



Dave Yost • Auditor of State

WARREN COUNTY
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**WARREN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR Pass Through Grantor 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>Nutrition Cluster</u>				
National School Breakfast Program-Juvenile Detention Center	10.553	2015		3,920
National School Breakfast Program-Mary Haven Youth Center	10.553	2015		5,667
National School Breakfast Program-Mary Haven Youth Center	10.553	2016		4,141
Total CFDA Number 10.553				13,728
National School Lunch Program-Juvenile Detention Center	10.555	2015		7,301
National School Lunch Program-Mary Haven Youth Center	10.555	2015		10,689
National School Lunch Program-Mary Haven Youth Center	10.555	2016		7,321
Total CFDA Number 10.555				25,311
Total Nutrition Cluster				39,039
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
Food Assistance	10.561	2015		292,141
Food Assistance	10.561	2016		104,477
Food Assistance-FAET	10.561	2015		55,243
Food Assistance-FAET	10.561	2016		17,668
Total CFDA Number 10.561				469,529
Total U.S. Department of Agriculture				508,568
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Community Development Block Grant Entitlement Program	14.218	2012		45,647
Community Development Block Grant Entitlement Program	14.218	2013		291,536
Community Development Block Grant Entitlement Program	14.218	2014		576,800
Community Development Block Grant Entitlement Program	14.218	2015		538,584
Total CFDA Number 14.218				1,452,567
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grant	14.228	2015		13,600
Neighborhood Stabilization Program	14.228	2015		20,679
Total CFDA Number 14.228				34,279
HOME Investment Partnerships Program	14.239	2015		3,177
Total U.S. Department of Housing and Urban Development				1,490,023
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Attorney General's Office:</i>				
Victims of Crime Act	16.575	83-032-2016		17,029
Victims of Crime Act	16.575	83-032-2015		55,042
Victims of Crime Act	16.575	2015VOCA10204793		10,965
Total CFDA Number 16.575				83,036
Total U.S. Department of Justice				83,036

(Continued)

**WARREN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

FEDERAL GRANTOR				
<i>Pass Through Grantor</i>				
Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through the Clermont County Department of Job & Family Services:</i>				
<i><u>Workforce Investment Act Cluster</u></i>				
Workforce Investment Act-Adult	17.258	G-1415-15-0299		238,933
Workforce Investment Act-Adult	17.258	G-1617-15-0186		88,313
Workforce Investment Act-Adult Admin	17.258	G-1415-15-0299		14,863
Workforce Investment Act-Adult Admin	17.258	G-1617-15-0186		13,568
Workforce Investment Act-Transitional Funds	17.258	G-1617-15-0186		1,131
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act-Adult Admin	17.258	n/a		13,950
Total CFDA Number 17.258				<u>370,758</u>
<i>Passed Through the Clermont County Department of Job & Family Services:</i>				
Workforce Investment Act-Youth	17.259	G-1415-15-0299		192,944
Workforce Investment Act-Youth Admin	17.259	G-1415-15-0299		18,708
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act-Youth Admin	17.259	n/a		18,184
Total CFDA Number 17.259				<u>229,836</u>
<i>Passed Through the Clermont County Department of Job & Family Services:</i>				
Workforce Investment Act-Dislocated Worker	17.278	G-1415-15-0299		231,693
Workforce Investment Act-Dislocated Worker Admin	17.278	G-1415-15-0299		29,682
Workforce Investment Act-Dislocated Worker Admin	17.278	G-1617-15-0180		6,921
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Workforce Investment Act-Dislocated Worker Admin	17.278	n/a		13,751
Total CFDA Number 17.278				<u>282,047</u>
Total Workforce Investment Act Cluster				<u>882,641</u>
<i>Passed Through the Clermont County Department of Job & Family Services:</i>				
National Emergency Grant - Dislocated Worker Training	17.277	G-1415-15-0299		25,564
Total U.S. Department of Labor				<u>908,205</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Airport Improvement Program	20.106	n/a		7,266
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning & Construction-Fosters Maineville & Butterworth	20.205	PID 94717		621,022
Federal Transit Formula Grants	20.507	OH-90-X825-00		63,160
Federal Transit Formula Grants	20.507	OH-90-X801-00		27,568
Total CFDA Number 20.507				<u>90,728</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Selective Traffic Enforcement Program	20.600	STEP-2015-83-00-00-00589-00		21,249
Selective Traffic Enforcement Program	20.600	STEP-2016-83-00-00-00520-00		3,957
Total CFDA Number 20.600				<u>25,206</u>
Impaired Driver Enforcement Program	20.616	IDEP-2015-83-00-00-00444-00		33,463
Impaired Driver Enforcement Program	20.616	IDEP-2016-83-00-00-00365-00		6,483
Total CFDA Number 20.616				<u>39,946</u>
Total U.S. Department of Transportation				<u>784,168</u>

(Continued)

**WARREN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

FEDERAL GRANTOR				
<i>Pass Through Grantor</i>				
Program / Cluster Title	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1617-11-5592		554
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1415-11-5440		3,838
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1617-11-5592		5,539
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-1415-11-5440		2,802
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-1617-11-5592		4,026
Promoting Safe and Stable Families-ESAA Reunification	93.556	G-1415-11-5440		1,009
Promoting Safe and Stable Families-ESAA Reunification	93.556	G-1617-11-5592		191
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-1617-11-5592		3,556
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1617-11-5592		38,735
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1415-11-5440		73,303
Total CFDA Number 93.556				<u>133,553</u>
Temporary Assistance for Needy Families-Administration	93.558	2015		53,173
Temporary Assistance for Needy Families-Administration	93.558	2016		48,637
Temporary Assistance for Needy Families-Regular	93.558	2015		246,477
Temporary Assistance for Needy Families-Regular	93.558	2016		33,726
Temporary Assistance for Needy Families-Summer Youth	93.558	2015		117,346
Temporary Assistance for Needy Families-Independent Living	93.558	G-1415-11-5440		568
Temporary Assistance for Needy Families-Independent Living	93.558	G-1617-11-5592		2,023
<i>Passed Through the Clermont County Department of Job & Family Services:</i>				
Ohio Works Incentive Project	93.558	G-1415-15-0299		18,582
Total CFDA Number 93.558				<u>520,532</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Support Enforcement	93.563	G-1415-11-5439		1,301,657
Child Support Enforcement	93.563	G-1617-11-5591		419,281
Total CFDA Number 93.563				<u>1,720,938</u>
Child Care Administration	93.575	2015		40,370
Child Care Non-Admin	93.575	2015		42,998
Child Care Non-Admin	93.575	2016		10,445
Total CFDA Number 93.575				<u>93,813</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5440		969
Child Welfare Services-State Grants (Admin)	93.645	G-1617-11-5592		6,221
Child Welfare Services-State Grants	93.645	G-1617-11-5592		62,204
Total CFDA Number 93.645				<u>68,425</u>
Foster Care Administration & Training	93.658	G-1415-11-5440		166,781
Foster Care Administration & Training	93.658	G-1617-11-5592		61,919
Foster Care Maintenance Title IV-E	93.658	G-1415-11-5440		642,230
Foster Care Maintenance Title IV-E	93.658	G-1617-11-5592		314,661
Foster Care Contract Services	93.658	G-1415-11-5440		708
Total CFDA Number 93.658				<u>1,186,299</u>
Adoption Assistance Administration	93.659	G-1415-11-5440		280,808
Adoption Assistance Administration	93.659	G-1617-11-5592		93,738
Adoption Assistance Contract Services	93.659	G-1415-11-5440		244
Non-Recurring Adoption Assistance	93.659	G-1415-11-5440		7,239
Non-Recurring Adoption Assistance	93.659	G-1617-11-5592		1,481
Total CFDA Number 93.659				<u>383,510</u>

(Continued)

**WARREN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)**

FEDERAL GRANTOR				
<i>Pass Through Grantor</i>	CFDA	Pass-Through Entity	Passed Through	Federal
Program / Cluster Title	Number	Number or Grant Year	to Subrecipients	Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Title XX Social Service Block Grant	93.667	2015		128,986
Title XX Social Service Block Grant	93.667	2016		230
Title XX Social Service Block Grant (Transfer)	93.667	2015	200,000	200,122
Title XX Social Service Block Grant (Transfer)	93.667	2016	71,106	71,106
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Title XX Social Service Block Grant	93.667	2015		127,701
Total CFDA Number 93.667			271,106	528,145
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Chafee Foster Care Independence Program	93.674	G-1415-11-5440		6,516
Chafee Foster Care Independence Program	93.674	G-1617-11-5592		1,952
Total CFDA Number 93.674				8,468
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Medicaid (Title XIX)	93.778	2015		219,825
Medicaid (Title XIX)	93.778	2016		59,412
Medicaid (Title XIX) Enhanced	93.778	2015		271,009
Medicaid (Title XIX) Enhanced	93.778	2016		90,652
Medicaid (Title XIX) NET	93.778	2015		53,593
Medicaid (Title XIX) NET	93.778	2016		16,225
Medicaid (Title XIX) Child Welfare	93.778	G-1415-11-5440		5,831
Medicaid (Title XIX) Child Welfare	93.778	G-1617-11-5592		1,392
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid (Title XIX)	93.778	2014		293,550
Medicaid (Title XIX)	93.778	2015		274,362
Total CFDA Number 93.778				1,285,851
Total U.S. Department of Health and Human Services			271,106	5,930,503
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Public Safety:</i>				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4077-OH		22,219
Emergency Management Performance Grant	97.042	EMW-2014-EP-00064		64,681
Emergency Management Performance Grant	97.042	EMW-2015-EP-00034-S01		51,354
Total CFDA Number 97.042				116,035
Total U.S. Department of Homeland Security				138,254
Total			271,106	9,842,757

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
FISCAL YEAR ENDED DECEMBER 31, 2015**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) reports Warren County's (the County's) federal award programs' disbursements. 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 assets, or cash flows of the County. The schedule has been prepared on the cash basis of accounting. The County has elected not to use the 10-percent de minimus indirect cost as allowed under the Uniform Guidance.

NOTE B - 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 A 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 C - CHILD NUTRITION CLUSTER

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

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

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

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

Activity in the CDBG revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$ 488,835
Loans made	8,200
Loan principal repaid	(27,025)
Foreclosures	(40,675)
Ending loans receivable balance as of December 31, 2015	<u>\$ 429,335</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$ 79,105
Administrative costs expended during 2015	5,400

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, the County estimates none to be uncollectible.

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

The County also has a Neighborhood Stabilization Program (NSP) revolving loan fund used to stabilize neighborhoods that have suffered from foreclosures and abandonment. The NSP revolving loan fund had a cash balance of \$218,479 as of December 31, 2015. There were no loans receivable from the NSP revolving loan fund at December 31, 2015.

NOTE E – HOME IMPROVEMENTS PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAMS

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

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

Activity in the HOME revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$ 898,151
Loan principal repaid	(43,700)
Foreclosures	<u>(43,306)</u>
Ending loans receivable balance as of December 31, 2015	<u>\$ 811,145</u>
Cash balance on hand in the revolving loan fund as of December 31, 2015	\$ 146,076
Administrative costs expended during 2015	3,177

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2015, the County estimates none to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – WORKFORCE INVESTMENT ACT

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



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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 units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 14, 2016 wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State

Columbus, Ohio

June 14, 2016



Dave Yost • Auditor of State

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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2015. 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 Entity's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Warren County (the County) as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 14, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 68 and No. 71* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 14, 2016. 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.

Warren County
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
Page 3

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

Dave Yost
Auditor of State

Columbus, Ohio

August 18, 2016

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WARREN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA 20.205 Highway Planning and Construction CFDA 93.563 Child Support Enforcement Agency
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

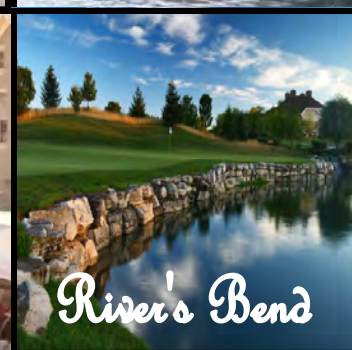
None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Warren County Ohio



**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2015**





WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2015

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office



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INTRODUCTORY SECTION



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June 14, 2016

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, 2015. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

The Reporting Entity:

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 224,469 (2015 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

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

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

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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 224,469 persons, which is an increase of 11,776 persons or 5.54% from 212,693 persons in the 2010 Census. The annualized percent change is +1.27%, which is greater than +0.80% for the U.S. and +0.17% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 83,583 units, which is an increase of 1,095 units or 1.33% compared to 82,488 units previously. Nationally, home ownership is 63.8%.

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 achievement. Five of these districts were ranked in the top 100 state wide based on performance index rankings, with Mason schools coming in at the highest in the County, and at number 9 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

Warren County has a highly educated population relative to the state and national averages. 92% of Warren County residents have a high school degree as opposed to 88.8% for the State of Ohio and 86.3% nationally. The County ranks even higher in college graduates with 38.7% having a college degree compared to 26.5% in the State of Ohio and 29.3% 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, 2015

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>
2004	2,889	\$306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2,402	266,779,249

Source: Warren County Building Inspection Department

In 2015, Warren County saw its largest increase in new construction value since the Great Recession. The strong return of residential new construction corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 15.66%. Agri/Residential new construction increased 22.83%, industrial new construction increased by 102.27%, and commercial new construction decreased 39.00% as shown in the following table.

Warren County New Construction Assessed Values

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Communities

The City of Springboro celebrated its bicentennial in 2015 in exciting fashion. The year long, 200th birthday featured festivals, parties and dedications. The growth and development is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker community of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.

The City of Mason is the largest city in Warren County and also celebrated its bicentennial in 2015. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranked schools. In 2013, Money Magazine named Mason as 7th on their list of the "Best Places to Live." Mason is home to some of the biggest attractions in the County: Kings Island amusement park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White and Boom Independence Day festival. The festival hosts great food, fireworks and entertainment. REO Speedwagon was featured in 2015 and Andy Grammer will perform in 2016.

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

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.

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

The recently expanded Lebanon Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

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

Sales Tax Receipts and the General Fund

The County's 1% sales tax revenues generated \$37,325,641. This is an increase of 6.62% over 2014. This is the sixth consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 7.05% increase in 2014 and a 6.78% increase in 2013. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

Travel and Tourism

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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. In 2015, construction began on a new marina that will host 112 new boat slips, a retail store, concessions and offer boat fuel. The new marina which is slated to open in spring of 2016 and its amenities will allow for even more use of the popular boating and fishing destination.

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

In 2015, although Warren County's hospitality industry continued to improve, the amount of lodging tax collections retained as administrative fees by the County was down by 44% from the previous year. This is due to Warren County entering into an agreement in which the County will annually pass through an additional \$50,000 from the County's administrative fees entitlement to the Warren County Convention and Visitors Bureau. This agreement began in 2015 and will continue until 2035. These funds will be used to contribute to the development of the Warren County Sports Complex.

In 2013, Warren County's tourism surpassed \$1 billion in total annual sales for the first time in history according to a study by Tourism Economics and the Ohio Tourism Division. The study also reported an average 2013 one-year state-wide tourism spending growth rate of 4.6%, which was surpassed by Warren County's one-year growth rate of 5.2%.

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 \$6.1 million worth of roadway improvements in 2015 and has an estimated \$93.3 million of scheduled and anticipated road improvements to be completed in 2016 through 2020. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: Road and intersection realignments on Union Road and Greentree Road, and improvements to Wilkens Boulevard and to Butler Warren 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 I-71 Interchange area; Final construction and right-of-way plans to complete the Western Row Road I-71 Interchange area; Widening of Socialville-Fosters Road between Innovation Way and Columbia Road and over I-71; Intersection improvements at SR 73 at SR 741; Widening of

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2015

existing Innovation Way; Extension of Innovation Way; Widening of Duke Boulevard between Irwin-Simpson Road and proposed Innovation Way extension; Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton; and Widening and other improvements to SR 63 between the City limit of Monroe and the City limit of Lebanon.

- Increased demand for public services as a result of heavy population growth in Warren County is driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management (WCFM) is currently addressing the County's overall space planning and property issues with several large projects which include:
 - **Justice Drive Office Building Project:** A 54,000 square foot office building was designed in-house and completed in November 2014. This building became home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, Emergency Services/9-1-1 Dispatch and Sheriff's Office Secure Prisoner Transfer. In 2015, a 2,200 square foot paver patio was installed and landscaped between the Justice Drive Office Building and the Common Pleas Court Building and a 260 foot long retaining wall was erected around the southwest corner of the Common Pleas building due to the steep grade resulting from the new west parking lot.
 - **Common Pleas Court Renovation and Refurbishment:** This project is being implemented in several phases due to the work being performed in an occupied and active Courts facility. Phase I is now complete which included the complete re-design of the Main Lobby, Public Areas, Deputy Station and General Division Courtroom 2. Phase II was placed on hold in 2014 and staff redirected to focus on the completion of the Justice Drive Office Building. Work on Phase II resumed in 2015 with the focus on renovating the remaining areas, including the remodel of over 1,850 square feet in the lower level for relocation of the Warren County Law Library, demolition of the former County Prosecutor's Offices in which over 6,000 square feet was cleared to prepare for remodeling in 2016, and the remodel of Courtroom 4 began, which included a complete remodel of floors, ceilings, doors, furniture, and audio/visual/surveillance equipment which is expected to be complete in 2016.
 - **Juvenile Justice Center:** There is an ongoing strategy to implement a year-over-year series of improvements to this property which will provide for better energy-efficiency and occupant comfort. These projects have been prioritized in order of critical need. The Building Automation System (BAS) controls project and migration was completed in 2013 which allowed WCFM to better balance the HVAC system and greatly enhance tenant comfort. The primary focus for 2014 was the reconstruction of the roofing and sidewall system which surround the HVAC "pits" internal to the roof structure. This project will provide an insulated shell around these "pits" and a new roof membrane. The project continued into 2015 by addressing leaks in the balance of the standing seam roof, perimeter gutter system, and aging, un-insulated, single-pane glazing system.

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2015

- **Facilities Management Building Addition:** A 3,700 square foot addition was constructed in 2015. The new space consists of a reception/lobby area, offices, carpentry/millwork shop, and material and equipment storage areas.
- **Children’s Services Visitation House:** Over 3,000 square feet was remodeled at the 313 Warren Street location and vinyl fencing was installed around nearly 4,000 square feet of lawn to create a secure play area for the children.
- **Preventive Maintenance and Life-Cycle Projects:** In addition to the above construction projects, assessments are regularly performed on our building “systems” to determine their ongoing cost of maintenance and end of life vs. replacement or upgrade. These systems are primarily comprised of: security, access, lighting, and HVAC; electrical and lighting systems and components; HVAC equipment; plumbing; and the building envelope. To avoid failure and allow for phased, end-of-life replacement, strategies are put in place in advance so that a gradual and measured replacement schedule can be followed. These are ongoing, year-over-year projects which allow the County to properly maintain and plan for systems replacement or retrofit.
- **Master Planning:** Many of the above-listed projects currently in process will aid in reducing the pressure on our County offices which have grown beyond their current space allocation. The WCFM Master Plan and incremental approach to solving the County’s space needs will allow our personnel and office holders to serve the public with greater efficiency and optimal productivity. In particular, the Common Pleas building was originally constructed in the 1970’s with an addition added in 1989. The County has more than doubled its population since that date, yet Court functions are still housed within the same square footage in an aging facility. The Master Plan works with the existing footprint to maximize and modernize the operations of the judicial complex. Each property that will be re-designed as part of this planning is meant to facilitate the current and future needs of Warren County government and the increased demand for County services. The ultimate goal is to provide a long-term, workable solution to facility overcrowding while maintaining a conservative approach to financial expenditure. Our intent is to work diligently toward a plan of action that re-purposes and retrofits where appropriate realizing significant cost savings for the County and a strong fiscal outcome.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Financial Information

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

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2015. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2015, assets in agency funds totaled \$359,308,513 and assets of the Unclaimed Money fund totaled \$580,759.

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

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.

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

Accounting System and Budgetary Control

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2015

Debt Administration

At December 31, 2015, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$9,339,172. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$5,980,000
Net Debt Per Capita	\$26.64
Net Debt to Assessed Value	0.10%
Net Debt to Estimated Actual Value	0.0379%

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

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

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2015. 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, 2014. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 25 years (1991 - 2014). 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 2015.

WARREN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2015***

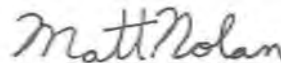
Acknowledgments

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.

Robyn Crisenbery, Auditor's Office, Chief Deputy & Director Financial Operations
Brenda Quillen, Auditor's Office
Hurst Kelly & Co. LLC

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

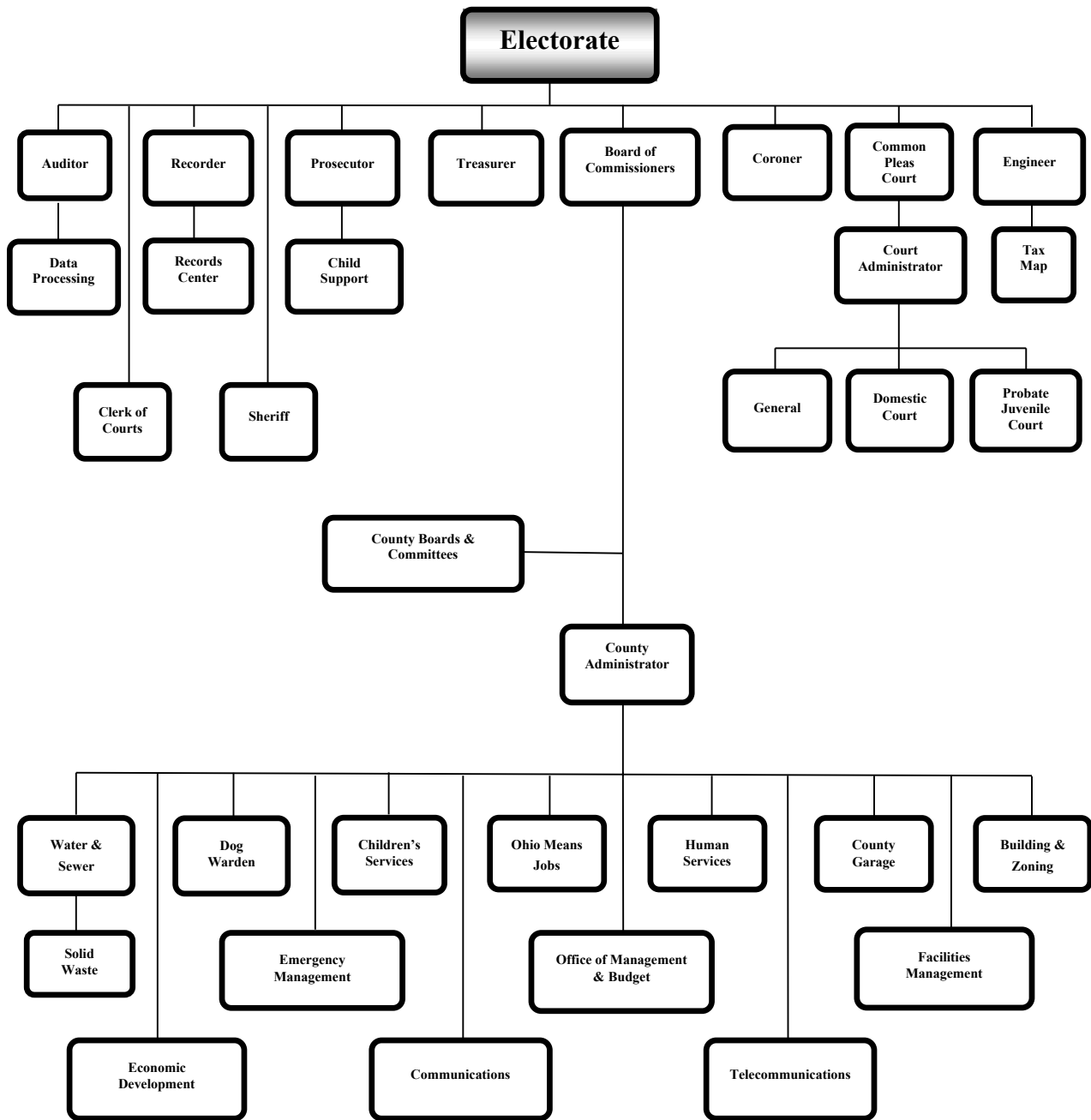
***List of Elected Officials
For the Year Ended December 31, 2015***

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

JUDGES

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

**County Organizational Chart
For the Year Ended December 31, 2015**



County Boards and Committees

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

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, 2014

Executive Director/CEO

FINANCIAL SECTION





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2015, 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 opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Board of Developmental Disabilities 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 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. 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 liabilities and pension contributions, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 14, 2016



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2015. 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 2015 are as follows:

- In total, net position increased \$15.9 million. Net position of governmental activities increased \$15 million, which represents a 7.3% increase over net position of 2014. Net position of business-type activities increased \$892 thousand or .41% from net position of 2014.
- General revenues accounted for \$103.8 million in revenue or 60% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$69.3 million or 40% of total revenues of \$173 million.
- The County had \$127.8 million in expenses related to governmental activities; \$39 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$73.9 million in revenues and \$56.9 million in expenditures. The 2015 revenues increased 3.71% or \$2.6 million from 2014. The expenditures decreased .12% or \$67,107. The general fund balance at year-end totaled \$32.5 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

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

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

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

Government-wide Statements

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

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

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

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

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

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

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund, and the County Road Projects Fund. The County's major enterprise funds are the Water and Sewer 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 expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

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

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

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

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

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

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2015 to 2014 for both the Governmental and Business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2015	2014 Restated	2015	2014 Restated	2015	2014 Restated
Assets						
Current and other assets	\$225,925,037	\$211,014,860	\$38,294,062	\$30,794,149	\$264,219,099	\$241,809,009
Capital assets, Net	126,363,411	125,285,060	200,418,226	207,688,789	326,781,637	332,973,849
Total assets	352,288,448	336,299,920	238,712,288	238,482,938	591,000,736	574,782,858
Deferred Outflows of Resources	9,794,002	6,138,676	1,296,153	812,400	11,090,155	6,951,076
Liabilities						
Other liabilities	13,607,083	10,720,193	1,725,283	1,414,107	15,332,366	12,134,300
Long-Term Liabilities:						
Due within One Year	4,105,178	3,900,530	789,471	745,930	4,894,649	4,646,460
Due in More than One Year:						
Other Amounts	23,564,377	25,882,402	13,995,241	14,795,576	37,559,618	40,677,978
Net Pension Liability	50,159,595	49,026,658	6,638,193	6,488,257	56,797,788	55,514,915
Total Liabilities	91,436,233	89,529,783	23,148,188	23,443,870	114,584,421	112,973,653
Deferred Inflows of Resources	49,931,326	47,203,310	116,620	0	50,047,946	47,203,310
Net position						
Net investment in capital assets	105,717,834	101,160,373	186,570,228	193,130,833	292,288,062	294,291,206
Restricted	122,315,715	114,844,167	0	0	122,315,715	114,844,167
Unrestricted	(7,318,658)	(10,299,037)	30,173,405	22,720,635	22,854,747	12,421,598
Total net position	\$220,714,891	\$205,705,503	\$216,743,633	\$215,851,468	\$437,458,524	\$421,556,971

During 2015, the County adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27*, which significantly revises accounting for pension costs and liabilities. 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$470,120,810 to \$421,556,971.

The County continues to maintain positive balances in both governmental and business-type activities as of December 31, 2015. During 2015, total net position increased overall by \$15.9 million. Current and other assets ended the year with an increase of \$22.4 million due to an increase in cash and cash equivalents and investments. Long-term liabilities decreased by \$1.6 due to debt payments in 2015.

\$122.3 million or 28.0% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$22.9 million or 5.2% of net position may be used to meet the County’s ongoing obligations to its citizens, creditors and water and sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2015 and 2014:

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program revenues:						
Charges for Services and Sales	\$18,866,108	\$18,213,918	\$23,936,792	\$22,970,637	\$42,802,900	\$41,184,555
Operating Grants and Contributions	18,474,444	21,466,029	0	0	18,474,444	21,466,029
Capital Grants and Contributions	1,702,284	7,095,137	6,312,507	7,430,418	8,014,791	14,525,555
General revenues:						
Property Taxes	46,638,924	44,333,710	0	0	46,638,924	44,333,710
Sales Taxes	37,382,106	35,006,529	0	0	37,382,106	35,006,529
Other Local Taxes	271	260	0	0	271	260
Motor Vehicle and Gasoline Taxes	8,791,591	8,480,386	0	0	8,791,591	8,480,386
Shared Revenues	9,320,339	10,466,524	0	0	9,320,339	10,466,524
Investment Earnings	1,605,704	2,058,230	0	0	1,605,704	2,058,230
Miscellaneous	12,258	11,866	0	0	12,258	11,866
Total revenues	142,794,029	147,132,589	30,249,299	30,401,055	173,043,328	177,533,644
Program Expenses						
General Government:						
Legislative and Executive	20,947,312	25,697,153	0	0	20,947,312	25,697,153
Judicial	10,031,641	10,245,183	0	0	10,031,641	10,245,183
Public Safety	32,704,802	32,523,550	0	0	32,704,802	32,523,550
Public Works	14,097,496	16,941,023	0	0	14,097,496	16,941,023
Health	721,478	803,660	0	0	721,478	803,660
Human Services	46,556,568	44,781,022	0	0	46,556,568	44,781,022
Community and Economic Development	1,868,539	839,410	0	0	1,868,539	839,410
Interest and Fiscal Charges	856,805	984,976	0	0	856,805	984,976
Business Type Activities:						
Water	0	0	13,570,477	13,199,905	13,570,477	13,199,905
Sewer	0	0	11,471,919	11,353,148	11,471,919	11,353,148
Sheriff	0	0	4,033,407	3,939,563	4,033,407	3,939,563
Communications Rotary	0	0	51,731	95,203	51,731	95,203
Storm Water	0	0	229,600	305,221	229,600	305,221
Total expenses	127,784,641	132,815,977	29,357,134	28,893,040	157,141,775	161,709,017
Total Change in Net Position	15,009,388	14,316,612	892,165	1,508,015	15,901,553	15,824,627
Beginning Net Position, Restated	205,705,503	N/A	215,851,468	N/A	421,556,971	N/A
Ending Net Position	\$220,714,891	\$205,705,503	\$216,743,633	\$215,851,468	\$437,458,524	\$421,556,971

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. For the County as a whole, the 2015 pension expense calculated under GASB 68 was substantially similar to what it would have been under GASB 27. As such, the functional expense comparison of 2014 expenses (GASB 27) to 2015 (GASB 68) expenses is still meaningful.

Governmental Activities

Net position of the County's governmental activities increased by \$15,009,388.

Expenses overall decreased \$5.0 million or 3.79% when compared to 2014. Legislative and executive programs cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 16% of all program expenses and decreased during 2015 by 18.5% largely because in the previous year excess real estate revenues were returned to subdivisions. Human Services at 36% continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, transit services and assistance to families. Human service expenses increased 4.0% in 2015 due to services provided children through our Children's Services Board. Public Safety programs comprise 26% of all program expenses and during 2015 these expenses remained steady with less than a 1% increase in expenses.

Motor Vehicle & Gasoline Tax revenue remained steady with a 3.7% increase over 2014. Unrestricted Shared Revenues decreased 11.0% or \$1.1 million in part due to an agreement with Miami Valley Gaming for redevelopment of the Warren County Fairgrounds. Per the agreement \$1 million was donated in 2014 with four subsequent annual payments of \$500,000 each beginning in 2015 through 2018.

Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for services had a increase of \$652 thousand. Operating grants and contributions had a decrease of \$3.0 million. The decrease in operating grants is primarily due to a \$2.1 million decrease in funding for the Board of Developmental Disabilities, as well as decreases in funding for Child Support Enforcement and Transit. Capital grants and contributions had a decrease of \$5.4 million. The primary reason for this decrease is during 2014 the County received \$3.2 million in road and bridge contributions and \$1.3 in capital grants as compared to no capital contributions or grants in 2015. Program Revenue had an overall decrease of \$7.7 million or 16.5% over 2014.

General Tax Revenue accounts for 58.8% of the \$142.8 million in total revenues for governmental activities. General Tax revenues increased \$4.7 million over 2014. This increase is made up of a \$2.3 million increase in property tax and \$2.4 million in sales tax. Total general tax revenue increased by 5.9% over 2014.

General Other Revenue generates 1.1% of total revenues for governmental activities and decreased by \$452 thousand.

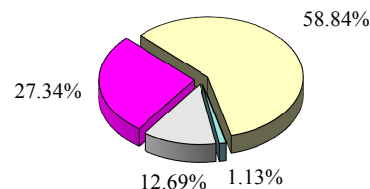
The County's net charges to users of governmental services totaled \$88,741,805. The County's general revenues of \$103,751,193 subsidized 100% of this amount and the remaining resulted in a \$15.0 million increase in net position.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2015**

Unaudited

Revenue Sources	2015	Percent of Total
Shared Revenues	\$18,111,930	12.69%
Program Revenues	39,042,836	27.34%
General Tax Revenues	84,021,301	58.84%
General Other	1,617,962	1.13%
Total Revenue	<u>\$142,794,029</u>	<u>100.00%</u>



Business-Type Activities

Net position of the business-type activities increased by \$892,165. These programs had revenues of \$30.2 million and expenses of \$29.4 million for fiscal year 2015. Revenues decreased overall by \$151,756 or 0.50% and expenses increased by \$464,094 or 1.61%.

Charges for Services and Sales increased \$966,155. Water having the largest increase at \$551,493 and Sewer the next largest at \$190,836. These increases were offset by various other fluctuations in Sheriffs, Communications Rotary and Storm Water revenues. The total increase to Charges for Services was 4.2% over 2014.

Although both water and sewer tap fees (generated from an increase in new residences, apartment buildings and condominium complexes being built) increased in 2015 by \$1.6 million, contributions from private developers for water and sewer lines decreased by \$2.7 million. This resulted in a Capital Grants and Contributions decrease of \$1.1 million or 15% under 2014.

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

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$137,704,140, which is an increase of \$11,478,839 over last year's total of \$126,225,301. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2015 and 2014.

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

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

	Fund Balance December 31, 2015	Fund Balance December 31, 2014	Increase (Decrease)
General	\$32,486,819	\$30,275,731	\$2,211,088
Board of Developmental Disabilities	49,477,388	45,652,030	3,825,358
Special Assessment	436,536	415,835	20,701
County Road Projects	(843,113)	(2,544,434)	1,701,321
Other Governmental	56,146,510	52,426,139	3,720,371
Total	<u>\$137,704,140</u>	<u>\$126,225,301</u>	<u>\$11,478,839</u>

General Fund – The County's General Fund revenues exceeded expenditures by \$17.0 million. The General Fund's balance ended with an increase of \$2.2 million due to \$14.8 million in transfers to other funds. Transfers amounting to \$5.2 million will be used to supplement the operating budgets of Children's Services, Youth Services Subsidy and Transit. County Construction projects received \$6.5 million in transfers to be used towards capital projects including Airport runway rehab and widening, server room relocation, CAD System, 911 Next Generation System, Juvenile Justice Center repairs and energy efficient window replacement and Jail security modifications. Additionally another \$400,000 each was transferred to the Workers' Compensation Self Insurance Fund and the Property & Casualty Insurance Fund.

	2015 Revenues	2014 Revenues	Increase (Decrease)
Taxes	\$54,712,535	\$51,542,530	\$3,170,005
Intergovernmental Revenues	6,735,933	6,413,219	322,714
Charges for Services	8,397,120	8,426,327	(29,207)
Licenses and Permits	12,258	11,866	392
Investment Earnings	1,589,893	2,066,459	(476,566)
Fines and Forfeitures	265,826	285,813	(19,987)
All Other Revenue	2,226,563	2,550,876	(324,313)
Total	<u>\$73,940,128</u>	<u>\$71,297,090</u>	<u>\$2,643,038</u>

Tax revenues overall increased by 6.15%. The largest source of tax revenue at \$37.3 million is generated from the County's Sales Tax. This tax increased over the previous year by 6.79%. The second largest source of tax revenue at \$12.9 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by 1.5%. Property Transfer Taxes generated \$4.4 million which was an increase of \$604,912 or 15.9% over the previous year.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2015

Unaudited

Although on a cash basis investment income has steadily increased from \$972,096 in 2013 to \$1,212,499 in 2014 to \$1,378,634 in 2015; on a Generally Accepted Accounting Principles (GAAP) basis these numbers have varied significantly showing (\$1,400,815), \$2,253,157 and (\$476,566) increases and decreases between years for the same period of time. This is primarily due to market value adjustments for current value. The cash basis shows the increasing income stream over an extended period of time whereas GAAP reflects the market value of an investment as of a given date, similar to a liquidation value, and uses the market value of an investment on that date as an adjustment to the year's investment income accumulation.

