u>	<u>\$0</u>
Payment In Lieu Of Taxes				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,383	(\$21,383)	\$0
Total Assets	<u>\$0</u>	<u>\$21,383</u>	<u>(\$21,383)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$21,383	(\$21,383)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,383</u>	<u>(\$21,383)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Escrow Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$866,174	\$221,918	(\$303,108)	\$784,984
Total Assets	<u>\$866,174</u>	<u>\$221,918</u>	<u>(\$303,108)</u>	<u>\$784,984</u>
Liabilities				
Unapportioned Monies	\$866,174	\$221,918	(\$303,108)	\$784,984
Total Liabilities	<u>\$866,174</u>	<u>\$221,918</u>	<u>(\$303,108)</u>	<u>\$784,984</u>
Undivided Income Tax - Real Property				
Assets				
Cash, Cash Equivalents, and Investments	\$3,361	\$4,876,416	(\$4,876,416)	\$3,361
Total Assets	<u>\$3,361</u>	<u>\$4,876,416</u>	<u>(\$4,876,416)</u>	<u>\$3,361</u>
Liabilities				
Unapportioned Monies	\$3,361	\$4,876,416	(\$4,876,416)	\$3,361
Total Liabilities	<u>\$3,361</u>	<u>\$4,876,416</u>	<u>(\$4,876,416)</u>	<u>\$3,361</u>
Zoning Board				
Assets				
Cash, Cash Equivalents, and Investments	\$152,820	\$0	(\$9,600)	\$143,220
Total Assets	<u>\$152,820</u>	<u>\$0</u>	<u>(\$9,600)</u>	<u>\$143,220</u>
Liabilities				
Deposits Held Due to Others	\$152,820	\$0	(\$9,600)	\$143,220
Total Liabilities	<u>\$152,820</u>	<u>\$0</u>	<u>(\$9,600)</u>	<u>\$143,220</u>
Refundable Deposits				
Assets				
Cash, Cash Equivalents, and Investments	\$408,304	\$211,352	(\$207,761)	\$411,895
Total Assets	<u>\$408,304</u>	<u>\$211,352</u>	<u>(\$207,761)</u>	<u>\$411,895</u>
Liabilities				
Deposits Held Due to Others	\$408,304	\$211,352	(\$207,761)	\$411,895
Total Liabilities	<u>\$408,304</u>	<u>\$211,352</u>	<u>(\$207,761)</u>	<u>\$411,895</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Non-Entity Holdings				
Assets				
Cash, Cash Equivalents, and Investments	\$21,003,257	\$24,265,921	(\$23,094,069)	\$22,175,109
Total Assets	<u>\$21,003,257</u>	<u>\$24,265,921</u>	<u>(\$23,094,069)</u>	<u>\$22,175,109</u>
Liabilities				
Intergovernmental Payables	\$21,003,257	\$24,265,921	(\$23,094,069)	\$22,175,109
Total Liabilities	<u>\$21,003,257</u>	<u>\$24,265,921</u>	<u>(\$23,094,069)</u>	<u>\$22,175,109</u>
Court Ordered Sheriff Sales				
Assets				
Cash, Cash Equivalents, and Investments	\$212,481	\$9,091,263	(\$8,569,055)	\$734,689
Total Assets	<u>\$212,481</u>	<u>\$9,091,263</u>	<u>(\$8,569,055)</u>	<u>\$734,689</u>
Liabilities				
Unapportioned Monies	\$212,481	\$9,091,263	(\$8,569,055)	\$734,689
Total Liabilities	<u>\$212,481</u>	<u>\$9,091,263</u>	<u>(\$8,569,055)</u>	<u>\$734,689</u>
Undivided Drug Task Force Seizures				
Assets				
Cash, Cash Equivalents, and Investments	\$521,036	\$282,607	(\$442,918)	\$360,725
Total Assets	<u>\$521,036</u>	<u>\$282,607</u>	<u>(\$442,918)</u>	<u>\$360,725</u>
Liabilities				
Unapportioned Monies	\$521,036	\$282,607	(\$442,918)	\$360,725
Total Liabilities	<u>\$521,036</u>	<u>\$282,607</u>	<u>(\$442,918)</u>	<u>\$360,725</u>
Sheriff-Lost/Abandoned Property				
Assets				
Cash, Cash Equivalents, and Investments	\$354	\$557	\$0	\$911
Total Assets	<u>\$354</u>	<u>\$557</u>	<u>\$0</u>	<u>\$911</u>
Liabilities				
Unapportioned Monies	\$354	\$557	\$0	\$911
Total Liabilities	<u>\$354</u>	<u>\$557</u>	<u>\$0</u>	<u>\$911</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Massie Wayne Capacity Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$4,000	(\$4,000)	\$0
Total Assets	<u>\$0</u>	<u>\$4,000</u>	<u>(\$4,000)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$4,000	(\$4,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$4,000</u>	<u>(\$4,000)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$22,011	(\$20,853)	\$1,158
Total Assets	<u>\$0</u>	<u>\$22,011</u>	<u>(\$20,853)</u>	<u>\$1,158</u>
Liabilities				
Deposits Held Due to Others	\$0	\$22,011	(\$20,853)	\$1,158
Total Liabilities	<u>\$0</u>	<u>\$22,011</u>	<u>(\$20,853)</u>	<u>\$1,158</u>
Forfeited Land				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$2,951	(\$2,951)	\$0
Total Assets	<u>\$0</u>	<u>\$2,951</u>	<u>(\$2,951)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,951	(\$2,951)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,951</u>	<u>(\$2,951)</u>	<u>\$0</u>
Housing Trust Authority				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,206,045	(\$1,194,315)	\$11,730
Total Assets	<u>\$0</u>	<u>\$1,206,045</u>	<u>(\$1,194,315)</u>	<u>\$11,730</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,206,045	(\$1,194,315)	\$11,730
Total Liabilities	<u>\$0</u>	<u>\$1,206,045</u>	<u>(\$1,194,315)</u>	<u>\$11,730</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Recorder's Escrow Rotary				
Assets				
Cash, Cash Equivalents, and Investments	\$19,661	\$3,056	\$0	\$22,717
Total Assets	<u>\$19,661</u>	<u>\$3,056</u>	<u>\$0</u>	<u>\$22,717</u>
Liabilities				
Deposits Held Due to Others	\$19,661	\$3,056	\$0	\$22,717
Total Liabilities	<u>\$19,661</u>	<u>\$3,056</u>	<u>\$0</u>	<u>\$22,717</u>
Sex Offender Registration Fee				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$100	(\$100)	\$0
Total Assets	<u>\$0</u>	<u>\$100</u>	<u>(\$100)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$100	(\$100)	\$0
Total Liabilities	<u>\$0</u>	<u>\$100</u>	<u>(\$100)</u>	<u>\$0</u>
Undivided Sheriff Web Check Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$14,370	\$140,961	(\$144,534)	\$10,797
Total Assets	<u>\$14,370</u>	<u>\$140,961</u>	<u>(\$144,534)</u>	<u>\$10,797</u>
Liabilities				
Deposits Held Due to Others	\$14,370	\$140,961	(\$144,534)	\$10,797
Total Liabilities	<u>\$14,370</u>	<u>\$140,961</u>	<u>(\$144,534)</u>	<u>\$10,797</u>
Undivided Indigent Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$21,459	(\$21,459)	\$0
Total Assets	<u>\$0</u>	<u>\$21,459</u>	<u>(\$21,459)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$21,459	(\$21,459)	\$0
Total Liabilities	<u>\$0</u>	<u>\$21,459</u>	<u>(\$21,459)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Municipal ORD Violation Indigent				
Assets				
Cash, Cash Equivalents, and Investments	\$12,439	\$3,862	(\$10,399)	\$5,902
Total Assets	<u>\$12,439</u>	<u>\$3,862</u>	<u>(\$10,399)</u>	<u>\$5,902</u>
Liabilities				
Deposits Held Due to Others	\$12,439	\$3,862	(\$10,399)	\$5,902
Total Liabilities	<u>\$12,439</u>	<u>\$3,862</u>	<u>(\$10,399)</u>	<u>\$5,902</u>
New Undivided Auction Proceeds				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$143,014	(\$143,014)	\$0
Total Assets	<u>\$0</u>	<u>\$143,014</u>	<u>(\$143,014)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$143,014	(\$143,014)	\$0
Total Liabilities	<u>\$0</u>	<u>\$143,014</u>	<u>(\$143,014)</u>	<u>\$0</u>
Undivided Evidence Sheriff				
Assets				
Cash, Cash Equivalents, and Investments	\$33,184	\$5,279	(\$18,229)	\$20,234
Total Assets	<u>\$33,184</u>	<u>\$5,279</u>	<u>(\$18,229)</u>	<u>\$20,234</u>
Liabilities				
Deposits Held Due to Others	\$33,184	\$5,279	(\$18,229)	\$20,234
Total Liabilities	<u>\$33,184</u>	<u>\$5,279</u>	<u>(\$18,229)</u>	<u>\$20,234</u>
Armco Park Tournament Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$1,892	(\$1,892)	\$0
Total Assets	<u>\$0</u>	<u>\$1,892</u>	<u>(\$1,892)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,892	(\$1,892)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,892</u>	<u>(\$1,892)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Arson Offender Registration Fees				
Assets				
Cash, Cash Equivalents, and Investments	\$50	\$45	\$0	\$95
Total Assets	<u>\$50</u>	<u>\$45</u>	<u>\$0</u>	<u>\$95</u>
Liabilities				
Deposits Held Due to Others	\$50	\$45	\$0	\$95
Total Liabilities	<u>\$50</u>	<u>\$45</u>	<u>\$0</u>	<u>\$95</u>
Warren County Port Authority				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$560,781	(\$487,321)	\$73,460
Total Assets	<u>\$0</u>	<u>\$560,781</u>	<u>(\$487,321)</u>	<u>\$73,460</u>
Liabilities				
Deposits Held Due to Others	\$0	\$560,781	(\$487,321)	\$73,460
Total Liabilities	<u>\$0</u>	<u>\$560,781</u>	<u>(\$487,321)</u>	<u>\$73,460</u>
R/E Tax Prorations/Foreclosures				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$91,102	(\$91,102)	\$0
Total Assets	<u>\$0</u>	<u>\$91,102</u>	<u>(\$91,102)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$91,102	(\$91,102)	\$0
Total Liabilities	<u>\$0</u>	<u>\$91,102</u>	<u>(\$91,102)</u>	<u>\$0</u>
Bankruptcy Post Petition Conduit				
Assets				
Cash, Cash Equivalents, and Investments	\$0	\$13,277	\$0	\$13,277
Total Assets	<u>\$0</u>	<u>\$13,277</u>	<u>\$0</u>	<u>\$13,277</u>
Liabilities				
Deposits Held Due to Others	\$0	\$13,277	\$0	\$13,277
Total Liabilities	<u>\$0</u>	<u>\$13,277</u>	<u>\$0</u>	<u>\$13,277</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,868,139	\$67,248,477	(\$67,150,757)	\$2,965,859
Total Assets	<u>\$2,868,139</u>	<u>\$67,248,477</u>	<u>(\$67,150,757)</u>	<u>\$2,965,859</u>
Liabilities				
Deposits Held Due to Others	\$2,868,139	\$67,248,477	(\$67,150,757)	\$2,965,859
Total Liabilities	<u>\$2,868,139</u>	<u>\$67,248,477</u>	<u>(\$67,150,757)</u>	<u>\$2,965,859</u>
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$22,814	\$232,481	(\$226,233)	\$29,062
Total Assets	<u>\$22,814</u>	<u>\$232,481</u>	<u>(\$226,233)</u>	<u>\$29,062</u>
Liabilities				
Deposits Held Due to Others	\$22,814	\$232,481	(\$226,233)	\$29,062
Total Liabilities	<u>\$22,814</u>	<u>\$232,481</u>	<u>(\$226,233)</u>	<u>\$29,062</u>
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$9,461	\$1,585,492	(\$1,586,839)	\$8,114
Total Assets	<u>\$9,461</u>	<u>\$1,585,492</u>	<u>(\$1,586,839)</u>	<u>\$8,114</u>
Liabilities				
Deposits Held Due to Others	\$9,461	\$1,585,492	(\$1,586,839)	\$8,114
Total Liabilities	<u>\$9,461</u>	<u>\$1,585,492</u>	<u>(\$1,586,839)</u>	<u>\$8,114</u>
County Court				
Assets				
Cash in Segregated Accounts	\$267,810	\$1,667,673	(\$1,658,956)	\$276,527
Total Assets	<u>\$267,810</u>	<u>\$1,667,673</u>	<u>(\$1,658,956)</u>	<u>\$276,527</u>
Liabilities				
Deposits Held Due to Others	\$267,810	\$1,667,673	(\$1,658,956)	\$276,527
Total Liabilities	<u>\$267,810</u>	<u>\$1,667,673</u>	<u>(\$1,658,956)</u>	<u>\$276,527</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Water Department				
Assets				
Cash in Segregated Accounts	\$1,429	\$70	(\$90)	\$1,409
Total Assets	<u>\$1,429</u>	<u>\$70</u>	<u>(\$90)</u>	<u>\$1,409</u>
Liabilities				
Deposits Held Due to Others	\$1,429	\$70	(\$90)	\$1,409
Total Liabilities	<u>\$1,429</u>	<u>\$70</u>	<u>(\$90)</u>	<u>\$1,409</u>
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$98,887	\$346,172	(\$333,057)	\$112,002
Total Assets	<u>\$98,887</u>	<u>\$346,172</u>	<u>(\$333,057)</u>	<u>\$112,002</u>
Liabilities				
Deposits Held Due to Others	\$98,887	\$346,172	(\$333,057)	\$112,002
Total Liabilities	<u>\$98,887</u>	<u>\$346,172</u>	<u>(\$333,057)</u>	<u>\$112,002</u>
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$28,714	\$96,951	(\$59,073)	\$66,592
Total Assets	<u>\$28,714</u>	<u>\$96,951</u>	<u>(\$59,073)</u>	<u>\$66,592</u>
Liabilities				
Deposits Held Due to Others	\$28,714	\$96,951	(\$59,073)	\$66,592
Total Liabilities	<u>\$28,714</u>	<u>\$96,951</u>	<u>(\$59,073)</u>	<u>\$66,592</u>
Sheriff				
Assets				
Cash in Segregated Accounts	\$120,926	\$906,212	(\$900,754)	\$126,384
Total Assets	<u>\$120,926</u>	<u>\$906,212</u>	<u>(\$900,754)</u>	<u>\$126,384</u>
Liabilities				
Deposits Held Due to Others	\$120,926	\$906,212	(\$900,754)	\$126,384
Total Liabilities	<u>\$120,926</u>	<u>\$906,212</u>	<u>(\$900,754)</u>	<u>\$126,384</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	<u>\$140</u>	<u>\$0</u>	<u>\$0</u>	<u>\$140</u>
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Mary Haven				
Assets				
Cash in Segregated Accounts	\$3,814	\$1,783	(\$3,524)	\$2,073
Total Assets	<u>\$3,814</u>	<u>\$1,783</u>	<u>(\$3,524)</u>	<u>\$2,073</u>
Liabilities				
Deposits Held Due to Others	\$3,814	\$1,783	(\$3,524)	\$2,073
Total Liabilities	<u>\$3,814</u>	<u>\$1,783</u>	<u>(\$3,524)</u>	<u>\$2,073</u>
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Recorder				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	<u>\$125</u>	<u>\$0</u>	<u>\$0</u>	<u>\$125</u>
Board of Elections				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	<u>\$120</u>	<u>\$0</u>	<u>\$0</u>	<u>\$120</u>
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	Additions	Deductions	Balance December 31, 2019
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$2,370,137	(\$2,370,137)	\$0
Total Assets	<u>\$0</u>	<u>\$2,370,137</u>	<u>(\$2,370,137)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$2,370,137	(\$2,370,137)	\$0
Total Liabilities	<u>\$0</u>	<u>\$2,370,137</u>	<u>(\$2,370,137)</u>	<u>\$0</u>
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Total - All Agency Funds				
Assets				
Cash, Cash Equivalents, and Investments	\$28,706,328	\$954,104,168	(\$951,916,729)	\$30,893,767
Cash in Segregated Accounts	\$3,422,779	\$74,455,448	(\$74,289,420)	\$3,588,807
Taxes Receivable	\$374,373,627	\$389,354,989	(\$374,373,627)	\$389,354,989
Total Assets	<u>\$406,502,734</u>	<u>\$1,417,914,605</u>	<u>(\$1,400,579,776)</u>	<u>\$423,837,563</u>
Liabilities				
Intergovernmental Payables	\$395,376,884	\$414,830,955	(\$398,666,011)	\$411,541,828
Unapportioned Monies	\$6,697,651	\$883,155,883	(\$882,900,492)	\$6,953,042
Payroll Withholding	\$234,875	\$42,123,367	(\$41,460,307)	\$897,935
Deposits Held Due to Others	\$4,193,324	\$77,804,400	(\$77,552,966)	\$4,444,758
Total Liabilities	<u>\$406,502,734</u>	<u>\$1,417,914,605</u>	<u>(\$1,400,579,776)</u>	<u>\$423,837,563</u>

STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 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 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)*

	2010	2011	2012	2013
Governmental Activities:				
Net Investment in Capital Assets	\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230
Restricted	118,166,446	105,859,570	112,180,708	118,558,889
Unrestricted	6,204,333	21,990,171	19,716,416	23,876,754
Total Governmental Activities Net Position	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>
Business-type Activities:				
Net Investment in Capital Assets	\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095
Restricted	65,561	65,192	0	0
Unrestricted	28,613,852	28,319,700	25,478,533	28,018,215
Total Business-type Activities Net Position	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>
Primary Government:				
Net Investment in Capital Assets	\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325
Restricted	118,232,007	105,924,762	112,180,708	118,558,889
Unrestricted	34,818,185	50,309,871	45,194,949	51,894,969
Total Primary Government Net Position	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>

Source: Warren 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.

GASB 75 was adopted in 2018. In connection with this adoption, 2017 Net Position was restated to account for the net OPEB liability at December 31, 2017.

2014	2015	2016	2017	2018	2019
\$101,160,373	\$105,717,834	\$109,867,619	\$121,965,514	\$127,268,827	\$146,598,235
114,844,167	122,315,715	134,296,761	140,541,689	155,272,013	138,018,440
(10,299,037)	(7,318,658)	(12,442,902)	(52,515,352)	(55,075,356)	(26,122,043)
<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$209,991,851</u>	<u>\$227,465,484</u>	<u>\$258,494,632</u>
\$193,130,833	\$186,570,228	\$182,926,810	\$178,510,206	\$172,887,158	\$175,018,867
0	0	0	0	0	0
22,720,635	30,173,405	39,822,386	43,728,466	50,549,081	54,342,572
<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$222,238,672</u>	<u>\$223,436,239</u>	<u>\$229,361,439</u>
\$294,291,206	\$292,288,062	\$292,794,429	\$300,475,720	\$300,155,985	\$321,617,102
114,844,167	122,315,715	134,296,761	140,541,689	155,272,013	138,018,440
12,421,598	22,854,747	27,379,484	(8,786,886)	(4,526,275)	28,220,529
<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$432,230,523</u>	<u>\$450,901,723</u>	<u>\$487,856,071</u>

Warren County, Ohio

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

	2010	2011	2012	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009
Judicial	8,948,673	9,968,293	10,600,831	9,578,991
Public Safety	30,569,557	32,918,838	30,235,088	32,633,993
Public Works	8,448,937	10,877,264	10,610,939	16,199,240
Health	690,070	739,922	719,384	751,215
Human Services	41,578,821	43,470,337	42,878,607	42,798,814
Community and Economic Development	1,959,237	1,277,322	1,144,044	718,423
Interest and Fiscal Charges	1,339,714	1,279,520	1,261,821	1,347,515
<i>Total Governmental Activities Expenses</i>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>
Business-type Activities:				
Water	12,949,603	12,628,721	13,624,951	12,324,785
Sewer	10,288,540	10,866,142	10,241,487	11,791,668
Sheriff	3,306,881	3,850,834	4,305,137	3,681,418
Communications Rotary	47,289	44,833	35,554	37,935
Storm Water	278,330	226,487	270,936	268,922
<i>Total Business-type Activities Expenses</i>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>
<i>Total Primary Government Expenses</i>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461
Judicial	3,764,683	3,850,177	3,825,532	3,474,492
Public Safety	3,185,681	3,217,028	3,435,708	4,229,470
Public Works	386,432	319,754	188,263	742,190
Health	640,977	643,008	615,907	644,580
Human Services	1,515,451	1,782,327	2,151,616	2,423,820
Community and Economic Development	15,797	15,470	91,574	248,724
Operating Grants and Contributions	18,721,731	16,295,747	15,417,995	17,895,487
Capital Grants and Contributions	6,489,133	5,118,467	7,017,529	3,751,090
<i>Total Governmental Activities Program Revenues</i>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>