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

In addition to the bonds continuing to increase in yield, tax collection revenue has continued to increase steadily, resulting in a record low delinquency rate of 0.99% at year-end. Over the last couple of years, this has allowed us to invest about \$20 million in additional funds, therefore producing additional interest income.

	2015 Expenditures	2014 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$19,102,887	\$19,574,339	(\$471,452)
Judicial	9,014,117	9,091,802	(77,685)
Public Safety	26,435,902	26,164,668	271,234
Health	0	0	0
Human Services	2,092,035	1,878,332	213,703
Community and Economic Development	271,069	273,976	(2,907)
Total	<u>\$56,916,010</u>	<u>\$56,983,117</u>	<u>(\$67,107)</u>

In 2015, the General Fund's overall expenditures remained steady with a slight decrease of \$67,107 or 0.12%. Variances within each category were all less than 1%, with the largest being a 0.83% decrease in Legislative and Executive relating primarily to decreases in our Information Technology (IT) department. As part of County-wide efforts to reconfigure and streamline our IT initiatives, funding was decreased significantly for in-house personnel. With the rapidly changing world of technology, a push has been made for modernizing and privatizing Warren County's IT demands. This decrease in personnel funding allows for additional future resources to be allocated to update software that will assist in more efficient and transparent government while increasing access by constituents.

Board of Developmental Disabilities Fund - The 2015 revenues for the Board of Developmental Disabilities Fund (BDD) decreased \$1,366,866 or 4.92% over 2014. Expenditures for BDD also decreased \$177,484 or 0.78%. The year end fund balance of \$49.5 million increased \$3.8 million over 2014.

Special Assessment Fund – In 2015, this fund received approximately \$1.4 million from special assessment levies, while expending \$1.3 million in debt service payments. The fund balance increased by \$20,701 or 5% over 2014.

County Road Projects Fund – The revenues of this fund increased by approximately \$301,037 over 2014. During 2015, expenditures totaling \$6.6 million involved improvements to ten capital road & bridge projects and four non-capital road projects. The fund balance increased by \$1,701,321.

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 2015, his estimations ended with a positive variance of \$9.8 million, or 15.4%.

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

During the course of fiscal year 2015, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in a decrease of \$10,951. Actual expenditures were less than the final budgeted expenditures by \$5.4 million. The largest variance within the \$5.4 million consists of \$1.9 million in Public Safety and \$2.4 million in Legislative and Executive. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$13.5 million better than initially projected in the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2015, the County had \$326,781,637 net of accumulated depreciation invested in capital assets for its Governmental and Business-Type Activities. Of this total \$126,363,411 was related to Governmental Activities and \$200,418,226 was related to the Business-Type Activities. When looking at total assets and the accumulated depreciation, we ended 2015 with a net decrease of \$6.2 million in total depreciable and non-depreciable capital assets.

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

General Government had capital asset additions of \$15.7 million. The two largest components of this are \$3.3 million in additions to construction in progress and \$9.0 million in completed County Construction projects. Additions to construction in progress included \$2.0 million for road and bridge projects and \$1.3 million for various other county projects including the Court Case Management System and the IT Server Relocation. Completed construction projects included \$5.5 million for the County-wide Public Safety Radio System Upgrade, \$1.2 million for the Greentree Road project, \$1.1 million for the Foster-Maineville Road project, \$1.0 for various other road and bridge projects and the remaining for the Juvenile Center roof.

General Government had capital asset deletions of \$10.3 million. The greater part of deletions involved \$9.0 million that was removed from construction in progress as a result of projects being completed and \$1.2 million removed as the result of deletions from furniture, fixtures and equipment. The result of General Government capital asset additions, deletions and accumulated depreciation was a net increase of \$1.1 million at the end of 2015.

Business-Type capital assets had additions of \$3.7 million comprised mainly of \$1.5 million in land improvements and \$1.5 million in construction in progress additions. The land improvements involved \$1.4 million in new water lines, \$1.0 million from completed construction projects and \$367 thousand in water lines contributed from private developers, as well as \$74 thousand in new sewer lines contributed from private development. Additions to construction in progress included \$1.4 million for various water projects and \$100,000 for sewer projects. The result of Business-Type Activity capital asset additions, deletions and accumulated depreciation was a net decrease of \$7.3 million at the end of 2015.

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

The following table summarizes the County's capital assets as of December 31, 2015 and December 31, 2014:

	Governmental Activities		Increase (Decrease)
	2015	2014	
Land	\$12,176,790	\$12,054,891	\$121,899
Construction in Progress	6,098,393	11,836,908	(5,738,515)
Total Non-Depreciable Capital Assets	18,275,183	23,891,799	(5,616,616)
Land Improvements	600,384	530,511	69,873
Buildings, Structures and Improvements	65,630,948	64,873,565	757,383
Furniture, Fixtures and Equipment	26,793,268	19,886,856	6,906,412
Infrastructure	88,334,797	85,078,440	3,256,357
Less: Accumulated Depreciation	(73,271,169)	(68,976,111)	(4,295,058)
Total Depreciable Capital Assets	108,088,228	101,393,261	6,694,967
Totals	\$126,363,411	\$125,285,060	\$1,078,351

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2015	2014	
Land	\$2,325,837	\$2,320,837	\$5,000
Construction in Progress	7,991,639	7,987,663	3,976
Total Non-Depreciable Capital Assets	<u>10,317,476</u>	<u>10,308,500</u>	<u>8,976</u>
Land Improvements	206,406,534	204,951,468	1,455,066
Buildings, Structures and Improvements	106,088,760	106,142,388	(53,628)
Furniture, Fixtures and Equipment	5,351,075	5,157,627	193,448
Less: Accumulated Depreciation	<u>(127,745,619)</u>	<u>(118,871,194)</u>	<u>(8,874,425)</u>
Total Depreciable Capital Assets	<u>190,100,750</u>	<u>197,380,289</u>	<u>(7,279,539)</u>
Totals	<u><u>\$200,418,226</u></u>	<u><u>\$207,688,789</u></u>	<u><u>(\$7,270,563)</u></u>

Debt

At December 31, 2015, the County had general obligation debt outstanding of \$16.8 million in bonds. Of this amount, \$9.3 million comprises debt backed by the full faith and credit of the County and \$7.5 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.1 million in Tax Increment District Revenue Bonds, \$1.7 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$1.2 million in OPWC loans. The Water enterprise fund had \$3.7 million in OWDA Loans. The Sewer enterprise fund had \$10.1 million in OWDA Loans outstanding at December 31, 2015.

Governmental Activities long-term liabilities decreased by \$980,440 or 1.24% during 2015 and the County's Business-Type Activities long-term liabilities decreased by \$606,858 or 2.75%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

In addition to the bonded debt, the County's long-term obligations include compensated absences and pension. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2015 and December 31, 2014:

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2015****Unaudited**

	<u>2015</u>	<u>2014</u>
Governmental Activities:		
General Obligation Bonds	\$9,339,172	\$11,056,090
Special Assessment Bonds	7,472,884	8,405,097
Tax Increment Revenue Bonds	2,105,000	2,155,000
Loans	2,938,329	2,731,024
Compensated Absences	5,814,170	5,435,721
Pension	50,159,595	49,026,658
Total Governmental Activities	<u>77,829,150</u>	<u>78,809,590</u>
Business-Type Activities:		
Loans	13,847,998	14,557,956
Compensated Absences	936,714	983,550
Pension	6,638,193	6,488,257
Total Business-Type Activities	<u>21,422,905</u>	<u>22,029,763</u>
Totals	<u>\$99,252,055</u>	<u>\$100,839,353</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2016, total General Fund revenues are anticipated at \$69.6 million which is 6.3% less than actual cash received in fiscal year 2015. The General Fund's original budget for appropriations of anticipated expenses for 2016 was \$71.6 million as compared to \$72.7 million in cash expenditures at the end of 2015. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

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

The Warren County Office of Economic Development continues to create new job opportunities during the upturn from the Great Recession. In 2015, Warren County welcomed 22 new projects (both new to the region and expansion). While the number of projects decreased from 2014, job creation and retention both increased. Capital investment also increased significantly due to large-scale projects. These projects accounted for 3,248 new and 4,946 retained jobs within Warren County along with over 3.2 million new square feet of commercial and industrial space. The total level of capital investment through new construction and equipment purchases was \$685 million.

In 2015, Warren County saw the introduction of a few new headquarters such as LCNB in downtown Lebanon and the new Procter & Gamble Global Beauty building in Mason. Together, these projects added nearly \$309 million in new investment and 1,580 new employees. Additional expansions of existing Warren County companies such as ADVICS and Mitsubishi Electric totaled nearly 360 new job opportunities with a total investment around \$230.5 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Warren County's economic growth has been felt across all sectors as median household income exceeds State and National Averages by large margins. Warren County sits at \$73,177. Ohio at \$48,849 trails the national average of \$53,482. Nowhere is this growth more apparent than construction jobs which have increased by 18.6% in the last year, which is 9 times the statewide average. This strong economic growth works hand in hand with a growing population. Ohio has slowly grown the last five years at 0.9%, during that same time period Warren County has grown 5.4% and expects population growth to continue in coming years.

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

REQUESTS FOR INFORMATION

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

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 135,237,234	\$ 31,573,719	\$ 166,810,953	\$ 462,187	\$ 15,087,716
Cash and Cash Equivalents with Fiscal Agent	11,049,346	0	11,049,346	0	0
Receivables:					
Taxes	54,007,884	0	54,007,884	0	0
Accounts	2,341,291	4,074,977	6,416,268	121,373	0
Intergovernmental	10,343,234	44,118	10,387,352	0	0
Interest	221,399	0	221,399	0	0
Special Assessments	8,998,402	233,403	9,231,805	0	0
Loans	1,240,480	0	1,240,480	0	0
Internal Balances	217,191	(217,191)	0	0	0
Inventory of Supplies at Cost	1,013,983	771,554	1,785,537	0	0
Prepaid Items	1,254,593	1,408	1,256,001	1,707	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	0	42,842	42,842	0	0
Prepaid Water Contract	0	1,769,232	1,769,232	0	0
Non-Depreciable Capital Assets	18,275,183	10,317,476	28,592,659	0	0
Depreciable Capital Assets, Net	108,088,228	190,100,750	298,188,978	11,606	0
Total Assets	352,288,448	238,712,288	591,000,736	596,873	15,087,716
Deferred Outflows of Resources:					
Pension	9,794,002	1,296,153	11,090,155	0	0
Liabilities:					
Accounts Payable	4,036,473	466,747	4,503,220	1,582	8,762
Accrued Wages and Benefits Payable	2,711,225	342,674	3,053,899	18,586	0
Intergovernmental Payable	970,875	915,862	1,886,737	0	0
Contracts Payable	0	0	0	0	67,301
Claims Payable	520,508	0	520,508	0	0
Unearned Revenue	0	0	0	0	219,659
Matured Bonds and Interest Payable	0	0	0	0	0
Accrued Interest Payable	68,002	0	68,002	0	0
General Obligation Notes Payable	5,300,000	0	5,300,000	0	0
Long Term Liabilities:					
Due Within One Year	4,105,178	789,471	4,894,649	0	0
Due in More Than One Year	73,723,972	20,633,434	94,357,406	0	0
Total Liabilities	91,436,233	23,148,188	114,584,421	20,168	295,722
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	49,050,121	0	49,050,121	0	0
Pension	881,205	116,620	997,825	0	0
	49,931,326	116,620	50,047,946	0	0

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Primary Government</u>			<u>Component Unit</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Production Services Unlimited, Inc.</u>	<u>Transportation Improvement District</u>
Net Position:					
Net Investment in Capital Assets	105,717,834	186,570,228	292,288,062	11,606	0
Restricted For:					
Capital Projects	13,510,320	0	13,510,320	0	14,267,494
Debt Service	16,799,438	0	16,799,438	0	0
General Government - Legislative and Executive	5,909,600	0	5,909,600	0	0
General Government - Judicial	3,477,772	0	3,477,772	0	0
Public Safety	5,424,509	0	5,424,509	0	0
Public Works	11,304,071	0	11,304,071	0	0
Health	1,600,518	0	1,600,518	0	0
Human Services	62,295,691	0	62,295,691	0	0
Community and Economic Development	1,993,796	0	1,993,796	0	0
Unrestricted	(7,318,658)	30,173,405	22,854,747	565,099	524,500
Total Net Position	<u>\$ 220,714,891</u>	<u>\$ 216,743,633</u>	<u>\$ 437,458,524</u>	<u>\$ 576,705</u>	<u>\$ 14,791,994</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 20,947,312	\$ 7,781,430	\$ 226,025	\$ 0
Judicial	10,031,641	4,205,338	30,913	8,700
Public Safety	32,704,802	3,358,883	3,781,252	21,726
Public Works	14,097,496	377,913	0	792,913
Health	721,478	654,082	0	0
Human Services	46,556,568	2,445,466	14,275,238	191,449
Community and Economic Development	1,868,539	42,996	161,016	687,496
Interest and Fiscal Charges	856,805	0	0	0
Total Governmental Activities	127,784,641	18,866,108	18,474,444	1,702,284
Business-Type Activities:				
Water	13,570,477	10,557,413	0	3,756,082
Sewer	11,471,919	8,955,427	0	2,556,425
Sheriff	4,033,407	4,036,459	0	0
Communications Rotary	51,731	132,943	0	0
Storm Water	229,600	254,550	0	0
Total Business-Type Activities	29,357,134	23,936,792	0	6,312,507
Total Primary Government	\$ 157,141,775	\$ 42,802,900	\$ 18,474,444	\$ 8,014,791
Component Unit:				
Production Services Unlimited, Inc.	\$ 577,108	\$ 712,333	\$ 0	\$ 0
Transportation Improvement District	2,212,977	148,557	0	7,313,982
Total Component Units	\$ 2,790,085	\$ 860,890	\$ 0	\$ 7,313,982

General Revenues:

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (12,939,857)	\$ 0	\$ (12,939,857)		
(5,786,690)	0	(5,786,690)		
(25,542,941)	0	(25,542,941)		
(12,926,670)	0	(12,926,670)		
(67,396)	0	(67,396)		
(29,644,415)	0	(29,644,415)		
(977,031)	0	(977,031)		
(856,805)	0	(856,805)		
<u>(88,741,805)</u>	<u>0</u>	<u>(88,741,805)</u>		
0	743,018	743,018		
0	39,933	39,933		
0	3,052	3,052		
0	81,212	81,212		
0	24,950	24,950		
<u>0</u>	<u>892,165</u>	<u>892,165</u>		
<u>(88,741,805)</u>	<u>892,165</u>	<u>(87,849,640)</u>		
			\$ 135,225	\$ 0
			<u>0</u>	<u>5,249,562</u>
			<u>135,225</u>	<u>5,249,562</u>
46,638,924	0	46,638,924	0	0
37,382,106	0	37,382,106	0	0
271	0	271	0	0
8,791,591	0	8,791,591	0	0
9,320,339	0	9,320,339	0	0
1,605,704	0	1,605,704	0	4,280
12,258	0	12,258	0	0
<u>103,751,193</u>	<u>0</u>	<u>103,751,193</u>	<u>0</u>	<u>4,280</u>
15,009,388	892,165	15,901,553	135,225	5,253,842
<u>205,705,503</u>	<u>215,851,468</u>	<u>421,556,971</u>	<u>441,480</u>	<u>9,538,152</u>
<u>\$ 220,714,891</u>	<u>\$ 216,743,633</u>	<u>\$ 437,458,524</u>	<u>\$ 576,705</u>	<u>\$ 14,791,994</u>

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	General	Board of Developmental Disabilities	Special Assessment	County Road Projects
Assets:				
Cash and Cash Equivalents	\$ 28,468,915	\$ 38,959,465	\$ 472,932	\$ 5,294,134
Cash and Cash Equivalents with Fiscal Agent	0	11,049,346	0	0
Receivables:				
Taxes	21,697,876	20,376,396	0	4,599,703
Accounts	1,849,058	50,765	0	131,961
Intergovernmental	2,305,097	829,596	0	0
Interest	221,399	0	0	0
Special Assessments	0	0	8,998,402	0
Loans	0	0	0	0
Due from Other Funds	21,330	4,101	0	0
Interfund Loans Receivable	308,654	0	0	0
Inventory of Supplies, at Cost	11,816	0	0	0
Prepaid Items	2,714	18,664	0	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$ 54,886,859	\$ 71,288,333	\$ 9,471,334	\$ 10,025,798
Liabilities:				
Accounts Payable	\$ 1,004,908	\$ 182,629	\$ 0	\$ 28,939
Accrued Wages and Benefits Payable	1,672,241	408,953	0	0
Intergovernmental Payable	616,247	156,462	0	0
Claims Payable	0	0	0	0
Matured Bonds and Interest Payable	0	0	0	0
Due to Other Funds	257,455	84,161	0	0
Interfund Loans Payable	0	0	0	790,635
Compensated Absences Payable	37,528	1,733	0	0
Accrued Interest Payable	0	0	0	10,116
General Obligation Notes Payable	0	0	0	5,300,000
Total Liabilities	3,588,379	833,938	0	6,129,690
Deferred Inflows of Resources:				
Unavailable Amounts	2,900,768	92,888	9,034,798	0
Property Tax Levy for Next Fiscal Year	15,910,893	20,884,119	0	4,739,221
Total Deferred Inflows of Resources	18,811,661	20,977,007	9,034,798	4,739,221
Fund Balances:				
Nonspendable	14,530	18,664	0	0
Restricted	0	49,458,724	436,536	0
Committed	0	0	0	0
Assigned	3,000,240	0	0	0
Unassigned	29,472,049	0	0	(843,113)
Total Fund Balances	32,486,819	49,477,388	436,536	(843,113)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 54,886,859	\$ 71,288,333	\$ 9,471,334	\$ 10,025,798

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 53,813,847	\$ 127,009,293
0	11,049,346
7,333,909	54,007,884
212,959	2,244,743
7,178,460	10,313,153
0	221,399
0	8,998,402
1,240,480	1,240,480
231,749	257,180
790,635	1,099,289
979,922	991,738
1,146,936	1,168,314
0	0
<u>\$ 72,928,897</u>	<u>\$ 218,601,221</u>
\$ 2,693,300	\$ 3,909,776
624,655	2,705,849
120,065	892,774
0	0
0	0
328,663	670,279
308,654	1,099,289
28,906	68,167
0	10,116
0	5,300,000
<u>4,104,243</u>	<u>14,656,250</u>
5,162,256	17,190,710
7,515,888	49,050,121
<u>12,678,144</u>	<u>66,240,831</u>
2,126,858	2,160,052
42,356,281	92,251,541
11,663,371	11,663,371
0	3,000,240
0	28,628,936
<u>56,146,510</u>	<u>137,704,140</u>
<u>\$ 72,928,897</u>	<u>\$ 218,601,221</u>

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2015

Total Governmental Fund Balances \$ 137,704,140

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

Capital Assets used in governmental activities are not resources and therefore are not reported in the funds. 126,363,411

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. 17,190,710

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (27,638,021)

The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds. (41,168,687)

Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities. 8,263,338

Net Position of Governmental Funds \$ 220,714,891

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, 2015

	General	Board of Developmental Disabilities	Special Assessment	County Road Projects
Revenues:				
Taxes	\$ 54,712,535	\$ 18,087,193	\$ 0	\$ 4,754,912
Intergovernmental Revenues	6,735,933	7,055,445	0	698,927
Charges for Services	8,397,120	362,429	1,773	0
Licenses and Permits	12,258	0	0	0
Investment Earnings	1,589,893	7,037	0	0
Special Assessments	0	0	1,354,610	0
Fines and Forfeitures	265,826	0	0	0
All Other Revenue	2,226,563	890,031	0	98,356
Total Revenue	<u>73,940,128</u>	<u>26,402,135</u>	<u>1,356,383</u>	<u>5,552,195</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,102,887	0	0	0
Judicial	9,014,117	0	0	0
Public Safety	26,435,902	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,092,035	22,576,777	0	0
Community and Economic Development	271,069	0	0	0
Capital Outlay	0	0	0	6,581,469
Debt Service:				
Principal Retirement	0	0	932,213	0
Interest and Fiscal Charges	0	0	403,469	4,469
Total Expenditures	<u>56,916,010</u>	<u>22,576,777</u>	<u>1,335,682</u>	<u>6,585,938</u>
Excess (Deficiency) of Revenues Over Expenditures	17,024,118	3,825,358	20,701	(1,033,743)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,735,064
Transfers Out	(14,805,853)	0	0	0
Proceeds from OPWC Loan	0	0	0	1,000,000
Total Other Financing Sources (Uses)	<u>(14,805,853)</u>	<u>0</u>	<u>0</u>	<u>2,735,064</u>
Net Change in Fund Balances	2,218,265	3,825,358	20,701	1,701,321
Fund Balances at Beginning of Year	30,275,731	45,652,030	415,835	(2,544,434)
Increase (Decrease) in Inventory Reserve	(7,177)	0	0	0
Fund Balances End of Year	<u>\$ 32,486,819</u>	<u>\$ 49,477,388</u>	<u>\$ 436,536</u>	<u>\$ (843,113)</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 8,382,077	\$ 85,936,717
22,669,511	37,159,816
5,599,350	14,360,672
5	12,263
0	1,596,930
0	1,354,610
1,196,243	1,462,069
465,559	3,680,509
<u>38,312,745</u>	<u>145,563,586</u>
1,927,184	21,030,071
1,192,163	10,206,280
5,130,043	31,565,945
8,504,917	8,504,917
761,050	761,050
22,323,200	46,992,012
1,610,235	1,881,304
2,230,132	8,811,601
2,527,695	3,459,908
488,164	896,102
<u>46,694,783</u>	<u>134,109,190</u>
(8,382,038)	11,454,396
14,018,569	15,753,633
(1,747,780)	(16,553,633)
0	1,000,000
<u>12,270,789</u>	<u>200,000</u>
3,888,751	11,654,396
52,426,139	126,225,301
(168,380)	(175,557)
<u>\$ 56,146,510</u>	<u>\$ 137,704,140</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, 2015

Net Change in Fund Balances - Total Governmental Funds \$ 11,654,396

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 1,315,805

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. (219,145)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (2,692,313)

The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 2,491,826

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities. 1,638,077

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 7,379

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. (576,572)

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. 1,389,935

Change in Net Position of Governmental Activities \$ 15,009,388

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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$46,987,739	\$46,987,739	\$54,171,749	\$ 7,184,010
Intergovernmental Revenues	5,700,694	5,700,694	6,666,927	966,233
Charges for Services	7,566,895	7,566,895	8,351,243	784,348
Licenses and Permits	11,500	11,500	12,306	806
Investment Earnings	901,900	901,900	1,378,634	476,734
Fines and Forfeitures	250,000	250,000	260,491	10,491
All Other Revenues	2,436,417	2,436,417	2,847,452	411,035
Total Revenues	<u>63,855,145</u>	<u>63,855,145</u>	<u>73,688,802</u>	<u>9,833,657</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	22,531,903	22,727,570	20,369,571	2,357,999
Judicial	9,863,559	9,980,615	9,249,605	731,010
Public Safety	29,594,780	29,338,735	27,457,179	1,881,556
Human Services	2,575,354	2,507,152	2,143,769	363,383
Community and Economic Development	301,321	301,894	272,874	29,020
Total Expenditures	<u>64,866,917</u>	<u>64,855,966</u>	<u>59,492,998</u>	<u>5,362,968</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,011,772)	(1,000,821)	14,195,804	15,196,625
Other Financing Sources (Uses):				
Transfers In	0	0	600,000	600,000
Transfers Out	(7,836,581)	(17,369,396)	(17,105,853)	263,543
Advances In	2,479,328	2,479,328	2,967,101	487,773
Advances Out	0	0	(3,096,427)	(3,096,427)
Total Other Financing Sources (Uses):	<u>(5,357,253)</u>	<u>(14,890,068)</u>	<u>(16,635,179)</u>	<u>(1,745,111)</u>
Net Change in Fund Balance	(6,369,025)	(15,890,889)	(2,439,375)	13,451,514
Fund Balance at Beginning of Year	21,127,570	21,127,570	21,127,570	0
Prior Year Encumbrances	3,288,939	3,288,939	3,288,939	0
Fund Balance at End of Year	<u>\$ 18,047,484</u>	<u>\$ 8,525,620</u>	<u>\$ 21,977,134</u>	<u>\$ 13,451,514</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE- BOARD OF DEVELOPMENTAL DISABILITIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,707,386	\$ 17,707,386	\$ 18,087,511	\$ 380,125
Intergovernmental Revenues	7,735,910	7,735,910	7,705,043	(30,867)
Charges for Services	212,569	165,161	397,109	231,948
All Other Revenues	922,000	868,844	521,920	(346,924)
Total Revenues	<u>26,577,865</u>	<u>26,477,301</u>	<u>26,711,583</u>	<u>234,282</u>
Expenditures:				
Current:				
Human Services	32,245,242	30,497,585	26,687,030	3,810,555
Total Expenditures	<u>32,245,242</u>	<u>30,497,585</u>	<u>26,687,030</u>	<u>3,810,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,667,377)	(4,020,284)	24,553	4,044,837
Other Financing Sources (Uses):				
Transfers In	140,000	100,000	100,000	0
Transfers Out	(140,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,667,377)	(4,020,284)	24,553	4,044,837
Fund Balance at Beginning of Year	33,828,673	33,828,673	33,828,673	0
Prior Year Encumbrances	2,353,351	2,353,351	2,353,351	0
Fund Balance at End of Year	<u>\$ 30,514,647</u>	<u>\$ 32,161,740</u>	<u>\$ 36,206,577</u>	<u>\$ 4,044,837</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Enterprise Funds		
Assets:					
Current Assets:					
Cash and Cash Equivalents	\$ 12,523,441	\$ 17,948,067	\$ 1,102,211	\$ 31,573,719	\$ 8,227,941
Receivables:					
Accounts	2,163,138	1,911,839	0	4,074,977	96,548
Intergovernmental	3,648	39,650	820	44,118	30,081
Special Assessments	0	0	233,403	233,403	0
Due from Other Funds	0	2,563	267	2,830	498,405
Inventory of Supplies at Cost	662,235	109,319	0	771,554	22,245
Prepaid Items	523	885	0	1,408	86,279
Total Current Assets	15,352,985	20,012,323	1,336,701	36,702,009	8,961,499
Noncurrent Assets:					
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	42,842	0	0	42,842	0
Prepaid Water Contract	1,769,232	0	0	1,769,232	0
Non-Depreciable Capital Assets	9,781,124	536,352	0	10,317,476	0
Depreciable Capital Assets, Net	95,022,022	95,076,248	2,480	190,100,750	36,737
Total Noncurrent Assets	106,615,220	95,612,600	2,480	202,230,300	36,737
Total Assets	121,968,205	115,624,923	1,339,181	238,932,309	8,998,236
Deferred Outflows of Resources:					
Pension	339,747	272,491	683,915	1,296,153	18,547
Liabilities:					
Current Liabilities:					
Accounts Payable	300,884	164,753	1,110	466,747	126,697
Accrued Wages and Benefits Payable	94,299	82,651	165,724	342,674	5,376
Intergovernmental Payable	379,295	244,456	292,111	915,862	78,101
Claims Payable	0	0	0	0	520,508
Due to Other Funds	33,716	22,515	31,634	87,865	271
Compensated Absences Payable - Current	16,353	13,008	30,453	59,814	0
Ohio Water Development					
Authority Loans Payable - Current	231,658	497,999	0	729,657	0
Total Current Liabilities	1,056,205	1,025,382	521,032	2,602,619	730,953

(Continued)

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Enterprise Funds		
Noncurrent Liabilities					
Compensated Absences Payable	263,468	223,193	390,239	876,900	21,253
Ohio Water Development					
Authority Loans Payable	3,471,304	9,647,037	0	13,118,341	0
Net Pension Liability	1,739,999	1,395,553	3,502,641	6,638,193	94,989
Total Noncurrent Liabilities	5,474,771	11,265,783	3,892,880	20,633,434	116,242
Total Liabilities	6,530,976	12,291,165	4,413,912	23,236,053	847,195
Deferred Inflows of Resources:					
Pension	30,568	24,517	61,535	116,620	1,669
Net Position:					
Net Investment in Capital Assets	101,100,184	85,467,564	2,480	186,570,228	36,737
Unrestricted	14,646,224	18,114,168	(2,454,831)	30,305,561	8,131,182
Total Net Position	\$ 115,746,408	\$ 103,581,732	\$ (2,452,351)	\$ 216,875,789	\$ 8,167,919
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.				(132,156)	
Net Position of Business-type Activities				<u>\$ 216,743,633</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, 2015

	Business-Type Activities - Enterprise Funds			Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Nonmajor Enterprise Funds		
Operating Revenues:					
Charges for Services	\$ 10,272,636	\$ 8,872,322	\$ 4,169,402	\$ 23,314,360	\$ 11,061,781
Tap in Fees	246,671	0	0	246,671	0
Other Operating Revenue	38,106	83,105	254,550	375,761	282,339
Total Operating Revenues	<u>10,557,413</u>	<u>8,955,427</u>	<u>4,423,952</u>	<u>23,936,792</u>	<u>11,344,120</u>
Operating Expenses:					
Personal Services	2,446,377	1,945,734	3,667,720	8,059,831	538,236
Contractual Services	782,713	601,604	148,217	1,532,534	1,381,220
Materials and Supplies	925,727	914,855	51,731	1,892,313	1,052,547
Utilities	4,350,880	3,010,963	0	7,361,843	0
Depreciation	4,691,198	4,611,782	2,479	9,305,459	4,869
Health Insurance Claims	0	0	0	0	6,987,995
Other Operating Expenses	108,757	41,683	478,671	629,111	766,773
Total Operating Expenses	<u>13,305,652</u>	<u>11,126,621</u>	<u>4,348,818</u>	<u>28,781,091</u>	<u>10,731,640</u>
Operating Income (Loss)	(2,748,239)	(2,171,194)	75,134	(4,844,299)	612,480
Nonoperating Revenue (Expenses):					
Interest and Fiscal Charges	(77,471)	(326,802)	0	(404,273)	0
Gain (Loss) on Disposal of Capital Assets	(197,080)	2,765	0	(194,315)	0
Total Nonoperating Revenues (Expenses)	<u>(274,551)</u>	<u>(324,037)</u>	<u>0</u>	<u>(598,588)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(3,022,790)	(2,495,231)	75,134	(5,442,887)	612,480
Capital Contributions - Tap in Fees	3,389,001	2,482,081	0	5,871,082	0
Capital Contributions	367,081	74,344	0	441,425	0
Transfers In	0	0	0	0	800,000
Change in Net Position	733,292	61,194	75,134	869,620	1,412,480
Net Position Beginning of Year, Restated	<u>115,013,116</u>	<u>103,520,538</u>	<u>(2,527,485)</u>	<u>216,006,169</u>	<u>6,755,439</u>
Net Position End of Year	<u>\$ 115,746,408</u>	<u>\$ 103,581,732</u>	<u>\$ (2,452,351)</u>	<u>\$ 216,875,789</u>	<u>\$ 8,167,919</u>
Change in Net Position - Total Enterprise Funds				869,620	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.				22,545	
Net Position of Business-type Activities				<u>\$ 892,165</u>	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds				Governmental
	Water	Sewer	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 10,349,809	\$ 8,897,905	\$ 4,431,929	\$ 23,679,643	\$ 11,331,422
Cash Payments for Goods and Services	(6,045,926)	(4,613,681)	(442,341)	(11,101,948)	(10,354,637)
Cash Payments to Employees	(2,487,113)	(1,969,363)	(3,789,373)	(8,245,849)	(540,301)
Net Cash Provided (Used) by Operating Activities	1,816,770	2,314,861	200,215	4,331,846	436,484
Cash Flows from Noncapital Financing Activities:					
Transfers In	0	0	0	0	800,000
Net Cash Provided by Noncapital Financing Activities	0	0	0	0	800,000
Cash Flows from Capital and Related Financing Activities:					
Cash Received from Tap-in Fees in Excess of Cost	3,613,112	2,538,918	0	6,152,030	0
Acquisition and Construction of Assets	(1,902,509)	(175,063)	0	(2,077,572)	(26,960)
Sale of Capital Assets	6,073	2,765	0	8,838	0
Principal Paid on Ohio Water Development Authority Loan	(227,093)	(482,865)	0	(709,958)	0
Interest Paid on All Debt	(77,471)	(326,802)	0	(404,273)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	1,412,112	1,556,953	0	2,969,065	(26,960)
Net Increase (Decrease) in Cash and Cash Equivalents	3,228,882	3,871,814	200,215	7,300,911	1,209,524
Cash and Cash Equivalents at Beginning of Year	9,337,401	14,076,253	901,996	24,315,650	7,018,417
Cash and Cash Equivalents at End of Year	\$ 12,566,283	\$ 17,948,067	\$ 1,102,211	\$ 31,616,561	\$ 8,227,941
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:					
Cash and Cash Equivalents	\$ 12,523,441	\$ 17,948,067	\$ 1,102,211	\$ 31,573,719	\$ 8,227,941
Restricted Cash with Fiscal Agent	42,842	0	0	42,842	0
Cash and Cash Equivalents at End of Year	\$ 12,566,283	\$ 17,948,067	\$ 1,102,211	\$ 31,616,561	\$ 8,227,941
Reconciliation of Operating Income (Loss) to Net Cash					
Provided (Used) by Operating Activities:					
Operating Income (Loss)	\$ (2,748,239)	\$ (2,171,194)	\$ 75,134	\$ (4,844,299)	\$ 612,480
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	4,691,198	4,611,782	2,479	9,305,459	4,869
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(205,200)	(134,078)	0	(339,278)	(53,763)
(Increase) Decrease in Due from Other Funds	7,947	110	7,339	15,396	17,325
(Increase) Decrease in Intergovernmental Receivables	(3,354)	(35,725)	1,990	(37,089)	5,235
(Increase) Decrease in Special Assessment Receivable	0	0	(1,352)	(1,352)	0
(Increase) Decrease in Prepaid Items	515	975	0	1,490	47,979
(Increase) Decrease in Inventory	62,099	12,578	0	74,677	17,135
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	176,923	0
(Increase) Decrease in Deferred Outflows - Pension	(126,801)	(101,700)	(255,252)	(483,753)	(6,921)
Increase (Decrease) in Accounts Payable	(372,206)	48,698	(24,137)	(347,645)	64,096
Increase (Decrease) in Accrued Wages and Benefits	6,368	17,146	26,037	49,551	624
Increase (Decrease) in Due to Other Funds	(79,399)	(4,276)	16,451	(67,224)	(159)
Increase (Decrease) in Intergovernmental Payables	329,604	14,118	265,548	609,270	39,085
Increase (Decrease) in Claims Payable	0	0	0	0	(317,063)
Increase (Decrease) in Compensated Absences	7,445	389	(54,670)	(46,836)	1,748
Increase (Decrease) in Net Pension Liability	39,302	31,521	79,113	149,936	2,145
Increase (Decrease) in Deferred Inflows - Pension	30,568	24,517	61,535	116,620	1,669
Total Adjustments	4,565,009	4,486,055	125,081	9,176,145	(175,996)
Net Cash Provided (Used) by Operating Activities	\$ 1,816,770	\$ 2,314,861	\$ 200,215	\$ 4,331,846	\$ 436,484

Schedule of Noncash Investing, Capital and Financing Activities:

The Water Fund received \$367,081 and the Sewer Fund received \$74,344 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2015

	Private Purpose Trust	Agency Funds
Assets:		
Cash and cash Equivalents	\$ 579,178	\$ 27,975,405
Cash in Segregated Accounts	0	3,836,687
Receivables:		
Taxes	0	327,496,421
Intergovernmental	1,581	0
Total Assets	580,759	359,308,513
 Liabilities:		
Intergovernmental Payable	0	347,557,046
Unapportioned Monies	0	6,872,416
Payroll Withholding	0	231,703
Deposits Held Due to Others	0	4,647,348
Total Liabilities	0	\$ 359,308,513
 Net Position:		
Unrestricted	580,759	
Total Net Position	\$ 580,759	

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, 2015

	Private Purpose Trust
Additions:	
Contributions	\$ 253,470
Increase in Net Position Resulting from Operations	253,470
 Deductions:	
Reimbursements	113,710
Change in Net Position	139,760
Net Position at Beginning of Year	440,999
Net Position End of Year	\$ 580,759

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

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

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

Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 22 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 23 "Jointly Governed Organization."