2014	2015	2016	2017	2018	2019
\$25,697,153	\$20,947,312	\$22,962,392	\$24,078,050	\$25,074,165	\$28,974,703
10,245,183	10,031,641	10,936,582	12,361,315	12,535,055	12,241,806
32,523,550	32,704,802	36,381,006	39,189,369	39,818,785	46,405,203
16,941,023	14,097,496	14,782,537	18,184,420	17,381,535	19,438,257
803,660	721,478	772,568	535,798	537,045	682,810
44,781,022	46,556,568	50,592,701	56,157,383	52,725,413	57,004,894
839,410	1,868,539	1,012,399	766,686	2,297,984	4,129,047
984,976	856,805	759,944	660,137	553,316	1,061,127
<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>	<u>150,923,298</u>	<u>169,937,847</u>
13,199,905	13,570,477	13,793,369	15,085,541	14,713,668	15,907,890
11,353,148	11,471,919	12,348,975	12,273,719	14,910,173	13,077,880
3,939,563	4,033,407	4,434,600	5,053,791	5,515,248	6,454,759
95,203	51,731	38,060	53,592	56,391	45,170
305,221	229,600	324,893	415,770	392,029	373,286
<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>	<u>35,587,509</u>	<u>35,858,985</u>
<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>	<u>\$184,815,571</u>	<u>\$186,510,807</u>	<u>\$205,796,832</u>
\$8,356,380	\$7,781,430	\$8,089,838	\$7,831,534	\$8,012,025	\$11,358,358
3,951,971	4,205,338	3,972,238	4,407,438	4,471,351	1,636,051
3,506,114	3,358,883	3,965,564	4,338,569	4,259,076	3,989,374
290,728	377,913	176,725	278,202	242,076	605,125
642,561	654,082	603,316	563,995	601,508	571,761
1,455,148	2,445,466	1,674,231	1,528,271	1,727,990	1,841,059
11,016	42,996	5,970	5,657	2,500	2,500
21,466,029	18,474,444	21,473,325	23,574,422	25,081,870	30,347,714
7,095,137	1,702,284	2,145,499	13,219,479	6,205,207	15,963,650
<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>	<u>50,603,603</u>	<u>66,315,592</u>

(continued)

Warren County, Ohio

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

	2010	2011	2012	2013
Charges for Services				
Water	10,851,461	9,703,555	10,294,904	9,613,585
Sewer	8,028,278	7,606,032	8,316,165	8,307,475
Sheriff	3,191,256	3,087,525	3,634,642	3,944,816
Communications Rotary	23,855	75,203	44,618	57,352
Storm Water	0	21,075	17,140	247,109
Operating Grants and Contributions	275,383	30,300	30,759	31,232
Capital Grants and Contributions	10,171,630	5,709,307	4,144,480	4,167,040
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	32,541,863	26,232,997	26,482,708	26,368,609
<i>Total Primary Government</i>				
<i>Program Revenues</i>	74,712,537	64,947,808	65,782,520	67,747,923
Net (Expense)/Revenue				
Governmental Activities	(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)
Business-type Activities	5,671,220	(1,384,020)	(1,995,357)	(1,736,119)
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$66,660,128)	(\$86,151,586)	(\$81,992,668)	(\$85,548,005)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	27,206,742	28,359,838	30,624,218	32,701,492
Other Local Taxes	208,560	86,772	6,135	332
Grants and Entitlements not Restricted to Specific Programs	16,868,894	16,474,349	16,603,808	17,883,188
Investment Earnings	2,044,082	2,050,124	1,133,851	(97,693)
Miscellaneous	17,398	(15,591)	11,541	12,406
Transfers	0	(606,261)	0	0
<i>Total Governmental Activities</i>	79,404,249	79,863,851	91,425,785	94,546,034
Business-type Activities:				
Investment Earnings	40	34	105	0
Miscellaneous	0	0	0	0
Transfers	0	606,261	0	0
Special Item-Gain on Transfer of Operation	0	0	0	0
<i>Total Business-type Activities</i>	40	606,295	105	0
<i>Total Primary Government</i>	\$79,404,289	\$80,470,146	\$91,425,890	\$94,546,034
Change in Net Position				
Governmental Activities	\$7,072,901	(\$4,903,715)	\$11,428,474	\$10,734,148
Business-type Activities	5,671,260	(777,725)	(1,995,252)	(1,736,119)
<i>Total Primary Government Change in Net Position</i>	\$12,744,161	(\$5,681,440)	\$9,433,222	\$8,998,029

Source: Warren County Auditor's Office

(1) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2014	2015	2016	2017	2018	2019
10,005,920	10,557,413	11,734,574	13,072,900	13,663,149	14,848,477
8,764,591	8,955,427	10,030,296	9,541,003	9,911,652	10,115,363
3,853,398	4,036,459	4,128,694	4,317,357	4,643,269	4,682,461
96,224	132,943	81,961	63,592	80,082	74,586
250,504	254,550	261,778	265,851	277,726	336,855
0	0	0	0	0	0
7,430,418	6,312,507	9,476,954	10,269,657	8,209,198	11,723,609
30,401,055	30,249,299	35,714,257	37,530,360	36,785,076	41,781,351
77,176,139	69,292,135	77,820,963	93,277,927	87,388,679	108,096,943
(86,040,893)	(88,741,805)	(96,093,423)	(96,185,591)	(100,319,695)	(103,622,255)
1,508,015	892,165	4,774,360	4,647,947	1,197,567	5,922,366
<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>	<u>(\$97,699,889)</u>
\$44,333,710	\$46,638,924	\$48,595,401	\$50,276,781	\$44,740,810	\$44,172,056
0	0	0	0	0	5,602,178
35,006,529	37,382,106	39,550,594	40,717,666	51,992,878	56,435,562
260	271	373	421	0	0
18,946,910	18,111,930	17,886,740	17,579,024	16,390,393	18,640,748
2,058,230	1,605,704	946,193	3,205,637	4,533,137	9,689,339
11,866	12,258	160,029	305,388	136,110	111,520
0	0	(39,320)	0	0	0
100,357,505	103,751,193	107,100,010	112,084,917	117,793,328	134,651,403
0	0	0	0	0	0
0	0	0	0	0	2,834
0	0	39,320	0	0	0
0	0	1,191,883	0	0	0
0	0	1,231,203	0	0	2,834
<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>	<u>\$134,654,237</u>
\$14,316,612	\$15,009,388	\$11,006,587	\$15,899,326	\$17,473,633	\$31,029,148
1,508,015	892,165	6,005,563	4,647,947	1,197,567	5,925,200
<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>	<u>\$36,954,348</u>

Warren County, Ohio

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

	2010	2011 *	2012	2013
General Fund				
Nonspendable	\$0	\$260,626	\$31,219	\$23,622
Assigned	0	2,625,739	1,868,372	5,291,802
Unassigned	0	26,374,353	26,453,683	23,161,515
Reserved	1,955,660	0	0	0
Unreserved	26,811,113	0	0	0
<i>Total General Fund</i>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>
All Other Governmental Funds				
Nonspendable	0	988,969	836,316	2,608,124
Restricted	0	77,898,965	80,484,434	84,772,293
Committed	0	6,374,050	8,798,193	11,090,997
Unassigned	0	(91,510)	(879,646)	(721,592)
Reserved	24,602,858	0	0	0
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	60,469,888	0	0	0
Capital Projects Funds	7,215,720	0	0	0
Permanent Fund	43,609	0	0	0
<i>Total All Other Governmental Funds</i>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>
<i>Total Governmental Funds</i>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>

Source: Warren 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.

2014	2015	2016	2017	2018	2019
\$118,589	\$14,530	\$11,173	\$53,443	\$227,985	\$514,768
2,300,426	3,000,240	3,300,189	5,985,074	3,863,962	2,276,170
27,856,716	29,472,049	28,444,831	31,828,796	41,394,877	53,380,686
0	0	0	0	0	0
0	0	0	0	0	0
30,275,731	32,486,819	31,756,193	37,867,313	45,486,824	56,171,624
2,669,190	2,145,522	2,275,284	1,280,303	988,425	1,773,386
87,687,837	92,251,541	100,042,934	107,275,427	115,092,170	155,307,288
8,335,590	11,663,371	17,270,495	19,546,024	25,443,791	30,188,876
(2,743,047)	(843,113)	(1,035,223)	(1,693,032)	(344,266)	(1,267)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
95,949,570	105,217,321	118,553,490	126,408,722	141,180,120	187,268,283
\$126,225,301	\$137,704,140	\$150,309,683	\$164,276,035	\$186,666,944	\$243,439,907

Warren County, Ohio

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

	2010	2011	2012	2013
Revenues:				
Taxes	\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863
Payment in Lieu of Taxes (1)	0	0	0	0
Intergovernmental Revenues	37,749,226	34,437,987	36,645,811	35,627,277
Charges for Services	12,906,906	13,784,895	12,698,839	14,322,046
Licenses and Permits	17,413	12,489	11,546	12,421
Investment Earnings	1,888,491	2,442,583	1,223,141	(177,969)
Special Assessments	2,555,173	1,713,292	1,337,407	1,974,904
Fines and Forfeitures	1,011,309	1,298,994	1,695,676	1,555,168
All Other Revenue	3,834,542	2,382,008	2,814,312	3,969,630
Total Revenue	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,526,767	20,377,060	22,269,105	20,913,990
Judicial	9,001,503	9,263,271	9,507,064	9,468,603
Public Safety	29,419,773	29,732,494	30,115,927	30,758,222
Public Works	7,459,346	7,270,195	6,890,600	8,145,703
Health	664,957	713,084	719,234	736,077
Human Services	42,407,184	42,883,850	42,657,872	42,490,549
Community and Economic Development	1,961,672	1,200,266	1,169,642	709,426
Capital Outlay	6,817,539	9,114,384	10,610,923	16,892,404
Debt Service:				
Principal Retirement	3,442,853	2,937,158	2,892,193	11,747,618
Interest and Fiscal Charges	1,366,104	1,302,481	1,165,557	1,375,520
Total Expenditures	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>
Excess (Deficiency) of Revenues Over Expenditures	(931,727)	(5,034,301)	3,853,048	(7,414,772)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease Proceeds	0	0	0	8,327,410
Ohio Public Works Commission Loan	0	0	254,314	0
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	4,725,000	555,810	0	8,611,000
Premium on General Obligation Bonds	0	3,173	0	0
Pledged Revenues	0	0	0	0
Transfers In	6,354,321	7,046,311	8,502,294	11,572,894
Transfers Out	(6,354,321)	(8,952,572)	(9,299,638)	(12,372,894)
Total Other Financing Sources (Uses)	<u>4,725,000</u>	<u>(1,347,278)</u>	<u>(543,030)</u>	<u>16,138,410</u>
Net Change in Fund Balance	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>
Debt Service as a Percentage of Noncapital Expenditures				
	4.20%	3.61%	3.38%	9.90%

Source: Warren County Auditor's Office

(1) In 2019, began reporting payment in lieu of taxes separately from property taxes.