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds

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

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

- *Water Fund* – This fund is used to account for the operation of the County's water service.
- *Sewer Fund* – This fund is used to account for the operation of the County's sanitary sewer service.

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 207 and 208.

C. Basis of Presentation – Financial Statements

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

D. Basis of Accounting

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2015 but which are not intended to finance 2015 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

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

E. Budgetary Process

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2015.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2015, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Encumbrances

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

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

	Net Change in Fund Balances	
	General Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	\$2,218,265	\$3,825,358
Increase (Decrease):		
Accrued Revenues at December 31, 2015 received during 2016	(10,251,310)	(11,841,615)
Accrued Revenues at December 31, 2014 received during 2015	9,340,005	10,246,000
Accrued Expenditures at December 31, 2015 paid during 2016	3,588,379	833,938
Accrued Expenditures at December 31, 2014 paid during 2015	(3,419,615)	(792,105)
Change in Fair Value, 2015	393,299	0
Change in Fair Value, 2014	(459,085)	0
2015 Prepays for 2016	(2,714)	(18,664)
2014 Prepays for 2015	99,596	16,111
Interfund Loans Receivable, 2015	(308,654)	0
Interfund Loans Receivable, 2014	279,328	0
Outstanding Encumbrances	(3,916,869)	(2,244,470)
Budget Basis	<u>(\$2,439,375)</u>	<u>\$24,553</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

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

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

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$11,049,346 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

G. Investments

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

Warren County has invested funds in STAR Ohio during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2015. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only.

H. Inventory of Supplies

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Water Contract

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

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

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

1. Property, Plant and Equipment - Governmental Activities

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

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

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

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

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

3. Depreciation

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

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

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2015.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Accrued Liabilities and Long-term Obligations

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

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

N. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Human Services Fund Board of Developmental Disabilities Fund Real Estate Assessment Fund Delinquent RE Tax & Assmt Fund Emergency Management Fund Water Fund Sewer Fund Storm Water Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Bond Premiums/Discounts

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

P. Compensated Absences

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

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

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year-end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable."

Q. Grants and Other Intergovernmental Revenues

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent escrow funds for retainage that will be released to contractors once projects are finalized.

S. Pensions

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

T. Operating Revenues and Expenses

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

U. Special Assessments

The County reports Special Assessment bonds in the governmental activities on the 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.

V. Self-Funded Insurance

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

W. Interfund Activity

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

X. Fund Balance

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

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

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

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Fund Balance (Continued)

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

Y. 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.

Z. Deferred Outflows/Inflows of Resources

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

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2015, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$ 843,113
Enterprise Fund:	
Sheriff Fund	415,291

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>		
Net position December 31, 2014	\$ 248,593,485	\$ 221,527,325		
Adjustments:				
Net Pension Liability	(49,026,658)	(6,488,257)		
Deferred Outflow - Payments Subsequent to Measurement Date	<u>6,138,676</u>	<u>812,400</u>		
Restated Net Position December 31, 2014	<u>\$ 205,705,503</u>	<u>\$ 215,851,468</u>		
	<u>Water</u>	<u>Sewer</u>	<u>Storm Water</u>	<u>Sheriff's</u>
Net position December 31, 2014	\$ 116,500,867	\$ 104,713,779	\$ 666,591	\$ (271,974)
Adjustments:				
Net Pension Liability	(1,700,697)	(1,364,032)	(61,745)	(3,361,783)
Deferred Outflow - Payments Subsequent to Measurement Date	<u>212,946</u>	<u>170,791</u>	<u>7,731</u>	<u>420,932</u>
Restated Net Position December 31, 2014	<u>\$ 115,013,116</u>	<u>\$ 103,520,538</u>	<u>\$ 612,577</u>	<u>\$ (3,212,825)</u>
	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Worker's Compensation</u>	
Net position December 31, 2014	\$ 386,064	\$ 3,657,740	\$ 1,133,221	
Adjustments:				
Net Pension Liability	(9,644)	(41,600)	(41,600)	
Deferred Outflow - Payments Subsequent to Measurement Date	<u>1,208</u>	<u>5,209</u>	<u>5,209</u>	
Restated Net Position December 31, 2014	<u>\$ 377,628</u>	<u>\$ 3,621,349</u>	<u>\$ 1,096,830</u>	

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these statements was not available.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

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

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

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

Shared Revenues	\$7,967,190
Interest Revenue	162,469
Special Assessment Revenue	<u>9,061,051</u>
	\$17,190,710

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$9,339,172
Special Assessment Bonds Payable	7,472,884
Tax Increment District Revenue Bonds Payable	2,105,000
Loans Payable	2,938,329
Accrued Interest on Long-Term Debt	57,886
Compensated Absences Payable	<u>5,724,750</u>
	\$27,638,021

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

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

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

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

Capital Outlay	\$6,701,391
Depreciation Expense	(5,385,586)
	<u>\$1,315,805</u>

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$1,345,184)
Increase in Interest Revenue	\$8,774
Decrease in Special Assessment Revenue	(1,356,383)
Increase in Charges for Services	480
	<u>(\$2,692,313)</u>

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

General Obligation Bond Principal Payments	\$1,716,918
Special Assessment Bond Principal Payments	932,213
Tax Increment District Revenue Bond Payments	50,000
Loan Payments	792,695
Issuance of 2014 OPWC Loan	(1,000,000)
	<u>\$2,491,826</u>

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$401,015)
Decrease in supplies inventory	(175,557)
	<u>(\$576,572)</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 5 – FUND BALANCE CLASSIFICATION

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

Fund Balances	General	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$11,816	\$0	\$0	\$0	\$979,922	\$991,738
Prepaid Items	2,714	18,664	0	0	1,146,936	1,168,314
Total Nonspendable	14,530	18,664	0	0	2,126,858	2,160,052
Restricted:						
Probation Services	0	0	0	0	315,907	315,907
Animal Control	0	0	0	0	103,103	103,103
Children's Services	0	0	0	0	107,364	107,364
Child Support Enforcement	0	0	0	0	419,313	419,313
Community Development & Assistance	0	0	0	0	2,854,853	2,854,853
Court Services	0	0	0	0	2,712,977	2,712,977
Delinquent Real Estate Tax & Assessment	0	0	0	0	1,106,043	1,106,043
Developmental Disabilities	0	49,458,724	0	0	0	49,458,724
Emergency Services	0	0	0	0	144,738	144,738
Indigent Assistance	0	0	0	0	362,127	362,127
Information Technology Enhancements	0	0	0	0	771,545	771,545
Job and Family Services	0	0	0	0	1,020,312	1,020,312
Law Library	0	0	0	0	374,375	374,375
Litter Control and Recycling	0	0	0	0	1,452,471	1,452,471
Mental Health Services	0	0	0	0	97,529	97,529
Property Reappraisal	0	0	0	0	3,794,775	3,794,775
Public Safety	0	0	0	0	2,440,684	2,440,684
Roads	0	0	0	0	6,153,612	6,153,612
Senior Citizens Services	0	0	0	0	6,348,259	6,348,259
Transit Services	0	0	0	0	1,221,833	1,221,833
Veteran's Memorial	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	42,526	42,526
Youth Services	0	0	0	0	1,436,501	1,436,501
Debt Retirement	0	0	436,536	0	7,306,614	7,743,150
Capital Acquisition and Improvement	0	0	0	0	1,767,109	1,767,109
Total Restricted	0	49,458,724	436,536	0	42,356,281	92,251,541
Committed:						
Capital Acquisition and Improvement	0	0	0	0	11,353,320	11,353,320
Community Development & Assistance	0	0	0	0	310,051	310,051
Total Committed	0	0	0	0	11,663,371	11,663,371
Assigned:						
Other Purposes	3,000,240	0	0	0	0	3,000,240
Total Assigned	3,000,240	0	0	0	0	3,000,240
Unassigned (Deficits):	29,472,049	0	0	(843,113)	0	28,628,936
Total Fund Balances	\$32,486,819	\$49,477,388	\$436,536	(\$843,113)	\$56,146,510	\$137,704,140

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in the first two bullet points on the preceding page or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The only exception being that the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2015, the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

A. Deposits

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

At year end, the carrying amount of the County's deposits was \$30,258,248 and the bank balance was \$22,803,963. Federal depository insurance covered \$1,864,695 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$7,750,000 and pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$13,189,268. The County had \$229,336 in undeposited cash on hand at December 31, 2015 which is included as Cash and Cash Equivalents on the Balance Sheet.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

B. Investments

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

	<u>Fair Value</u>	<u>Average Weighted Days to Maturity</u>
Government Sponsored Enterprise Investments	\$151,229,660	1,019.09
STAR Ohio	2,440,993	0.01
STAR Plus	20,054,269	0.11
U.S. Government Bonds	107,995	0.00
Treasury Notes	1,095,555	2.33
Ohio Municipal Bonds	1,285,807	0.01
County Government Bonds	3,821,884	119.01
Total Investments	<u>\$180,036,163</u>	<u>1,140.56</u>

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

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries and US Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2015 did not have any Commercial Paper investments. The County's investments at December 31, 2015 in FFCB, FHLB, FHLMC, FAMCA and FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa1 based upon the County's credit rating.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

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

B. Investments (Continued)

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County’s total investments, 5.21% are FFCB, 11.93% are FHLB, 42.31% are FHLMC, 24.34% are FNMA, 0.21% are FAMCA, 1.36% are STAR Ohio, 11.14% are STAR PLUS, 0.06% are US Government Bond Money Market Fund, 0.61% are US Treasury Notes, 0.71% are Municipal Government Bonds and 2.12% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$462,187 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the carrying amount of PSU deposits was \$462,187 and the bank balance was \$463,238. Federal depository insurance covered \$373,341 of the bank balance and the remaining \$89,897 was collateralized by securities pledged by the institution holding the assets.

Cash and cash equivalents in the amount of \$15,087,716 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the bank balance was \$15,148,395. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$14,898,395 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 7- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2015 were levied after October 1, 2014 on assessed values as of January 1, 2014, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2014 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2015 property tax levy was based totaled \$5,703,023,490 which was comprised of \$5,410,653,870 in real property, and \$292,369,620 in public utility personal property.

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

B. Other Taxes

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 8 - RECEIVABLES

Receivables at December 31, 2015, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2015 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$308,654	\$0
County Road Projects Fund	0	790,635
Other Governmental Funds	790,635	308,654
Total Interfund Loans	<u>\$1,099,289</u>	<u>\$1,099,289</u>

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2015, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$21,330	\$257,455
Board of Developmental Disabilities Fund	4,101	84,161
Other Governmental Funds	231,749	328,663
Total Governmental Funds	<u>257,180</u>	<u>670,279</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	0	33,716
Sewer Fund	2,563	22,515
Other Proprietary Funds	267	31,634
Total Enterprise Funds	<u>2,830</u>	<u>87,865</u>
Internal Service Funds	498,405	271
Total Interfund Receivables and Payables	<u>\$758,415</u>	<u>\$758,415</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 10 - TRANSFERS

The following balances at December 31, 2015 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$14,805,853
County Road Projects Fund	1,735,064	0
Other Governmental Funds	14,018,569	1,747,780
Total Governmental Transfers	<u>15,753,633</u>	<u>16,553,633</u>
Proprietary Funds:		
Internal Service Funds	800,000	0
Total Transfers	<u>\$16,553,633</u>	<u>\$16,553,633</u>

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category at December 31, 2015:

Historical Cost:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Non-Depreciable Capital Assets:				
Land	\$12,054,891	\$128,081	(\$6,182)	\$12,176,790
Construction in Progress	11,836,908	3,266,228	(9,004,743)	6,098,393
Total Non-Depreciable Capital Assets	23,891,799	3,394,309	(9,010,925)	18,275,183
Depreciable Capital Assets:				
Land Improvements	530,511	69,873	0	600,384
Buildings, Structures and Improvements	64,873,565	757,383	0	65,630,948
Furniture, Fixtures and Equipment	19,886,856	8,093,733	(1,187,321)	26,793,268
Infrastructure	85,078,440	3,377,396	(121,039)	88,334,797
Total Depreciable Capital Assets	170,369,372	12,298,385	(1,308,360)	181,359,397
Total Cost	\$194,261,171	\$15,692,694	(\$10,319,285)	\$199,634,580

Accumulated Depreciation:

Class	December 31, 2014	Additions	Deletions	December 31, 2015
Land Improvements	(\$342,928)	(\$11,995)	\$0	(\$354,923)
Buildings, Structures and Improvements	(21,326,504)	(1,713,577)	0	(23,040,081)
Furniture, Fixtures and Equipment	(13,941,644)	(1,987,088)	1,029,577	(14,899,155)
Infrastructure	(33,365,035)	(1,677,795)	65,820	(34,977,010)
Total Depreciation	(\$68,976,111)	(\$5,390,455)	\$1,095,397	(\$73,271,169)
Net Value:	\$125,285,060			\$126,363,411

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$980,515
Judicial	244,114
Public Safety	1,399,719
Public Works	2,032,408
Health	14,412
Human Services	713,646
Community and Economic Development	5,641
Total Depreciation Expense	\$5,390,455

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 11 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2015 total \$6,098,393.

This amount is comprised of the following projects:

Common Pleas & County Court Case Management System	\$605,309
Common Pleas Refurbishment	2,718,142
Western Row Road	621,492
Various Other Projects	<u>2,153,450</u>
Total Construction in Progress	<u><u>\$6,098,393</u></u>

B. Business-Type Activities Capital Assets

Summary by category at December 31, 2015:

<i>Historical Cost:</i>				
Class	December 31, 2014	Additions	Deletions	December 31, 2015
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,320,837	\$5,000	\$0	\$2,325,837
Construction in Progress	<u>7,987,663</u>	<u>1,473,260</u>	<u>(1,469,284)</u>	<u>7,991,639</u>
Total Non-Depreciable Capital Assets	<u>10,308,500</u>	<u>1,478,260</u>	<u>(1,469,284)</u>	<u>10,317,476</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	204,951,468	1,455,066	0	206,406,534
Buildings, Structures and Improvements	106,142,388	408,043	(461,671)	106,088,760
Furniture, Fixtures and Equipment	<u>5,157,627</u>	<u>365,964</u>	<u>(172,516)</u>	<u>5,351,075</u>
Total Depreciable Capital Assets	<u>316,251,483</u>	<u>2,229,073</u>	<u>(634,187)</u>	<u>317,846,369</u>
Total Cost	<u><u>\$326,559,983</u></u>	<u><u>\$3,707,333</u></u>	<u><u>(\$2,103,471)</u></u>	<u><u>\$328,163,845</u></u>
<i>Accumulated Depreciation:</i>				
Class	December 31, 2014	Additions	Deletions	December 31, 2015
Land Improvements	(\$77,785,779)	(\$5,539,737)	\$0	(\$83,325,516)
Buildings, Structures and Improvements	(36,780,165)	(3,483,650)	258,518	(40,005,297)
Furniture, Fixtures and Equipment	<u>(4,305,250)</u>	<u>(282,072)</u>	<u>172,516</u>	<u>(4,414,806)</u>
Total Depreciation	<u><u>(\$118,871,194)</u></u>	<u><u>(\$9,305,459)</u></u>	<u><u>\$431,034</u></u>	<u><u>(\$127,745,619)</u></u>
<i>Net Value:</i>	<u><u>\$207,688,789</u></u>			<u><u>\$200,418,226</u></u>

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2015 total \$7,991,639. This amount is comprised of the following projects:

North Water System Booster Station Upgrade	\$7,809,741
Wayne-Massie Sewer Improvements 2012	125,187
Various Other Water Projects	<u>56,711</u>
Total Construction in Progress	<u><u>\$7,991,639</u></u>

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

North Water System Booster Station Upgrade – This project includes major upgrades to several of the County’s water facilities in the Franklin-Clearcreek area. The upgrades include an expansion of the County’s north well field from 8.6 to 10.8 million gallons per day (mgd), construction of a new Shelly Street pump station with a design capacity of 15 mgd, and upgrades to the Dearth Road pump station. Project costs are estimated to be around \$7.9 million.

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

Various Other Water & Sewer Projects - The County has various other Projects including the Manchester Road Waterline Relocation which includes replacing 2,200 feet of deteriorated 8-inch water main. This section of main is the most problematic area for the Water Department due to the high number of breaks. This project will be financed using Ohio Public Works Commission and Water Department funds. The County is also relocating the water and sewer main located at Columbia & Western Row Roads due to a roadway improvement project. This will be funded using Water and Sewer Department funds.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 12 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

The net pension liability 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 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 to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability 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. Resulting adjustments to the net pension liability 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. 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.

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS’ fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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.

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 12 - 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:

	<u>State and Local</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2015 Actual Contribution Rates		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	<u>2.0%</u>	<u>2.0%</u>
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$8,059,597 for 2015. Of this amount, \$481,056 is reported as an intergovernmental payable.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability 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:

	<u>OPERS</u>
Proportionate Share of the Net Pension Liability	\$56,797,788
Proportion of the Net Pension Liability	0.470916%
Pension Expense	\$6,201,216

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Net difference between projected and actual earnings on pension plan investments	\$3,030,558
County contributions subsequent to the measurement date	<u>8,059,597</u>
Total Deferred Outflows of Resources	<u><u>\$11,090,155</u></u>
 Deferred Inflows of Resources	
Differences between expected and actual experience	<u><u>\$997,825</u></u>

\$8,059,597 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 in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

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

	<u>OPERS</u>
Year Ending December 31:	
2016	\$297,239
2017	297,239
2018	680,614
2019	<u>757,641</u>
Total	<u>\$2,032,733</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, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long Term Expected Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	19.90%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	19.10%	7.40%
Other investments	18.00%	4.59%
Total	100.00%	5.28%

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

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

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$104,491,551	\$56,797,788	\$16,628,044

NOTE 13 – POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System

A. Plan Description

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

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

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

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)

A. Plan Description (Continued)

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

B. Funding Policy

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, 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.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

C. County Contributions

The County's actual contributions that were used to fund postemployment benefits were approximately \$1,198,139, \$1,179,162, and \$570,414 for 2015, 2014 and 2013, respectively. The full amount has been contributed for 2015, 2014 and 2013.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 14 - COMPENSATED ABSENCES

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

At December 31, 2015, the County's accumulated, unpaid compensated absences amounted to \$6,750,884. Of this amount, \$5,814,170 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$406,217 is reported as due within one year), \$936,714 is recorded as Business-type activities (\$59,814 is reported as due within one year).

At December 31, 2015 the liability recorded as Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	132,071	\$3,333,699	\$246,275
Sick Time	84,569	2,246,291	159,942
Compensatory Time	9,465	234,180	0
Total	<u>226,105</u>	<u>\$5,814,170</u>	<u>\$406,217</u>

NOTE 15 – NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. The County continues to hold the \$800,000 Tax Increment Revenue Note issued in 2013 for public infrastructure improvements related to the Tax Increment Financing (TIF) Program in place for Miami Valley Gaming & Racing, LLC; this note will be retired in 2016. In 2015 the County paid off a \$2,000,000 Phase II Road Resurfacing Note and issued another \$1,300,000 to be used for road improvements. During 2015 the County also issued \$3,200,000 Racino TIF Roadway Bond Anticipation Notes that will be used for road improvements related to the Miami Valley Gaming TIF. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 15 – NOTES PAYABLE (Continued)

	Balance January 1, 2015	Issued	(Retired)	Balance December 31, 2015
Primary Government General Obligation Notes:				
1.00% Tax Increment Revenue Note	\$800,000	\$0	\$0	\$800,000
1.00% G.O. Bond Anticipation Note	2,000,000	0	2,000,000	0
1.125% Road Improvement BAN	0	1,300,000	0	1,300,000
1.125% Racino TIF Roadway Improvement BAN	0	3,200,000	0	3,200,000
Total Notes Payable	<u>\$2,800,000</u>	<u>\$4,500,000</u>	<u>\$2,000,000</u>	<u>\$5,300,000</u>

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

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

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

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

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

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

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

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

Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$16,425.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

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

The principal amount of the County's special assessment debt outstanding at December 31, 2015 of \$7,472,884 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$436,536 in the Special Assessment Debt Service Fund at December 31, 2015 is reserved for the retirement of outstanding special assessment bonds.

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

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

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

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

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$47.7 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

	Interest Rate	Maturity Date	Balance January 1, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	\$1,168,874	\$0	(\$572,891)	\$595,983	\$595,983
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	3,117,216	0	(354,027)	2,763,189	359,027
2013	Radio System Acquisition Bonds	1.575%	2022	6,770,000	0	(790,000)	5,980,000	805,000
Total Unvoted General Obligation Bonds				11,056,090	0	(1,716,918)	9,339,172	1,760,010
Special Assessment Bonds (with Governmental Commitment):								
1996	Water and Sewer	6.125 - 6.20%	2016	26,000	0	(15,000)	11,000	11,000
1997	Waterstone	4.15 - 5.50%	2017	755,000	0	(240,000)	515,000	250,000
1998	Drake Rd Waterline	4.975%	2018	6,825	0	(1,575)	5,250	1,660
1998	Eagle Hill Waterline	4.975%	2018	11,920	0	(2,755)	9,165	2,900
1998	Turtlecreek Union Waterline	4.975%	2018	296,255	0	(70,670)	225,585	70,440
2000	Water and Sewer	4.40 - 4.85%	2020	480,000	0	(70,000)	410,000	75,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,060,000	0	(130,000)	930,000	135,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	775,000	0	(80,000)	695,000	85,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,440,000	0	(135,000)	1,305,000	140,000
2004	Water and Sewer	1.7 - 4.75%	2024	127,874	0	(10,527)	117,347	10,949
2005	Water and Sewer	4.40%	2025	46,775	0	(3,398)	43,377	3,546
2007	Bunnell Hill Road	4.3-5.75%	2027	23,000	0	(1,000)	22,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	402,000	0	(19,000)	383,000	24,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,165,000	0	(120,000)	2,045,000	120,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	488,361	0	(22,928)	465,433	23,158
2013	Bellbrook & Chenoweth Water	4.50%	2033	301,087	0	(10,360)	290,727	10,826
Total Special Assessment Bonds				8,405,097	0	(932,213)	7,472,884	964,479
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.50%	2035	2,155,000	0	(50,000)	2,105,000	50,000
Total Tax Increment Revenue Bonds				2,155,000	0	(50,000)	2,105,000	50,000
Loans:								
1994	State 166 Loan	4.00%	2017	2,508,500	0	(779,979)	1,728,521	811,756
2012	OPWC Township Road North	0.00%	2032	145,212	0	(8,298)	136,914	8,298
2012	OPWC Township Road East	0.00%	2032	77,312	0	(4,418)	72,894	4,418
2015	OPWC County Rd Repair & Resurfac	0.00%	2026	0	1,000,000	0	1,000,000	100,000
Total Loans				2,731,024	1,000,000	(792,695)	2,938,329	924,472
Compensated Absences				5,435,721	5,794,665	(5,416,216)	5,814,170	406,217
Pension				49,026,658	1,132,937	0	50,159,595	0
Total Governmental Activities Long-term Liabilities				\$78,809,590	\$7,927,602	(\$8,908,042)	\$77,829,150	\$4,105,178

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

	Interest Rate	Maturity Date	Balance January 1, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year	
Business-type Activities:								
2005	OWDA Loan Water	2.0%	2029	\$3,930,055	\$0	(\$227,093)	\$3,702,962	\$231,658
2010	OWDA Loan Sewer	3.11%	2029	10,627,901	0	(482,865)	10,145,036	497,999
	Compensated Absences			983,550	936,714	(983,550)	936,714	59,814
	Pension			6,488,257	149,936	0	6,638,193	0
	Total Business-type Activities Long-term Liabilities			\$22,029,763	\$1,086,650	(\$1,693,508)	\$21,422,905	\$789,471

A summary of the County's future debt service requirements including principal and interest at December 31, 2015 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$1,760,010	\$210,485	\$964,479	\$359,701	\$50,000	\$136,013
2017	1,194,027	165,181	1,005,025	313,432	60,000	132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019	1,249,027	116,140	723,340	228,407	65,000	124,800
2020	1,274,027	89,199	750,169	192,986	70,000	120,412
2021-2025	2,648,054	92,925	2,229,148	509,141	420,000	527,638
2026-2030	0	0	925,469	122,155	580,000	368,712
2031-2035	0	0	103,610	7,531	800,000	149,500
Totals	\$9,339,172	\$815,246	\$7,472,884	\$1,998,450	\$2,105,000	\$1,688,375

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

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

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$231,658	\$72,907	\$497,999	\$311,669	\$811,756	\$54,366
2017	236,314	68,250	513,607	296,060	844,829	21,294
2018	241,064	63,500	529,704	279,963	71,936	240
2019	245,909	58,655	546,306	263,361	0	0
2020	250,852	53,712	563,428	246,239	0	0
2021-2025	1,331,951	190,873	3,093,359	954,980	0	0
2026-2030	1,165,214	53,043	3,609,467	438,867	0	0
2031-2035	0	0	791,166	18,502	0	0
Totals	<u>\$3,702,962</u>	<u>\$560,940</u>	<u>\$10,145,036</u>	<u>\$2,809,641</u>	<u>\$1,728,521</u>	<u>\$75,900</u>

Years	OPWC North & East Roads		OPWC County Rd Repair & Resuracing	
	Principal	Interest	Principal	Interest
2016	\$12,716	\$0	\$100,000	\$0
2017	12,716	0	100,000	0
2018	12,716	0	100,000	0
2019	12,716	0	100,000	0
2020	12,716	0	100,000	0
2021-2025	63,578	0	500,000	0
2026-2030	63,578	0	0	0
2031-2035	19,072	0	0	0
Totals	<u>\$209,808</u>	<u>\$0</u>	<u>\$1,000,000</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 are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. 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, 2015 there were four series of conduit debt outstanding with a total principal debt of \$117,440,000. Both Cincinnati Electronics Corporation and Liquid Container Corporation Project met their maturity dates in 2015.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 17 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2015, the County had the following significant construction projects that will be financed through Motor Vehicle & Gas Tax Revenues, Clerk of Courts Computer Fund, Water Surplus Revenues, P&G TIF funds, Warren County Commissioners and Various State/Federal Grants:

<u>Projects</u>	<u>Construction Commitment</u>	<u>Date of Completion</u>
CAD Upgrade	\$1,602,194	2017
911 Next Generation System	809,339	2016
PTG Benchmark Case Management System	669,691	2016
Clarksville Road Bridge	369,000	2016
Sluice Gate Replacement Project	241,027	2016
Old 122 & Twp Line Rd Roundabout Engineering	165,795	2018
Wilkins Blvd/Deerfield Blvd Traffic Signal	154,360	2016
Little Miami Bike Trail Sewer Project	151,948	2016
Lytle Goosecreek Microwave Tower	141,386	2016
Total	<u>\$4,304,740</u>	

NOTE 18 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$295,307 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

NOTE 19 - CONTINGENCIES

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

The County participates in a number of Federal and State assisted grant programs. The significant programs are Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Title XX Block Grants, Workforce Investment Act Grants, Title IV-E Foster Care, Community Development Block Grants, Temporary Assistance for Needy Families, Adoption Assistance Grants and Highway Planning & Construction 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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2015

NOTE 20 - RISK MANAGEMENT

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

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

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

Insurance coverage stayed the same as coverage in the prior year with the exception of an increase in the CORSA deductible from \$50,000 to \$100,000 per occurrence effective May 1, 2015. Settled claims during the last eight years have not exceeded commercial insurance coverage.

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

The total claims liability of \$520,508, reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2015 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

As of January 1, 2015, the Board of Developmental Disabilities (BDD) fund is no longer self insured. All claims in 2015 were for services provided in 2014, and all 2015 health insurance costs were paid from policies that were purchased.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2015**

NOTE 20 - RISK MANAGEMENT (Continued)

Changes in each of the fund's claims liability amount in 2015 were:

	<u>December 31, 2014</u>	<u>Claims</u>	<u>Payments</u>	<u>December 31, 2015</u>
BDD				
2014	\$15,514	116,665	(119,900)	\$12,279
2015	\$12,279	(3,665)	(8,614)	\$0
County:				
2014	\$667,346	7,560,020	(7,389,795)	\$837,571
2015	\$837,571	6,987,995	(7,305,058)	\$520,508

NOTE 21 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$26.5 million at December 31, 2015.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co, LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$7.3 million at December 31, 2015.

NOTE 22 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

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

Effective July 1, 2013 the Ohio Department of Mental Health (ODMH) and the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) merged and became the Ohio Department of Mental Health and Addiction Services (OhioMHAS). This legislation also allowed Boards to elect to move from 18 members to 14 members based on resolution by the Board, approval by the County Commissioners and notification to OhioMHAS by January 1, 2014.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 22 - JOINT VENTURE (Continued)

At the September 11, 2013 meeting the Board passed a resolution to move from an 18 member board to a 14 member board whereby 6 members are appointed by OhioMHAS and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. The County Commissioners from both Counties approved the change in membership and OhioMHAS was properly notified. MHRS's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

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

A summary of the unaudited cash basis financial information for the year ended December 31, 2015 is presented below:

	Warren/Clinton Counties Recovery Services		
Assets	\$12,003,006	Revenues	\$10,817,258
Fund Equity	\$12,003,006	Expenses	\$10,649,222
		Net Income	<u>\$168,036</u>

NOTE 23 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2015***

NOTE 24 – SIGNIFICANT ENCUMBRANCES

At December 31, 2015 the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 1,500,000	County Fairgrounds Redevelopment
	179,540	Courtroom Audio/Visual Equipment
	107,166	Public Safety Vehicles
	117,416	Inmate Services
Board of Developmental Disabilities Fund	106,457	Transportation and Fuel
	65,124	Admin Fees
	210,412	Health/Life Insurance Premiums
Other Governmental Funds	200,071	Warren County Road and Bridge Projects
	534,959	Local Gov't CVT Project Reimbursements
	170,874	Loss Reserves/Workers Comp
Business Type Funds	257,069	Utilities



REQUIRED SUPPLEMENTARY INFORMATION

Warren County, Ohio
Required Supplementary Information
Schedule of the Entity's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Two Years *

	2014	2013
Entity's Proportion of the Net Pension Liability	0.470916%	0.470916%
Entity's Proportionate Share of the Net Pension Liability	\$ 56,797,788	\$ 55,514,915
Entity's Covered-Employee Payroll	\$ 59,740,078	\$ 57,716,011
Entity's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	0.950748474	0.961863338
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	86.45%	86.36%

* Information prior to 2013 is not available.

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

Warren County, Ohio
Required Supplementary Information
Schedule of Entity Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years *

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 8,059,597	\$ 8,547,771	\$ 8,270,584
Contributions in Relation to the Contractually Required Contribution	<u>(8,059,597)</u>	<u>(8,547,771)</u>	<u>(8,270,584)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Entity Covered-Employee Payroll	\$ 60,905,385	\$ 59,740,078	\$ 57,716,011
Contributions as a Percentage of Covered-Employee Payroll	13.23%	14.31%	14.33%

* Information prior to 2013 is not available.



*COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES*

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

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

Senior Citizens Service Levy Fund

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

Motor Vehicle and Gasoline Tax Fund

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

Human Services Fund

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

Dog and Kennel Fund

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

Permissive Tax Fund

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

Real Estate Assessment Fund

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

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

Delinquent Real Estate Tax and Assessment Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds

Warren County Solid Waste District Fund

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

Workforce Investment Act Fund

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

Pass Through Grants Fund

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

Child Support Enforcement Fund

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

Emergency Management Fund

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

Community Development Fund

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

Court Computerization Fund

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

Courts Special Projects Fund

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

County Transit Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds

Other Special Revenue Fund

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

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

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

Debt Service Funds

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

Tax Increment Financing Fund

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

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds

State Ohio Public Works Commission (OPWC) Loan Fund

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

Radio System Bonds Fund

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

Tax Increment District Revenue Bond Fund

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

Capital Projects Funds

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

Sewer Extension Projects Fund

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

County Construction Projects Fund

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

Airport Construction Fund

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

Redevelopment Tax Equivalent Fund

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

Permanent Fund

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

Scheurer - Smith Trust Fund

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

(Continued)

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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

Sheriff Fund

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

Communications Rotary Fund

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



WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 32,941,225	\$ 7,319,959	\$ 13,509,054	\$ 43,609	\$ 53,813,847
Receivables:					
Taxes	6,762,258	571,651	0	0	7,333,909
Accounts	212,959	0	0	0	212,959
Intergovernmental	7,171,526	0	6,934	0	7,178,460
Loans	1,240,480	0	0	0	1,240,480
Due from Other Funds	231,749	0	0	0	231,749
Interfund Loans Receivable	790,635	0	0	0	790,635
Inventory of Supplies, at Cost	892,285	0	87,637	0	979,922
Prepaid Items	1,569	0	1,145,367	0	1,146,936
Total Assets	\$ 50,244,686	\$ 7,891,610	\$ 14,748,992	\$ 43,609	\$ 72,928,897
Liabilities:					
Accounts Payable	\$ 2,380,977	\$ 0	\$ 312,323	\$ 0	\$ 2,693,300
Accrued Wages and Benefits Payable	624,655	0	0	0	624,655
Intergovernmental Payable	120,065	0	0	0	120,065
Due to Other Funds	328,663	0	0	0	328,663
Interfund Loans Payable	225,418	0	83,236	0	308,654
Compensated Absences Payable	28,906	0	0	0	28,906
Total Liabilities	3,708,684	0	395,559	0	4,104,243
Deferred Inflows of Resources:					
Unavailable Amounts	5,162,256	0	0	0	5,162,256
Property Tax Levy for Next Fiscal Year	6,930,892	584,996	0	0	7,515,888
Total Deferred Inflows of Resources	12,093,148	584,996	0	0	12,678,144
Fund Balances:					
Nonspendable	893,854	0	1,233,004	0	2,126,858
Restricted	33,238,949	7,306,614	1,767,109	43,609	42,356,281
Committed	310,051	0	11,353,320	0	11,663,371
Unassigned	0	0	0	0	0
Total Fund Balances	34,442,854	7,306,614	14,353,433	43,609	56,146,510
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 50,244,686	\$ 7,891,610	\$ 14,748,992	\$ 43,609	\$ 72,928,897

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 7,909,281	\$ 472,796	\$ 0	\$ 0	\$ 8,382,077
Intergovernmental Revenues	22,328,825	73,524	267,162	0	22,669,511
Charges for Services	5,599,350	0	0	0	5,599,350
Licenses and Permits	5	0	0	0	5
Fines and Forfeitures	1,196,243	0	0	0	1,196,243
All Other Revenue	465,559	0	0	0	465,559
Total Revenue	37,499,263	546,320	267,162	0	38,312,745
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,927,184	0	0	0	1,927,184
Judicial	1,192,163	0	0	0	1,192,163
Public Safety	5,130,043	0	0	0	5,130,043
Public Works	8,504,917	0	0	0	8,504,917
Health	761,050	0	0	0	761,050
Human Services	22,323,200	0	0	0	22,323,200
Community and Economic Development	1,610,235	0	0	0	1,610,235
Capital Outlay	0	0	2,230,132	0	2,230,132
Debt Service:					
Principal Retirement	0	2,527,695	0	0	2,527,695
Interest and Fiscal Charges	0	488,164	0	0	488,164
Total Expenditures	41,448,792	3,015,859	2,230,132	0	46,694,783
Excess (Deficiency) of Revenues					
Over Expenditures	(3,949,529)	(2,469,539)	(1,962,970)	0	(8,382,038)
Other Financing Sources (Uses):					
Transfers In	6,576,969	909,344	6,532,256	0	14,018,569
Transfers Out	(1,747,780)	0	0	0	(1,747,780)
Total Other Financing Sources (Uses)	4,829,189	909,344	6,532,256	0	12,270,789
Net Change in Fund Balances	879,660	(1,560,195)	4,569,286	0	3,888,751
Fund Balances at Beginning of Year	33,731,574	8,866,809	9,784,147	43,609	52,426,139
Increase in Inventory Reserve	(168,380)	0	0	0	(168,380)
Fund Balances End of Year	\$ 34,442,854	\$ 7,306,614	\$ 14,353,433	\$ 43,609	\$ 56,146,510

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Assets:				
Cash and Cash Equivalents	\$ 7,654,192	\$ 4,672,839	\$ 1,128,347	\$ 121,304
Receivables:				
Taxes	6,762,258	0	0	0
Accounts	0	8,728	0	4,539
Intergovernmental	0	3,642,776	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	7,065	0
Interfund Loans Receivable	0	790,635	0	0
Inventory of Supplies, at Cost	0	892,285	0	0
Prepaid Items	0	1,242	43	56
Total Assets	\$ 14,416,450	\$ 10,008,505	\$ 1,135,455	\$ 125,899
Liabilities:				
Accounts Payable	\$ 1,131,434	\$ 307,361	\$ 58,318	\$ 7,285
Accrued Wages and Benefits Payable	0	124,273	82,635	8,724
Intergovernmental Payable	0	25,222	19,374	4,123
Due to Other Funds	5,865	18,597	170,281	2,608
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	21,776	1,781	0
Total Liabilities	1,137,299	497,229	332,389	22,740
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,464,137	0	0
Property Tax Levy for Next Fiscal Year	6,930,892	0	0	0
Total Deferred Inflows of Resources	6,930,892	2,464,137	0	0
Fund Balances:				
Nonspendable	0	893,527	43	56
Restricted	6,348,259	6,153,612	803,023	103,103
Committed	0	0	0	0
Total Fund Balances	6,348,259	7,047,139	803,066	103,159
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,416,450	\$ 10,008,505	\$ 1,135,455	\$ 125,899

<u>Law Library Resources</u>	<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>
\$ 399,458	\$ 1,711	\$ 54,911	\$ 303,208	\$ 100,013	\$ 1,378,203
0	0	0	0	0	0
16,440	0	0	3,279	0	0
0	0	8	0	11,250	39,939
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 415,898</u>	<u>\$ 1,711</u>	<u>\$ 54,919</u>	<u>\$ 306,487</u>	<u>\$ 111,263</u>	<u>\$ 1,418,142</u>
\$ 39,085	\$ 0	\$ 0	\$ 818	\$ 0	\$ 0
1,966	0	0	0	1,991	0
304	0	0	5,760	308	0
168	0	0	0	185	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>41,523</u>	<u>0</u>	<u>0</u>	<u>6,578</u>	<u>2,484</u>	<u>0</u>
0	0	0	0	11,250	0
0	0	0	0	0	0
0	0	0	0	11,250	0
0	0	0	0	0	0
374,375	1,711	54,919	299,909	97,529	1,418,142
0	0	0	0	0	0
<u>374,375</u>	<u>1,711</u>	<u>54,919</u>	<u>299,909</u>	<u>97,529</u>	<u>1,418,142</u>
<u>\$ 415,898</u>	<u>\$ 1,711</u>	<u>\$ 54,919</u>	<u>\$ 306,487</u>	<u>\$ 111,263</u>	<u>\$ 1,418,142</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Assets:				
Cash and Cash Equivalents	\$ 0	\$ 3,825,257	\$ 412,281	\$ 23,334
Receivables:				
Taxes	0	0	0	0
Accounts	2,974	0	0	0
Intergovernmental	0	0	427,811	9,285
Loans	0	0	0	0
Due from Other Funds	0	0	146,273	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	76	0
Total Assets	<u>\$ 2,974</u>	<u>\$ 3,825,257</u>	<u>\$ 986,441</u>	<u>\$ 32,619</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 607,633	\$ 107
Accrued Wages and Benefits Payable	0	24,512	92,014	3,185
Intergovernmental Payable	0	3,786	15,770	491
Due to Other Funds	0	2,018	28,190	329
Interfund Loans Payable	0	0	0	20,000
Compensated Absences Payable	0	166	0	0
Total Liabilities	<u>0</u>	<u>30,482</u>	<u>743,607</u>	<u>24,112</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	135,394	0
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>135,394</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	76	0
Restricted	2,974	3,794,775	107,364	8,507
Committed	0	0	0	0
Total Fund Balances	<u>2,974</u>	<u>3,794,775</u>	<u>107,440</u>	<u>8,507</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,974</u>	<u>\$ 3,825,257</u>	<u>\$ 986,441</u>	<u>\$ 32,619</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>WC Technology Crimes Unit</u>	<u>County Court Probation Department</u>	<u>Donations</u>	<u>Municipal Victim Witness</u>
\$ 1,483,104	\$ 1,134,604	\$ 300	\$ 16,586	\$ 25	\$ 35,282
0	0	0	0	0	0
5,664	0	0	6,093	0	0
27,935	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
33	0	0	0	0	0
<u>\$ 1,516,736</u>	<u>\$ 1,134,604</u>	<u>\$ 300</u>	<u>\$ 22,679</u>	<u>\$ 25</u>	<u>\$ 35,282</u>
\$ 30,753	\$ 146	\$ 0	\$ 0	\$ 0	\$ 0
68,609	22,778	0	5,787	0	3,236
10,555	3,897	0	894	0	500
7,575	1,543	0	0	0	501
0	0	0	0	0	0
0	197	0	0	0	0
<u>117,492</u>	<u>28,561</u>	<u>0</u>	<u>6,681</u>	<u>0</u>	<u>4,237</u>
6,319	0	0	0	0	0
0	0	0	0	0	0
<u>6,319</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	0	0	0	0	0
1,392,892	1,106,043	300	15,998	25	31,045
0	0	0	0	0	0
<u>1,392,925</u>	<u>1,106,043</u>	<u>300</u>	<u>15,998</u>	<u>25</u>	<u>31,045</u>
<u>\$ 1,516,736</u>	<u>\$ 1,134,604</u>	<u>\$ 300</u>	<u>\$ 22,679</u>	<u>\$ 25</u>	<u>\$ 35,282</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
Assets:				
Cash and Cash Equivalents	\$ 1,460,322	\$ 131,261	\$ 4,104	\$ 1,344,128
Receivables:				
Taxes	0	0	0	0
Accounts	1,680	0	0	14,705
Intergovernmental	128	1,189,681	0	512,553
Loans	0	0	0	0
Due from Other Funds	0	0	0	25,084
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	24	43	0	0
Total Assets	\$ 1,462,154	\$ 1,320,985	\$ 4,104	\$ 1,896,470
Liabilities:				
Accounts Payable	\$ 2,845	\$ 1,028	\$ 0	\$ 47,320
Accrued Wages and Benefits Payable	4,564	17,563	0	24,167
Intergovernmental Payable	705	2,991	0	3,927
Due to Other Funds	1,545	3,881	0	41,019
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	9,659	25,463	0	116,433
Deferred Inflows of Resources:				
Unavailable Amounts	0	1,112,676	0	323,854
Property Tax Levy for Next Fiscal Year	0	0	0	0
Total Deferred Inflows of Resources	0	1,112,676	0	323,854
Fund Balances:				
Nonspendable	24	43	0	0
Restricted	1,452,471	182,803	4,104	1,456,183
Committed	0	0	0	0
Total Fund Balances	1,452,495	182,846	4,104	1,456,183
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,462,154	\$ 1,320,985	\$ 4,104	\$ 1,896,470

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>
\$ 410,581	\$ 113,017	\$ 522,144	\$ 586,631	\$ 144,742	\$ 161,568
0	0	0	0	0	0
92,351	0	0	5,000	961	0
257,954	87,543	591,427	44,463	0	869
0	0	1,048,003	0	0	0
0	0	22,200	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	29	0	0	0	0
<u>\$ 760,886</u>	<u>\$ 200,589</u>	<u>\$ 2,183,774</u>	<u>\$ 636,094</u>	<u>\$ 145,703</u>	<u>\$ 162,437</u>
\$ 5,409	\$ 16	\$ 23,933	\$ 392	\$ 780	\$ 0
109,590	12,681	2,986	3,636	150	0
16,914	1,959	461	637	2	0
12,906	1,675	341	209	0	0
0	0	170,618	30,000	0	0
0	4,986	0	0	0	0
<u>144,819</u>	<u>21,317</u>	<u>198,339</u>	<u>34,874</u>	<u>932</u>	<u>0</u>
196,754	34,505	548,724	24,773	0	0
0	0	0	0	0	0
<u>196,754</u>	<u>34,505</u>	<u>548,724</u>	<u>24,773</u>	<u>0</u>	<u>0</u>
0	29	0	0	0	0
419,313	144,738	1,436,711	576,447	144,771	162,437
0	0	0	0	0	0
<u>419,313</u>	<u>144,767</u>	<u>1,436,711</u>	<u>576,447</u>	<u>144,771</u>	<u>162,437</u>
<u>\$ 760,886</u>	<u>\$ 200,589</u>	<u>\$ 2,183,774</u>	<u>\$ 636,094</u>	<u>\$ 145,703</u>	<u>\$ 162,437</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Assets:				
Cash and Cash Equivalents	\$ 76,674	\$ 94,667	\$ 1,559,382	\$ 1,129,022
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	16,064	33,580
Intergovernmental	600	634	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	23
Total Assets	<u>\$ 77,274</u>	<u>\$ 95,301</u>	<u>\$ 1,575,446</u>	<u>\$ 1,162,625</u>
Liabilities:				
Accounts Payable	\$ 21,921	\$ 0	\$ 15,168	\$ 6,766
Accrued Wages and Benefits Payable	0	0	0	2,717
Intergovernmental Payable	0	0	0	420
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>21,921</u>	<u>0</u>	<u>15,168</u>	<u>9,903</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Fiscal Year	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	23
Restricted	55,353	95,301	1,560,278	1,152,699
Committed	0	0	0	0
Total Fund Balances	<u>55,353</u>	<u>95,301</u>	<u>1,560,278</u>	<u>1,152,722</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 77,274</u>	<u>\$ 95,301</u>	<u>\$ 1,575,446</u>	<u>\$ 1,162,625</u>

Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit
\$ 164,030	\$ 0	\$ 6,464	\$ 70,100	\$ 139,774	\$ 1,275,020
0	0	0	0	0	0
66	0	0	0	0	549
0	0	0	0	0	57,794
0	0	0	0	192,477	0
21,003	0	0	0	0	10,124
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 185,099</u>	<u>\$ 0</u>	<u>\$ 6,464</u>	<u>\$ 70,100</u>	<u>\$ 332,251</u>	<u>\$ 1,343,487</u>
\$ 3,487	\$ 0	\$ 0	\$ 0	\$ 0	\$ 57,795
478	0	0	0	0	0
74	0	0	0	0	0
549	0	0	0	22,200	6,065
0	0	0	0	0	0
0	0	0	0	0	0
<u>4,588</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,200</u>	<u>63,860</u>
0	0	0	0	0	57,794
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,794</u>
0	0	0	0	0	0
180,511	0	6,464	70,100	0	1,221,833
0	0	0	0	310,051	0
<u>180,511</u>	<u>0</u>	<u>6,464</u>	<u>70,100</u>	<u>310,051</u>	<u>1,221,833</u>
<u>\$ 185,099</u>	<u>\$ 0</u>	<u>\$ 6,464</u>	<u>\$ 70,100</u>	<u>\$ 332,251</u>	<u>\$ 1,343,487</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2015

	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
Assets:				
Cash and Cash Equivalents	\$ 29,107	\$ 750,613	\$ 22,915	\$ 32,941,225
Receivables:				
Taxes	0	0	0	6,762,258
Accounts	286	0	0	212,959
Intergovernmental	0	0	268,876	7,171,526
Loans	0	0	0	1,240,480
Due from Other Funds	0	0	0	231,749
Interfund Loans Receivable	0	0	0	790,635
Inventory of Supplies, at Cost	0	0	0	892,285
Prepaid Items	0	0	0	1,569
Total Assets	\$ 29,393	\$ 750,613	\$ 291,791	\$ 50,244,686
Liabilities:				
Accounts Payable	\$ 5,868	\$ 0	\$ 5,309	\$ 2,380,977
Accrued Wages and Benefits Payable	2,156	0	4,257	624,655
Intergovernmental Payable	333	0	658	120,065
Due to Other Funds	104	0	309	328,663
Interfund Loans Payable	0	0	4,800	225,418
Compensated Absences Payable	0	0	0	28,906
Total Liabilities	8,461	0	15,333	3,708,684
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	246,076	5,162,256
Property Tax Levy for Next Fiscal Year	0	0	0	6,930,892
Total Deferred Inflows of Resources	0	0	246,076	12,093,148
Fund Balances:				
Nonspendable	0	0	0	893,854
Restricted	20,932	750,613	30,382	33,238,949
Committed	0	0	0	310,051
Total Fund Balances	20,932	750,613	30,382	34,442,854
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 29,393	\$ 750,613	\$ 291,791	\$ 50,244,686



WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Revenues:				
Taxes	\$ 5,993,865	\$ 1,915,416	\$ 0	\$ 0
Intergovernmental Revenues	793,624	6,302,070	3,248,017	0
Charges for Services	0	8,827	0	440,399
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	113,602	0	40,685
All Other Revenue	0	115,355	332	14,565
Total Revenue	6,787,489	8,455,270	3,248,349	495,649
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	7,543,661	0	0
Health	0	0	0	563,769
Human Services	6,827,110	0	3,379,631	0
Community and Economic Development	0	0	0	0
Total Expenditures	6,827,110	7,543,661	3,379,631	563,769
Excess (Deficiency) of Revenues Over Expenditures	(39,621)	911,609	(131,282)	(68,120)
Other Financing Sources (Uses):				
Transfers In	0	0	205,620	0
Transfers Out	0	(1,747,780)	0	0
Total Other Financing Sources (Uses)	0	(1,747,780)	205,620	0
Net Change in Fund Balances	(39,621)	(836,171)	74,338	(68,120)
Fund Balances at Beginning of Year	6,387,880	8,051,690	728,728	171,279
Increase in Inventory Reserve	0	(168,380)	0	0
Fund Balances End of Year	\$ 6,348,259	\$ 7,047,139	\$ 803,066	\$ 103,159

Law Library Resources	Veteran's Memorial	Indigent Driver Interlock and Monitoring	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	28,125	484,118
0	0	0	77,203	0	0
0	0	0	0	0	0
344,944	0	4,579	0	0	0
0	0	0	0	0	0
<u>344,944</u>	<u>0</u>	<u>4,579</u>	<u>77,203</u>	<u>28,125</u>	<u>484,118</u>
0	0	0	0	0	0
390,459	0	5,713	0	13,116	0
0	0	0	28,950	0	0
0	0	0	0	0	961,256
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>390,459</u>	<u>0</u>	<u>5,713</u>	<u>28,950</u>	<u>13,116</u>	<u>961,256</u>
(45,515)	0	(1,134)	48,253	15,009	(477,138)
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(45,515)	0	(1,134)	48,253	15,009	(477,138)
419,890	1,711	56,053	251,656	82,520	1,895,280
0	0	0	0	0	0
<u>\$ 374,375</u>	<u>\$ 1,711</u>	<u>\$ 54,919</u>	<u>\$ 299,909</u>	<u>\$ 97,529</u>	<u>\$ 1,418,142</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, 2015

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	3,006,287	69,195
Charges for Services	44,181	2,431,984	0	0
Licenses and Permits	0	5	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	1,489	45,925	493
Total Revenue	44,181	2,433,478	3,052,212	69,688
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	1,250,885	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	99,246
Public Works	0	0	0	0
Health	44,321	0	0	0
Human Services	0	0	6,941,250	0
Community and Economic Development	0	0	0	0
Total Expenditures	44,321	1,250,885	6,941,250	99,246
Excess (Deficiency) of Revenues Over Expenditures	(140)	1,182,593	(3,889,038)	(29,558)
Other Financing Sources (Uses):				
Transfers In	0	0	3,666,094	24,914
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	3,666,094	24,914
Net Change in Fund Balances	(140)	1,182,593	(222,944)	(4,644)
Fund Balances at Beginning of Year	3,114	2,612,182	330,384	13,151
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 2,974	\$ 3,794,775	\$ 107,440	\$ 8,507

Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,077,341	0	0	0	0	0
0	397,382	0	67,359	0	70,000
0	0	0	0	0	0
995	0	0	0	0	0
101,825	449	0	0	0	0
<u>1,180,161</u>	<u>397,831</u>	<u>0</u>	<u>67,359</u>	<u>0</u>	<u>70,000</u>
0	574,123	0	0	0	0
0	0	0	0	0	0
2,216,802	0	5,337	209,846	0	65,924
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,216,802</u>	<u>574,123</u>	<u>5,337</u>	<u>209,846</u>	<u>0</u>	<u>65,924</u>
(1,036,641)	(176,292)	(5,337)	(142,487)	0	4,076
1,188,607	0	0	114,535	0	0
0	0	0	0	0	0
<u>1,188,607</u>	<u>0</u>	<u>0</u>	<u>114,535</u>	<u>0</u>	<u>0</u>
151,966	(176,292)	(5,337)	(27,952)	0	4,076
1,240,959	1,282,335	5,637	43,950	25	26,969
0	0	0	0	0	0
<u>\$ 1,392,925</u>	<u>\$ 1,106,043</u>	<u>\$ 300</u>	<u>\$ 15,998</u>	<u>\$ 25</u>	<u>\$ 31,045</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, 2015

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	805,433	350	323,001
Charges for Services	114,238	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	14	94	283	0
Total Revenue	114,252	805,527	633	323,001
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	323,001
Public Works	0	0	0	0
Health	152,960	0	0	0
Human Services	0	842,233	347	0
Community and Economic Development	0	0	0	0
Total Expenditures	152,960	842,233	347	323,001
Excess (Deficiency) of Revenues Over Expenditures	(38,708)	(36,706)	286	0
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(38,708)	(36,706)	286	0
Fund Balances at Beginning of Year	1,491,203	219,552	3,818	0
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,452,495	\$ 182,846	\$ 4,104	\$ 0

Community Corrections	Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,588,861	1,770,657	404,395	1,480,467	139,767	0
324,016	963,567	0	2,500	134,833	17,128
0	0	0	0	0	0
0	0	0	0	0	0
241	52,355	4,038	1,935	37,010	0
<u>1,913,118</u>	<u>2,786,579</u>	<u>408,433</u>	<u>1,484,902</u>	<u>311,610</u>	<u>17,128</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,377,122	0	523,251	0	181,745	4,878
0	0	0	0	0	0
0	0	0	0	0	0
0	3,179,265	0	0	0	0
0	0	0	1,610,235	0	0
<u>1,377,122</u>	<u>3,179,265</u>	<u>523,251</u>	<u>1,610,235</u>	<u>181,745</u>	<u>4,878</u>
535,996	(392,686)	(114,818)	(125,333)	129,865	12,250
0	268,872	36,920	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>268,872</u>	<u>36,920</u>	<u>0</u>	<u>0</u>	<u>0</u>
535,996	(123,814)	(77,898)	(125,333)	129,865	12,250
920,187	543,127	222,665	1,562,044	446,582	132,521
0	0	0	0	0	0
<u>\$ 1,456,183</u>	<u>\$ 419,313</u>	<u>\$ 144,767</u>	<u>\$ 1,436,711</u>	<u>\$ 576,447</u>	<u>\$ 144,771</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, 2015

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	8,700
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	16,631	5,610	0	209,742
All Other Revenue	0	0	0	0
Total Revenue	16,631	5,610	0	218,442
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	472,598
Public Safety	20,021	25,080	2,948	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	20,021	25,080	2,948	472,598
Excess (Deficiency) of Revenues Over Expenditures	(3,390)	(19,470)	(2,948)	(254,156)
Other Financing Sources (Uses):				
Transfers In	0	0	0	51,290
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	51,290
Net Change in Fund Balances	(3,390)	(19,470)	(2,948)	(202,866)
Fund Balances at Beginning of Year	165,827	74,823	98,249	1,763,144
Increase in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 162,437	\$ 55,353	\$ 95,301	\$ 1,560,278

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	37,888	0	0	0	0
0	0	0	0	0	0
450,486	0	0	225	8,744	0
0	0	0	0	0	35,981
<u>450,486</u>	<u>37,888</u>	<u>0</u>	<u>225</u>	<u>8,744</u>	<u>35,981</u>
0	0	0	0	0	0
310,277	0	0	0	0	0
0	17,590	27,119	1,183	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>310,277</u>	<u>17,590</u>	<u>27,119</u>	<u>1,183</u>	<u>0</u>	<u>0</u>
140,209	20,298	(27,119)	(958)	8,744	35,981
0	0	27,117	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,117</u>	<u>0</u>	<u>0</u>	<u>0</u>
140,209	20,298	(2)	(958)	8,744	35,981
1,012,513	160,213	2	7,422	61,356	274,070
0	0	0	0	0	0
<u>\$ 1,152,722</u>	<u>\$ 180,511</u>	<u>\$ 0</u>	<u>\$ 6,464</u>	<u>\$ 70,100</u>	<u>\$ 310,051</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, 2015

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,909,281
Intergovernmental Revenues	711,617	0	0	86,800	22,328,825
Charges for Services	187,124	123,108	157,613	0	5,599,350
Licenses and Permits	0	0	0	0	5
Fines and Forfeitures	0	0	0	0	1,196,243
All Other Revenue	23,357	0	0	29,818	465,559
Total Revenue	922,098	123,108	157,613	116,618	37,499,263
Expenditures:					
Current:					
General Government:					
Legislative and Executive	0	102,176	0	0	1,927,184
Judicial	0	0	0	0	1,192,163
Public Safety	0	0	0	0	5,130,043
Public Works	0	0	0	0	8,504,917
Health	0	0	0	0	761,050
Human Services	1,067,128	0	0	86,236	22,323,200
Community and Economic Development	0	0	0	0	1,610,235
Total Expenditures	1,067,128	102,176	0	86,236	41,448,792
Excess (Deficiency) of Revenues Over Expenditures	(145,030)	20,932	157,613	30,382	(3,949,529)
Other Financing Sources (Uses):					
Transfers In	400,000	0	593,000	0	6,576,969
Transfers Out	0	0	0	0	(1,747,780)
Total Other Financing Sources (Uses)	400,000	0	593,000	0	4,829,189
Net Change in Fund Balances	254,970	20,932	750,613	30,382	879,660
Fund Balances at Beginning of Year	966,863	0	0	0	33,731,574
Increase in Inventory Reserve	0	0	0	0	(168,380)
Fund Balances End of Year	\$ 1,221,833	\$ 20,932	\$ 750,613	\$ 30,382	\$ 34,442,854



WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2015

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:			
Cash and Cash Equivalents	\$ 5,515,189	\$ 1,804,770	\$ 7,319,959
Receivables:			
Taxes	0	571,651	571,651
Total Assets	<u>\$ 5,515,189</u>	<u>\$ 2,376,421</u>	<u>\$ 7,891,610</u>
Liabilities:			
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:			
Property Tax Levy for Next Fiscal Year	0	584,996	584,996
Total Deferred Inflows of Resources	<u>0</u>	<u>584,996</u>	<u>584,996</u>
Fund Balances:			
Restricted	5,515,189	1,791,425	7,306,614
Total Fund Balances	<u>5,515,189</u>	<u>1,791,425</u>	<u>7,306,614</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,515,189</u>	<u>\$ 2,376,421</u>	<u>\$ 7,891,610</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 472,796	\$ 472,796
Intergovernmental Revenues	0	0	0	73,524	73,524
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>546,320</u>	<u>546,320</u>
Expenditures:					
Debt Service:					
Principal Retirement	1,674,979	12,716	790,000	50,000	2,527,695
Interest and Fiscal Charges	236,215	0	106,628	145,321	488,164
Total Expenditures	<u>1,911,194</u>	<u>12,716</u>	<u>896,628</u>	<u>195,321</u>	<u>3,015,859</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,911,194)	(12,716)	(896,628)	350,999	(2,469,539)
Other Financing Sources (Uses):					
Transfers In	0	12,716	896,628	0	909,344
Total Other Financing Sources (Uses)	<u>0</u>	<u>12,716</u>	<u>896,628</u>	<u>0</u>	<u>909,344</u>
Net Change in Fund Balances	(1,911,194)	0	0	350,999	(1,560,195)
Fund Balances at Beginning of Year	<u>7,426,383</u>	<u>0</u>	<u>0</u>	<u>1,440,426</u>	<u>8,866,809</u>
Fund Balances End of Year	<u>\$ 5,515,189</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,791,425</u>	<u>\$ 7,306,614</u>

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2015

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:					
Cash and Cash Equivalents	\$ 0	\$ 11,657,227	\$ 1,568,534	\$ 283,293	\$ 13,509,054
Receivables:					
Intergovernmental	0	6,934	0	0	6,934
Inventory of Supplies, at Cost	0	87,637	0	0	87,637
Prepaid Items	0	1,145,367	0	0	1,145,367
Total Assets	\$ 0	\$ 12,897,165	\$ 1,568,534	\$ 283,293	\$ 14,748,992
Liabilities:					
Accounts Payable	\$ 0	\$ 310,841	\$ 1,482	\$ 0	\$ 312,323
Interfund Loans Payable	0	0	83,236	0	83,236
Total Liabilities	0	310,841	84,718	0	395,559
Deferred Inflows of Resources:					
Unavailable Amounts	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0
Fund Balances:					
Nonspendable	0	1,233,004	0	0	1,233,004
Restricted	0	0	1,483,816	283,293	1,767,109
Committed	0	11,353,320	0	0	11,353,320
Unassigned	0	0	0	0	0
Total Fund Balances	0	12,586,324	1,483,816	283,293	14,353,433
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 0	\$ 12,897,165	\$ 1,568,534	\$ 283,293	\$ 14,748,992

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 143,182	\$ 123,980	\$ 0	\$ 267,162
All Other Revenue	0	0	0	0	0
Total Revenue	<u>0</u>	<u>143,182</u>	<u>123,980</u>	<u>0</u>	<u>267,162</u>
Expenditures:					
Capital Outlay	3,752	2,172,943	8,227	45,210	2,230,132
Total Expenditures	<u>3,752</u>	<u>2,172,943</u>	<u>8,227</u>	<u>45,210</u>	<u>2,230,132</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,752)	(2,029,761)	115,753	(45,210)	(1,962,970)
Other Financing Sources (Uses):					
Transfers In	0	4,965,580	1,566,676	0	6,532,256
Total Other Financing Sources (Uses)	<u>0</u>	<u>4,965,580</u>	<u>1,566,676</u>	<u>0</u>	<u>6,532,256</u>
Net Change in Fund Balances	(3,752)	2,935,819	1,682,429	(45,210)	4,569,286
Fund Balances at Beginning of Year	<u>3,752</u>	<u>9,650,505</u>	<u>(198,613)</u>	<u>328,503</u>	<u>9,784,147</u>
Fund Balances End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 12,586,324</u></u>	<u><u>\$ 1,483,816</u></u>	<u><u>\$ 283,293</u></u>	<u><u>\$ 14,353,433</u></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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 46,987,739	\$ 46,987,739	\$ 54,171,749	\$ 7,184,010
Intergovernmental Revenues	5,700,694	5,700,694	6,666,927	966,233
Charges for Services	7,566,895	7,566,895	8,351,243	784,348
Licenses and Permits	11,500	11,500	12,306	806
Investment Earnings	901,900	901,900	1,378,634	476,734
Fines and Forfeitures	250,000	250,000	260,491	10,491
All Other Revenues	2,436,417	2,436,417	2,847,452	411,035
Total Revenues	<u>63,855,145</u>	<u>63,855,145</u>	<u>73,688,802</u>	<u>9,833,657</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,506,936	1,347,432	1,156,425	191,007
Materials and Supplies	176,130	211,130	187,491	23,639
Contractual Services	411,799	394,877	304,767	90,110
Other Expenditures	2,902,269	3,479,938	3,377,300	102,638
Capital Outlay	27,932	66,155	57,365	8,790
Total Commissioners	<u>5,025,066</u>	<u>5,499,532</u>	<u>5,083,348</u>	<u>416,184</u>
Auditor:				
Personal Services	1,091,552	1,091,906	895,521	196,385
Materials and Supplies	32,849	32,412	27,913	4,499
Contractual Services	46,247	46,247	43,730	2,517
Other Expenditures	7,700	7,700	4,028	3,672
Capital Outlay	16,000	16,000	8,331	7,669
Total Auditor	<u>1,194,348</u>	<u>1,194,265</u>	<u>979,523</u>	<u>214,742</u>
Treasurer:				
Personal Services	395,537	389,157	376,786	12,371
Materials and Supplies	18,600	21,880	17,323	4,557
Contractual Services	39,052	33,182	31,901	1,281
Other Expenditures	6,400	8,400	6,753	1,647
Total Treasurer	<u>459,589</u>	<u>452,619</u>	<u>432,763</u>	<u>19,856</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,489,584	2,477,780	2,435,688	42,092
Materials and Supplies	29,016	29,016	15,960	13,056
Contractual Services	44,430	34,181	6,939	27,242
Other Expenditures	69,719	91,771	67,323	24,448
Capital Outlay	10,731	10,731	8,096	2,635
Total Prosecutor	2,643,480	2,643,479	2,534,006	109,473
Recorder:				
Personal Services	679,781	680,800	571,052	109,748
Materials and Supplies	15,374	14,925	2,196	12,729
Contractual Services	745	0	0	0
Other Expenditures	4,000	4,000	3,908	92
Capital Outlay	8,225	7,858	7,858	0
Total Recorder	708,125	707,583	585,014	122,569
Board of Elections:				
Personal Services	1,029,320	1,096,548	1,027,238	69,310
Materials and Supplies	212,200	134,517	106,256	28,261
Contractual Services	177,321	174,302	169,977	4,325
Other Expenditures	25,635	24,835	20,162	4,673
Capital Outlay	308,000	321,412	319,990	1,422
Total Board of Elections	1,752,476	1,751,614	1,643,623	107,991
Data Processing:				
Personal Services	2,688,056	2,453,174	1,909,739	543,435
Materials and Supplies	149,909	90,259	29,285	60,974
Contractual Services	604,757	603,617	541,839	61,778
Other Expenditures	17,200	17,200	1,571	15,629
Capital Outlay	860,471	1,036,678	929,490	107,188
Total Data Processing	4,320,393	4,200,928	3,411,924	789,004
Microfilming Process:				
Personal Services	319,076	319,076	276,490	42,586
Materials and Supplies	15,599	15,470	9,268	6,202
Contractual Services	44,843	41,480	32,253	9,227
Other Expenditures	2,500	2,500	1,140	1,360
Capital Outlay	6,000	6,000	3,025	2,975
Total Microfilming Process	388,018	384,526	322,176	62,350

(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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,675,085	2,689,467	2,516,964	172,503
Materials and Supplies	634,696	567,042	481,883	85,159
Contractual Services	2,095,231	1,975,202	1,888,837	86,365
Other Expenditures	10,400	8,645	5,250	3,395
Capital Outlay	221,936	249,608	201,762	47,846
Total Building and Grounds	5,637,348	5,489,964	5,094,696	395,268
Tax Maps:				
Personal Services	360,423	360,423	276,672	83,751
Materials and Supplies	25,000	25,000	2,271	22,729
Contractual Services	1,091	1,091	0	1,091
Other Expenditures	6,546	6,546	260	6,286
Capital Outlay	10,000	10,000	3,295	6,705
Total Tax Maps	403,060	403,060	282,498	120,562
Total Legislative and Executive	22,531,903	22,727,570	20,369,571	2,357,999
General Government-Judicial:				
Common Pleas Court:				
Personal Services	2,095,920	2,021,807	1,825,613	196,194
Materials and Supplies	33,512	49,062	37,931	11,131
Contractual Services	561,542	559,457	455,548	103,909
Other Expenditures	17,000	59,577	59,288	289
Capital Outlay	154,708	190,908	184,859	6,049
Total Common Pleas Court	2,862,682	2,880,811	2,563,239	317,572
Domestic Relations Court:				
Personal Services	887,327	887,335	851,353	35,982
Materials and Supplies	6,916	6,916	6,799	117
Contractual Services	55,334	52,334	32,191	20,143
Other Expenditures	10,114	11,614	9,889	1,725
Capital Outlay	5,236	6,736	6,651	85
Total Domestic Relations Court	964,927	964,935	906,883	58,052
Juvenile Court:				
Personal Services	1,305,016	1,246,016	1,234,701	11,315
Materials and Supplies	24,000	24,000	23,105	895
Contractual Services	470,703	581,765	560,728	21,037
Other Expenditures	9,250	9,250	8,118	1,132
Capital Outlay	2,349	17,200	16,867	333
Total Juvenile Court	1,811,318	1,878,231	1,843,519	34,712

(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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	491,618	474,618	464,083	10,535
Materials and Supplies	53,922	53,534	45,851	7,683
Contractual Services	49,345	29,000	24,460	4,540
Other Expenditures	9,000	2,500	743	1,757
Capital Outlay	5,000	5,000	3,741	1,259
Total Probate Court	608,885	564,652	538,878	25,774
Clerk of Courts:				
Personal Services	894,785	928,596	892,974	35,622
Materials and Supplies	216,147	215,494	202,661	12,833
Contractual Services	21,454	21,454	15,699	5,755
Other Expenditures	9,933	9,933	7,837	2,096
Capital Outlay	5,000	5,000	3,066	1,934
Total Clerk of Courts	1,147,319	1,180,477	1,122,237	58,240
Municipal Court:				
Personal Services	300,839	334,211	311,259	22,952
Contractual Services	127,000	127,000	95,163	31,837
Total Municipal Court	427,839	461,211	406,422	54,789
Criminal Prosecutors:				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	51,737	51,737	51,735	2
County Court:				
Personal Services	802,600	806,199	706,280	99,919
Materials and Supplies	29,552	29,552	19,936	9,616
Contractual Services	71,450	73,350	54,955	18,395
Other Expenditures	9,500	7,600	4,653	2,947
Capital Outlay	7,000	7,000	279	6,721
Total County Court	920,102	923,701	786,103	137,598
Certificate of Title Administration:				
Personal Services	913,310	910,820	879,380	31,440
Materials and Supplies	21,000	28,595	22,241	6,354
Contractual Services	123,210	117,615	112,703	4,912
Other Expenditures	6,230	6,530	5,372	1,158
Capital Outlay	5,000	11,300	10,893	407
Total Certificate of Title Administration	1,068,750	1,074,860	1,030,589	44,271
Total Judicial	9,863,559	9,980,615	9,249,605	731,010