2014	2015	2016	2017	2018	2019
\$81,179,735	\$85,936,717	\$90,116,220	\$92,988,455	\$98,861,221	\$103,886,660
0	0	0	0	0	5,602,178
40,371,800	37,159,816	38,291,382	42,644,173	45,928,927	46,395,284
13,886,374	14,360,672	14,808,160	15,174,059	15,297,745	14,980,742
11,881	12,263	12,804	12,638	12,882	13,862
2,078,922	1,596,930	813,189	3,191,621	3,929,179	10,077,571
1,321,980	1,354,610	1,306,444	1,390,768	943,362	701,710
1,464,896	1,462,069	1,510,868	1,736,459	1,936,661	1,474,322
3,124,962	3,680,509	2,806,370	2,683,264	2,969,532	3,294,436
143,440,550	145,563,586	149,665,437	159,821,437	169,879,509	186,426,765
24,836,330	21,030,071	21,088,042	21,481,634	21,884,643	25,412,347
10,084,465	10,206,280	10,889,249	10,501,637	10,849,259	10,840,734
31,450,422	31,565,945	32,977,073	33,932,231	34,994,880	35,564,657
6,781,163	8,504,917	7,836,445	9,064,793	8,197,651	10,322,500
790,993	761,050	761,785	532,564	491,450	526,507
44,784,175	46,992,012	48,996,353	52,945,538	51,728,436	51,689,279
829,873	1,881,304	974,813	840,665	2,160,486	3,639,736
19,000,295	8,811,601	9,385,124	12,118,779	14,209,275	26,083,213
3,473,159	3,459,908	3,668,951	3,207,570	2,224,701	9,740,511
1,025,137	896,102	797,740	674,760	567,294	1,157,099
143,056,012	134,109,190	137,375,575	145,300,171	147,308,075	174,976,583
384,538	11,454,396	12,289,862	14,521,266	22,571,434	11,450,182
0	0	0	0	0	0
0	1,000,000	0	0	0	0
0	0	0	129,254	0	0
0	0	0	0	0	43,120,221
0	0	0	0	0	1,841,703
0	0	0	292,535	0	0
15,100,434	15,753,634	20,003,560	16,104,380	16,020,303	24,585,819
(15,900,434)	(16,553,634)	(20,042,880)	(16,371,815)	(16,286,743)	(24,949,656)
(800,000)	200,000	(39,320)	154,354	(266,440)	44,598,087
(\$415,462)	\$11,654,396	\$12,250,542	\$14,675,620	\$22,304,994	\$56,048,269
3.42%	3.42%	3.49%	2.83%	2.03%	7.08%

Warren County, Ohio

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

Collection year	2010	2011	2012	2013
Real Property (2)				
Assessed	(3)			(3)
Residential/Agricultural	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550
Commercial/Industrial/Public Utility	953,892,890	899,990,910	881,568,940	841,267,660
Actual	15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885
Personal Property - Public Utility (2)				
Assessed	153,261,530	227,822,150	236,416,170	278,705,790
Actual	174,160,830	258,888,807	268,654,739	316,711,125
Tangible Personal Property - General Business (2)				
Assessed	11,619,070	0	0	0
Actual	185,905,120	0	0	0
Total				
Assessed	5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000
Actual	15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010
Assessed Value as a Percentage of Actual Value				
	35.24%	35.87%	35.89%	36.09%
Total Direct Tax Rate				
	5.78	7.78	7.78	7.78

Source: Warren County Auditor's Office

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

(2) Refer to: Note 6 - Taxes in the Financial Statements.

All public utility collections from 2009 forward, are unpaid delinquent collections from prior tax years.

(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.

(5) MRDD rate reduced 1.5 starting in 2018.

(6) A sexennial update of property values was done in 2018 resulting in an increase of property values in 2019.

2014	2015	2016	2017	2018	2019
		(4)			(6)
\$4,474,642,360	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010	\$5,233,469,080	\$6,028,821,500
841,493,780	862,154,640	890,946,780	903,153,890	932,392,620	973,301,300
15,188,960,400	15,459,011,060	16,839,110,660	17,176,411,143	17,616,747,714	20,006,065,143
285,162,200	292,369,620	297,320,090	329,708,200	354,092,590	403,781,490
324,047,955	332,238,205	337,863,739	374,668,409	402,377,943	458,842,602
0	0	0	0	0	0
0	0	0	0	0	0
5,601,298,340	5,703,023,490	6,191,008,820	6,341,452,100	6,519,954,290	7,405,904,290
15,513,008,350	15,791,249,265	17,176,974,399	17,551,079,552	18,019,125,657	20,464,907,745
36.11%	36.12%	36.04%	36.13%	36.18%	36.19%
7.78	7.78	7.78	7.78	6.28	6.28
				(5)	(5)

Warren County, Ohio

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

	2010	2011	2012	2013
Direct Rates				
County				
General Fund	2.57	2.57	2.57	2.57
Board of Developmental Disabilities	2.00	4.00	4.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	5.78	7.78	7.78	7.78
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Warren County Joint Emergency Medical Services	1.80	1.80	1.80	1.80
Warren/Clinton Joint Fire	3.00	3.00	3.00	3.00
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	28.90-83.97	28.90-83.97
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	.50-1.00	.50-1.00	.50-1.00	.50-1.00

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

Sources:

Warren County Auditor's Office
Warren County Treasurer's Office

2014	2015	2016	2017	2018	2019
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	2.50	2.50
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	7.78	6.28	6.28
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
4.41	4.41	4.41	4.41	4.41	4.41
4.00	4.00	4.00	4.00	4.00	4.00
1.11-10.07	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.97	28.90-83.97	28.90-83.11	28.90-83.11	28.90-83.11	28.90-82.79
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	.50-1.0	.50-1.0	.50-1.0	.50-1.0	.50-1.0

Warren County, Ohio

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

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Park LLC	Amusement Park	\$20,651,700	1	0.29%
Mason Family Resorts LLC	Hotel	17,998,030	2	0.26%
Somerset At Deerfield	Apartments	15,887,550	3	0.23%
Otterbein Lebanon LLC	Retirement Community	13,021,330	4	0.19%
Inland American Loveland	Apartments	11,812,100	5	0.17%
Drees Company	Residential Community	11,158,480	6	0.16%
Hills Properties LTD	Apartments	10,995,500	7	0.16%
Sir Mallard Crossing LLC	Apartments	10,812,790	8	0.15%
Middletown Regional Hospital	Medical Clinics & Offices	9,475,440	9	0.14%
LSREF4 Skyline (OH/NE)	Motels & Cabins	9,064,800	10	0.13%
	Subtotal	130,877,720		1.88%
	All Others	6,871,245,080		98.12%
	Total	<u>\$7,002,122,800</u>		<u>100.00%</u>
		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,968	1	1.05%
Kings Island Co	Amusement Park	20,334,447	2	0.37%
Deerfield Realty Holding	Real Estate	16,779,529	3	0.31%
Craig & Frances Lindner	Office Space	12,326,699	4	0.23%
Duke Realty Ohio	Real Estate	10,752,546	5	0.20%
Otterbein Home	Retirement Community	9,808,582	6	0.18%
SMG Land Holdings LLC	Real Estate	9,400,479	7	0.17%
Community Insurance Co	Insurance/Office Space	9,112,275	8	0.17%
Passco Mallard Crossing	Apartments	8,727,520	9	0.16%
Twin Fountains of Mason	Apartments	8,695,050	10	0.16%
	Subtotal	163,133,095		3.00%
	All Others	5,300,375,075		97.00%
	Total	<u>\$5,463,508,170</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2019 and 2010. 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*

		2019		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc	Gas & Electric	\$165,884,880	1	41.08%
Rockies Express Pipeline	Gas Pipeline	113,574,830	2	28.13%
Texan Eastern Transmission Corp	Gas Pipeline & Storage	44,841,160	3	11.11%
Texas Gas Transmission Company	Gas Pipeline & Storage	21,426,620	4	5.31%
Dayton Power & Light	Electric	16,192,260	5	4.01%
Vectren Energy Delivery Inc	Gas Transportation	14,809,140	6	3.67%
Dominion Transmission Corp	Gas Transportation	8,206,020	7	2.03%
Dominion Transmission Inc	Gas Transportation	8,185,870	8	2.03%
ANR Pipeline Company	Gas Pipeline	7,102,470	9	1.76%
Columbia Gas Transmission	Gas Transportation	1,351,170	10	0.33%
	Subtotal	<u>401,574,420</u>		<u>99.46%</u>
	All Others	<u>2,207,070</u>		<u>0.54%</u>
	Total	<u><u>\$403,781,490</u></u>		<u><u>100.00%</u></u>
		2010		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy of Ohio	Gas & Electric	\$98,288,620	1	64.13%
Texas Eastern Transmission	Gas Pipeline & Storage	19,184,530	2	12.52%
Dayton Power & Light	Gas Transportation	12,734,340	3	8.31%
Dominion Transmission Inc	Gas Transportation	5,246,370	4	3.42%
Vectren Energy Delivery Ohio	Gas Transportation	4,796,040	5	3.13%
ANR Pipeline Co	Gas Pipeline & Storage	4,438,150	6	2.90%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,965,360	7	1.93%
Columbus Southern Power Co	Gas & Electric	2,151,020	8	1.40%
Banc of America Leasing Corp	Leasing to Public Utility	1,844,270	9	1.20%
Columbia Gas Transmission Corp	Gas Transportation	545,230	10	0.36%
	Subtotal	<u>152,193,930</u>		<u>99.30%</u>
	All Others	<u>1,067,600</u>		<u>0.70%</u>
	Total	<u><u>\$153,261,530</u></u>		<u><u>100.00%</u></u>

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2019 and 2010.

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2010	2011	2012	2013
Total Current Tax Levy (1)	\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609
Total Delinquent Levy	1,878,854	2,231,929	3,962,381	1,898,211
Total Levy	31,156,711	33,924,021	45,939,093	42,360,820
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	27,988,157	30,049,225	40,546,414	39,671,026
Percent of Current Levy Collected	95.59%	94.82%	96.59%	98.04%
Delinquent Tax Collections	914,580	889,513	1,925,050	1,366,872
Percent of Delinquent Collected	48.68%	39.85%	48.58%	72.01%
Total Tax Collections	28,902,737	30,938,738	42,471,464	41,037,898
Percent of Total Tax Collections to Total Tax Levy	92.77%	91.20%	92.45%	96.88%

Source: Warren 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.

2014	2015	2016	2017	2018	2019
\$40,340,149	\$41,406,295	\$43,669,333	\$44,709,929	\$37,697,060	\$40,799,664
1,659,516	1,246,552	1,411,300	1,229,542	666,160	616,931
41,999,665	42,652,847	45,080,633	45,939,471	38,363,220	41,416,595
39,556,557	40,449,437	42,836,026	43,850,377	36,612,081	40,183,928
98.06%	97.69%	98.09%	98.08%	97.12%	98.49%
1,135,743	875,917	1,061,367	862,744	430,599	405,356
68.44%	70.27%	75.20%	70.17%	64.64%	65.71%
40,692,300	41,325,354	43,897,393	44,713,121	37,042,680	40,589,284
96.89%	96.89%	97.38%	97.33%	96.56%	98.00%

Warren County, Ohio

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

Industry (Category)	2010	2011	2012	2013
Sales Tax Payments (1)	\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775
Direct Pay Tax Return Payments (1)	783,446	712,138	804,890	882,631
Seller's Use Tax Return Payments (1)	2,758,736	3,294,396	3,678,037	4,151,277
Consumer's Use Tax Return Payments (1)	1,223,045	1,008,326	1,351,308	1,538,738
Motor Vehicle Tax Payments (1)	3,566,902	3,938,727	4,130,794	4,425,416
Watercraft and Outboard Motors (1)	42,759	53,548	50,699	61,778
Department of Liquor Control (1)	77,533	80,692	85,986	90,046
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,644	1,824	2,324	2,204
Sales/Use Tax Voluntary Payments (1)	53,492	23,906	27,911	28,974
Statewide Master Numbers (1)	11,429,838	11,657,003	12,472,932	12,716,921
Sales/Use Tax Assessment Payments (1)	164,252	168,025	156,005	128,015
Streamlined Sales Tax Payments (1)	13,413	26,053	22,238	27,981
Use Tax Amnesty Payments (1)	0	4,473	21,758	102,910
State Administrative Rotary Fund (1)	(276,440)	0	0	(327,492)
Sales/Use Tax Refunds Approved (1)	(72,269)	(477,799)	(395,111)	(141,254)
State Adjustment to Prior Allocations (1)	0	(283,419)	(306,388)	0
Non-Resident Motor Vehicle Tax Payments (1)	69,168	84,925	82,092	113,791
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
Amnesty 2018	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	\$27,367,525	\$28,058,472	\$30,332,459	\$32,421,711
Sales Tax Rate	6.50%	6.50%	6.50%	6.50-6.75%

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" beginning May 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 2014 moving forward.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2014	2015	2016	2017	2018	2019
\$4,522,487	\$0	\$0	\$0	\$0	\$0
387,307	0	0	0	0	0
2,260,384	0	0	0	0	0
878,142	0	0	0	0	0
2,135,611	0	0	0	0	0
18,373	0	0	0	0	0
47,384	0	0	0	0	0
1,412	0	0	0	0	0
7,332	0	0	0	0	0
6,160,406	0	0	0	0	0
63,104	0	0	0	0	0
14,110	0	0	0	0	0
4,311	0	0	0	0	0
(165,005)	0	0	0	0	0
(52,902)	0	0	0	0	0
0	0	0	0	0	0
53,086	0	0	0	0	0
2,973,041	5,826,942	6,705,288	6,431,993	8,065,010	10,568,781
708,812	1,720,831	1,607,244	1,570,852	790,713	868,168
2,276,106	4,799,801	5,832,878	5,887,346	7,821,474	9,174,949
859,989	1,900,883	1,868,979	2,163,722	2,367,073	2,467,584
2,605,944	5,006,930	5,384,016	5,876,023	7,195,639	7,821,567
39,385	59,443	78,562	88,573	125,273	115,270
47,064	98,880	113,969	118,769	154,735	185,317
20,820	99,569	89,401	32,294	16,631	78,791
52,551	135,236	59,134	237,243	156,107	154,406
170,874	95,668	29,939	49,257	79,686	87,919
1,731	3,113	7,160	4,853	9,668	7,010
4,737	177,677	107,180	156,163	155,384	129,697
6,787,403	13,385,998	13,874,244	14,139,741	16,953,844	18,552,276
808	18,369	14,263	35,196	36,340	472,649
1,882	39,603	25,659	33,935	54,806	132,910
0	4	52	41	39	1,356
0	0	0	11,720	11,836	13,309
63,951	122,645	168,346	198,414	209,837	231,709
0	0	0	0	0	2,751
1,935,716	3,744,511	3,772,912	3,681,283	4,582,505	4,381,616
595	1,376	1,347	1,332	5,825	666
0	0	0	0	0	163
632	0	0	0	0	0
(63,852)	(405,262)	(500,064)	(162,694)	(26,048)	(330,745)
(184,882)	(368,322)	(392,405)	(405,561)	(487,664)	(551,181)
<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>	<u>\$40,150,495</u>	<u>\$48,278,713</u>	<u>\$54,566,938</u>
6.75%	6.75%	6.75%	6.75%	7.00%	7.00%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2010	2011	2012	2013
Governmental Activities (1)				
General Obligation Bonds Payable	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
Special Assessment Bonds Payable	12,329,258	11,541,111	10,180,450	9,431,095
Tax Increment Dist. Revenue Bonds Payable	2,325,000	2,285,000	2,245,000	2,205,000
State 166 Loan Payable	5,334,801	4,669,970	3,978,053	3,257,945
OPWC Loan Payable	25,372	0	247,956	235,240
ODOT Loan Payable	0	0	0	0
Capital Leases	8,284	5,286	2,029	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$5,715,481	\$5,178,651	\$0	\$0
OWDA Loan Payable	4,914,650	13,389,853	15,734,018	15,248,765
OPWC Loan Payable	0	0	0	0
Long-Term Contract	0	0	0	0
Total Primary Government	<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>
Population (2)				
Warren County	212,693	215,406	217,310	219,169
Outstanding Debt Per Capita	\$181	\$204	\$177	\$197
Income (3)				
Personal (in thousands)	\$8,266,739	\$8,731,698	\$9,304,780	\$8,560,174
Percentage of Personal Income	0.46%	0.50%	0.41%	0.50%

Sources:

(1) Warren 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

2014	2015	2016	2017	2018	2019
\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077
8,405,097	7,472,884	6,508,405	5,632,634	4,857,585	1,885,011
2,155,000	2,105,000	2,055,000	1,995,000	1,935,000	1,870,000
2,508,500	1,728,521	916,765	71,936	0	0
222,524	1,209,808	1,097,092	984,376	871,660	758,944
0	0	0	0	0	0
0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0
14,557,956	13,847,998	13,944,198	12,965,599	11,960,401	10,927,858
0	0	65,040	43,360	21,680	0
0	0	0	0	0	0
<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>	<u>\$58,811,890</u>

221,659	224,469	227,063	228,882	232,173	234,602
\$176	\$159	\$142	\$123	\$107	\$251

\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738
0.45%	0.32%	0.28%	0.23%	0.19%	0.42%

Warren County, Ohio

*Ratios of General Bonded Debt Outstanding
Last Ten Years*

Year	2010	2011 (1)(a)	2012 (1)(a)	2013
Population (1)	212,693	215,406	217,310	219,169
Assessed Value (2)	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
General Bonded Debt (3)				
General Obligation Bonds	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
Resources Available to Pay Principal (4)	\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459
Net General Bonded Debt	\$105,000	\$0	\$0	\$7,406,549
Ratio of Net Bonded Debt to Assessed Value	0.0019%	0.0000%	0.0000%	0.1333%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0007%	0.0000%	0.0000%	0.0481%
Net Bonded Debt per Capita	\$0.49	\$0.00	\$0.00	\$33.79

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (a) 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) Warren County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes and dedicated sales taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes and dedicated sales taxes.

2014	2015	2016	2017	2018	2019
221,659	224,469	227,063	228,882	232,173	234,602
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077
\$4,286,090	\$3,359,172	\$2,404,162	\$2,030,135	\$1,651,108	\$18,937,046
\$6,770,000	\$5,980,000	\$5,175,000	\$4,355,000	\$3,520,000	\$24,433,031
0.1209%	0.1049%	0.0836%	0.0687%	0.0540%	0.3299%
0.0436%	0.0379%	0.0301%	0.0248%	0.0195%	0.1194%
\$30.54	\$26.64	\$22.79	\$19.03	\$15.16	\$104.15

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2010	2011	2012	2013
<u>Total Debt</u>				
Net Assessed Valuation	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
Debt Limit (1)	139,209,719	140,382,588	141,276,285	137,398,350
County G.O. Debt Outstanding (2) (3)	751,000	6,650,000	5,860,000	12,575,000
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>751,000</u>	<u>6,650,000</u>	<u>5,860,000</u>	<u>12,575,000</u>
Overall Legal Debt Margin	<u>\$138,458,719</u>	<u>\$133,732,588</u>	<u>\$135,416,285</u>	<u>\$124,823,350</u>
	99.46%	95.26%	95.85%	90.85%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	56,283,888	56,753,035	57,110,514	55,559,340
Net Indebtedness Subject to Limit	<u>751,000</u>	<u>6,650,000</u>	<u>5,860,000</u>	<u>12,575,000</u>
Overall Legal Debt Margin	<u>\$55,532,888</u>	<u>\$50,103,035</u>	<u>\$51,250,514</u>	<u>\$42,984,340</u>

Source: Warren County Auditor's Office

- (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) Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following : Special Assessment Fund and unamortized premiums.
- (3) Numbers for previous years have been changed to exclude unamortized premiums.