(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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	351,303	359,728	353,716	6,012
Materials and Supplies	24,000	21,800	18,656	3,144
Contractual Services	144,550	123,821	117,919	5,902
Other Expenditures	10,700	10,700	8,027	2,673
Capital Outlay	28,229	42,733	42,608	125
Total Coroner	<u>558,782</u>	<u>558,782</u>	<u>540,926</u>	<u>17,856</u>
Sheriff:				
Personal Services	14,497,432	14,281,471	13,662,616	618,855
Materials and Supplies	793,738	730,035	599,235	130,800
Contractual Services	1,866,979	1,791,699	1,416,201	375,498
Other Expenditures	120,323	144,595	106,077	38,518
Capital Outlay	390,118	641,615	583,514	58,101
Total Sheriff	<u>17,668,590</u>	<u>17,589,415</u>	<u>16,367,643</u>	<u>1,221,772</u>
Building Regulation:				
Personal Services	875,290	877,535	827,098	50,437
Materials and Supplies	52,000	52,000	31,262	20,738
Contractual Services	9,194	11,518	9,115	2,403
Other Expenditures	13,500	7,520	3,680	3,840
Capital Outlay	26,536	56,789	56,416	373
Total Building Regulation	<u>976,520</u>	<u>1,005,362</u>	<u>927,571</u>	<u>77,791</u>
Adult Probation:				
Personal Services	1,236,599	1,127,027	1,032,097	94,930
Materials and Supplies	34,564	73,152	60,104	13,048
Contractual Services	27,410	28,487	23,461	5,026
Other Expenditures	2,000	1,220	220	1,000
Capital Outlay	0	75,000	68,310	6,690
Total Adult Probation	<u>1,300,573</u>	<u>1,304,886</u>	<u>1,184,192</u>	<u>120,694</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	949,481	857,706	849,562	8,144
Materials and Supplies	16,000	15,000	13,250	1,750
Contractual Services	12,000	8,500	2,574	5,926
Other Expenditures	6,000	2,000	1,081	919
Capital Outlay	26,748	28,248	28,152	96
Total Juvenile Probation	<u>1,010,229</u>	<u>911,454</u>	<u>894,619</u>	<u>16,835</u>
Juvenile Detention:				
Personal Services	1,441,928	1,295,988	1,280,175	15,813
Materials and Supplies	26,175	21,175	18,164	3,011
Contractual Services	204,598	191,098	185,954	5,144
Other Expenditures	5,000	2,500	1,042	1,458
Capital Outlay	16,000	34,197	32,768	1,429
Total Juvenile Detention	<u>1,693,701</u>	<u>1,544,958</u>	<u>1,518,103</u>	<u>26,855</u>
Communication Dispatch:				
Personal Services	2,654,321	2,664,854	2,330,961	333,893
Materials and Supplies	12,837	8,105	7,842	263
Contractual Services	87,421	79,768	68,339	11,429
Other Expenditures	3,000	5,000	3,442	1,558
Capital Outlay	5,378	22,573	22,485	88
Total Communication Dispatch	<u>2,762,957</u>	<u>2,780,300</u>	<u>2,433,069</u>	<u>347,231</u>
Telecommunications:				
Personal Services	1,552,820	1,536,797	1,510,090	26,707
Materials and Supplies	66,381	54,381	53,327	1,054
Contractual Services	1,154,024	1,242,769	1,229,619	13,150
Other Expenditures	11,000	4,500	3,425	1,075
Capital Outlay	839,203	805,131	794,595	10,536
Total Telecommunications	<u>3,623,428</u>	<u>3,643,578</u>	<u>3,591,056</u>	<u>52,522</u>
Total Public Safety	<u>29,594,780</u>	<u>29,338,735</u>	<u>27,457,179</u>	<u>1,881,556</u>
Human Services:				
Health:				
Other Expenditures	800	800	0	800
Total Health	<u>800</u>	<u>800</u>	<u>0</u>	<u>800</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	1,170,155	1,281,655	1,157,745	123,910
Materials and Supplies	68,754	60,566	51,803	8,763
Contractual Services	286,781	262,537	236,723	25,814
Other Expenditures	878,864	731,594	577,982	153,612
Capital Outlay	170,000	170,000	119,516	50,484
Total Veterans' Services	<u>2,574,554</u>	<u>2,506,352</u>	<u>2,143,769</u>	<u>362,583</u>
Total Human Services	<u>2,575,354</u>	<u>2,507,152</u>	<u>2,143,769</u>	<u>363,383</u>
Community and Economic Development:				
Commissioners:				
Personal Services	203,313	204,770	200,683	4,087
Materials and Supplies	5,000	8,100	7,346	754
Contractual Services	14,308	14,308	1,154	13,154
Other Operating Expenditures	70,300	66,316	56,768	9,548
Capital Outlay	8,400	8,400	6,923	1,477
Total Community and Economic Development	<u>301,321</u>	<u>301,894</u>	<u>272,874</u>	<u>29,020</u>
Total Expenditures	<u>64,866,917</u>	<u>64,855,966</u>	<u>59,492,998</u>	<u>5,362,968</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,011,772)	(1,000,821)	14,195,804	15,196,625
Other Financing Sources (Uses):				
Transfers In	0	0	600,000	600,000
Transfers Out	(7,836,581)	(17,369,396)	(17,105,853)	263,543
Advances In	2,479,328	2,479,328	2,967,101	487,773
Advances Out	0	0	(3,096,427)	(3,096,427)
Total Other Financing Sources (Uses)	<u>(5,357,253)</u>	<u>(14,890,068)</u>	<u>(16,635,179)</u>	<u>(1,745,111)</u>
Net Change in Fund Balance	(6,369,025)	(15,890,889)	(2,439,375)	13,451,514
Fund Balance at Beginning of Year	21,127,570	21,127,570	21,127,570	0
Prior Year Encumbrances	3,288,939	3,288,939	3,288,939	0
Fund Balance at End of Year	<u>\$ 18,047,484</u>	<u>\$ 8,525,620</u>	<u>\$ 21,977,134</u>	<u>\$ 13,451,514</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, 2015

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,707,386	\$ 17,707,386	\$ 18,087,511	\$ 380,125
Intergovernmental Revenues	7,735,910	7,735,910	7,705,043	(30,867)
Charges for Services	212,569	165,161	397,109	231,948
All Other Revenues	922,000	868,844	521,920	(346,924)
Total Revenues	<u>26,577,865</u>	<u>26,477,301</u>	<u>26,711,583</u>	<u>234,282</u>
Expenditures:				
Human Services:				
Personal Services	13,225,547	12,901,755	11,118,345	1,783,410
Materials and Supplies	539,354	434,550	376,087	58,463
Contractual Services	15,813,322	13,564,830	12,302,852	1,261,978
Health Insurance Claims	125,000	85,000	8,614	76,386
Other Expenditures	1,323,895	2,364,916	2,079,261	285,655
Capital Outlay	1,218,124	1,146,534	801,871	344,663
Total Expenditures	<u>32,245,242</u>	<u>30,497,585</u>	<u>26,687,030</u>	<u>3,810,555</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,667,377)	(4,020,284)	24,553	4,044,837
Other Financing Sources (Uses):				
Transfers In	140,000	100,000	100,000	0
Transfers Out	(140,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,667,377)	(4,020,284)	24,553	4,044,837
Fund Balance at Beginning of Year	33,828,673	33,828,673	33,828,673	0
Prior Year Encumbrances	2,353,351	2,353,351	2,353,351	0
Fund Balance at End of Year	<u>\$ 30,514,647</u>	<u>\$ 32,161,740</u>	<u>\$ 36,206,577</u>	<u>\$ 4,044,837</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, 2015

SPECIAL ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 15,000	\$ 1,773	\$ (13,227)
Special Assessments	1,303,000	1,354,610	51,610
Total Revenues	<u>1,318,000</u>	<u>1,356,383</u>	<u>38,383</u>
Expenditures:			
Debt Service:			
Principal Retirement	932,213	932,213	0
Interest and Fiscal Charges	403,504	403,469	35
Total Expenditures	<u>1,335,717</u>	<u>1,335,682</u>	<u>35</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,717)	20,701	38,418
Fund Balance at Beginning of Year	415,835	415,835	0
Fund Balance at End of Year	<u>\$ 398,118</u>	<u>\$ 436,536</u>	<u>\$ 38,418</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, 2015

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 4,756,397	\$ 4,754,912	\$ (1,485)
Intergovernmental Revenues	1,214,372	1,096,368	(118,004)
All Other Revenues	110,807	110,807	0
Total Revenues	<u>6,081,576</u>	<u>5,962,087</u>	<u>(119,489)</u>
Expenditures:			
Capital Outlay	8,222,003	7,225,854	996,149
Debt Service:			
Principal	2,300,000	2,000,000	300,000
Interest and Fiscal Charges	27,944	27,944	0
Total Expenditures	<u>10,549,947</u>	<u>9,253,798</u>	<u>1,296,149</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,468,371)	(3,291,711)	1,176,660
Other Financing Sources (Uses):			
General Obligation Notes Issued	2,300,000	5,500,000	3,200,000
Premium on Notes Issued	8,060	25,788	17,728
Transfers In	2,554,746	1,860,064	(694,682)
Transfers Out	(125,000)	(125,000)	0
Advances In	0	2,580,372	2,580,372
Advances Out	(1,884,614)	(3,674,352)	(1,789,738)
Total Other Financing Sources (Uses)	<u>2,853,192</u>	<u>6,166,872</u>	<u>3,313,680</u>
Net Change in Fund Balance	(1,615,179)	2,875,161	4,490,340
Fund Balance at Beginning of Year	342,175	342,175	0
Prior Year Encumbrances	1,486,266	1,486,266	0
Fund Balance at End of Year	<u>\$ 213,262</u>	<u>\$ 4,703,602</u>	<u>\$ 4,490,340</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, 2015

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,800,000	\$ 5,800,000	\$ 5,993,972	\$ 193,972
Intergovernmental Revenues	750,000	750,000	793,624	43,624
Total Revenues	<u>6,550,000</u>	<u>6,550,000</u>	<u>6,787,596</u>	<u>237,596</u>
Expenditures:				
Human Services:				
Contractual Services	9,904,906	9,899,991	9,091,569	808,422
Other Expenditures	95,000	96,000	83,714	12,286
Total Expenditures	<u>9,999,906</u>	<u>9,995,991</u>	<u>9,175,283</u>	<u>820,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,449,906)	(3,445,991)	(2,387,687)	1,058,304
Fund Balance at Beginning of Year	5,616,234	5,616,234	5,616,234	0
Prior Year Encumbrances	1,884,917	1,884,917	1,884,917	0
Fund Balance at End of Year	<u>\$ 4,051,245</u>	<u>\$ 4,055,160</u>	<u>\$ 5,113,464</u>	<u>\$ 1,058,304</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, 2015

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,585,000	\$ 1,903,107	\$ 318,107
Intergovernmental Revenues	8,153,254	8,567,907	414,653
Charges for Services	9,000	10,014	1,014
Fines and Forfeitures	290,000	117,765	(172,235)
All Other Revenues	0	131,264	131,264
Total Revenues	<u>10,037,254</u>	<u>10,730,057</u>	<u>692,803</u>
Expenditures:			
Public Works:			
Personal Services	3,503,703	3,103,269	400,434
Materials and Supplies	1,599,933	980,082	619,851
Contractual Services	5,544,818	5,147,141	397,677
Other Expenditures	44,750	33,311	11,439
Capital Outlay	1,855,975	1,635,987	219,988
Total Expenditures	<u>12,549,179</u>	<u>10,899,790</u>	<u>1,649,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,511,925)	(169,733)	2,342,192
Other Financing Sources (Uses):			
Transfers Out	(3,245,468)	(1,747,780)	1,497,688
Advances In	1,884,613	3,674,351	1,789,738
Advances Out	0	(2,580,372)	(2,580,372)
Total Other Financing Sources (Uses)	<u>(1,360,855)</u>	<u>(653,801)</u>	<u>707,054</u>
Net Change in Fund Balance	(3,872,780)	(823,534)	3,049,246
Fund Balance at Beginning of Year	3,647,631	3,647,631	0
Prior Year Encumbrances	515,304	515,304	0
Fund Balance at End of Year	<u>\$ 290,155</u>	<u>\$ 3,339,401</u>	<u>\$ 3,049,246</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, 2015

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 3,246,775	\$ 3,255,937	\$ 9,162
All Other Revenues	35,473	35,473	0
Total Revenues	<u>3,282,248</u>	<u>3,291,410</u>	<u>9,162</u>
Expenditures:			
Human Services:			
Personal Services	2,533,925	2,119,501	414,424
Materials and Supplies	100,000	68,164	31,836
Contractual Services	1,350,822	1,221,636	129,186
Other Expenditures	32,500	7,525	24,975
Capital Outlay	120,000	5,968	114,032
Total Expenditures	<u>4,137,247</u>	<u>3,422,794</u>	<u>714,453</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(854,999)	(131,384)	723,615
Other Financing Sources (Uses):			
Transfers In	205,621	205,621	0
Total Other Financing Sources (Uses)	<u>205,621</u>	<u>205,621</u>	<u>0</u>
Net Change in Fund Balance	(649,378)	74,237	723,615
Fund Balance at Beginning of Year	576,151	576,151	0
Prior Year Encumbrances	281,167	281,167	0
Fund Balance at End of Year	<u>\$ 207,940</u>	<u>\$ 931,555</u>	<u>\$ 723,615</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 352,576	\$ 441,934	\$ 89,358
Fines and Forfeitures	40,858	41,257	399
All Other Revenues	12,335	14,695	2,360
Total Revenues	<u>405,769</u>	<u>497,886</u>	<u>92,117</u>
Expenditures:			
Health:			
Personal Services	264,964	244,615	20,349
Materials and Supplies	48,545	43,598	4,947
Contractual Services	237,050	235,218	1,832
Other Expenditures	15,896	14,233	1,663
Capital Outlay	26,900	26,699	201
Total Expenditures	<u>593,355</u>	<u>564,363</u>	<u>28,992</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(187,586)	(66,477)	121,109
Fund Balance at Beginning of Year	187,391	187,391	0
Prior Year Encumbrances	195	195	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 121,109</u>	<u>\$ 121,109</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, 2015

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 327,985	\$ 349,132	\$ 21,147
Total Revenues	<u>327,985</u>	<u>349,132</u>	<u>21,147</u>
Expenditures:			
Judicial:			
Personal Services	48,065	47,681	384
Materials and Supplies	100,966	86,905	14,061
Contractual Services	300,648	288,951	11,697
Other Expenditures	8,500	6,902	1,598
Total Expenditures	<u>458,179</u>	<u>430,439</u>	<u>27,740</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,194)	(81,307)	48,887
Fund Balance at Beginning of Year	393,376	393,376	0
Prior Year Encumbrances	35,214	35,214	0
Fund Balance at End of Year	<u>\$ 298,396</u>	<u>\$ 347,283</u>	<u>\$ 48,887</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, 2015

VETERAN'S MEMORIAL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	1,711	1,711	0
Fund Balance at End of Year	\$ 1,711	\$ 1,711	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 4,571	\$ 4,571
All Other Revenues	0	0	0
Total Revenues	<u>0</u>	<u>4,571</u>	<u>4,571</u>
Expenditures:			
Judicial:			
Contractual Services	23,000	5,713	17,287
Total Expenditures	<u>23,000</u>	<u>5,713</u>	<u>17,287</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(23,000)	(1,142)	21,858
Fund Balance at Beginning of Year	56,053	56,053	0
Fund Balance at End of Year	<u>\$ 33,053</u>	<u>\$ 54,911</u>	<u>\$ 21,858</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, 2015

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 57,074	\$ 75,990	\$ 18,916
Total Revenues	<u>57,074</u>	<u>75,990</u>	<u>18,916</u>
Expenditures:			
Public Safety:			
Personal Services	26,000	20,789	5,211
Materials and Supplies	5,000	2,109	2,891
Contractual Services	40,500	0	40,500
Other Expenditures	5,000	1,434	3,566
Capital Outlay	2,000	1,692	308
Total Expenditures	<u>78,500</u>	<u>26,024</u>	<u>52,476</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,426)	49,966	71,392
Fund Balance at Beginning of Year	253,242	253,242	0
Fund Balance at End of Year	<u>\$ 231,816</u>	<u>\$ 303,208</u>	<u>\$ 71,392</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, 2015

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 16,875	\$ 28,125	\$ 11,250
Total Revenues	<u>16,875</u>	<u>28,125</u>	<u>11,250</u>
Expenditures:			
Judicial:			
Personal Services	21,678	10,632	11,046
Other Expenditures	<u>822</u>	<u>0</u>	<u>822</u>
Total Expenditures	<u>22,500</u>	<u>10,632</u>	<u>11,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,625)	17,493	23,118
Fund Balance at Beginning of Year	82,520	82,520	0
Fund Balance at End of Year	<u>\$ 76,895</u>	<u>\$ 100,013</u>	<u>\$ 23,118</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, 2015

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 481,745	\$ 31,745
Total Revenues	<u>450,000</u>	<u>481,745</u>	<u>31,745</u>
Expenditures:			
Public Works:			
Capital Outlay	1,543,568	1,496,215	47,353
Total Expenditures	<u>1,543,568</u>	<u>1,496,215</u>	<u>47,353</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,093,568)	(1,014,470)	79,098
Fund Balance at Beginning of Year	764,146	764,146	0
Prior Year Encumbrances	1,093,568	1,093,568	0
Fund Balance at End of Year	<u>\$ 764,146</u>	<u>\$ 843,244</u>	<u>\$ 79,098</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, 2015

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 44,321	\$ 44,321	\$ 0
Total Revenues	<u>44,321</u>	<u>44,321</u>	<u>0</u>
Expenditures:			
Health:			
Contractual Services	55,535	55,535	0
Total Expenditures	<u>55,535</u>	<u>55,535</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,214)	(11,214)	0
Fund Balance at Beginning of Year	11,214	11,214	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 2,101,300	\$ 2,415,695	\$ 314,395
Licenses and Permits	0	5	5
All Other Revenues	0	1,489	1,489
Total Revenues	<u>2,101,300</u>	<u>2,417,189</u>	<u>315,889</u>
Expenditures:			
Legislative and Executive:			
Personal Services	932,366	615,808	316,558
Materials and Supplies	29,352	21,962	7,390
Contractual Services	1,250,170	682,818	567,352
Other Expenditures	40,444	6,528	33,916
Capital Outlay	40,000	12,626	27,374
Total Expenditures	<u>2,292,332</u>	<u>1,339,742</u>	<u>952,590</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,032)	1,077,447	1,268,479
Fund Balance at Beginning of Year	2,492,350	2,492,350	0
Prior Year Encumbrances	103,806	103,806	0
Fund Balance at End of Year	<u>\$ 2,405,124</u>	<u>\$ 3,673,603</u>	<u>\$ 1,268,479</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, 2015

CHILDREN'S SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,326,113	\$ 2,841,329	\$ 515,216
All Other Revenues	42,822	92,816	49,994
Total Revenues	<u>2,368,935</u>	<u>2,934,145</u>	<u>565,210</u>
Expenditures:			
Human Services:			
Personal Services	2,384,200	2,354,198	30,002
Materials and Supplies	68,500	61,358	7,142
Contractual Services	3,874,021	3,837,458	36,563
Other Expenditures	396,842	368,211	28,631
Capital Outlay	44,843	44,734	109
Total Expenditures	<u>6,768,406</u>	<u>6,665,959</u>	<u>102,447</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,399,471)	(3,731,814)	667,657
Other Financing Sources (Uses):			
Transfers In	3,932,000	3,666,094	(265,906)
Total Other Financing Sources (Uses)	<u>3,932,000</u>	<u>3,666,094</u>	<u>(265,906)</u>
Net Change in Fund Balance	(467,471)	(65,720)	401,751
Fund Balance at Beginning of Year	231,179	231,179	0
Prior Year Encumbrances	236,292	236,292	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 401,751</u>	<u>\$ 401,751</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, 2015

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 64,530	\$ 67,750	\$ 3,220
All Other Revenue	493	493	-
Total Revenues	<u>65,023</u>	<u>68,243</u>	<u>3,220</u>
Expenditures:			
Public Safety:			
Personal Services	92,977	92,865	112
Materials and Supplies	513	513	0
Contractual Services	748	748	0
Other Expenditures	5,948	5,947	1
Capital Outlay	296	296	0
Total Expenditures	<u>100,482</u>	<u>100,369</u>	<u>113</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,459)	(32,126)	3,333
Other Financing Sources (Uses):			
Transfers In	24,914	24,914	0
Advances In	0	20,000	20,000
Total Other Financing Sources (Uses)	<u>24,914</u>	<u>44,914</u>	<u>20,000</u>
Net Change in Fund Balance	(10,545)	12,788	23,333
Fund Balance at Beginning of Year	10,546	10,546	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 23,334</u>	<u>\$ 23,333</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, 2015

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,065,169	\$ 1,203,341	\$ 138,172
Fines and Forfeitures	929	998	69
All Other Revenues	104,641	125,249	20,608
Total Revenues	<u>1,170,739</u>	<u>1,329,588</u>	<u>158,849</u>
Expenditures:			
Public Safety:			
Personal Services	1,801,667	1,702,169	99,498
Materials and Supplies	91,800	81,050	10,750
Contractual Services	655,634	469,875	185,759
Other Expenditures	10,000	2,075	7,925
Capital Outlay	41,074	32,986	8,088
Total Expenditures	<u>2,600,175</u>	<u>2,288,155</u>	<u>312,020</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,429,436)	(958,567)	470,869
Other Financing Sources (Uses):			
Transfers In	965,607	1,188,607	223,000
Total Other Financing Sources (Uses)	<u>965,607</u>	<u>1,188,607</u>	<u>223,000</u>
Net Change in Fund Balance	(463,829)	230,040	693,869
Fund Balance at Beginning of Year	1,166,334	1,166,334	0
Prior Year Encumbrances	53,175	53,175	0
Fund Balance at End of Year	<u>\$ 755,680</u>	<u>\$ 1,449,549</u>	<u>\$ 693,869</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, 2015

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 400,966	\$ 400,966
All Other Revenues	0	20,404	20,404
Total Revenues	<u>0</u>	<u>421,370</u>	<u>421,370</u>
Expenditures:			
Legislative and Executive:			
Personal Services	548,411	539,582	8,829
Materials and Supplies	9,000	7,193	1,807
Contractual Services	44,405	38,482	5,923
Other Expenditures	9,382	2,705	6,677
Capital Outlay	3,341	1,850	1,491
Total Expenditures	<u>614,539</u>	<u>589,812</u>	<u>24,727</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(614,539)	(168,442)	446,097
Fund Balance at Beginning of Year	1,297,293	1,297,293	0
Prior Year Encumbrances	1,805	1,805	0
Fund Balance at End of Year	<u>\$ 684,559</u>	<u>\$ 1,130,656</u>	<u>\$ 446,097</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, 2015

WC TECHNOLOGY CRIMES UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Capital Outlay	5,337	5,337	0
Total Expenditures	5,337	5,337	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,337)	(5,337)	0
Fund Balance at Beginning of Year	5,637	5,637	0
Fund Balance at End of Year	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COUNTY COURT PROBATION DEPT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,521	\$ 64,980	\$ 4,459
Total Revenues	<u>60,521</u>	<u>64,980</u>	<u>4,459</u>
Expenditures:			
Public Safety:			
Personal Services	215,825	209,610	6,215
Materials and Supplies	3,000	1,790	1,210
Contractual Services	3,000	745	2,255
Other Expenditures	<u>3,000</u>	<u>1,963</u>	<u>1,037</u>
Total Expenditures	<u>224,825</u>	<u>214,108</u>	<u>10,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,304)	(149,128)	15,176
Other Financing Sources (Uses):			
Transfers In	<u>114,535</u>	<u>114,535</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>114,535</u>	<u>114,535</u>	<u>0</u>
Net Change in Fund Balance	(49,769)	(34,593)	15,176
Fund Balance at Beginning of Year	50,233	50,233	0
Prior Year Encumbrances	682	682	0
Fund Balance at End of Year	<u>\$ 1,146</u>	<u>\$ 16,322</u>	<u>\$ 15,176</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, 2015

DONATIONS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>25</u>	<u>25</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 25</u></u>	<u><u>\$ 25</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 SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 50,000	\$ 70,000	\$ 20,000
Total Revenues	<u>50,000</u>	<u>70,000</u>	<u>20,000</u>
Expenditures:			
Public Safety:			
Personal Services	77,500	64,979	12,521
Total Expenditures	<u>77,500</u>	<u>64,979</u>	<u>12,521</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,500)	5,021	32,521
Fund Balance at Beginning of Year	30,261	30,261	0
Fund Balance at End of Year	<u>\$ 2,761</u>	<u>\$ 35,282</u>	<u>\$ 32,521</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, 2015

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 0	\$ (30,000)
Charges for Services	85,500	127,252	41,752
All Other Revenues	150	131	(19)
Total Revenues	<u>115,650</u>	<u>127,383</u>	<u>11,733</u>
Expenditures:			
Health:			
Personal Services	144,771	123,724	21,047
Materials and Supplies	27,475	8,750	18,725
Contractual Services	61,330	58,612	2,718
Other Expenditures	28,271	1,063	27,208
Capital Outlay	2,050	685	1,365
Total Expenditures	<u>263,897</u>	<u>192,834</u>	<u>71,063</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(148,247)	(65,451)	82,796
Fund Balance at Beginning of Year	1,473,120	1,473,120	0
Prior Year Encumbrances	11,153	11,153	0
Fund Balance at End of Year	<u>\$ 1,336,026</u>	<u>\$ 1,418,822</u>	<u>\$ 82,796</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, 2015

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 911,469	\$ 913,251	\$ 1,782
All Other Revenues	94	1,238	1,144
Total Revenues	<u>911,563</u>	<u>914,489</u>	<u>2,926</u>
Expenditures:			
Human Services:			
Personal Services	495,901	465,837	30,064
Materials and Supplies	18,000	11,245	6,755
Contractual Services	444,779	442,591	2,188
Other Expenditures	72,497	18,032	54,465
Capital Outlay	12,000	11,852	148
Total Expenditures	<u>1,043,177</u>	<u>949,557</u>	<u>93,620</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,614)	(35,068)	96,546
Fund Balance at Beginning of Year	80,682	80,682	0
Prior Year Encumbrances	50,932	50,932	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 96,546</u>	<u>\$ 96,546</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, 2015

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 350	\$ 350
All Other Revenue	0	283	283
Total Revenues	<u>0</u>	<u>633</u>	<u>633</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	308	1,392
Contractual Services	200	0	200
Other Expenditures	100	39	61
Total Expenditures	<u>2,000</u>	<u>347</u>	<u>1,653</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	286	2,286
Fund Balance at Beginning of Year	3,818	3,818	0
Fund Balance at End of Year	<u>\$ 1,818</u>	<u>\$ 4,104</u>	<u>\$ 2,286</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, 2015

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 323,001	\$ 323,001	\$ 0
Total Revenues	<u>323,001</u>	<u>323,001</u>	<u>0</u>
Expenditures:			
Public Safety:			
Other Expenditures	323,001	323,001	0
Total Expenditures	<u>323,001</u>	<u>323,001</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,167,303	\$ 1,562,994	\$ 395,691
Charges for Services	420,705	451,127	30,422
All Other Revenue	0	241	241
Total Revenues	<u>1,588,008</u>	<u>2,014,362</u>	<u>426,354</u>
Expenditures:			
Public Safety:			
Personal Services	782,286	671,077	111,209
Materials and Supplies	11,100	7,806	3,294
Contractual Services	1,115,182	807,714	307,468
Other Expenditures	34,263	28,559	5,704
Capital Outlay	64,226	52,797	11,429
Total Expenditures	<u>2,007,057</u>	<u>1,567,953</u>	<u>439,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(419,049)	446,409	865,458
Fund Balance at Beginning of Year	866,590	866,590	0
Prior Year Encumbrances	2,359	2,359	0
Fund Balance at End of Year	<u>\$ 449,900</u>	<u>\$ 1,315,358</u>	<u>\$ 865,458</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, 2015

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,861,862	\$ 2,041,862	\$ 180,000
Charges for Services	875,168	875,214	46
Fines and Forfeitures	0	0	0
All Other Revenues	53,481	53,515	34
Total Revenues	<u>2,790,511</u>	<u>2,970,591</u>	<u>180,080</u>
Expenditures:			
Human Services:			
Personal Services	2,868,676	2,732,468	136,208
Materials and Supplies	66,000	58,603	7,397
Contractual Services	353,714	335,149	18,565
Other Expenditures	75,356	46,174	29,182
Capital Outlay	17,811	15,672	2,139
Total Expenditures	<u>3,381,557</u>	<u>3,188,066</u>	<u>193,491</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(591,046)	(217,475)	373,571
Other Financing Sources (Uses):			
Transfers In	268,872	268,872	0
Total Other Financing Sources (Uses)	<u>268,872</u>	<u>268,872</u>	<u>0</u>
Net Change in Fund Balance	(322,174)	51,397	373,571
Fund Balance at Beginning of Year	326,744	326,744	0
Prior Year Encumbrances	13,878	13,878	0
Fund Balance at End of Year	<u>\$ 18,448</u>	<u>\$ 392,019</u>	<u>\$ 373,571</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, 2015

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 369,408	\$ 380,414	\$ 11,006
All Other Revenues	3,557	4,038	481
Total Revenues	<u>372,965</u>	<u>384,452</u>	<u>11,487</u>
Expenditures:			
Public Safety:			
Personal Services	502,737	478,417	24,320
Materials and Supplies	12,000	10,139	1,861
Contractual Services	43,993	38,773	5,220
Other Expenditures	7,682	6,964	718
Capital Outlay	952	951	1
Total Expenditures	<u>567,364</u>	<u>535,244</u>	<u>32,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(194,399)	(150,792)	43,607
Other Financing Sources (Uses):			
Transfers In	36,920	36,920	0
Total Other Financing Sources (Uses)	<u>36,920</u>	<u>36,920</u>	<u>0</u>
Net Change in Fund Balance	(157,479)	(113,872)	43,607
Fund Balance at Beginning of Year	195,195	195,195	0
Prior Year Encumbrances	30,694	30,694	0
Fund Balance at End of Year	<u>\$ 68,410</u>	<u>\$ 112,017</u>	<u>\$ 43,607</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, 2015

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,550,400	\$ 1,582,667	\$ 32,267
Charges for Services	0	2,500	2,500
All Other Revenues	30,000	7,635	(22,365)
Total Revenues	<u>1,580,400</u>	<u>1,592,802</u>	<u>12,402</u>
Expenditures:			
Community and Economic Development:			
Personal Services	126,502	118,122	8,380
Materials and Supplies	53,785	782	53,003
Contractual Services	6,305	3,933	2,372
Other Expenditures	98,922	76,834	22,088
Capital Outlay	1,612,334	1,483,944	128,390
Total Expenditures	<u>1,897,848</u>	<u>1,683,615</u>	<u>214,233</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(317,448)	(90,813)	226,635
Other Financing Sources (Uses):			
Advances In	0	450,618	450,618
Advances Out	0	(280,000)	(280,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>170,618</u>	<u>170,618</u>
Net Change in Fund Balance	(317,448)	79,805	397,253
Fund Balance at Beginning of Year	191,473	191,473	0
Prior Year Encumbrances	164,753	164,753	0
Fund Balance at End of Year	<u>\$ 38,778</u>	<u>\$ 436,031</u>	<u>\$ 397,253</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, 2015

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 105,682	\$ 140,591	\$ 34,909
Charges for Services	80,000	135,954	55,954
All Other Revenues	31,895	32,010	115
Total Revenues	<u>217,577</u>	<u>308,555</u>	<u>90,978</u>
Expenditures:			
Public Safety:			
Personal Services	152,265	145,458	6,807
Materials and Supplies	12,600	9,483	3,117
Contractual Services	5,000	480	4,520
Other Expenditures	13,220	3,049	10,171
Capital Outlay	57,261	43,086	14,175
Total Expenditures	<u>240,346</u>	<u>201,556</u>	<u>38,790</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,769)	106,999	129,768
Other Financing Sources (Uses):			
Advances In	0	30,000	30,000
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(52,769)	106,999	159,768
Fund Balance at Beginning of Year	450,287	450,287	0
Prior Year Encumbrances	29,345	29,345	0
Fund Balance at End of Year	<u>\$ 426,863</u>	<u>\$ 586,631</u>	<u>\$ 159,768</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, 2015

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,080	\$ 17,457	\$ 1,377
Total Revenues	<u>16,080</u>	<u>17,457</u>	<u>1,377</u>
Expenditures:			
Judicial:			
Personal Services	3,045	1,065	1,980
Contractual Services	<u>4,000</u>	<u>3,124</u>	<u>876</u>
Total Expenditures	<u>7,045</u>	<u>4,189</u>	<u>2,856</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,035	13,268	4,233
Fund Balance at Beginning of Year	131,474	131,474	0
Fund Balance at End of Year	<u>\$ 140,509</u>	<u>\$ 144,742</u>	<u>\$ 4,233</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, 2015

INDIGENT DRIVER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 15,955	\$ 16,711	\$ 756
Total Revenues	<u>15,955</u>	<u>16,711</u>	<u>756</u>
Expenditures:			
Public Safety:			
Contractual Services	8,409	8,409	0
Other Expenditures	<u>19,396</u>	<u>19,396</u>	<u>0</u>
Total Expenditures	<u>27,805</u>	<u>27,805</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,850)	(11,094)	756
Fund Balance at Beginning of Year	144,323	144,323	0
Prior Year Encumbrances	<u>20,805</u>	<u>20,805</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 153,278</u>	<u>\$ 154,034</u>	<u>\$ 756</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, 2015

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 3,000	\$ 5,475	\$ 2,475
Total Revenues	<u>3,000</u>	<u>5,475</u>	<u>2,475</u>
Expenditures:			
Public Safety:			
Materials and Supplies	15,500	2,624	12,876
Other Expenditures	5,000	710	4,290
Capital Outlay	<u>30,000</u>	<u>27,460</u>	<u>2,540</u>
Total Expenditures	<u>50,500</u>	<u>30,794</u>	<u>19,706</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,500)	(25,319)	22,181
Fund Balance at Beginning of Year	74,533	74,533	0
Fund Balance at End of Year	<u>\$ 27,033</u>	<u>\$ 49,214</u>	<u>\$ 22,181</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, 2015

LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 7,016	\$ 7,016
Total Revenues	<u>0</u>	<u>7,016</u>	<u>7,016</u>
Expenditures:			
Public Safety:			
Other Expenditures	4,000	1,462	2,538
Capital Outlay	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>34,000</u>	<u>1,462</u>	<u>32,538</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(34,000)	5,554	39,554
Fund Balance at Beginning of Year	89,113	89,113	0
Fund Balance at End of Year	<u>\$ 55,113</u>	<u>\$ 94,667</u>	<u>\$ 39,554</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, 2015

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 8,700	\$ 8,700
Fines and Forfeitures	159,984	207,468	47,484
All Other Revenue	104,000	104,000	0
Total Revenues	<u>263,984</u>	<u>320,168</u>	<u>56,184</u>
Expenditures:			
Judicial:			
Materials and Supplies	1,120	120	1,000
Contractual Services	1,126,614	1,018,519	108,095
Capital Outlay	390,829	248,773	142,056
Total Expenditures	<u>1,518,563</u>	<u>1,267,412</u>	<u>251,151</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,254,579)	(947,244)	307,335
Other Financing Sources (Uses):			
Transfers In	0	51,290	51,290
Total Other Financing Sources (Uses)	<u>0</u>	<u>51,290</u>	<u>51,290</u>
Net Change in Fund Balance	(1,254,579)	(895,954)	358,625
Fund Balance at Beginning of Year	1,139,286	1,139,286	0
Prior Year Encumbrances	610,068	610,068	0
Fund Balance at End of Year	<u>\$ 494,775</u>	<u>\$ 853,400</u>	<u>\$ 358,625</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, 2015

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 100	\$ 0	\$ (100)
Fines and Forfeitures	293,000	441,169	148,169
Total Revenues	<u>293,100</u>	<u>441,169</u>	<u>148,069</u>
Expenditures:			
Judicial:			
Personal Services	198,242	97,850	100,392
Materials and Supplies	5,000	187	4,813
Contractual Services	694,174	245,684	448,490
Other Expenditures	2,500	64	2,436
Capital Outlay	33,500	22,770	10,730
Total Expenditures	<u>933,416</u>	<u>366,555</u>	<u>566,861</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(640,316)	74,614	714,930
Fund Balance at Beginning of Year	996,207	996,207	0
Prior Year Encumbrances	13,825	13,825	0
Fund Balance at End of Year	<u>\$ 369,716</u>	<u>\$ 1,084,646</u>	<u>\$ 714,930</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, 2015

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 35,563	\$ 37,888	\$ 2,325
All Other Revenues	44,237	44,237	0
Total Revenues	<u>79,800</u>	<u>82,125</u>	<u>2,325</u>
Expenditures:			
Public Safety:			
Personal Services	37,350	33,790	3,560
Materials and Supplies	39,163	30,128	9,035
Contractual Services	24,608	12,156	12,452
Other Expenditures	3,146	282	2,864
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>109,267</u>	<u>76,356</u>	<u>32,911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,467)	5,769	35,236
Other Financing Sources (Uses):			
Advances Out	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Net Change in Fund Balance	(79,467)	(44,231)	35,236
Fund Balance at Beginning of Year	202,581	202,581	0
Prior Year Encumbrances	5,680	5,680	0
Fund Balance at End of Year	<u>\$ 128,794</u>	<u>\$ 164,030</u>	<u>\$ 35,236</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, 2015

HAZARDOUS MATERIALS EMERGENCY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,118	27,119	(1)
Total Expenditures	27,118	27,119	(1)
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(27,118)	(27,119)	(1)
Other Financing Sources (Uses):			
Transfers In	27,117	27,117	0
Total Other Financing Sources (Uses)	27,117	27,117	0
Net Change in Fund Balance	(1)	(2)	(1)
Fund Balance at Beginning of Year	2	2	0
Fund Balance at End of Year	\$ 1	\$ 0	\$ (1)