2014	2015	2016	2017	2018	2019
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
138,532,459	141,075,587	153,275,221	157,036,303	161,498,857	183,647,607
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
0	0	0	0	0	0
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
<u>\$127,592,459</u>	<u>\$131,820,587</u>	<u>\$145,750,221</u>	<u>\$150,696,303</u>	<u>\$156,363,857</u>	<u>\$141,982,607</u>
92.10%	93.44%	95.09%	95.96%	96.82%	77.31%
\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
56,012,983	57,030,235	61,910,088	63,414,521	65,199,543	74,059,043
10,940,000	9,255,000	7,525,000	6,340,000	5,135,000	41,665,000
<u>\$45,072,983</u>	<u>\$47,775,235</u>	<u>\$54,385,088</u>	<u>\$57,074,521</u>	<u>\$60,064,543</u>	<u>\$32,394,043</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2010	2011	2012	2013
Water System Bonds (1)				
Gross Revenues (2)	\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585
Direct Operating Expenses (3)	7,921,008	7,648,931	8,526,501	7,711,903
Net Revenue Available for Debt Service	3,082,823	2,213,692	1,914,847	1,901,682
Annual Debt Service Requirement	784,223	786,295	781,870	0
Coverage Excluding Tap-in Fees	3.93	2.82	2.45	N/A
Tap-in Fees (4)	1,714,150	2,636,665	2,103,466	2,367,417
Coverage Including Tap-in Fees	6.12	6.17	5.14	N/A
Sewer System Bonds (1)				
Gross Revenues (2)	\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475
Direct Operating Expenses (3)	6,761,398	6,873,776	6,646,793	6,517,435
Net Revenue Available for Debt Service	1,266,880	732,256	1,669,372	1,790,040
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	1,171,558	846,579	813,710	1,300,873
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328
January 1 Restricted Fund Balance to pay Debt Service	1,797,320	1,652,259	1,288,155	719,109
Debt Service				
Principal	1,328,557	1,343,957	1,360,661	1,060,356
Interest	686,743	619,402	562,792	492,379
Coverage	1.82	1.66	1.37	1.37
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$3,366,276	\$2,432,983	\$2,142,123	\$0
January 1 Restricted Fund Balance to pay Debt Service	9,126,492	10,549,093	11,043,489	11,251,872
Debt Service				
Principal	1,453,805	1,419,831	1,481,917	1,545,107
Interest	486,884	521,743	451,822	364,230
Coverage	6.44	6.69	6.82	5.90

Source: Warren County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 14
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.
- (4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

2014	2015	2016	2017	2018	2019
\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149	\$14,848,477
8,265,954	8,671,385	8,680,386	9,709,670	9,454,527	10,577,436
1,739,966	1,886,028	3,054,188	3,363,230	4,208,622	4,271,041
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,438,414	3,389,001	3,434,494	4,028,812	3,507,712	4,475,902
N/A	N/A	N/A	N/A	N/A	N/A
\$8,764,591	\$8,955,427	\$10,030,296	\$9,541,003	\$9,911,652	\$12,742,095
6,431,656	6,560,500	7,161,614	7,020,518	9,701,736	8,066,977
2,332,935	2,394,927	2,868,682	2,520,485	209,916	4,675,118
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,859,229	2,482,081	3,083,743	3,700,153	2,698,927	3,233,878
N/A	N/A	N/A	N/A	N/A	N/A
\$1,321,980	\$1,356,383	\$1,334,108	\$1,286,133	\$946,676	\$701,710
575,202	436,536	405,783	373,459	273,641	233,165
1,025,998	932,213	964,479	1,005,025	775,049	3,592,795
455,349	403,469	359,701	313,432	271,445	164,176
1.28	1.34	1.31	1.26	1.17	0.25
\$0	\$0	\$0	\$0	\$0	\$0
9,342,535	5,515,189	3,604,369	2,288,241	1,773,325	1,327,625
1,614,445	1,674,979	1,736,756	1,209,829	441,936	385,000
301,707	236,215	174,064	106,299	72,980	60,700
4.88	2.89	1.89	1.74	3.44	2.98

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2010	2011	2012	2013
		(4)	(4)	
Population (4)				
Warren County	212,693	215,406	217,310	219,169
Income (2)				
Total Personal (in thousands)	\$8,266,739	\$8,731,698	\$9,304,780	\$8,560,174
Per Capita (2) (a)	\$38,867	\$40,536	\$42,818	\$39,057
Unemployment Rate (3)				
Federal	9.6%	8.9%	8.1%	7.0%
State	10.1%	8.6%	7.2%	7.0%
Warren County	8.9%	7.6%	6.3%	6.0%
Civilian Work Force Estimates (3)				
State	5,897,600	5,806,000	5,747,900	5,766,000
Warren County	108,300	109,200	109,100	110,800
Total Retail Sales (thousands) (5)				
Warren County	\$2,720,949	\$2,836,263	\$3,062,820	\$3,270,480
Employment Distribution by Occupation (1)				
Manufacturing	10,977	11,142	10,284	12,068
Education (1)(a)	1,612	4,440	8,697	5,790
Service	17,013	14,225	15,620	26,433
Retail	9,439	13,024	22,604	16,405
Medical	6,205	5,389	6,533	5,777
Construction	2,198	3,065	3,734	3,559
Financial	4,026	5,256	5,214	5,027
Restaurants/Accommodations	10,681	7,105	8,814	5,850
Daytime Population (1)	62,151	63,646	81,500	80,909

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2018 for the presentation of 2019 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

2014	2015	2016	2017	2018	2019
221,659	224,469	227,063	228,882	232,173	234,602
\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738
\$39,057	\$48,962	\$50,964	\$52,536	\$56,003	\$59,180
6.2%	5.0%	4.7%	4.4%	3.9%	3.7%
5.7%	4.8%	5.0%	4.8%	4.6%	4.1%
4.8%	3.9%	3.9%	3.9%	3.9%	3.1%
5,719,500	5,719,872	5,720,387	5,748,400	5,755,000	5,811,750
110,700	109,662	111,749	115,600	116,703	119,179
\$3,501,007	\$3,732,564	\$3,955,059	\$4,071,767	\$4,175,867	\$4,437,248
14,214	9,281	10,243	13,032	13,542	14,868
3,909	7,372	6,412	6,270	6,130	5,974
28,538	38,315	38,929	39,388	38,906	38,762
17,099	16,992	17,422	16,923	16,971	16,461
6,291	9,801	10,189	10,034	10,481	10,983
4,039	4,971	4,890	3,970	4,057	4,130
4,709	7,726	7,293	5,186	5,677	5,292
6,917	9,108	9,263	9,121	9,409	9,441
85,710	103,556	104,641	105,402	105,747	114,822



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

		2019		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Proctor and Gamble	Consumer Product Research and Development	3,036	1	2.89%
Macy's Credit and Customer Service	Financial Transaction Processing	2,250	2	2.14%
Luxottica (Lenscrafters)	Eyewear and Lenses	1,853	3	1.76%
Cintas	Professional Uniforms	1,512	4	1.44%
Wellpoint	Health Insurance	1,300	5	1.24%
Anthem Blue Cross and Blue Shield	Medical Prescriptions	1,300	6	1.24%
Warren County	Government	1,276	7	1.21%
Atrium Medical Center	Outpatient Care	1,200	8	1.14%
Mason City Schools	Public Education	1,184	9	1.13%
Huma Care	Healthcare Resource Management	1,000	10	0.95%
	Total	<u>15,911</u>		<u>15.14%</u>
	Total Employment within the County	<u><u>105,079</u></u>		
		2010		
Employer	Nature of Business	Number of Employees	Rank	Percentage of Total Employment
Macy's Credit & Customer Services	Financial and Internet Sales Service	2,154	1	2.44%
Procter & Gamble	Consumer Product R&D	1,943	2	2.20%
Atrium Medical Center	Hospital & Outpatient Care Services	1,879	3	2.13%
WellPoint	Health Insurance	1,743	4	1.97%
Luxottica Retail	Optical Goods	1,533	5	1.74%
Cintas Corporation	Uniform/business supplies	1,322	6	1.50%
Cincinnati Premium Outlet	Retail	1,100	7	1.25%
Otterbein Retirement Living Communities	Senior Living	851	8	0.96%
L-3 Cincinnati Electronics	Lens/telecommunication Technology	619	9	0.70%
Cengage Learning Inc.	Higher Education Resource Production	575	10	0.65%
	Total	<u>13,719</u>		<u>15.54%</u>
	Total Employment within the County	<u><u>88,267</u></u>		

Source: Warren County Office of Economic Development

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2010	2011	2012	2013
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	7	7
Auditor	13	15	13	17
Treasurer	7	7	7	7
Prosecuting Attorney	31	32	32	32
Recorder	13	13	12	12
Board of Elections	8	9	9	10
Data Processing	30	28	28	27
Records Center	5	5	5	6
Facilities Management	43	41	38	42
Tax Maps	5	5	5	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	11	11	12	9
Delinquent Real Estate Tax and Assessment (1)	16	17	3	3
Judicial				
Common Pleas Court (2)	30	34	22	23
Domestic Relations	9	9	9	9
Juvenile Court	18	18	18	19
Probate Court	9	9	8	9
Clerk of Courts	17	17	16	16
Municipal Court	9	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	5	4	3
County Court Clerk	13	13	13	12
Notary Public	1	1	1	1
Certificate of Title Administration	16	16	16	16
County Court Special Projects	5	4	4	3
Mental Health Grant	0	1	0	0

2014	2015	2016	2017	2018	2019
7	7	7	7	8	8
14	14	14	16	16	12
7	7	7	7	7	7
32	31	32	34	31	32
12	10	10	11	12	8
10	10	10	10	11	10
28	22	21	22	23	22
4	5	5	5	6	6
42	47	45	47	46	47
4	6	7	6	6	5
8	8	8	9	8	7
13	12	9	10	9	9
3	3	3	3	11	3
24	22	29	22	33	24
9	10	10	9	14	13
19	18	18	18	21	22
9	9	10	9	11	11
17	16	16	16	16	16
9	9	9	9	10	10
3	3	3	3	3	2
4	4	6	6	6	6
10	10	10	11	11	10
1	1	1	1	1	1
16	17	17	18	18	18
4	4	0	0	0	0
0	1	0	0	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2010	2011	2012	2013
Public Safety				
Coroner	3	3	4	4
Sheriff	185	193	187	194
Building Regulation	12	12	12	12
Adult Probation	11	8	24	27
Juvenile Probation	14	12	15	14
Juvenile Detention	22	21	24	23
Communication Dispatch	35	34	32	32
Telecommunications	18	21	21	20
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	30	29	31	37
Emergency Management	6	5	9	7
County Court Probation Department (2)	4	4	4	4
Indigent Guardianship (2)	1	0	2	0
Cognitive Intervention Program	3	5	5	4
Municipal Victim Witness	3	3	3	2
Public Works				
Engineer	43	44	43	43
Water	36	37	37	40
Sewer	34	30	31	29
Storm Water	1	0	1	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
Board of Development Disabilities	205	204	198	199
Jobs and Family Services	41	40	41	38
Children's Services Board	39	42	41	42
Workforce Investment Act	10	10	9	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	54	50	50	51
Veteran Services	9	10	9	13
Community and Economic Development	4	4	4	4
	<u>1,163</u>	<u>1,167</u>	<u>1,148</u>	<u>1,167</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, began to have 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.