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, 2015

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 225	\$ 225
Total Revenues	<u>0</u>	<u>225</u>	<u>225</u>
Expenditures:			
Public Safety:			
Materials and Supplies	3,500	100	3,400
Other Expenditures	1,000	446	554
Capital Outlay	<u>1,000</u>	<u>637</u>	<u>363</u>
Total Expenditures	<u>5,500</u>	<u>1,183</u>	<u>4,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,500)	(958)	4,542
Fund Balance at Beginning of Year	7,422	7,422	0
Fund Balance at End of Year	<u>\$ 1,922</u>	<u>\$ 6,464</u>	<u>\$ 4,542</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, 2015

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 9,246	\$ 9,246
Total Revenues	<u>0</u>	<u>9,246</u>	<u>9,246</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	9,246	39,246
Fund Balance at Beginning of Year	60,854	60,854	0
Fund Balance at End of Year	<u>\$ 30,854</u>	<u>\$ 70,100</u>	<u>\$ 39,246</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, 2015

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 26,325	\$ 65,865	\$ 39,540
Total Revenues	<u>26,325</u>	<u>65,865</u>	<u>39,540</u>
Expenditures:			
Human Services:			
Other Expenditures	48,378	1,083	47,295
Total Expenditures	<u>48,378</u>	<u>1,083</u>	<u>47,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,053)	64,782	86,835
Fund Balance at Beginning of Year	74,992	74,992	0
Fund Balance at End of Year	<u>\$ 52,939</u>	<u>\$ 139,774</u>	<u>\$ 86,835</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, 2015

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 205,000	\$ 711,617	\$ 506,617
Charges for Services	174,400	185,394	10,994
All Other Revenues	20,000	23,357	3,357
Total Revenues	<u>399,400</u>	<u>920,368</u>	<u>520,968</u>
Expenditures:			
Human Services:			
Materials and Supplies	190,000	115,027	74,973
Contractual Services	934,704	927,591	7,113
Other Expenditures	32,200	686	31,514
Capital Outlay	282,919	146,904	136,015
Total Expenditures	<u>1,439,823</u>	<u>1,190,208</u>	<u>249,615</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,040,423)	(269,840)	770,583
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	(640,423)	130,160	770,583
Fund Balance at Beginning of Year	770,761	770,761	0
Prior Year Encumbrances	270,423	270,423	0
Fund Balance at End of Year	<u>\$ 400,761</u>	<u>\$ 1,171,344</u>	<u>\$ 770,583</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, 2015

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 115,559	\$ 122,822	\$ 7,263
Total Revenues	<u>115,559</u>	<u>122,822</u>	<u>7,263</u>
Expenditures:			
Legislative and Executive:			
Personal Services	52,381	51,425	956
Materials and Supplies	11,869	8,194	3,675
Contractual Services	3,500	2,051	1,449
Other Expenditures	750	493	257
Capital Outlay	45,500	37,421	8,079
Total Expenditures	<u>114,000</u>	<u>99,584</u>	<u>14,416</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,559	23,238	21,679
Other Financing Sources (Uses):			
Advances In	0	35,000	35,000
Advances Out	0	(35,000)	(35,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,559	23,238	21,679
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 1,559</u>	<u>\$ 23,238</u>	<u>\$ 21,679</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, 2015

BOARD OF ELECTIONS TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 157,613	\$ 157,613
Total Revenues	<u>0</u>	<u>157,613</u>	<u>157,613</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	157,613	157,613
Other Financing Sources (Uses):			
Transfers In	0	593,000	593,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>593,000</u>	<u>593,000</u>
Net Change in Fund Balance	0	750,613	750,613
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 750,613</u>	<u>\$ 750,613</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, 2015

WORKFORCE INVESTMENT BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 64,000	\$ 64,000	\$ 0
All Other Revenues	29,818	29,818	0
Total Revenues	<u>93,818</u>	<u>93,818</u>	<u>0</u>
Expenditures:			
Human Services:			
Personal Services	48,979	41,286	7,693
Materials and Supplies	2,600	1,899	701
Contractual Services	34,327	32,714	1,613
Other Expenditures	7,912	4,029	3,883
Total Expenditures	<u>93,818</u>	<u>79,928</u>	<u>13,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	13,890	13,890
Other Financing Sources (Uses):			
Advances In	0	27,573	27,573
Advances Out	0	(22,773)	(22,773)
Total Other Financing Sources (Uses)	<u>0</u>	<u>4,800</u>	<u>4,800</u>
Net Change in Fund Balance	0	18,690	18,690
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 18,690</u>	<u>\$ 18,690</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, 2015

TAX INCREMENT FINANCING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,674,979	1,674,979	0
Interest and Fiscal Charges	236,415	236,215	200
Total Expenditures	<u>1,911,394</u>	<u>1,911,194</u>	<u>200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,911,394)	(1,911,194)	200
Fund Balance at Beginning of Year	7,426,383	7,426,383	0
Fund Balance at End of Year	<u>\$ 5,514,989</u>	<u>\$ 5,515,189</u>	<u>\$ 200</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, 2015

OPWC LOAN FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	12,716	12,716	0
Total Expenditures	12,716	12,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,716)	(12,716)	0
Other Financing Sources (Uses):			
Transfers In	12,716	12,716	0
Total Other Financing Sources (Uses)	12,716	12,716	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 0	\$ 0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	790,000	790,000	0
Interest and Fiscal Charges	<u>106,628</u>	<u>106,628</u>	<u>0</u>
Total Expenditures	<u>896,628</u>	<u>896,628</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(896,628)	(896,628)	0
Other Financing Sources (Uses):			
Transfers In	<u>896,628</u>	<u>896,628</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>896,628</u>	<u>896,628</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 415,000	\$ 472,796	\$ 57,796
Intergovernmental Revenues	59,000	73,524	14,524
Total Revenues	<u>474,000</u>	<u>546,320</u>	<u>72,320</u>
Expenditures:			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	145,451	145,321	130
Total Expenditures	<u>195,451</u>	<u>195,321</u>	<u>130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	278,549	350,999	72,450
Fund Balance at Beginning of Year	1,440,426	1,440,426	0
Fund Balance at End of Year	<u>\$ 1,718,975</u>	<u>\$ 1,791,425</u>	<u>\$ 72,450</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, 2015

SEWER EXTENSION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	3,752	3,752	0
Total Expenditures	3,752	3,752	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(3,752)	(3,752)	0
Fund Balance at Beginning of Year	3,752	3,752	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 136,248	\$ 136,248	\$ 0
Total Revenues	<u>136,248</u>	<u>136,248</u>	<u>0</u>
Expenditures:			
Capital Outlay	7,131,054	4,944,334	2,186,720
Total Expenditures	<u>7,131,054</u>	<u>4,944,334</u>	<u>2,186,720</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,994,806)	(4,808,086)	2,186,720
Other Financing Sources (Uses):			
Transfers In	500,000	4,965,580	4,465,580
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>4,965,580</u>	<u>4,465,580</u>
Net Change in Fund Balance	(6,494,806)	157,494	6,652,300
Fund Balance at Beginning of Year	7,466,385	7,466,385	0
Prior Year Encumbrances	876,525	876,525	0
Fund Balance at End of Year	<u>\$ 1,848,104</u>	<u>\$ 8,500,404</u>	<u>\$ 6,652,300</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, 2015

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 191,200	\$ 123,980	\$ (67,220)
Total Revenues	<u>191,200</u>	<u>123,980</u>	<u>(67,220)</u>
Expenditures:			
Capital Outlay	9,765	9,764	1
Total Expenditures	<u>9,765</u>	<u>9,764</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	181,435	114,216	(67,219)
Other Financing Sources (Uses):			
Transfers In	14,159	1,566,676	1,552,517
Advances In	0	83,236	83,236
Advances Out	(199,328)	(199,328)	0
Total Other Financing Sources (Uses)	<u>(185,169)</u>	<u>1,450,584</u>	<u>1,635,753</u>
Net Change in Fund Balance	(3,734)	1,564,800	1,568,534
Fund Balance at Beginning of Year	3,734	3,734	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,568,534</u>	<u>\$ 1,568,534</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Capital Outlay	125,000	45,500	79,500
Total Expenditures	125,000	45,500	79,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(125,000)	(45,500)	79,500
Fund Balance at Beginning of Year	328,503	328,503	0
Fund Balance at End of Year	\$ 203,503	\$ 283,003	\$ 79,500

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, 2015

SCHEURER-SMITH TRUST FUND

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

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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

Sheriff Fund

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

Communications Rotary Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds			Total
	Storm Water	Sheriff	Communications Rotary	
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 463,607	\$ 484,723	\$ 153,881	\$ 1,102,211
Receivables:				
Intergovernmental	0	0	820	820
Special Assessments	233,403	0	0	233,403
Due from Other Funds	0	0	267	267
Total Current Assets	<u>697,010</u>	<u>484,723</u>	<u>154,968</u>	<u>1,336,701</u>
Noncurrent Assets:				
Depreciable Capital Assets, Net	2,480	0	0	2,480
Total Noncurrent Assets	<u>2,480</u>	<u>0</u>	<u>0</u>	<u>2,480</u>
Total Assets	<u>699,490</u>	<u>484,723</u>	<u>154,968</u>	<u>1,339,181</u>
Deferred Outflows of Resources:				
Pension	12,335	671,580	0	683,915
Liabilities:				
Current Liabilities:				
Accounts Payable	117	0	993	1,110
Accrued Wages and Benefits Payable	6,859	158,865	0	165,724
Intergovernmental Payable	1,059	291,052	0	292,111
Due to Other Funds	423	31,211	0	31,634
Compensated Absences Payable - Current	0	30,453	0	30,453
Total Current Liabilities	<u>8,458</u>	<u>511,581</u>	<u>993</u>	<u>521,032</u>
Noncurrent Liabilities				
Compensated Absences Payable	1,806	388,433	0	390,239
Net Pension Liability	63,172	3,439,469	0	3,502,641
Total Noncurrent Liabilities	<u>64,978</u>	<u>3,827,902</u>	<u>0</u>	<u>3,892,880</u>
Total Liabilities	<u>73,436</u>	<u>4,339,483</u>	<u>993</u>	<u>4,413,912</u>
Deferred Inflows of Resources:				
Pension	1,110	60,425	0	61,535
Net Position:				
Net Investment in Capital Assets	2,480	0	0	2,480
Unrestricted	634,799	(3,243,605)	153,975	(2,454,831)
Total Net Position	<u>\$ 637,279</u>	<u>\$ (3,243,605)</u>	<u>\$ 153,975</u>	<u>\$ (2,452,351)</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds			Total
	Storm Water	Sheriff	Communications Rotary	
Operating Revenues:				
Charges for Services	\$ 0	\$ 4,036,459	\$ 132,943	\$ 4,169,402
Other Operating Revenue	254,550	0	0	254,550
Total Operating Revenues	<u>254,550</u>	<u>4,036,459</u>	<u>132,943</u>	<u>4,423,952</u>
Operating Expenses:				
Personal Services	78,489	3,589,231	0	3,667,720
Contractual Services	148,217	0	0	148,217
Materials and Supplies	0	0	51,731	51,731
Depreciation	2,479	0	0	2,479
Other Operating Expenses	663	478,008	0	478,671
Total Operating Expenses	<u>229,848</u>	<u>4,067,239</u>	<u>51,731</u>	<u>4,348,818</u>
Change in Net Position	24,702	(30,780)	81,212	75,134
Net Position Beginning of Year, Restated	<u>612,577</u>	<u>(3,212,825)</u>	<u>72,763</u>	<u>(2,527,485)</u>
Net Position End of Year	<u>\$ 637,279</u>	<u>\$ (3,243,605)</u>	<u>\$ 153,975</u>	<u>\$ (2,452,351)</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-Type Activities - Enterprise Funds			
	Storm Water	Sheriff	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$ 253,198	\$ 4,036,459	\$ 142,272	\$ 4,431,929
Cash Payments for Goods and Services	(169,464)	(217,593)	(55,284)	(442,341)
Cash Payments to Employees	(76,283)	(3,713,090)	0	(3,789,373)
Net Cash Provided (Used) by Operating Activities	<u>7,451</u>	<u>105,776</u>	<u>86,988</u>	<u>200,215</u>
Net Increase (Decrease) in Cash and Cash Equivalents	7,451	105,776	86,988	200,215
Cash and Cash Equivalents at Beginning of Year	456,156	378,947	66,893	901,996
Cash and Cash Equivalents at End of Year	<u>\$ 463,607</u>	<u>\$ 484,723</u>	<u>\$ 153,881</u>	<u>\$ 1,102,211</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$ 24,702	\$ (30,780)	\$ 81,212	\$ 75,134
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	2,479	0	0	2,479
Changes in Assets and Liabilities:				
(Increase) Decrease in Due from Other Funds	0	0	7,339	7,339
(Increase) Decrease in Intergovernmental Receivables	0	0	1,990	1,990
(Increase) Decrease in Special Assessment Receivable	(1,352)	0	0	(1,352)
(Increase) Decrease in Deferred Outflows - Pension	(4,604)	(250,648)	0	(255,252)
Increase (Decrease) in Accounts Payable	(20,584)	0	(3,553)	(24,137)
Increase (Decrease) in Accrued Wages and Benefits	4,102	21,935	0	26,037
Increase (Decrease) in Due to Other Funds	158	16,293	0	16,451
Increase (Decrease) in Intergovernmental Payables	633	264,915	0	265,548
Increase (Decrease) in Compensated Absences	(620)	(54,050)	0	(54,670)
Increase (Decrease) in Net Pension Liability	1,427	77,686	0	79,113
Increase (Decrease) in Deferred Inflows - Pension	1,110	60,425	0	61,535
Total Adjustments	<u>(17,251)</u>	<u>136,556</u>	<u>5,776</u>	<u>125,081</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 7,451</u>	<u>\$ 105,776</u>	<u>\$ 86,988</u>	<u>\$ 200,215</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, 2015

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Assets:				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 371,288	\$ 4,961,689	\$ 1,255,099	\$ 1,445,392
Receivables:				
Accounts	0	96,548	0	0
Intergovernmental	6,204	0	21,965	0
Due from Other Funds	16,107	0	440,928	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	86,279
<i>Total Current Assets</i>	<u>393,599</u>	<u>5,058,237</u>	<u>1,717,992</u>	<u>1,531,671</u>
<i>Non Current Assets:</i>				
Depreciable Capital Assets, Net	36,737	0	0	0
Total Assets	<u>430,336</u>	<u>5,058,237</u>	<u>1,717,992</u>	<u>1,531,671</u>
Deferred Outflows of Resources:				
Pension	1,927	8,310	8,310	0
Liabilities:				
<i>Current Liabilities:</i>				
Accounts Payable	18,609	4,358	2,100	38,562
Accrued Wages and Benefits Payable	532	2,422	2,422	0
Intergovernmental Payable	75	49,445	28,581	0
Claims Payable	0	520,508	0	0
Due to Other Funds	0	271	0	0
<i>Total Current Liabilities</i>	<u>19,216</u>	<u>577,004</u>	<u>33,103</u>	<u>38,562</u>
<i>Long Term Liabilities:</i>				
Compensated Absences Payable	0	10,623	10,630	0
Net Pension Liability	9,867	42,561	42,561	0
<i>Total Long Term Liabilities</i>	<u>9,867</u>	<u>53,184</u>	<u>53,191</u>	<u>0</u>
Total Liabilities	<u>29,083</u>	<u>630,188</u>	<u>86,294</u>	<u>38,562</u>
Deferred Inflows of Resources:				
Pension	173	748	748	0
Net Position:				
Net Investment in Capital Assets	36,737	0	0	0
Unrestricted	366,270	4,435,611	1,639,260	1,493,109
Total Net Position	<u>\$ 403,007</u>	<u>\$ 4,435,611</u>	<u>\$ 1,639,260</u>	<u>\$ 1,493,109</u>

<u>Gasoline</u>	<u>Total</u>
\$ 194,473	\$ 8,227,941
0	96,548
1,912	30,081
41,370	498,405
22,245	22,245
0	86,279
<u>260,000</u>	<u>8,961,499</u>
0	36,737
<u>260,000</u>	<u>8,998,236</u>
0	18,547
63,068	126,697
0	5,376
0	78,101
0	520,508
0	271
<u>63,068</u>	<u>730,953</u>
0	21,253
<u>0</u>	<u>94,989</u>
<u>0</u>	<u>116,242</u>
<u>63,068</u>	<u>847,195</u>
0	1,669
0	36,737
196,932	8,131,182
<u>\$ 196,932</u>	<u>\$ 8,167,919</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
Operating Revenues:				
Charges for Services	\$ 478,680	\$ 9,358,300	\$ 462,893	\$ 64,053
Other Operating Revenue	1,618	280,040	681	0
Total Operating Revenues	480,298	9,638,340	463,574	64,053
Operating Expenses:				
Personal Services	11,113	283,901	243,222	0
Materials and Supplies	348,737	594	0	0
Contractual Services	90,066	784,949	77,922	424,126
Depreciation	4,869	0	0	0
Health Insurance Claims	0	6,987,995	0	0
Other Operating Expenses	134	766,639	0	0
Total Operating Expenses	454,919	8,824,078	321,144	424,126
Income (Loss) Before Transfers	25,379	814,262	142,430	(360,073)
Transfers In	0	0	400,000	400,000
Change in Net Position	25,379	814,262	542,430	39,927
Net Position Beginning of Year, Restated	377,628	3,621,349	1,096,830	1,453,182
Net Position End of Year	\$ 403,007	\$ 4,435,611	\$ 1,639,260	\$ 1,493,109

Gasoline	Total
\$ 697,855	\$ 11,061,781
0	282,339
697,855	11,344,120
0	538,236
703,216	1,052,547
4,157	1,381,220
0	4,869
0	6,987,995
0	766,773
707,373	10,731,640
(9,518)	612,480
0	800,000
(9,518)	1,412,480
206,450	6,755,439
\$ 196,932	\$ 8,167,919

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Vehicle Maintenance	Health Insurance	Worker's Compensation Self Insurance
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 489,695	\$ 9,591,662	\$ 462,425
Cash Payments for Goods and Services	(431,957)	(8,823,366)	(79,722)
Cash Payments to Employees	(11,399)	(285,286)	(243,616)
Net Cash Provided (Used) by Operating Activities	<u>46,339</u>	<u>483,010</u>	<u>139,087</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>400,000</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>400,000</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	<u>(26,960)</u>	<u>0</u>	<u>0</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(26,960)</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	19,379	483,010	539,087
Cash and Cash Equivalents at Beginning of Year	<u>351,909</u>	<u>4,478,679</u>	<u>716,012</u>
Cash and Cash Equivalents at End of Year	<u>\$ 371,288</u>	<u>\$ 4,961,689</u>	<u>\$ 1,255,099</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ 25,379	\$ 814,262	\$ 142,430
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	4,869	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	1,786	(51,346)	(4,203)
(Increase) Decrease in Due from Other Funds	7,340	0	0
(Increase) Decrease in Intergovernmental Receivables	(566)	0	3,054
(Increase) Decrease in Prepaid Items	0	0	0
(Increase) Decrease in Inventory	0	0	0
(Increase) Decrease in Deferred Outflows - Pension	(719)	(3,101)	(3,101)
Increase (Decrease) in Accounts Payable	7,817	(3,164)	(350)
Increase (Decrease) in Accrued Wages and Benefits	32	296	296
Increase (Decrease) in Due to Other Funds	0	56	(215)
Increase (Decrease) in Intergovernmental Payables	5	40,484	(1,404)
Increase (Decrease) in Claims Payable	0	(317,063)	0
Increase (Decrease) in Compensated Absences	0	877	871
Increase (Decrease) in Net Pension Liability	223	961	961
Increase (Decrease) in Deferred Inflows - Pension	173	748	748
Total Adjustments	<u>20,960</u>	<u>(331,252)</u>	<u>(3,343)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 46,339</u>	<u>\$ 483,010</u>	<u>\$ 139,087</u>

Property and Casualty Insurance	Gasoline	Totals
\$ 64,053	\$ 723,587	\$ 11,331,422
(338,736)	(680,856)	(10,354,637)
0	0	(540,301)
<u>(274,683)</u>	<u>42,731</u>	<u>436,484</u>
400,000	0	800,000
<u>400,000</u>	<u>0</u>	<u>800,000</u>
0	0	(26,960)
<u>0</u>	<u>0</u>	<u>(26,960)</u>
125,317	42,731	1,209,524
1,320,075	151,742	7,018,417
<u>\$ 1,445,392</u>	<u>\$ 194,473</u>	<u>\$ 8,227,941</u>
\$ (360,073)	\$ (9,518)	\$ 612,480
0	0	4,869
0	0	(53,763)
0	9,985	17,325
0	2,747	5,235
47,979	0	47,979
0	17,135	17,135
0	0	(6,921)
37,411	22,382	64,096
0	0	624
0	0	(159)
0	0	39,085
0	0	(317,063)
0	0	1,748
0	0	2,145
0	0	1,669
<u>85,390</u>	<u>52,249</u>	<u>(175,996)</u>
<u>\$ (274,683)</u>	<u>\$ 42,731</u>	<u>\$ 436,484</u>



WARREN COUNTY, OHIO

Fiduciary Funds

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

Agency Funds

Employees Retirement Fund

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

Townships, Corporations, Schools, Special Districts, Libraries Fund

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

Undivided Water and Sewer Revenue Fund

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

Payroll Fund

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

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

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

Local Government Fund

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

Gasoline Tax Fund

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

Motor Vehicle License Fund

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

Trailer Tax Fund

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

Undivided Interest Fund

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

(Continued)

WARREN COUNTY, OHIO

Agency Funds

Non-Entity Holdings Fund

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

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

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

WIA Pass Through to Butler/Clermont Fund

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

Other Agency Funds

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

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,672	\$8,707,832	(\$8,707,834)	\$2,670
Total Assets	\$2,672	\$8,707,832	(\$8,707,834)	\$2,670
Liabilities				
Payroll Withholding	\$2,672	\$8,707,832	(\$8,707,834)	\$2,670
Total Liabilities	\$2,672	\$8,707,832	(\$8,707,834)	\$2,670
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$50,932,194	(\$50,932,194)	\$0
Total Assets	\$0	\$50,932,194	(\$50,932,194)	\$0
Liabilities				
Unapportioned Monies	\$0	\$50,932,194	(\$50,932,194)	\$0
Total Liabilities	\$0	\$50,932,194	(\$50,932,194)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$24,567,009	(\$24,567,009)	\$0
Total Assets	\$0	\$24,567,009	(\$24,567,009)	\$0
Liabilities				
Unapportioned Monies	\$0	\$24,567,009	(\$24,567,009)	\$0
Total Liabilities	\$0	\$24,567,009	(\$24,567,009)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$232,206	\$27,706,077	(\$27,698,396)	\$239,887
Total Assets	\$232,206	\$27,706,077	(\$27,698,396)	\$239,887
Liabilities				
Unapportioned Monies	\$232,206	\$27,706,077	(\$27,698,396)	\$239,887
Total Liabilities	\$232,206	\$27,706,077	(\$27,698,396)	\$239,887

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Payroll				
Assets				
Cash and Cash Equivalents	\$0	\$61,628,174	(\$61,410,193)	\$217,981
Total Assets	<u>\$0</u>	<u>\$61,628,174</u>	<u>(\$61,410,193)</u>	<u>\$217,981</u>
Liabilities				
Payroll Withholding	\$0	\$61,628,174	(\$61,410,193)	\$217,981
Total Liabilities	<u>\$0</u>	<u>\$61,628,174</u>	<u>(\$61,410,193)</u>	<u>\$217,981</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$234,066,145	(\$234,066,145)	\$0
Total Assets	<u>\$0</u>	<u>\$234,066,145</u>	<u>(\$234,066,145)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$234,066,145	(\$234,066,145)	\$0
Total Liabilities	<u>\$0</u>	<u>\$234,066,145</u>	<u>(\$234,066,145)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$3,698,058	\$366,504,765	(\$365,504,717)	\$4,698,106
Taxes Receivable	299,821,817	327,496,421	(299,821,817)	327,496,421
Total Assets	<u>\$303,519,875</u>	<u>\$694,001,186</u>	<u>(\$665,326,534)</u>	<u>\$332,194,527</u>
Liabilities				
Intergovernmental Payables	\$299,821,817	\$327,496,421	(\$299,821,817)	\$327,496,421
Unapportioned Monies	3,698,058	366,504,765	(365,504,717)	4,698,106
Total Liabilities	<u>\$303,519,875</u>	<u>\$694,001,186</u>	<u>(\$665,326,534)</u>	<u>\$332,194,527</u>
Trailer (Like Real Estate) Tax				
Assets				
Cash and Cash Equivalents	\$13,637	\$94,508	(\$99,162)	\$8,983
Total Assets	<u>\$13,637</u>	<u>\$94,508</u>	<u>(\$99,162)</u>	<u>\$8,983</u>
Liabilities				
Unapportioned Monies	\$13,637	\$94,508	(\$99,162)	\$8,983
Total Liabilities	<u>\$13,637</u>	<u>\$94,508</u>	<u>(\$99,162)</u>	<u>\$8,983</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$4,117,296	(\$4,117,296)	\$0
Total Assets	\$0	\$4,117,296	(\$4,117,296)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,117,296	(\$4,117,296)	\$0
Total Liabilities	\$0	\$4,117,296	(\$4,117,296)	\$0
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$1,379,267	(\$1,379,267)	\$0
Total Assets	\$0	\$1,379,267	(\$1,379,267)	\$0
Liabilities				
Unapportioned Monies	\$0	\$1,379,267	(\$1,379,267)	\$0
Total Liabilities	\$0	\$1,379,267	(\$1,379,267)	\$0
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$172	\$17,865	(\$18,009)	\$28
Total Assets	\$172	\$17,865	(\$18,009)	\$28
Liabilities				
Unapportioned Monies	\$172	\$17,865	(\$18,009)	\$28
Total Liabilities	\$172	\$17,865	(\$18,009)	\$28
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,691,739	(\$3,691,739)	\$0
Total Assets	\$0	\$3,691,739	(\$3,691,739)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,691,739	(\$3,691,739)	\$0
Total Liabilities	\$0	\$3,691,739	(\$3,691,739)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Assets	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
Liabilities				
Unapportioned Monies	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Liabilities	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$8,177,905	(\$8,177,905)	\$0
Total Assets	<u>\$0</u>	<u>\$8,177,905</u>	<u>(\$8,177,905)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,177,905	(\$8,177,905)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,177,905</u>	<u>(\$8,177,905)</u>	<u>\$0</u>
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$91,133	\$2,481,044	(\$2,466,996)	\$105,181
Total Assets	<u>\$91,133</u>	<u>\$2,481,044</u>	<u>(\$2,466,996)</u>	<u>\$105,181</u>
Liabilities				
Unapportioned Monies	\$91,133	\$2,481,044	(\$2,466,996)	\$105,181
Total Liabilities	<u>\$91,133</u>	<u>\$2,481,044</u>	<u>(\$2,466,996)</u>	<u>\$105,181</u>
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$61,846	(\$61,846)	\$0
Total Assets	<u>\$0</u>	<u>\$61,846</u>	<u>(\$61,846)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$61,846	(\$61,846)	\$0
Total Liabilities	<u>\$0</u>	<u>\$61,846</u>	<u>(\$61,846)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$2,956	\$19,974	(\$20,119)	\$2,811
Total Assets	<u>\$2,956</u>	<u>\$19,974</u>	<u>(\$20,119)</u>	<u>\$2,811</u>
Liabilities				
Unapportioned Monies	\$2,956	\$19,974	(\$20,119)	\$2,811
Total Liabilities	<u>\$2,956</u>	<u>\$19,974</u>	<u>(\$20,119)</u>	<u>\$2,811</u>
Life Insurance				
Assets				
Cash and Cash Equivalents	\$5,659	\$113,840	(\$108,447)	\$11,052
Total Assets	<u>\$5,659</u>	<u>\$113,840</u>	<u>(\$108,447)</u>	<u>\$11,052</u>
Liabilities				
Payroll Withholding	\$5,659	\$113,840	(\$108,447)	\$11,052
Total Liabilities	<u>\$5,659</u>	<u>\$113,840</u>	<u>(\$108,447)</u>	<u>\$11,052</u>
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,602,360	(\$8,602,360)	\$0
Total Assets	<u>\$0</u>	<u>\$8,602,360</u>	<u>(\$8,602,360)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,602,360	(\$8,602,360)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,602,360</u>	<u>(\$8,602,360)</u>	<u>\$0</u>
State				
Assets				
Cash and Cash Equivalents	\$4,618	\$63,159	(\$65,143)	\$2,634
Total Assets	<u>\$4,618</u>	<u>\$63,159</u>	<u>(\$65,143)</u>	<u>\$2,634</u>
Liabilities				
Unapportioned Monies	\$4,618	\$63,159	(\$65,143)	\$2,634
Total Liabilities	<u>\$4,618</u>	<u>\$63,159</u>	<u>(\$65,143)</u>	<u>\$2,634</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Miami Conservancy District				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$132,516	\$98,579	(\$213,902)	\$17,193
Total Assets	<u>\$132,516</u>	<u>\$98,579</u>	<u>(\$213,902)</u>	<u>\$17,193</u>
Liabilities				
Unapportioned Monies	\$132,516	\$98,579	(\$213,902)	\$17,193
Total Liabilities	<u>\$132,516</u>	<u>\$98,579</u>	<u>(\$213,902)</u>	<u>\$17,193</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$1,377,029	(\$1,377,029)	\$0
Total Assets	<u>\$0</u>	<u>\$1,377,029</u>	<u>(\$1,377,029)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,377,029	(\$1,377,029)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,377,029</u>	<u>(\$1,377,029)</u>	<u>\$0</u>
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$3,500	(\$3,500)	\$0
Total Assets	<u>\$0</u>	<u>\$3,500</u>	<u>(\$3,500)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,500	(\$3,500)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,500</u>	<u>(\$3,500)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$17,140	\$322,112	(\$302,307)	\$36,945
Total Assets	<u>\$17,140</u>	<u>\$322,112</u>	<u>(\$302,307)</u>	<u>\$36,945</u>
Liabilities				
Deposits Held Due to Others	\$17,140	\$322,112	(\$302,307)	\$36,945
Total Liabilities	<u>\$17,140</u>	<u>\$322,112</u>	<u>(\$302,307)</u>	<u>\$36,945</u>
WIA Pass Through to Butler/Clermont				
Assets				
Cash and Cash Equivalents	\$0	\$943,118	(\$943,118)	\$0
Total Assets	<u>\$0</u>	<u>\$943,118</u>	<u>(\$943,118)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$943,118	(\$943,118)	\$0
Total Liabilities	<u>\$0</u>	<u>\$943,118</u>	<u>(\$943,118)</u>	<u>\$0</u>
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$30,366	(\$30,366)	\$0
Total Assets	<u>\$0</u>	<u>\$30,366</u>	<u>(\$30,366)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$30,366	(\$30,366)	\$0
Total Liabilities	<u>\$0</u>	<u>\$30,366</u>	<u>(\$30,366)</u>	<u>\$0</u>
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$359,285	(\$359,285)	\$0
Total Assets	<u>\$0</u>	<u>\$359,285</u>	<u>(\$359,285)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$359,285	(\$359,285)	\$0
Total Liabilities	<u>\$0</u>	<u>\$359,285</u>	<u>(\$359,285)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$2,851	(\$2,851)	\$0
Total Assets	\$0	\$2,851	(\$2,851)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,851	(\$2,851)	\$0
Total Liabilities	\$0	\$2,851	(\$2,851)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$2,776	(\$2,776)	\$0
Total Assets	\$0	\$2,776	(\$2,776)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,776	(\$2,776)	\$0
Total Liabilities	\$0	\$2,776	(\$2,776)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$1,316,648	\$425,825	(\$630,431)	\$1,112,042
Total Assets	\$1,316,648	\$425,825	(\$630,431)	\$1,112,042
Liabilities				
Unapportioned Monies	\$1,316,648	\$425,825	(\$630,431)	\$1,112,042
Total Liabilities	\$1,316,648	\$425,825	(\$630,431)	\$1,112,042
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$6,192,254	(\$6,192,254)	\$0
Total Assets	\$0	\$6,192,254	(\$6,192,254)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,192,254	(\$6,192,254)	\$0
Total Liabilities	\$0	\$6,192,254	(\$6,192,254)	\$0

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Notary Public				
Assets				
Cash and Cash Equivalents	\$106,614	\$5,835	(\$112,449)	\$0
Total Assets	\$106,614	\$5,835	(\$112,449)	\$0
Liabilities				
Deposits Held Due to Others	\$106,614	\$5,835	(\$112,449)	\$0
Total Liabilities	\$106,614	\$5,835	(\$112,449)	\$0
Zoning Board				
Assets				
Cash and Cash Equivalents	\$218,520	\$144,000	(\$122,600)	\$239,920
Total Assets	\$218,520	\$144,000	(\$122,600)	\$239,920
Liabilities				
Deposits Held Due to Others	\$218,520	\$144,000	(\$122,600)	\$239,920
Total Liabilities	\$218,520	\$144,000	(\$122,600)	\$239,920
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$0	\$196,644	(\$194,069)	\$2,575
Total Assets	\$0	\$196,644	(\$194,069)	\$2,575
Liabilities				
Intergovernmental Payables	\$0	\$196,644	(\$194,069)	\$2,575
Total Liabilities	\$0	\$196,644	(\$194,069)	\$2,575
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$390,110	\$195,987	(\$178,767)	\$407,330
Total Assets	\$390,110	\$195,987	(\$178,767)	\$407,330
Liabilities				
Deposits Held Due to Others	\$390,110	\$195,987	(\$178,767)	\$407,330
Total Liabilities	\$390,110	\$195,987	(\$178,767)	\$407,330