2014	2015	2016	2017	2018	2019
4	4	4	4	5	5
191	190	188	190	194	193
12	12	16	15	15	14
28	32	33	34	32	40
13	17	14	17	17	16
25	24	26	25	24	27
36	32	36	39	42	37
21	20	23	22	23	24
1	2	2	2	2	2
37	43	35	34	34	32
7	7	5	4	5	4
4	2	3	4	5	5
0	0	1	0	0	0
2	0	0	2	2	2
2	3	3	2	2	4
44	45	45	43	45	46
36	37	37	36	36	38
30	34	34	34	36	37
1	1	0	2	3	0
4	4	4	4	4	4
2	2	2	2	2	3
175	169	170	174	127	125
42	44	45	45	44	46
42	45	52	50	55	51
10	9	9	7	8	8
0	1	2	1	2	2
50	49	49	48	50	48
15	19	22	22	26	26
5	5	5	5	5	4
<u>1,148</u>	<u>1,158</u>	<u>1,172</u>	<u>1,176</u>	<u>1,183</u>	<u>1,152</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,026	1,867	1,862	1,999
Number of Public Hearings	26	17	28	24
Auditor				
Number of Non-exempt Conveyances	4,624	4,123	5,040	5,517
Number of Exempt Conveyances	2,349	2,682	2,802	3,012
Number of Real Estate Transfers	6,973	6,805	7,842	8,529
Number of Dog Licenses Issued	28,151	28,815	29,038	28,608
Number of General Warrants Issued	36,161	35,249	33,702	46,326 (F)
Number of Payroll Warrants Issued	36,327	35,494	35,923	35,794
Number of Receipt Payins Issued	9,139	8,843	9,354	10,188
Treasurer				
Number of Parcels Billed-see (C) below	87,904	88,018	88,720	89,065
Number of Parcels Collected - see (C) below	86,442	86,442	87,416	87,797
Return on Portfolio as of December 31st	1.41%	0.98%	0.72%	1.01%
Prosecuting Attorney				
Criminal Cases - Common Pleas	891	880	955	925
Criminal/Traffic Cases - Juvenile Court - see (J) below	2,653	2,546	2,866	2,958
Criminal/Traffic Cases - County Court - see (J) below	6,184	6,644	7,069	6,737
Board of Elections				
Number of Registered Voters	135,490	139,093	146,374	144,023
Number of Voters Last General Election	81,631	72,132	111,757	35,880
Percentage of Registered Voters that Voted	60.25%	51.86%	76.35%	24.91%
Recorder				
Number of Deeds Recorded	7,853	7,508	8,313	9,220
Number of Mortgages Recorded	13,683	12,391	15,120	12,743
Number of Military Discharges Recorded	25	29	8	228
Facilities Management - see (D) below				
Number of Buildings	(A)	18	23	23
Square Footage of Buildings	(A)	473,232	474,344	474,344
Total Acreage	(A)	(A)	406	406

2014	2015	2016	2017	2018	2019
2,058	2,228	2,110	2,092	1,920	1,807
28	39	46	40	22	22
5,419	5,878	6,472	7,027	6,825	6,688
2,810	2,792	3,003	2,640	2,667	2,726
8,229	8,670	9,475	9,667	9,492	9,414
27,564	27,108	27,367	26,900	27,304	27,522
52,707	50,271	51,821	52,120	52,151	31,162 (M)
36,564	35,783	37,448	36,066	36,018	35,160
9,297	10,156	10,337	10,653	10,490	24,676 (M)
89,510	89,792	90,390	91,467	92,610	93,699
88,063	88,455	89,151	90,286	91,532	92,729
1.34%	1.54%	1.59%	1.72%	1.83%	1.91%
959	1,007	1,089	1,235	1,320	1,210
2,756	2,659	2,195	1,111	1,017	1,047
6,655	5,539	4,329	6,434	6,814	4,361
147,798	143,235	152,350	154,723	160,372	155,939
60,050	65,461	119,450	47,131	101,067	39,732
40.86%	45.70%	78.40%	30.46%	63.02%	25.50%
7,563	8,075	9,315	9,040	8,769	8,654
9,001	10,553	11,763	10,563	9,668	11,707
111	103	86	266	155	312
24	25	25	25	25	25
528,344	536,639	536,639	536,639	536,639	548,261
406	408	408	408	408	408

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Data Processing				
GIS Group				
Number of GIS Outside Requests	248	226	216	280
Number of Internal GIS Users	65	70	73	78
Systems Development Group				
Number of Outside Requests	122	116	82	84
Number of Users Supported	836	864	867	929
Web Group				
Number of Sites Maintained	30	32	35	43
Support Group				
Number of Departments Supported	53	53	55	55
Number of Help Desk Work Orders	2,657	3,588	3,423	3,490
Office of Management and Budget				
Number of Workers' Compensation Claims	68	62	39	47
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,760	2,632	3,419	3,147
Number of Criminal Cases Filed	810	819	899	877
Probate Court				
Number of Estates Filed	711	711	705	784
Number of Guardianships Filed	126	103	149	131
Number of Marriages Filed	1,034	1,114	1,108	1,090
Juvenile Court				
Number of Civil Cases Filed	1,914	2,265	1,713	1,947
Number of Adult Cases Filed	145	122	97	190
Number of Delinquent Cases Filed	1,251	1,223	1,281	1,247
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	601	659	626	524
Number of Criminal and Traffic Cases Filed	8,273	8,052	7,170	6,322
Number of Small Claims Cases Filed	49	42	37	41
Lebanon				
Number of Civil Cases Filed	853	826	754	535
Number of Criminal and Traffic Cases Filed	5,428	5,566	5,187	5,063
Number of Small Claims Cases Filed	210	96	81	56
Mason				
Number of Civil Cases Filed	1,322	1,018	1,058	827
Number of Criminal and Traffic Cases Filed	8,675	7,090	7,783	9,148
Number of Small Claims Cases Filed	85	76	118	110

2014	2015	2016	2017	2018	2019
205	231	154	143	248	336
83	83	83	84	77	81
104	97	52	25	55	57
942	955	955	955	982	980
46	44	44	44	47	47
48	48	62	58	58	58
2,850	2,876	3,005	2,954	3,120	2,800
32	41	52	44	58	61
1,490	1,464	1,267	1,234	1,200	1,157
911	973	1,080	1,227	1,234	1,277
739	668	609	697	718	695
105	85	124	118	100	143
1,146	1,106	1,149	1,173	1,263	1,141
2,224	1,949	1,848	884	2,565	2,208
208	226	164	78	87	131
1,263	1,106	834	868	700	767
551	543	592	636	666	767
7,506	6,837	7,665	9,533	8,876	8,115
33	25	37	25	56	77
605	586	592	649	658	755
6,191	5,835	5,749	5,436	4,985	4,601
56	52	74	43	51	47
807	640	673	790	874	1,002
8,985	8,555	8,175	9,736	8,395	7,780
116	90	135	76	78	64

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Clerk of Courts				
Number of Domestic Relations Cases Filed	982	922	838	825
Number of Civil Cases Filed	2,760	2,362	2,199	1,736
Number of Criminal Cases Filed	808	841	946	937
Number of Domestic Violence Cases Filed	522	426	433	427
Number of Civil Stalking Cases Filed	308	271	275	161
Number of Appeals Filed	127	139	129	137
Number of Certificates of Judgement Filed	4,384	4,586	4,968	4,041
Number of Executions Filed	182	221	244	203
Number of Notary Commissions	561	546	563	569
Number of Passport Applications	2,785	3,497	4,628	5,018
Number of Expungements	57	29	52	71
Domestic Relations				
Number of Domestic Relations Cases Filed	979	921	837	824
Number of Protective Orders	522	426	433	428
Law Library				
Number of Volumes in Collection	5,882	5,963	5,914	5,929
Public Safety				
Building Department				
Number of Permits Issued	1,889	2,049	2,203	2,594
Number of Inspections Performed	11,327	15,544	16,426	15,818
Sheriff				
Jail Operations				
Average Daily Jail Census	257	260	258	257
Prisoners Booked	6,195	5,786	5,764	5,486
Prisoners Released	6,184	5,674	5,722	5,501
Average Jail Stay (in days)	13	14	16	33
Enforcement				
Number of Accident Reports	1,464	1,240	1,321	1,455
Number of Citations Issued	3,800	3,314	3,813	5,556
Number of Warrants Served	2,605	2,573	2,582	2,703
Number of Calls for Service	72,605	68,420	71,584	74,053
Number of Transport Miles	292,399	224,664	164,358	176,593
Number of Court Security Hours	5,268	2,856	2,774	3,152
Number of Registered Sex Offenders	537	391	391	357
Probation				
Average Daily Case Load	1,230	1,470	1,257	1,408
Electronic Monitoring	180	247	233	232
Pretrial Services	140	152	131	288

2014	2015	2016	2017	2018	2019
825	817	777	782	820	735
1,490	1,464	1,267	1,234	1,200	1,157
904	1,001	1,054	1,227	1,234	1,277
386	387	366	454	505	473
179	192	150	137	181	160
149	114	108	179	147	135
5,046	3,392	2,960	4,429	4,156	3,728
241	195	200	182	203	201
578	546	576	568	576	533
5,460	5,886	5,926	5,776	5,577	5,735
57	60	67	71	80	294
825	817	777	763	805	710
386	388	363	454	504	485
6,073	6,080	5,841	5,855	5,860	5,868
2,529	2,671	3,067	3,235	3,277	3,482
18,260	19,108	19,442	21,975	19,253	19,329
268	266	294	299	295	297
5,533	5,206	4,588	4,807	4,984	4,700
5,642	5,177	4,560	4,853	4,938	4,710
19	18	23	22	21	22
1,502	1,765	1,774	1,524	1,843	1,723
5,987	4,555	4,553	4,305	4,723	3,137
2,555	2,640	2,731	2,830	2,909	3,145
71,219	69,623	66,537	68,269	66,987	66,267
169,650	153,385	134,134	145,657	141,236	141,809
3,279	3,047	2,826	3,101	2,822	2,791
220	216	216	221	230	239
840	733	760	685	976 (I)	1,111
254	276	300	163	257 (I)	270
289	315	275	261	204	213

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Emergency Services				
Number of Calls for Service	222,415	210,683	209,905	208,168
Number of 9-1-1 Calls	53,318	53,988	55,929	50,735
Coroner				
Number of Cases Investigated	620	658	731	740
Public Works				
Engineer				
Miles of Road Resurfaced	19.34	6.84	11.38	11.55
Number of Bridges Replaced/Improved	5	4	8	3
Number of Culverts Built/Replaced/Improved	1	0	3	2
Sewer District				
Average Daily Sewage Treated (mgd)	6.13	6.47	5.74	5.66
Number of Tap-ins	177	137	132	204
Number of Customers-See (H) below	19,731	19,868	20,000	20,204
Water District				
Average Daily Water Treated (mgd)	6.66	6.27	6.27	5.55
Average Daily Water Billed (mgd) - see (B) below	8.50	7.80	8.10	7.43
Number of Tap-ins	315	318	371	467
Number of Customers	26,586	26,904	27,275	27,742
Human Services				
BDD				
Clients Enrolled in:				
Family Services	212	253	165	199
Early Intervention Program	181	232	219	204
Respite Services	212	253	165	199
Clients Assisted with:				
Employment Planning	25	25	38	33
Community Employment	75	64	51	61
Organizational Employment	241	236	217	211
Transition School to Work	69	80	104	133
Job and Family Services -				
Recipients Receiving Ohio Works First - see (G) below	937	957	667	668
Recipients Receiving Day Care - see (G) below	589	621	809	790
Recipients Receiving Food Stamps - see (G) below	9,572	10,523	10,119	9,761
Recipients Receiving Medicaid - see (G) below	15,828	18,065	18,386	18,292
Recipients Receiving Disability Assistance	80	79	71	58
- see (G) below				

2014	2015	2016	2017	2018	2019
213,188	278,496	216,626	240,086	234,310	358,501
53,788	68,549	55,482	47,707	56,286	66,321
765	812	895	996	930	957
16.83	8.45	8.97	6.99	12.02	14.47
5	3	5	8	2	6
2	0	1	3	3	2
5.12	5.69	5.82	5.92	6.12	6.35
202	278	491	462	343	422
20,406	19,910	20,507 (I)	20,719	21,062	21,435
5.41	6.01	5.81	5.36	5.72	6.07
7.42	7.46	7.88	7.99	7.80	8.31
424	671	688	747	704	715
28,166	28,837	29,558	30,272	30,976	31,678
180	173	186	281	410	484
229	244	252	245	254	533
180	173	174	281	410	484
75	84	73	58	60	76
78	102	105	68	248	176
189	192	193	(K)	(K)	(K)
128	118	121	184	227	225
655	577	582	610	572	606
847	860	872	865	879	1,063
9,260	8,706	8,089	7,686	7,314	7,543
22,770	27,178	26,663	26,802	22,592	23,128
45	36	20	10	(L)	(L)

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2010	2011	2012	2013
Assistance Groups Receiving Prevention, Retention and Contingency Program - see (G) below	16	13	3	2
Job Placements thru Jobs Program	105	(A)	(A)	(A)
Clients Served in Agency	22,080	18,320	18,953	18,195
Children's Services				
Average Client Count - Foster Care	135	101	114	129
Adoptions Finalized	4	8	10	12
New Investigations	666	715	690	607
Child Support Enforcement Agency				
Average Number of Active Support Orders	11,384	11,636	12,100	12,138
Percentage Collected	75%	73%	74%	75%
Veteran Services				
Number of Clients Assisted - see (E) below	2,144	2,591	842	610
Amount of Financial Assistance Paid	441,472	475,570	420,277	326,212
Community and Economic Development				
Number of Jobs Created	1,709	1,849	1,934	2,545
Number of Jobs Retained	2,643	1,875	772	1,059
Number of Projects	36	38	20	34
Total Project Investment	\$49.6 M	\$70.9 M	\$283.4 M	203.4 M

Source: Warren 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) - Starting in 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) - Prior to 2015, 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 reporting error.
- (J) - Prior to 2016, numbers received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.
- (K) - Discontinued in 2017.
- (L) - Program ended on 1/1/18.
- (M) - Implemented new accounting software in 2019 which changed the general warrants and receipt payin processes.
- (N) - In 2019, policies were changed to adhere to the definition of emergency financial relief under ORC 5901, which exclude certain relief payments made in prior years resulting in fewer clients assisted and less assistance paid.

2014	2015	2016	2017	2018	2019
229	31	420	908	907	1,154
(A)	(A)	(A)	(A)	(A)	(A)
16,100	18,095	16,121	16,107	12,203	13,729
111	150	199	235	218	168
16	14	20	20	23	31
725	693	679	683	787	860
12,168	12,199	12,320	12,478	12,605	12,763
75.73%	76.00%	75.63%	76.75%	75.79%	75.71%
706	774	769	708	811	442 (N)
427,333	476,435	479,752	460,501	544,051	308,608
2,138	3,248	1,615	3,074	1,201	648
2,137	4,946	4,314	5,213	3,783	1,070
45	24	23	51	37	14
257.8 M	685.3 M	256.7 M	273.8 M	315.4 M	319.8 M

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2010	2011	2012 (1)	2013	2014
Governmental Activities					
General Government					
Judicial					
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	305,025	305,025	305,025	335,636	405,387
Legislative					
Land	4,019,555	4,625,437	6,489,066	6,537,866	6,482,556
Land Improvements	488,516	488,516	507,516	507,516	507,516
Buildings, Structures, and Improvements	53,664,384	54,714,930	54,663,576	54,762,512	62,464,171
Furniture, Fixtures, and Equipment	4,146,690	4,273,099	3,108,006	3,433,731	4,069,530
Public Safety					
Land	80,000	80,000	80,000	80,000	80,000
Land Improvements	8,000	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,342,359	1,297,113	1,352,267	1,352,267	1,282,152
Furniture, Fixtures, and Equipment	7,993,540	8,470,365	9,040,127	9,777,454	8,019,592
Public Works					
Land	4,144,924	4,238,149	4,238,149	4,821,496	5,217,606
Land Improvements	0	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	4,099,263	4,199,030	4,304,067	4,555,773	4,473,785
Infrastructure	68,962,093	70,724,975	75,065,746	80,114,389	85,078,440
Health					
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	152,321	155,105	155,105	155,105	156,185
Human Services					
Land	274,729	274,729	274,729	274,729	274,729
Land Improvements					
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,604,413	2,517,362	2,395,497	2,457,131	2,730,486
Community and Economic Development					
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	0	0	0	0	0
Construction in Progress	5,277,780	8,630,236	10,401,332	12,877,630	11,836,908

2015	2016	2017	2018 (2)	2019 (3)
\$69,408	\$69,408	\$69,408	\$9,585,287	\$13,609,814
404,709	604,676	1,831,993	1,888,779	2,000,659
6,513,172	6,880,397	6,160,036	6,160,036	6,160,036
577,389	810,074	821,461	832,462	834,323
63,221,554	63,552,150	60,432,707	24,517,858	24,708,857
4,746,366	4,911,458	4,299,024	4,505,999	4,896,658
80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	121,995
1,282,152	1,423,538	1,423,538	19,280,280	18,584,568
13,623,211	13,380,017	13,880,702	14,290,780	15,283,267
5,308,889	5,308,889	5,847,063	6,005,442	7,462,146
0	0	0	0	375,689
0	0	0	940,484	940,484
5,135,636	5,764,525	6,151,862	6,340,745	7,522,082
88,334,797	89,097,530	99,233,609	102,744,287	117,010,758
0	0	0	174,588	174,587
163,294	198,801	216,107	195,205	225,505
274,729	274,729	970,409	965,901	965,901
	52,440	106,536	106,536	162,795
1,057,834	1,057,834	4,510,992	11,485,180	11,472,329
2,661,201	2,883,662	3,083,205	3,044,639	3,178,368
0	0	0	319,449	319,449
0	0	0	0	
6,098,393	7,834,990	8,549,290	11,897,556	24,510,536

(Continued)

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2010	2011	2012 (1)	2013	2014
Business-Type Activities					
Utilities					
Water					
Land	1,795,654	1,805,956	1,824,366	1,824,366	1,914,673
Land Improvements	95,777,965	99,127,182	101,970,035	102,932,040	109,630,579
Buildings, Structures, and Improvements	41,823,798	43,385,563	43,385,563	44,281,296	44,718,162
Furniture, Fixtures, and Equipment	1,763,134	1,738,514	1,720,755	1,756,816	1,868,227
Construction in Progress	5,435,607	4,353,421	4,448,923	6,657,663	7,498,057
Sewer					
Land	406,165	406,165	406,165	406,165	406,165
Land Improvements	93,897,672	94,266,602	94,383,775	94,590,807	95,320,891
Buildings, Structures, and Improvements	29,640,924	29,640,923	29,640,923	60,959,557	61,424,226
Furniture, Fixtures, and Equipment	3,251,571	3,216,790	3,098,282	3,228,553	3,264,605
Construction in Progress	18,006,768	29,255,450	32,482,233	726,645	489,606
Storm Water					
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793	24,793
Sheriff					
Furniture, Fixtures, and Equipment	0	0	0	0	0

Source: Warren 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.
- (2) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.
- (3) In 2019, began capitalizing retaining walls within Land Improvements

2015	2016	2017	2018 (2)	2019 (3)
1,914,673	1,914,673	2,218,381	2,218,380	2,218,380
111,011,301	113,057,051	114,364,481	116,156,953	120,464,583
44,256,491	52,078,622	53,384,653	53,384,653	53,384,653
2,015,805	2,292,776	2,359,779	2,526,879	2,815,624
7,866,452	1,353,002	579,337	826,707	2,332,345
411,165	464,055	464,055	464,055	464,055
95,395,234	96,585,269	97,393,860	100,408,354	102,002,154
61,832,269	62,361,019	62,361,019	66,689,650	66,689,650
3,310,475	3,547,916	3,564,848	3,540,296	3,617,129
125,187	791,583	2,039,112	963,626	6,213,833
24,793	24,793	24,793	24,793	24,793
0	0	0	35,824	35,824

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OHIO AUDITOR OF STATE KEITH FABER



WARREN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 8/11/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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