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$19,130,121	\$20,526,460	(\$19,598,531)	\$20,058,050
Total Assets	<u>\$19,130,121</u>	<u>\$20,526,460</u>	<u>(\$19,598,531)</u>	<u>\$20,058,050</u>
Liabilities				
Intergovernmental Payables	\$19,130,121	\$20,526,460	(\$19,598,531)	\$20,058,050
Total Liabilities	<u>\$19,130,121</u>	<u>\$20,526,460</u>	<u>(\$19,598,531)</u>	<u>\$20,058,050</u>
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$861,311	\$14,771,524	(\$15,064,728)	\$568,107
Total Assets	<u>\$861,311</u>	<u>\$14,771,524</u>	<u>(\$15,064,728)</u>	<u>\$568,107</u>
Liabilities				
Unapportioned Monies	\$861,311	\$14,771,524	(\$15,064,728)	\$568,107
Total Liabilities	<u>\$861,311</u>	<u>\$14,771,524</u>	<u>(\$15,064,728)</u>	<u>\$568,107</u>
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$783,482	\$68,351	(\$763,756)	\$88,077
Total Assets	<u>\$783,482</u>	<u>\$68,351</u>	<u>(\$763,756)</u>	<u>\$88,077</u>
Liabilities				
Unapportioned Monies	\$783,482	\$68,351	(\$763,756)	\$88,077
Total Liabilities	<u>\$783,482</u>	<u>\$68,351</u>	<u>(\$763,756)</u>	<u>\$88,077</u>
Sheriff-Lost/Abandoned Property				
Assets				
Cash and Cash Equivalents	\$0	\$310	\$0	\$310
Total Assets	<u>\$0</u>	<u>\$310</u>	<u>\$0</u>	<u>\$310</u>
Liabilities				
Unapportioned Monies	\$0	\$310	\$0	\$310
Total Liabilities	<u>\$0</u>	<u>\$310</u>	<u>\$0</u>	<u>\$310</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$20,700	(\$20,700)	\$0
Total Assets	<u>\$0</u>	<u>\$20,700</u>	<u>(\$20,700)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$20,700	(\$20,700)	\$0
Total Liabilities	<u>\$0</u>	<u>\$20,700</u>	<u>(\$20,700)</u>	<u>\$0</u>
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$1,545	\$101,151	(\$58,393)	\$44,303
Total Assets	<u>\$1,545</u>	<u>\$101,151</u>	<u>(\$58,393)</u>	<u>\$44,303</u>
Liabilities				
Deposits Held Due to Others	\$1,545	\$101,151	(\$58,393)	\$44,303
Total Liabilities	<u>\$1,545</u>	<u>\$101,151</u>	<u>(\$58,393)</u>	<u>\$44,303</u>
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$8,485	\$55,685	(\$64,170)	\$0
Total Assets	<u>\$8,485</u>	<u>\$55,685</u>	<u>(\$64,170)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$8,485	\$55,685	(\$64,170)	\$0
Total Liabilities	<u>\$8,485</u>	<u>\$55,685</u>	<u>(\$64,170)</u>	<u>\$0</u>
Forfeited Land Excess Sale Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$3,035	\$0	\$3,035
Total Assets	<u>\$0</u>	<u>\$3,035</u>	<u>\$0</u>	<u>\$3,035</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,035	\$0	\$3,035
Total Liabilities	<u>\$0</u>	<u>\$3,035</u>	<u>\$0</u>	<u>\$3,035</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,084,628	(\$1,084,628)	\$0
Total Assets	\$0	\$1,084,628	(\$1,084,628)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$1,084,628	(\$1,084,628)	\$0
Total Liabilities	\$0	\$1,084,628	(\$1,084,628)	\$0
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$11,521	\$59,153	(\$54,156)	\$16,518
Total Assets	\$11,521	\$59,153	(\$54,156)	\$16,518
Liabilities				
Deposits Held Due to Others	\$11,521	\$59,153	(\$54,156)	\$16,518
Total Liabilities	\$11,521	\$59,153	(\$54,156)	\$16,518
Sex Offender Registration Fee				
Assets				
Cash and Cash Equivalents	\$500	\$1,000	(\$1,500)	\$0
Total Assets	\$500	\$1,000	(\$1,500)	\$0
Liabilities				
Deposits Held Due to Others	\$500	\$1,000	(\$1,500)	\$0
Total Liabilities	\$500	\$1,000	(\$1,500)	\$0
Undivided Sheriff Web Check Fees				
Assets				
Cash and Cash Equivalents	\$9,208	\$171,589	(\$161,167)	\$19,630
Total Assets	\$9,208	\$171,589	(\$161,167)	\$19,630
Liabilities				
Deposits Held Due to Others	\$9,208	\$171,589	(\$161,167)	\$19,630
Total Liabilities	\$9,208	\$171,589	(\$161,167)	\$19,630

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$16,427	(\$16,427)	\$0
Total Assets	\$0	\$16,427	(\$16,427)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$16,427	(\$16,427)	\$0
Total Liabilities	\$0	\$16,427	(\$16,427)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$8,229	\$11,880	(\$7,666)	\$12,443
Total Assets	\$8,229	\$11,880	(\$7,666)	\$12,443
Liabilities				
Deposits Held Due to Others	\$8,229	\$11,880	(\$7,666)	\$12,443
Total Liabilities	\$8,229	\$11,880	(\$7,666)	\$12,443
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$199,722	(\$199,722)	\$0
Total Assets	\$0	\$199,722	(\$199,722)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$199,722	(\$199,722)	\$0
Total Liabilities	\$0	\$199,722	(\$199,722)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$0	\$38,148	(\$7,611)	\$30,537
Total Assets	\$0	\$38,148	(\$7,611)	\$30,537
Liabilities				
Deposits Held Due to Others	\$0	\$38,148	(\$7,611)	\$30,537
Total Liabilities	\$0	\$38,148	(\$7,611)	\$30,537

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,678,776	\$48,608,555	(\$47,832,224)	\$3,455,107
Total Assets	<u>\$2,678,776</u>	<u>\$48,608,555</u>	<u>(\$47,832,224)</u>	<u>\$3,455,107</u>
Liabilities				
Deposits Held Due to Others	\$2,678,776	\$48,608,555	(\$47,832,224)	\$3,455,107
Total Liabilities	<u>\$2,678,776</u>	<u>\$48,608,555</u>	<u>(\$47,832,224)</u>	<u>\$3,455,107</u>
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$24,699	\$205,922	(\$209,830)	\$20,791
Total Assets	<u>\$24,699</u>	<u>\$205,922</u>	<u>(\$209,830)</u>	<u>\$20,791</u>
Liabilities				
Deposits Held Due to Others	\$24,699	\$205,922	(\$209,830)	\$20,791
Total Liabilities	<u>\$24,699</u>	<u>\$205,922</u>	<u>(\$209,830)</u>	<u>\$20,791</u>
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$15,170	\$1,605,057	(\$1,608,001)	\$12,226
Total Assets	<u>\$15,170</u>	<u>\$1,605,057</u>	<u>(\$1,608,001)</u>	<u>\$12,226</u>
Liabilities				
Deposits Held Due to Others	\$15,170	\$1,605,057	(\$1,608,001)	\$12,226
Total Liabilities	<u>\$15,170</u>	<u>\$1,605,057</u>	<u>(\$1,608,001)</u>	<u>\$12,226</u>
County Court				
Assets				
Cash in Segregated Accounts	\$131,755	\$1,652,217	(\$1,624,913)	\$159,059
Total Assets	<u>\$131,755</u>	<u>\$1,652,217</u>	<u>(\$1,624,913)</u>	<u>\$159,059</u>
Liabilities				
Deposits Held Due to Others	\$131,755	\$1,652,217	(\$1,624,913)	\$159,059
Total Liabilities	<u>\$131,755</u>	<u>\$1,652,217</u>	<u>(\$1,624,913)</u>	<u>\$159,059</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Water Department				
Assets				
Cash in Segregated Accounts	\$1,399	\$17	\$0	\$1,416
Total Assets	\$1,399	\$17	\$0	\$1,416
Liabilities				
Deposits Held Due to Others	\$1,399	\$17	\$0	\$1,416
Total Liabilities	\$1,399	\$17	\$0	\$1,416
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$86,860	\$456,185	(\$441,854)	\$101,191
Total Assets	\$86,860	\$456,185	(\$441,854)	\$101,191
Liabilities				
Deposits Held Due to Others	\$86,860	\$456,185	(\$441,854)	\$101,191
Total Liabilities	\$86,860	\$456,185	(\$441,854)	\$101,191
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$27,252	\$38,234	(\$34,909)	\$30,577
Total Assets	\$27,252	\$38,234	(\$34,909)	\$30,577
Liabilities				
Deposits Held Due to Others	\$27,252	\$38,234	(\$34,909)	\$30,577
Total Liabilities	\$27,252	\$38,234	(\$34,909)	\$30,577
Sheriff				
Assets				
Cash in Segregated Accounts	\$43,221	\$864,037	(\$853,807)	\$53,451
Total Assets	\$43,221	\$864,037	(\$853,807)	\$53,451
Liabilities				
Deposits Held Due to Others	\$43,221	\$864,037	(\$853,807)	\$53,451
Total Liabilities	\$43,221	\$864,037	(\$853,807)	\$53,451

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
Mary Haven				
Assets				
Cash in Segregated Accounts	\$1,861	\$900	(\$677)	\$2,084
Total Assets	\$1,861	\$900	(\$677)	\$2,084
Liabilities				
Deposits Held Due to Others	\$1,861	\$900	(\$677)	\$2,084
Total Liabilities	\$1,861	\$900	(\$677)	\$2,084
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
Recorder				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	\$125	\$0	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	\$125	\$0	\$0	\$125
Board of Elections				
Assets				
Cash in Segregated Accounts	\$20	\$100	\$0	\$120
Total Assets	\$20	\$100	\$0	\$120
Liabilities				
Deposits Held Due to Others	\$20	\$100	\$0	\$120
Total Liabilities	\$20	\$100	\$0	\$120
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Additions	Deductions	Balance December 31, 2015
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$361,183	(\$361,183)	\$0
Total Assets	\$0	\$361,183	(\$361,183)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$361,183	(\$361,183)	\$0
Total Liabilities	\$0	\$361,183	(\$361,183)	\$0
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$27,076,118	\$850,798,194	(\$849,898,908)	\$27,975,405
Cash in Segregated Accounts	3,011,678	53,792,407	(52,967,398)	3,836,687
Taxes Receivable	299,821,817	327,496,421	(299,821,817)	327,496,421
Total Assets	\$329,909,613	\$1,232,087,022	(\$1,202,688,123)	\$359,308,513
Liabilities				
Intergovernmental Payables	\$318,951,938	\$349,324,853	(\$320,719,745)	\$347,557,046
Unapportioned Monies	7,165,794	755,857,923	(756,151,302)	6,872,416
Payroll Withholding	8,331	70,449,846	(70,226,474)	231,703
Deposits Held Due to Others	3,783,550	56,454,400	(55,590,602)	4,647,348
Total Liabilities	\$329,909,613	\$1,232,087,022	(\$1,202,688,123)	\$359,308,513

STATISTICAL SECTION



STATISTICAL TABLES

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

Contents

Financial Trends S 2 – S 11
These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.

Revenue Capacity S 12 – S 21
These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.

Debt Capacity S 22 – S 29
These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information S 30 – S 33
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

Operating Information S 34 – S 51
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources Note:

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

Warren County, Ohio

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

	2006	2007	2008	2009
Governmental Activities:				
Net Investment in Capital Assets	\$85,398,414	\$78,317,156	\$86,499,817	\$85,898,806
Restricted	90,678,144	110,599,082	123,909,039	117,230,738
Unrestricted	6,778,929	8,720,115	4,974,629	6,815,521
Total Governmental Activities Net Position	<u>\$182,855,487</u>	<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>
Business-type Activities:				
Net Investment in Capital Assets	\$151,632,916	\$169,102,380	\$181,058,275	\$184,660,771
Restricted	138,196	139,125	69,277	65,521
Unrestricted	45,521,917	40,636,372	35,413,707	34,395,771
Total Business-type Activities Net Position	<u>\$197,293,029</u>	<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>
Primary Government:				
Net Investment in Capital Assets	\$237,031,330	\$247,419,536	\$267,558,092	\$270,559,577
Restricted	90,816,340	110,738,207	123,978,316	117,296,259
Unrestricted	52,300,846	49,356,487	40,388,336	41,211,292
Total Primary Government Net Position	<u>\$380,148,516</u>	<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>

Source: County Auditor's Office

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

2010	2011	2012	2013	2014	2015
\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230	\$101,160,373	\$105,717,834
118,166,446	105,859,570	112,180,708	118,558,889	114,844,167	122,315,715
6,204,333	21,990,171	19,716,416	23,876,754	(10,299,037)	(7,318,658)
<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>
\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095	\$193,130,833	\$186,570,228
65,561	65,192	0	0	0	0
28,613,852	28,319,700	25,478,533	28,018,215	22,720,635	30,173,405
<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>
\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325	\$294,291,206	\$292,288,062
118,232,007	105,924,762	112,180,708	118,558,889	114,844,167	122,315,715
34,818,185	50,309,871	45,194,949	51,894,969	12,421,598	22,854,747
<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>

Warren County, Ohio

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

	2006	2007	2008	2009
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$23,168,083	\$20,420,763	\$23,812,522	\$27,177,827
Judicial	8,374,648	8,463,471	8,890,507	8,891,285
Public Safety	25,369,160	28,038,407	30,434,854	30,823,637
Public Works	6,965,278	18,342,826	8,943,608	10,672,612
Health	647,914	610,409	645,752	927,509
Human Services	38,003,987	38,359,310	40,019,535	43,962,308
Community and Economic Development	1,275,089	1,430,122	2,056,654	751,650
Interest and Fiscal Charges	1,212,156	1,209,055	1,298,695	1,502,025
<i>Total Governmental Activities Expenses</i>	<u>105,016,315</u>	<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>
Business-type Activities:				
Water	10,944,231	11,955,590	12,721,115	11,576,895
Sewer	10,234,254	10,165,363	10,947,761	10,749,424
Sheriff	2,307,269	2,525,530	2,785,978	3,052,702
Communications Rotary	42,478	50,932	37,754	46,573
Storm Water	109,582	158,505	199,021	240,274
<i>Total Business-type Activities Expenses</i>	<u>23,637,814</u>	<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>
<i>Total Primary Government Expenses</i>	<u><u>\$128,654,129</u></u>	<u><u>\$141,730,283</u></u>	<u><u>\$142,793,756</u></u>	<u><u>\$150,374,721</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,687,388	\$7,983,419	\$7,942,240	\$9,106,241
Judicial	1,957,382	2,070,413	2,288,707	2,385,275
Public Safety	3,183,879	2,937,515	2,878,774	2,838,426
Public Works	350,017	527,328	343,470	443,242
Health	565,581	563,739	629,957	607,342
Human Services	2,485,442	2,543,850	1,803,321	1,361,238
Community and Economic Development	23,477	610,641	20,588	47,685
Operating Grants and Contributions	16,967,683	20,486,915	18,748,618	20,126,606
Capital Grants and Contributions	4,122,575	2,830,599	8,908,520	4,389,793
<i>Total Governmental Activities Program Revenues</i>	<u>37,343,424</u>	<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>

2010	2011	2012	2013	2014	2015
\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009	\$25,697,153	\$20,947,312
8,948,673	9,968,293	10,600,831	9,578,991	10,245,183	10,031,641
30,569,557	32,918,838	30,235,088	32,633,993	32,523,550	32,704,802
8,448,937	10,877,264	10,610,939	16,199,240	16,941,023	14,097,496
690,070	739,922	719,384	751,215	803,660	721,478
41,578,821	43,470,337	42,878,607	42,798,814	44,781,022	46,556,568
1,959,237	1,277,322	1,144,044	718,423	839,410	1,868,539
1,339,714	1,279,520	1,261,821	1,347,515	984,976	856,805
<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>
12,949,603	12,628,721	13,624,951	12,324,785	13,199,905	13,570,477
10,288,540	10,866,142	10,241,487	11,791,668	11,353,148	11,471,919
3,306,881	3,850,834	4,305,137	3,681,418	3,939,563	4,033,407
47,289	44,833	35,554	37,935	95,203	51,731
278,330	226,487	270,936	268,922	305,221	229,600
<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>
<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>
\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461	\$8,356,380	\$7,781,430
3,764,683	3,850,177	3,825,532	3,474,492	3,951,971	4,205,338
3,185,681	3,217,028	3,435,708	4,229,470	3,506,114	3,358,883
386,432	319,754	188,263	742,190	290,728	377,913
640,977	643,008	615,907	644,580	642,561	654,082
1,515,451	1,782,327	2,151,616	2,423,820	1,455,148	2,445,466
15,797	15,470	91,574	248,724	11,016	42,996
18,721,731	16,295,747	15,417,995	17,895,487	21,466,029	18,474,444
6,489,133	5,118,467	7,017,529	3,751,090	7,095,137	1,702,284
<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>

(continued)

Warren County, Ohio

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

	2006	2007	2008	2009
Charges for Services				
Water	8,936,711	10,850,277	10,290,994	9,861,042
Sewer	7,317,756	7,448,705	7,675,398	7,531,172
Sheriff	2,122,777	2,462,539	3,193,952	3,198,283
Communications Rotary	47,659	56,925	40,065	38,278
Storm Water	0	0	0	0
Operating Grants and Contributions	8,447	12,862	15,245	6,333
Capital Grants and Contributions	20,111,371	15,741,696	11,564,883	7,606,331
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	38,544,721	36,573,004	32,780,537	28,241,439
<i>Total Primary Government</i>				
<i>Program Revenues</i>	75,888,145	77,127,423	76,344,732	69,547,287
Net (Expense)/Revenue				
Governmental Activities	(67,672,891)	(76,319,944)	(72,537,932)	(83,403,005)
Business-type Activities	14,906,907	11,717,084	6,088,908	2,575,571
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	<u>(\$52,765,984)</u>	<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>	<u>(\$80,827,434)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$35,692,314	\$37,654,331	\$36,828,915	\$30,211,196
Sales Taxes	24,976,708	26,750,179	26,612,717	26,201,290
Other Local Taxes	216,044	232,555	252,824	225,448
Grants and Entitlements not Restricted to Specific Programs	14,992,042	16,077,499	17,155,280	16,943,061
Investment Earnings	8,376,073	10,373,240	9,270,197	3,458,859
Miscellaneous	14,021	13,006	165,161	13,189
<i>Total Governmental Activities</i>	<u>84,267,202</u>	<u>91,100,810</u>	<u>90,285,094</u>	<u>77,053,043</u>
Business-type Activities:				
Investment Earnings	562,603	867,764	574,474	5,233
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	<u>562,603</u>	<u>867,764</u>	<u>574,474</u>	<u>5,233</u>
<i>Total Primary Government</i>	<u>\$84,829,805</u>	<u>\$91,968,574</u>	<u>\$90,859,568</u>	<u>\$77,058,276</u>
Change in Net Position				
Governmental Activities	\$16,594,311	\$14,780,866	\$17,747,162	(\$6,349,962)
Business-type Activities	15,469,510	12,584,848	6,663,382	2,580,804
<i>Total Primary Government Change in Net Position</i>	<u>\$32,063,821</u>	<u>\$27,365,714</u>	<u>\$24,410,544</u>	<u>(\$3,769,158)</u>

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
10,851,461	9,703,555	10,294,904	9,613,585	10,005,920	10,557,413
8,028,278	7,606,032	8,316,165	8,307,475	8,764,591	8,955,427
3,191,256	3,087,525	3,634,642	3,944,816	3,853,398	4,036,459
23,855	75,203	44,618	57,352	96,224	132,943
0	21,075	17,140	247,109	250,504	254,550
275,383	30,300	30,759	31,232	0	0
10,171,630	5,709,307	4,144,480	4,167,040	7,430,418	6,312,507
32,541,863	26,232,997	26,482,708	26,368,609	30,401,055	30,249,299
74,712,537	64,947,808	65,782,520	67,747,923	77,176,139	69,292,135
(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)	(86,040,893)	(88,741,805)
5,671,220	(1,384,020)	(1,995,357)	(1,736,119)	1,508,015	892,165
<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>
\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309	\$44,333,710	\$46,638,924
27,206,742	28,359,838	30,624,218	32,701,492	35,006,529	37,382,106
208,560	86,772	6,135	332	260	271
16,868,894	16,474,349	16,603,808	17,883,188	18,946,910	18,111,930
2,044,082	2,050,124	1,133,851	(97,693)	2,058,230	1,605,704
17,398	(15,591)	11,541	12,406	11,866	12,258
79,404,249	80,470,112	91,425,785	94,546,034	100,357,505	103,751,193
40	34	105	0	0	0
0	606,261	0	0	0	0
40	606,295	105	0	0	0
<u>\$79,404,289</u>	<u>\$81,076,407</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>	<u>\$103,751,193</u>
\$7,072,901	(\$4,297,454)	\$11,428,474	\$10,734,148	\$14,316,612	\$15,009,388
5,671,260	(777,725)	(1,995,252)	(1,736,119)	1,508,015	892,165
<u>\$12,744,161</u>	<u>(\$5,075,179)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>	<u>\$15,901,553</u>

Warren County, Ohio

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

	2006	2007	2008	2009
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	1,363,117	4,766,817	1,680,082	1,670,840
Unreserved	21,003,586	21,381,377	23,261,207	22,409,711
<i>Total General Fund</i>	<u>22,366,703</u>	<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	12,091,922	19,397,472	20,629,796	21,809,584
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	51,978,875	65,027,186	71,506,337	67,141,926
Capital Projects Funds	7,927,152	4,059,884	4,470,114	3,685,418
Permanent Fund	41,703	42,788	43,594	43,609
<i>Total All Other Governmental Funds</i>	<u>72,039,652</u>	<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>
<i>Total Governmental Funds</i>	<u><u>\$94,406,355</u></u>	<u><u>\$114,675,524</u></u>	<u><u>\$121,591,130</u></u>	<u><u>\$116,761,088</u></u>

Source: County Auditor's Office

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

2010	2011*	2012	2013	2014	2015
\$0	\$260,626	\$31,219	\$23,622	\$118,589	\$14,530
0	2,625,739	1,868,372	5,291,802	2,300,426	3,000,240
0	26,374,353	26,453,683	23,161,515	27,856,716	29,472,049
1,955,660	0	0	0	0	0
26,811,113	0	0	0	0	0
28,766,773	29,260,718	28,353,274	28,476,939	30,275,731	32,486,819
0	988,969	836,316	2,608,124	2,669,190	2,145,522
0	77,898,965	80,484,434	84,772,293	87,687,837	92,251,541
0	6,374,050	8,798,193	11,090,997	8,335,590	11,663,371
0	(91,510)	(879,646)	(721,592)	(2,743,047)	(843,113)
24,602,858	0	0	0	0	0
60,469,888	0	0	0	0	0
7,215,720	0	0	0	0	0
43,609	0	0	0	0	0
92,332,075	85,170,474	89,239,297	97,749,822	95,949,570	105,217,321
\$121,098,848	\$114,431,192	\$117,592,571	\$126,226,761	\$126,225,301	\$137,704,140

Warren County, Ohio

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

	2006	2007	2008	2009
Revenues:				
Taxes	\$62,442,778	\$66,251,838	\$65,343,356	\$58,288,722
Intergovernmental Revenues	33,909,065	36,554,283	35,752,753	38,376,967
Charges for Services	14,025,407	13,789,145	13,432,656	13,308,055
Licenses and Permits	14,101	13,081	12,162	13,219
Investment Earnings	7,699,283	10,852,836	8,748,552	4,007,127
Special Assessments	1,806,801	1,812,452	1,796,592	1,887,265
Fines and Forfeitures	675,352	603,044	683,888	579,540
All Other Revenue	1,568,712	2,859,267	1,868,546	3,420,815
Total Revenue	122,141,499	132,735,946	127,638,505	119,881,710
Expenditures:				
Current:				
General Government:				
Legislative and Executive	22,531,354	19,871,191	24,544,073	26,208,266
Judicial	7,969,588	8,266,556	8,906,250	8,568,625
Public Safety	24,574,547	27,284,282	29,763,747	29,351,440
Public Works	7,524,824	7,596,556	8,864,008	7,294,406
Health	635,359	612,110	623,426	929,624
Human Services	37,507,664	38,423,877	40,103,146	43,595,284
Community and Economic Development	1,256,362	1,435,989	2,059,655	745,284
Capital Outlay	5,852,857	5,601,434	4,868,260	5,828,041
Debt Service:				
Principal Retirement	1,593,337	1,683,670	2,767,353	2,884,886
Interest and Fiscal Charges	1,055,048	1,041,485	1,290,075	1,503,927
Total Expenditures	110,500,940	111,817,150	123,789,993	126,909,783
Excess (Deficiency) of Revenues Over Expenditures	11,640,559	20,918,796	3,848,512	(7,028,073)
Other Financing Sources (Uses):				
Other Financing Sources - Capital Lease Proceeds	0	0	0	13,585
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	0	560,000	2,755,000	0
General Obligation Bonds Issued	0	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	2,350,000
Premium on General Obligation Bonds	0	0	8,590	0
Ohio Department of Transportation Loan	1,000,000	406,261	0	0
Transfers In	7,962,923	10,757,773	4,570,076	5,769,621
Transfers Out	(9,462,923)	(12,257,773)	(4,570,076)	(5,769,621)
Total Other Financing Sources (Uses)	(500,000)	(533,739)	2,763,590	2,363,585
Net Change in Fund Balance	\$11,140,559	\$20,385,057	\$6,612,102	(\$4,664,488)
Debt Service as a Percentage of Noncapital Expenditures	2.64%	2.55%	3.51%	3.60%

Source: County Auditor's Office

(1) Amount corrected for prior reporting error.

2010	2011	2012	2013	2014	2015
\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863	\$81,179,735	\$85,936,717
37,749,226	34,437,987	36,645,811	35,627,277	40,371,800	37,159,816
12,906,906	13,784,895	12,698,839	14,322,046	13,886,374	14,360,672
17,413	12,489	11,546	12,421	11,881	12,263
1,888,491	2,442,583	1,223,141	(177,969)	2,078,922	1,596,930
2,555,173	1,713,292	1,337,407	1,974,904	1,321,980	1,354,610
1,011,309	1,298,994	1,695,676	1,555,168	1,464,896	1,462,069
3,834,542	2,382,008	2,814,312	3,969,630	3,124,962	3,680,509
<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>	<u>143,440,550</u>	<u>145,563,586</u>
20,526,767	20,377,060	22,269,105	20,913,990	24,836,330	21,030,071
9,001,503	9,263,271	9,507,064	9,468,603	10,084,465	10,206,280
29,419,773	29,732,494	30,115,927	30,758,222	31,450,422	31,565,945
7,459,346	7,270,195	6,890,600	8,145,703	6,781,163	8,504,917
664,957	713,084	719,234	736,077	790,993	761,050
42,407,184	42,883,850	42,657,872	42,490,549	44,784,175	46,992,012
1,961,672	1,200,266	1,169,642	709,426	829,873	1,881,304
6,817,539	9,114,384	10,610,923	16,892,404	19,000,295	8,811,601
3,442,853	2,937,158	2,892,193	11,747,618	3,473,159	3,459,908
1,366,104	1,302,481	1,165,557	1,375,520	1,025,137	896,102
<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>	<u>143,056,012</u>	<u>134,109,190</u>
(931,727)	(5,034,301)	3,853,048	(7,414,772)	384,538	11,454,396
0	0	0	8,327,410	0	0
0	0	254,314	0	0	1,000,000
0	0	0	0	0	0
4,725,000	555,810	0	8,611,000	0	0
0	0	0	0	0	0
0	3,173	0	0	0	0
0	0	0	0	0	0
6,354,321	7,046,311	8,502,294	11,572,894	15,100,434	15,753,634
<u>(6,354,321)</u>	<u>(8,952,572)</u>	<u>(9,299,638)</u>	<u>(12,372,894)</u>	<u>(15,900,434)</u>	<u>(16,553,634)</u>
<u>4,725,000</u>	<u>(1,347,278)</u>	<u>(543,030)</u>	<u>16,138,410</u>	<u>(800,000)</u>	<u>200,000</u>
<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>	<u>(\$415,462)</u>	<u>\$11,654,396</u>
4.20%	3.61%	3.38%	9.90%	3.42%	3.42%
				(1)	

Warren County, Ohio

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

Collection year	2006	2007	2008	2009
Real Property (2)				
Assessed				
Residential/Agricultural	\$3,860,915,220	\$4,620,980,270	\$4,824,838,340	\$4,958,841,330
Commercial/Industrial/Public Utility	687,970,460	818,492,130	866,239,420	919,347,450
Actual	12,996,816,229	15,541,349,714	16,260,222,171	16,794,825,086
Personal Property - Public Utility (2)				
Assessed	152,939,740	155,539,600	135,350,390	144,066,080
Actual	173,795,159	176,749,545	153,807,261	163,711,455
Tangible Personal Property - General Business (2)				
Assessed	351,771,062	268,201,325	127,312,790	16,431,000
Actual	1,876,112,331	2,145,610,600	2,037,004,640	164,310,000
Total				
Assessed	5,053,596,482	5,863,213,325	5,953,740,940	6,038,685,860
Actual	15,046,723,718	17,863,709,860	18,451,034,073	17,122,846,540
Assessed Value as a Percentage of Actual Value	33.59%	32.82%	32.27%	35.27%
Total Direct Tax Rate	6.46	6.71	5.21	5.21

Source:
County Auditor's Office

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

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

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

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

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

2010	2011	2012	2013	2014	2015
(3)					
\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230
953,892,890	899,990,910	881,568,940	841,267,660	841,493,780	862,154,640
15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885	15,188,960,400	15,459,011,060
153,261,530	227,822,150	236,416,170	278,705,790	285,162,200	292,369,620
174,160,830	258,888,807	268,654,739	316,711,125	324,047,955	332,238,205
11,619,070	0	0	0	0	0
185,905,120	0	0	0	0	0
5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000	5,601,298,340	5,703,023,490
15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010	15,513,008,350	15,791,249,265
35.24%	35.87%	35.89%	36.09%	36.11%	36.12%
5.78	7.78	7.78	7.78	7.78	7.78

Warren County, Ohio

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

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Direct Rates			
County			
General Fund	1.50	1.50	2.00
Board of Developmental Disabilities	4.00	4.00	2.00
Senior Citizens	0.96	1.21	1.21
Total	<u>6.46</u>	<u>6.71</u>	<u>5.21</u>
Overlapping Rates			
Other Entities			
Warren County Combined Health District	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80
Municipalities	1.11 - 11.72	1.11-10.07	1.11-10.07
Townships	3.62 - 16.97	3.87-16.97	3.87-16.97
School Districts	30.40 - 80.65	28.90-83.45	28.90-83.45
Joint Vocational School Districts	1.93 - 4.50	1.93-4.50	1.93-4.50
Libraries	0.00	0.00	0.00

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

Source:

County Auditor's Office
County Treasurer's Office

2009	2010	2011	2012	2013	2014	2015
2.00	2.57	2.57	2.57	2.57	2.57	2.57
2.00	2.00	4.00	4.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21	1.21
5.21	5.78	7.78	7.78	7.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	4.41	4.41
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	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	3.87-16.97
28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.97
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00	.50-1.0

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2015		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,449,150	1	0.38%
Somerset at Deerfield	Real Estate	15,889,860	2	0.29%
Inland American Loveland	Rental Properties	11,812,100	3	0.22%
Hills Properties, LTD	Apartments	10,995,500	4	0.20%
Sir Mallard Crossing, LLC	Apartments	10,812,790	5	0.20%
American Homes 4 Rent	Real Estate	9,624,630	6	0.18%
Middletown Regional Hospital	Medical Office Buildings	8,563,810	7	0.16%
GC Net Lease	Real Estate	8,279,400	8	0.15%
Twin Fountains of Mason	Apartments	8,044,720	9	0.15%
Community Insurance	Insurance/Office Space	7,863,740	10	0.15%
	Subtotal	112,335,700		2.08%
	All Others	5,298,318,170		97.92%
	Total	<u>\$5,410,653,870</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2006		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric Company	Utility	\$27,927,686	1	0.61%
Kings Island Company	Amusement	20,483,984	2	0.45%
Somerset Deerfield Holding	Rental	14,726,453	3	0.33%
Duke Realty Ohio	Real Estate	10,906,367	4	0.24%
S.M.G. Land Holdings LLC	Real Estate	10,611,447	5	0.23%
Otterbein Home	Retirement Community	10,552,171	6	0.23%
Drees Company	Builder	9,501,891	7	0.21%
Pasco Mallard Crossing	Rental	8,722,094	8	0.19%
Twin Fountains of Mason	Rental	8,695,050	9	0.19%
Nantucket Phase 1 LLC	Rental	7,652,053	10	0.17%
	Subtotal	129,779,196		2.85%
	All Others	4,419,106,484		97.15%
	Total	<u>\$4,548,885,680</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings

Based on valuation of property in 2015 and 2006. 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*

Name of Taxpayer	Nature of Business	2015		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio	Gas & Electric	\$132,566,230	1	45.34%
Rockies Express Pipeline	Gas Pipeline & Storage	99,610,480	2	34.07%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	18,475,380	3	6.32%
Dayton Power & Light Co	Gas & Electric	14,636,500	4	5.01%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,906,120	5	2.36%
Dominion Transmission Inc	Gas Transportation	6,568,450	6	2.25%
ANR Pipeline Company	Gas Pipeline & Storage	5,314,620	7	1.82%
Ohio Power Company	Gas & Electric	3,215,620	8	1.10%
Texas Gas Transmission Company	Gas Pipeline & Storage	2,808,340	9	0.96%
Banc of America Leasing	Leasing to Public Utility	1,492,660	10	0.51%
	Subtotal	291,594,400		99.74%
	All Others	775,220		0.26%
	Total	<u>\$292,369,620</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2006		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric Co.	Gas & Electric	\$76,399,340	1	49.95%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,375,570	2	12.01%
United Telephone Co. of Ohio	Telephone/Communications	12,320,130	3	8.06%
Dayton Power and Light Co.	Gas & Electric	11,378,100	4	7.44%
Dominion Transmission Inc.	Gas Transportation	5,869,370	5	3.84%
Ohio Bell Telephone	Telephone/Communications	5,152,940	6	3.37%
A.N.R. Pipeline	Gas Pipeline & Storage	3,744,980	7	2.45%
Cincinnati Bell Telephone	Telephone/Communications	2,720,000	8	1.78%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,145,140	9	1.40%
New Par	Electric	2,137,070	10	1.40%
	Subtotal	140,242,640		91.70%
	All Others	12,697,100		8.30%
	Total	<u>\$152,939,740</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2015 and 2006.

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2006	2007	2008	2009
Total Current Tax Levy (1)	\$29,928,991	\$33,601,985	\$36,160,721	\$29,152,357
Total Delinquent Levy	1,333,890	993,470	1,451,977	1,212,488
Total Levy	31,262,881	34,595,455	37,612,698	30,364,845
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	28,973,397	32,513,550	35,195,734	26,694,705
Percent of Current Levy Collected	96.81%	96.76%	97.33%	91.57%
Delinquent Tax Collections	987,346	733,678	1,109,746	866,080
Percent of Delinquent Collected	74.02%	73.85%	76.43%	71.43%
Total Tax Collections	29,960,743	33,247,228	36,305,480	27,560,785
Percent of Total Tax Collections to Total Tax Levy	95.83%	96.10%	96.52%	90.77%

Source: County Auditor's Office

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

2010	2011	2012	2013	2014	2015
\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609	\$40,340,149	\$41,406,295
1,878,854	2,231,929	3,962,381	1,898,211	1,659,516	1,246,552
31,156,711	33,924,021	45,939,093	42,360,820	41,999,665	42,652,847
27,988,157	30,049,225	40,546,414	39,671,026	39,556,557	40,449,437
95.59%	94.82%	96.59%	98.04%	98.06%	97.69%
914,580	889,513	1,925,050	1,366,872	1,135,743	875,917
48.68%	39.85%	48.58%	72.01%	68.44%	70.27%
28,902,737	30,938,738	42,471,464	41,037,898	40,692,300	41,325,354
92.77%	91.20%	92.45%	96.88%	96.89%	96.89%

Warren County, Ohio

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

Industry (Category)	2006	2007	2008	2009
Sales Tax Payments (1)	\$7,831,851	\$8,191,274	\$8,123,715	\$7,305,710
Direct Pay Tax Return Payments (1)	359,786	418,565	578,098	590,123
Seller's Use Tax Return Payments (1)	2,591,293	2,910,922	2,856,422	2,529,204
Consumer's Use Tax Return Payments (1)	1,170,146	1,271,731	1,279,125	1,156,878
Motor Vehicle Tax Payments (1)	3,398,487	3,686,268	3,539,029	3,252,997
Watercraft and Outboard Motors (1)	65,198	66,627	47,975	43,325
Department of Liquor Control (1)	57,816	64,827	70,988	75,678
Sales Tax on Motor Vehicle Fuel Refunds (1)	2,861	1,975	2,511	2,832
Sales/Use Tax Voluntary Payments (1)	32,269	24,877	22,555	82,355
Statewide Master Numbers (1)	9,611,678	10,257,271	10,660,551	10,597,975
Sales/Use Tax Assessment Payments (1)	72,227	45,109	121,436	270,590
Streamlined Sales Tax Payments (1)	1,082	1,350	13,967	9,961
Use Tax Amnesty Payments (1)	0	0	0	0
State Administrative Rotary Fund (1)	(251,904)	(268,854)	(270,541)	(258,822)
Sales/Use Tax Refunds Approved (1)	(69,917)	(61,260)	(333,753)	(93,100)
State Adjustment to Prior Allocations (1)	(2,784)	(18,567)	(13,813)	0
Non-Resident Motor Vehicle Tax Payments (1)	0	5,880	71,485	57,649
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
Total	\$24,870,089	\$26,597,995	\$26,769,751	\$25,623,355
Sales Tax Rate	6.50%	6.50%	6.50%	6.50%

Source: State Department of Taxation

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

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" mid way through 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" mid way through 2014. These figures and names are reflective of the total sales tax revenue received beginning in May 2014.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2010	2011	2012	2013	2014	2015
\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775	\$4,522,487	\$0
783,446	712,138	804,890	882,631	387,307	0
2,758,736	3,294,396	3,678,037	4,151,277	2,260,384	0
1,223,045	1,008,326	1,351,308	1,538,738	878,142	0
3,566,902	3,938,727	4,130,794	4,425,416	2,135,611	0
42,759	53,548	50,699	61,778	18,373	0
77,533	80,692	85,986	90,046	47,384	0
1,644	1,824	2,324	2,204	1,412	0
53,492	23,906	27,911	28,974	7,332	0
11,429,838	11,657,003	12,472,932	12,716,921	6,160,406	0
164,252	168,025	156,005	128,015	63,104	0
13,413	26,053	22,238	27,981	14,110	0
0	4,473	21,758	102,910	4,311	0
(276,440)	0	0	(327,492)	(165,005)	0
(72,269)	(477,799)	(395,111)	(141,254)	(52,902)	0
0	(283,419)	(306,388)	0	0	0
69,168	84,925	82,092	113,791	53,086	0
0	0	0	0	2,973,041	5,826,942
0	0	0	0	708,812	1,720,831
0	0	0	0	2,276,106	4,799,801
0	0	0	0	859,989	1,900,883
0	0	0	0	2,605,944	5,006,930
0	0	0	0	39,385	59,443
0	0	0	0	47,064	98,880
0	0	0	0	20,820	99,569
0	0	0	0	52,551	135,236
0	0	0	0	170,874	95,668
0	0	0	0	1,731	3,113
0	0	0	0	4,737	177,677
0	0	0	0	6,787,403	13,385,998
0	0	0	0	808	18,369
0	0	0	0	1,882	39,603
0	0	0	0	0	4
0	0	0	0	0	0
0	0	0	0	63,951	122,645
0	0	0	0	0	0
0	0	0	0	1,935,716	3,744,511
0	0	0	0	595	1,376
0	0	0	0	632	0
0	0	0	0	(63,852)	(405,262)
0	0	0	0	(184,882)	(368,322)
<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>	<u>\$34,638,849</u>	<u>\$36,463,895</u>
6.50%	6.50%	6.50%	6.50-6.75%	6.75%	6.75%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2006	2007	2008	2009
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329
Special Assessment Bonds Payable	13,841,411	13,304,853	14,896,998	13,657,815
Tax Increment Dist. Revenue Bonds Payable	0	0	0	2,350,000
State 166 Loan Payable	6,917,700	7,099,111	6,587,404	5,973,606
OPWC Loan Payable	228,347	177,603	126,859	76,115
ODOT Loan Payable	1,000,000	1,406,261	949,834	481,988
Capital Leases	22,952	11,584	774	11,044
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$12,253,970	\$11,415,049	\$6,729,141	\$6,232,311
OWDA Loan Payable	1,691,066	5,000,138	5,000,138	5,000,138
Long-Term Contract	511,552	130,694	0	0
Total Primary Government	<u>\$41,969,000</u>	<u>\$43,499,404</u>	<u>\$38,677,368</u>	<u>\$37,636,346</u>
Population ⁽²⁾				
Warren County	190,969	196,400	201,831	207,262
Outstanding Debt Per Capita	\$220	\$221	\$192	\$182
Income ⁽³⁾				
Personal (in thousands)	7,073,492	7,563,168	7,986,049	8,055,652
Percentage of Personal Income	0.59%	0.58%	0.48%	0.47%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

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

2010	2011	2012	2013	2014	2015
\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172
12,329,258	11,541,111	10,180,450	9,431,095	8,405,097	7,472,884
2,325,000	2,285,000	2,245,000	2,205,000	2,155,000	2,105,000
5,334,801	4,669,970	3,978,053	3,257,945	2,508,500	1,728,521
25,372	0	247,956	235,240	222,524	1,209,808
0	0	0	0	0	0
8,284	5,286	2,029	0	0	0
\$5,715,481	\$5,178,651	\$0	\$0	\$0	\$0
4,914,650	13,389,853	15,734,018	15,248,765	14,557,956	13,847,998
0	0	0	0	0	0
<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>	<u>\$38,905,167</u>	<u>\$35,703,383</u>

212,693	215,406	217,310	219,169	221,659	224,469
\$181	\$204	\$177	\$197	\$176	\$159

8,266,739	8,731,698	9,304,780	8,560,174	8,657,336	10,990,640
0.46%	0.50%	0.41%	0.50%	0.45%	0.32%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2006	2007	2008	2009
Population (1)	190,969	196,400	201,831	207,262
Assessed Value (2)	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
General Bonded Debt (3)				
General Obligation Bonds	\$5,502,002	\$4,954,111	\$4,386,220	\$3,853,329
Resources Available to Pay Principal (4)	\$3,301,855	\$4,514,111	\$4,086,220	\$3,648,329
Net General Bonded Debt	\$2,200,147	\$440,000	\$300,000	\$205,000
Ratio of Net Bonded Debt to Assessed Value	0.0435%	0.0075%	0.0050%	0.0034%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0146%	0.0025%	0.0016%	0.0012%
Net Bonded Debt per Capita	\$11.52	\$2.24	\$1.49	\$0.99

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (1a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

2010	2011 (1a)	2012 (1a)	2013	2014	2015
212,693	215,406	217,310	219,169	221,659	224,469
\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172
\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459	\$4,286,090	\$3,359,172
\$105,000	\$0	\$0	\$7,406,549	\$6,770,000	\$5,980,000
0.0019%	0.0000%	0.0000%	0.1333%	0.1209%	0.1049%
0.0007%	0.0000%	0.0000%	0.0481%	0.0436%	0.0379%
\$0.49	\$0.00	\$0.00	\$33.79	\$30.54	\$26.64

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2006	2007	2008	2009
Total Debt				
Net Assessed Valuation	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
Debt Limit (1)	124,839,912	145,080,333	147,343,524	149,467,147
County G.O. Debt Outstanding (2)	5,502,002	4,954,111	4,386,220	3,853,329
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>
Overall Legal Debt Margin	<u>\$119,337,910</u>	<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>
	95.59%	96.59%	97.02%	97.42%
Unvoted Debt				
Net Assessed Valuation	\$5,053,596,482	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	50,535,965	58,632,133	59,537,409	60,386,859
Net Indebtedness Subject to Limit	<u>5,502,002</u>	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>
Overall Legal Debt Margin	<u>\$45,033,963</u>	<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus

1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus

2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.

Excludes the following debt service funds: Special Assessment Fund and the portion of the

State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

2010	2011	2012	2013	2014	2015
\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
139,209,719	140,382,588	141,276,285	137,398,350	138,532,459	141,075,587
7,753,762	6,861,844	6,039,926	12,723,008	11,056,090	9,339,172
0	0	0	0	0	0
7,753,762	6,861,844	6,039,926	12,723,008	11,056,090	9,339,172
<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>	<u>\$124,675,342</u>	<u>\$127,476,369</u>	<u>\$131,736,415</u>
94.43%	95.11%	95.72%	90.74%	92.02%	93.38%
\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
56,283,888	56,753,035	57,110,514	55,559,340	56,012,983	57,030,235
7,753,762	6,861,844	6,039,926	12,723,008	11,056,090	9,339,172
<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>	<u>\$42,836,332</u>	<u>\$44,956,893</u>	<u>\$47,691,063</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2006	2007	2008	2009
Water System Bonds (1)				
Gross Revenues (2)	\$9,590,838	\$11,628,964	\$10,791,275	\$10,019,256
Direct Operating Expenses (3)	7,125,885	7,963,596	8,169,088	7,764,584
Net Revenue Available for Debt Service	2,464,953	3,665,368	2,622,187	2,254,672
Annual Debt Service Requirement	1,375,620	1,373,526	1,378,950	780,470
Coverage Excluding Tap-in Fees	1.79	2.67	1.90	2.89
Tap-in Fees (4)	4,236,843	3,701,775	2,452,235	1,795,667
Coverage Including Tap-in Fees	4.87	5.36	3.68	5.19
Sewer System Bonds (1)				
Gross Revenues (2)	\$7,514,417	\$7,783,496	\$7,951,392	\$7,531,172
Direct Operating Expenses (3)	6,856,439	6,597,254	7,524,961	7,170,707
Net Revenue Available for Debt Service	657,978	1,186,242	426,431	360,465
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	2,974,478	2,045,308	1,704,983	1,388,747
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,865,748	\$1,818,870	\$1,823,300	\$2,007,058
January 1 Restricted Fund Balance to pay Debt Service	1,890,303	1,862,178	1,860,983	1,821,508
Debt Service				
Principal	1,112,296	1,096,558	1,162,855	1,239,183
Interest	781,256	723,305	699,921	792,062
Coverage	1.98	2.02	1.98	1.88
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$2,391,453	\$3,146,387	\$3,216,753	\$3,120,033
January 1 Restricted Fund Balance to pay Debt Service	1,380,988	3,301,855	5,860,392	7,681,422
Debt Service				
Principal	300,000	395,000	946,517	1,028,798
Interest	201,850	192,850	449,206	646,165
Coverage	7.52	10.97	6.50	6.45

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 16
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.
- (4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

2010	2011	2012	2013	2014	2015
\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585	\$10,005,920	\$10,557,413
7,921,008	7,648,931	8,526,501	7,711,903	8,265,954	8,671,385
3,082,823	2,213,692	1,914,847	1,901,682	1,739,966	1,886,028
784,223	786,295	781,870	0	0	0
3.93	2.82	2.45	N/A	N/A	N/A
1,714,150	2,636,665	2,103,466	2,367,417	2,438,414	3,389,001
6.12	6.17	5.14	N/A	N/A	N/A
\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475	\$8,764,591	\$8,955,427
6,761,398	6,873,776	6,646,793	6,517,435	6,431,656	6,560,500
1,266,880	732,256	1,669,372	1,790,040	2,332,935	2,394,927
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,171,558	846,579	813,710	1,300,873	1,859,229	2,482,081
N/A	N/A	N/A	N/A	N/A	N/A
\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328	\$1,321,980	\$1,356,383
1,797,320	1,652,259	1,288,155	719,109	575,202	436,536
1,328,557	1,343,957	1,360,661	1,060,356	1,025,998	932,213
686,743	619,402	562,792	492,379	455,349	403,469
1.82	1.66	1.37	1.37	1.28	1.34
\$3,366,276	\$2,432,983	\$2,142,123	\$0	\$0	\$0
9,126,492	10,549,093	11,043,489	11,251,872	9,342,535	5,515,189
1,453,805	1,419,831	1,481,917	1,545,107	1,614,445	1,674,979
486,884	521,743	451,822	364,230	301,707	236,215
6.44	6.69	6.82	5.90	4.88	2.89

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2006	2007	2008	2009
Population (4)				
Warren County	190,969	196,400	201,831	207,262
Income (2)				
Total Personal (in thousands)	7,073,492	7,563,168	7,986,049	8,055,652
Per Capita (2) (a)	37,040	38,509	39,568	38,867
Unemployment Rate (3)				
Federal	4.6%	4.6%	5.8%	9.3%
State	5.5%	5.6%	6.8%	10.2%
Warren County	4.9%	4.6%	5.5%	8.8%
Civilian Work Force Estimates (3)				
State	5,934,000	5,976,500	5,986,400	5,970,200
Warren County	105,600	107,800	108,500	109,300
Total Retail Sales (thousands) (5)				
Warren County	2,497,924	2,675,288	2,661,541	2,620,394
Employment Distribution by Occupation (1) (a)				
Manufacturing	20,099	20,900	18,071	12,843
Education (1)(b)	2,780	2,900	2,900	2,336
Service	10,113	10,864	27,449	11,049
Retail	8,215	8,215	10,023	14,044
Medical	5,049	7,137	12,574	6,241
Construction	6,161	5,895	7,217	2,137
Financial	8,798	9,151	9,878	4,015
Restaurants/Accommodations	14,482	14,826	16,402	12,410
Daytime Population (1)	75,697	79,888	104,514	65,075

Sources:

- (1) Warren County Office of Economic Development
 - (a) NAICS codes were utilized for 2006-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.
 - (b) The number for 2013 has been re-stated due to an error in the number previously reported
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2014 for the presentation of 2015 statistics, the County is using the latest information available.
 - (a) Per Capita Income is only available by County, Total Personal Income is a calculation
- (3) State Department of Labor Statistics
- (4) 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

2010	2011	2012	2013	2014	2015
212,693	215,406	217,310	219,169	221,659	224,469
8,266,739	8,731,698	9,304,780	8,560,174	8,657,336	10,990,640
38,867	40,536	42,818	39,057	39,057	48,962
9.6%	8.9%	8.1%	7.0%	6.2%	5.0%
10.1%	8.6%	7.2%	7.0%	5.7%	4.8%
8.9%	7.6%	6.3%	6.0%	4.8%	3.9%
5,897,600	5,806,000	5,747,900	5,766,000	5,719,500	5,719,872
108,300	109,200	109,100	110,800	110,700	109,662
2,720,949	2,836,263	3,062,820	3,270,480	3,501,007	3,732,564
10,977	11,142	10,284	12,068	14,214	9,281
1,612	4,440	8,697	5,790	3,909	7,372
17,013	14,225	15,620	26,433	28,538	38,315
9,439	13,024	22,604	16,405	17,099	16,992
6,205	5,389	6,533	5,777	6,291	9,801
2,198	3,065	3,734	3,559	4,039	4,971
4,026	5,256	5,214	5,027	4,709	7,726
10,681	7,105	8,814	5,850	6,917	9,108
62,151	63,646	81,500	80,909	85,710	103,556



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2015		
		Number of Employees	Rank	Percentage of Total Employment
Macy's Credit and Customer Service	Financial Processing	2,154	1	2.11%
Procter & Gamble	Research and Development	1,943	2	1.91%
Luxottica	Eyewear and Lens HQ	1,913	3	1.88%
WellPoint	Health Insurance	1,748	4	1.71%
Atrium Medical Center	Outpatient Care	1,526	5	1.51%
Cintas Corporation	Professional Uniforms	1,512	6	1.48%
Cincinnati Premium Outlets	Family Clothing Services	1,000	7	0.98%
Otterbein Retirement Community	Senior Services	933	8	0.91%
Countryside YMCA	Recreation Facility	777	9	0.76%
Express Scripts	Medical Prescriptions	700	10	0.69%
	Total	<u>14,206</u>		<u>13.94%</u>
	Total Employment within the County	<u>101,980</u>		

Employer	Nature of Business	2006		
		Number of Employees	Rank	Percentage of Total Employment
Procter & Gamble Co	Commercial Physical and Biological Research	2,400	1	4.47%
Community Insurance Co Inc	Hospital and Medical Service Plans Carriers	1,700	2	3.17%
Cintas Corp No 1	Linen Supply	1,500	3	2.79%
G.E. Capital Consumer Card Company	Personal Credit Institutions	880	4	1.64%
Siemens Business Services Inc	Computer Integrated Systems Design	700	5	1.30%
Sumco Phoenix Corp	Semiconductors	650	6	1.21%
ADVICS Manufacturing Ohio Inc	Motor Vehicle Parts and Accessories	625	7	1.16%
Ohio Department of Rehab	Correctional Institutions	600	8	1.12%
Blackhawk Automotive Plastics	Plastic Products	560	9	1.04%
Anthem Midwest Inc	Insurance Agents, Brokers and Service	550	10	1.02%
	Total	<u>10,165</u>		<u>18.92%</u>
	Total Employment within the County	<u>53,678</u>		

Source: Warren County Office of Economic Development

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	8	8	7	7
Auditor	18	17	16	14
Treasurer	7	7	7	7
Prosecuting Attorney	29	29	32	34
Recorder	14	13	13	13
Board of Elections	8	8	8	9
Data Processing	29	29	31	30
Records Center	7	7	7	5
Facilities Management	48	48	48	43
Rural Zoning	3	3	0	0
Tax Maps	7	7	6	6
Office of Management and Budget	8	8	8	8
Real Estate Assessment	9	9	10	11
Delinquent Real Estate Tax and Assessment (1)	9	13	13	13
Judicial				
Common Pleas Court (2)	27	26	31	32
Domestic Relations	8	9	9	9
Juvenile Court	17	17	16	15
Probate Court	8	9	10	9
Clerk of Courts	17	17	17	17
Municipal Court	9	8	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	4	4	4
County Court Clerk	12	13	13	13
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	0
Certificate of Title Administration	15	16	15	14
County Court Special Projects	2	3	3	4
Mental Health Grant	0	0	0	1

2010	2011	2012	2013	2014	2015
7	7	7	7	7	7
13	15	13	17	14	14
7	7	7	7	7	7
31	32	32	32	32	31
13	13	12	12	12	10
8	9	9	10	10	10
30	28	28	27	28	22
5	5	5	6	4	5
43	41	38	42	42	47
0	0	0	0	0	0
5	5	5	5	4	6
8	8	8	8	8	8
11	11	12	9	13	12
16	17	3	3	3	3
30	34	22	23	24	22
9	9	9	9	9	10
18	18	18	19	19	18
9	9	8	9	9	9
17	17	16	16	17	16
9	9	9	9	9	9
3	3	3	3	3	3
4	5	4	3	4	4
13	13	13	12	10	10
0	0	0	0	0	0
1	1	1	1	1	1
16	16	16	16	16	17
5	4	4	3	4	4
0	1	0	0	0	1

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2006	2007	2008	2009
Public Safety				
Coroner	3	3	3	3
Sheriff	177	182	183	183
Building Regulation	13	13	15	12
Adult Probation	2	4	5	7
Juvenile Probation	15	14	13	14
Juvenile Detention	24	24	22	22
Communication Dispatch	37	41	38	38
Telecommunications	15	16	18	19
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	30	31	31	31
Emergency Management	1	1	1	1
County Court Probation Department (2)	6	5	4	4
Indigent Guardianship (2)	1	1	1	1
TASC Grant	4	4	4	3
Hazardous Materials Emergency	2	2	1	1
Municipal Victim Witness	0	2	2	2
Public Works				
Engineer	44	45	44	44
Water	37	40	38	36
Sewer	35	37	36	36
Storm Water	0	0	1	0
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	184	185	181	194
Jobs and Family Services	49	49	47	43
Children's Services Board	46	47	47	44
Workforce Investment Act	7	7	7	9
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	55	54	55	54
Veteran Services	7	9	9	8
Community and Economic Development	5	6	5	5
	<u>1,136</u>	<u>1,164</u>	<u>1,158</u>	<u>1,154</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

2010	2011	2012	2013	2014	2015
3	3	4	4	4	4
185	193	187	194	191	190
12	12	12	12	12	12
11	8	24	27	28	32
14	12	15	14	13	17
22	21	24	23	25	24
35	34	32	32	36	32
18	21	21	20	21	20
2	2	2	2	1	2
30	29	31	37	37	43
6	5	9	7	7	7
4	4	4	4	4	2
1	0	2	0	0	0
3	5	5	4	2	0
0	0	0	0	0	0
3	3	3	2	2	3
43	44	43	43	44	45
36	37	37	40	36	37
34	30	31	29	30	34
1	0	1	1	1	1
4	4	4	4	4	4
3	3	3	3	2	2
205	204	198	199	175	169
41	40	41	38	42	44
39	42	41	42	42	45
10	10	9	10	10	9
0	0	0	0	0	1
54	50	50	51	50	49
9	10	9	13	15	19
4	4	4	4	5	5
<u>1,163</u>	<u>1,167</u>	<u>1,148</u>	<u>1,167</u>	<u>1,148</u>	<u>1,158</u>

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,267	2,193	2,058	1,857
Number of Public Hearings	31	30	20	39
Auditor				
Number of Non-exempt Conveyances	7,682	6,116	4,934	4,389
Number of Exempt Conveyances	3,139	2,952	2,762	2,666
Number of Real Estate Transfers	10,821	9,068	7,696	7,055
Number of General Warrants Issued - see F below	38,429	39,146	39,437	39,072
Number of Payroll Warrants Issued	33,635	34,387	35,657	35,796
Number of Receipt Payins Issued	5,802	6,627	7,493	8,953
Number of Dog Licenses Issued	24,316	25,067	26,508	27,004
Treasurer				
Number of Parcels Billed-see C below	80,427	83,539	85,715	87,290
Number of Parcels Collected - see C below	73,021	81,158	86,960	85,707
Return on Portfolio as of December 31st	4.92%	4.93%	3.66%	2.00%
Prosecuting Attorney				
Criminal Cases - Common Pleas	1,036	903	1,080	853
Criminal/Traffic Cases - Juvenile Court	3,895	3,644	2,864	2,864
Criminal/Traffic Cases - County Court	7,857	9,470	8,098	7,477
Board of Elections				
Number of Registered Voters	127,843	127,130	140,988	142,617
Number of Voters Last General Election	70,660	37,039	106,951	60,167
Percentage of Register Voters that Voted	55.27%	29.13%	75.86%	42.19%
Recorder				
Number of Deeds Recorded	11,704	9,999	8,422	7,738
Number of Mortgages Recorded	19,238	15,248	11,833	15,322
Number of Military Discharges Recorded	21	24	21	17
Facilities Management - see D below				
Number of Buildings	15	15	16	A
Square Footage of Buildings	458,405	458,405	462,005	A
Total Acreage	A	A	A	A

2010	2011	2012	2013	2014	2015
2,026	1,867	1,862	1,999	2,058	2,228
26	17	28	24	28	39
4,624	4,123	5,040	5,517	5,419	5,878
2,349	2,682	2,802	3,012	2,810	2,792
6,973	6,805	7,842	8,529	8,229	8,670
36,161	35,249	33,702	46,326	52,707	502,271
36,327	35,494	35,923	35,794	36,564	35,783
9,139	8,843	9,354	10,188	9,297	10,156
28,151	28,815	29,038	28,608	27,564	27,108
87,904	88,018	88,720	89,065	89,510	89,792
86,442	86,442	87,416	87,797	88,063	88,455
1.41%	0.98%	0.72%	1.01%	1.34%	1.54%
891	880	955	925	959	1,007
2,653	2,546	2,866	2,958	2,756	2,659
6,184	6,644	7,069	6,737	6,655	5,539
135,490	139,093	146,374	144,023	147,798	143,235
81,631	72,132	111,757	35,880	60,050	65,461
60.25%	51.86%	76.35%	24.91%	40.86%	45.70%
7,853	7,508	8,313	9,220	7,563	8,075
13,683	12,391	15,120	12,743	9,001	10,553
25	29	8	228	111	103
A	18	23	23	24	25
A	473,232	474,344	474,344	528,344	536,639
A	A	406	406	406	408

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Data Processing				
GIS Group				
Number of GIS Outside Requests	503	263	357	299
Number of Internal GIS Users	50	53	57	59
Systems Development Group				
Number of Outside Requests	129	104	141	135
Number of Users Supported	763	763	782	806
Web Group				
Number of Sites Maintained	29	30	32	32
Support Group				
Number of Departments Supported	52	52	53	53
Number of Help Desk Work Orders	3,209	2,450	2,834	2,366
Office of Management and Budget				
Number of Workers' Compensation Claims	82	84	72	65
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,125	2,659	2,987	2,885
Number of Criminal Cases Filed	955	881	828	782
Probate Court				
Number of Estates Filed	617	657	686	658
Number of Guardianships Filed	131	138	145	121
Number of Marriages Filed	1,108	1,093	1,110	1,141
Juvenile Court				
Number of Civil Cases Filed	1,610	1,577	1,858	2,129
Number of Adult Cases Filed	182	256	175	189
Number of Delinquent Cases Filed	2,047	1,813	1,439	1,259
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	643	658	965	632
Number of Criminal and Traffic Cases Filed	7,507	6,338	6,180	6,014
Number of Small Claims Cases Filed	55	53	99	98
Lebanon				
Number of Civil Cases Filed	849	889	985	835
Number of Criminal and Traffic Cases Filed	5,805	5,706	5,275	4,212
Number of Small Claims Cases Filed	363	386	336	252
Mason				
Number of Civil Cases Filed	1,084	1,191	1,303	1,271
Number of Criminal and Traffic Cases Filed	8,018	7,355	8,538	7,831
Number of Small Claims Cases Filed	93	81	125	93

2010	2011	2012	2013	2014	2015
248	226	216	280	205	231
65	70	73	78	83	83
122	116	82	84	104	97
836	864	867	929	942	955
30	32	35	43	46	44
53	53	55	55	48	48
2,657	3,588	3,423	3,490	2,850	2,876
68	62	39	47	32	41
2,760	2,632	3,419	3,147	1,490	1,464
810	819	899	877	911	973
711	711	705	784	739	668
126	103	149	131	105	85
1,034	1,114	1,108	1,090	1,146	1,106
1,914	2,265	1,713	1,947	2,224	1,949
145	122	97	190	208	226
1,251	1,223	1,281	1,247	1,263	1,106
601	659	626	524	551	543
8,273	8,052	7,170	6,322	7,506	6,837
49	42	37	41	33	25
853	826	754	535	605	586
5,428	5,566	5,187	5,063	6,191	5,835
210	96	81	56	56	52
1,322	1,018	1,058	827	807	640
8,675	7,090	7,783	9,148	8,985	8,555
85	76	118	110	116	90

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Clerk of Courts				
Number of Domestic Relations Cases Filed	844	822	865	828
Number of Civil Cases Filed	2,125	2,659	2,987	2,888
Number of Criminal Cases Filed	950	881	827	814
Number of Domestic Violence Cases Filed	496	499	445	491
Number of Civil Stalking Cases Filed	234	300	232	286
Number of Appeals Filed	147	148	153	166
Number of Certificates of Judgment Filed	2,225	2,754	3,390	4,128
Number of Executions Filed	111	88	87	253
Number of Notary Commissions	603	534	644	537
Number of Passport Applications	1,749	1,987	2,327	2,098
Number of Expungements	18	28	38	39
Domestic Relations				
Number of DR Cases Filed	895	860	862	827
Number of Protective Orders	495	499	445	491
Law Library				
Number of Volumes in Collection	5,609	5,696	5,832	5,840
Public Safety				
Building Department				
Number of Permits Issued	2,830	2,527	2,110	1,811
Number of Inspections Performed	31,831	21,639	17,328	15,332
Sheriff				
Jail Operations				
Average Daily Jail Census	219	232	255	255
Prisoners Booked	5,101	5,613	5,802	5,742
Prisoners Released	5,099	5,611	5,800	5,756
Average Jail Stay	30	28	25	28
Enforcement				
Number of Accident Reports	1,051	1,921	1,177	964
Number of Citations Issued	5,065	5,661	3,323	3,195
Number of Warrants Served	2,583	2,304	1,965	2,299
Number of Calls for Service	61,142	60,946	65,783	84,908
Number of Transport Miles	257,441	293,218	261,742	273,646
Number of Court Security Hours	6,521	6,740	6,693	3,397
Number of Registered Sex Offenders	251	362	398	521
Probation				
Average Daily Case Load	913	1,014	1,201	1,019
Electronic Monitoring	A	A	70	120
Pretrial Services	A	A	80	120

2010	2011	2012	2013	2014	2015
982	922	838	825	825	817
2,760	2,362	2,199	1,736	1,490	1,464
808	841	946	937	904	1,001
522	426	433	427	386	387
308	271	275	161	179	192
127	139	129	137	149	114
4,384	4,586	4,968	4,041	5,046	3,392
182	221	244	203	241	195
561	546	563	569	578	546
2,785	3,497	4,628	5,018	5,460	5,886
57	29	52	71	57	60
979	921	837	824	825	817
522	426	433	428	386	388
5,882	5,963	5,914	5,929	6,073	6,080
1,889	2,049	2,203	2,594	2,529	2,671
11,327	15,544	16,426	15,818	18,260	19,108
257	260	258	257	268	266
6,195	5,786	5,764	5,486	5,533	5,206
6,184	5,674	5,722	5,501	5,642	5,177
13	14	16	33	19	18
1,464	1,240	1,321	1,455	1,502	1,765
3,800	3,314	3,813	5,556	5,987	4,555
2,605	2,573	2,582	2,703	2,555	2,640
72,605	68,420	71,584	74,053	71,219	69,623
292,399	224,664	164,358	176,593	169,650	153,385
5,268	2,856	2,774	3,152	3,279	3,047
537	391	391	357	220	216
1,230	1,470	1,257	1,408	840	733
180	247	233	232	254	276
140	152	131	288	289	315

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Emergency Services				
Number of Calls for Service	162,179	169,714	186,604	197,761
Number of 9-1-1 Calls	27,240	30,385	28,548	28,410
Coroner				
Number of Cases Investigated	314	328	504	573
Public Works				
Engineer				
Miles of Road Resurfaced	5.80	13.36	15.73	14.20
Number of Bridges Replaced/Improved	3	4	5	4
Number of Culverts Built/Replaced/Improved	2	1	0	1
Sewer District				
Average Daily Sewage Treated (mgd)	5.62	6.07	6.54	6.69
Number of Tap-ins	559	466	358	247
Number of Customers-See H below	18,483	18,949	19,307	19,554
Water District				
Average Daily Water Treated (mgd)	6.11	7.15	5.98	5.82
Average Daily Water Billed (mgd) - see B below	7.68	8.80	8.40	7.90
Number of Tap-ins	949	699	486	389
Number of Customers	24,697	25,396	25,882	26,271
Human Services				
BDD				
Clients Enrolled in:				
Family Services	263	239	243	222
Early Intervention Program	175	184	181	149
Respite Services	263	239	243	222
Clients Assisted with:				
Employment Planning	31	24	42	27
Community Employment	112	115	63	70
Organizational Employment	152	185	243	260
Transition School to Work	28	29	30	36
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	414	389	478	727
Recipients Receiving Day Care - see G below	508	616	658	623
Recipients Receiving Food Stamps - see G below	3,911	3,903	4,859	7,544
Recipients Receiving Medicaid - see G below	11,358	10,756	11,716	13,841
Recipients Receiving Disability Assistance (DA) - see G below	75	91	100	88

2010	2011	2012	2013	2014	2015
222,415	210,683	209,905	208,168	213,188	278,496
53,318	53,988	55,929	50,735	53,788	68,549
620	658	731	740	765	812
19.34	6.84	11.38	11.55	16.83	8.45
5	4	8	3	5	3
1	0	3	2	2	0
6.13	6.47	5.74	5.66	5.12	5.69
177	137	132	204	202	278
19,731	19,868	20,000	20,204	20,406	19,910
6.66	6.27	6.27	5.55	5.41	6.01
8.50	7.80	8.10	7.43	7.42	7.46
315	318	371	467	424	671
26,586	26,904	27,275	27,742	28,166	28,837
212	253	165	199	180	173
181	232	219	204	229	244
212	253	165	199	180	173
25	25	38	33	75	84
75	64	51	61	78	102
241	236	217	211	189	192
69	80	104	133	128	118
937	957	667	668	655	577
589	621	809	582	590	545
9,572	10,523	10,119	9,761	9,260	8,706
15,828	18,065	18,386	18,292	22,770	27,178
80	79	71	58	45	36

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2006	2007	2008	2009
Assistance Groups Receiving Prevention, Retention and Contingency Program - see G below	74	104	59	50
Job Placements thru Jobs Program	188	116	174	264
Clients Served in Agency	18,495	18,837	20,063	23,057
Children's Services				
Average Client Count - Foster Care	75	89	83	80
Adoptions Finalized	15	2	8	5
New Investigations	824	648	723	741
Child Support Enforcement Agency				
Average Number of Active Support Orders	9,598	9,801	9,916	10,214
Percentage Collected	73%	74%	75%	74%
Veteran Services				
Number of Clients Assisted - see E below	1,510	3,318	4,338	4,305
Amount of Financial Assistance Paid	549,455	614,077	702,172	727,502
Community and Economic Development				
Number of Jobs Created	1,109	1,641	1,714	2,250
Number of Jobs Retained	1,277	1,747	3,012	2,552
Number of Projects	21	36	36	32
Total Project Investment	\$298.3 M	\$133.3 M	\$279.4 M	\$175.6 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

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

E - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.

G - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.

H - Previously, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.

2010	2011	2012	2013	2014	2015
16	13	3	2	229	31
105	A	A	A	A	A
22,080	18,320	18,953	18,195	16,100	18,095
135	101	114	129	111	150
4	8	10	12	16	14
666	715	690	607	725	693
11,384	11,636	12,100	12,138	12,168	12,199
75%	73%	74%	75%	75.73%	76.00%
2,144	2,591	842	610	706	774
441,472	475,570	420,277	326,212	427,333	476,435
1,709	1,849	1,934	2,545	2,138	3,248
2,643	1,875	772	1,059	2,137	4,946
36	38	20	34	45	24
\$49.6 M	\$70.9 M	\$283.4 M	203.4 M	257.8 M	685.3 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2006	2007	2008	2009
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	378,526	378,526	339,848	305,025
Legislative				
Land	2,302,715	2,302,715	3,759,545	3,759,545
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	47,977,216	48,653,854	49,267,067	53,664,383
Machinery and Equipment	3,322,303	3,493,278	3,636,268	4,146,690
Public Safety				
Land	101,500	101,500	101,500	80,000
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,513,382	1,748,311
Machinery and Equipment	5,472,444	5,850,044	6,319,830	8,409,436
Public Works				
Land	3,441,008	3,451,366	4,021,319	4,068,057
Machinery and Equipment	3,436,278	3,673,884	3,940,248	3,961,194
Infrastructure	64,631,866	57,234,272	63,249,496	65,078,062
Health				
Machinery and Equipment	152,766	154,771	154,771	152,321
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	723,363	723,363	723,363
Machinery and Equipment	2,180,732	1,973,980	1,989,550	2,008,934
Construction in Progress	7,794,468	8,977,025	7,066,010	3,393,176

2010	2011	2012 (2)	2013	2014	2015
\$69,408	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
305,025	305,025	305,025	335,636	405,387	404,709
4,019,555	4,625,437	6,489,066	6,537,866	6,482,556	6,513,172
488,516	488,516	507,516	507,516	507,516	577,389
53,664,384	54,714,930	54,663,576	54,762,512	62,464,171	63,221,554
4,146,690	4,273,099	3,108,006	3,433,731	4,069,530	4,746,366
80,000	80,000	80,000	80,000	80,000	80,000
8,000	22,995	22,995	22,995	22,995	22,995
1,342,359	1,297,113	1,352,267	1,352,267	1,282,152	1,282,152
7,993,540	8,470,365	9,040,127	9,777,454	8,019,592	13,623,211
4,144,924	4,238,149	4,238,149	4,821,496	5,217,606	5,308,889
4,099,263	4,199,030	4,304,067	4,555,773	4,473,785	5,135,636
68,962,093	70,724,975	75,065,746	80,114,389	85,078,440	88,334,797
152,321	155,105	155,105	155,105	156,185	163,294
274,729	274,729	274,729	274,729	274,729	274,729
1,057,834	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
2,604,413	2,517,362	2,395,497	2,457,131	2,730,486	2,661,201
5,277,780	8,630,236	10,401,332	12,877,630	11,836,908	6,098,393

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2006	2007	2008	2009
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,746,342	1,745,426
Land Improvements	70,727,589	76,431,500	83,314,971	83,377,256
Buildings, Structures and Improvements	27,583,328	28,042,967	29,008,512	30,990,892
Machinery and Equipment	1,399,147	1,701,473	1,754,801	1,778,129
Construction in Progress	5,027,181	18,494,552	20,920,071	25,710,336
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	83,984,282	88,418,787	91,541,584	93,175,275
Buildings, Structures and Improvements	29,032,380	29,015,576	29,353,826	29,640,922
Machinery and Equipment	2,079,744	2,605,820	2,919,529	3,251,574
Construction in Progress	875,462	2,266,158	2,581,059	3,515,344
Storm Water				
Machinery and Equipment	(1)	24,793	24,793	24,793

Source: County Auditor's Office

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

2010	2011	2012 (2)	2013	2014	2015
1,795,654	1,805,956	1,824,366	1,824,366	1,914,673	1,914,673
95,777,965	99,127,182	101,970,035	102,932,040	109,630,579	111,011,301
41,823,798	43,385,563	43,385,563	44,281,296	44,718,162	44,256,491
1,763,134	1,738,514	1,720,755	1,756,816	1,868,227	2,015,805
5,435,607	4,353,421	4,448,923	6,657,663	7,498,057	7,866,452
406,165	406,165	406,165	406,165	406,165	411,165
93,897,672	94,266,602	94,383,775	94,590,807	95,320,891	95,395,234
29,640,924	29,640,923	29,640,923	60,959,557	61,424,226	61,832,269
3,251,571	3,216,790	3,098,282	3,228,553	3,264,605	3,310,475
18,006,768	29,255,450	32,482,233	726,645	489,606	125,187
24,793	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 13, 2016