



OHIO AUDITOR OF STATE
KEITH FABER



WARREN COUNTY
DECEMBER 31, 2020

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	7
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	9
Schedule of Findings.....	13
Attachment: Comprehensive Annual Financial Report	

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WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020**

FEDERAL GRANTOR <i>Pass Through Grantor</i> <i>Program / Cluster Title</i>	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education:</i>				
Child Nutrition Cluster				
National School Breakfast Program-Juvenile Detention Center	10.553	2020		\$ 3,461
National School Breakfast Program-Juvenile Detention Center	10.553	2021		2,411
National School Breakfast Program-Mary Haven Youth Center	10.553	2020		3,104
National School Breakfast Program-Mary Haven Youth Center	10.553	2021		3,013
Total CFDA Number 10.553				<u>11,989</u>
National School Lunch Program-Juvenile Detention Center	10.555	2020		4,904
National School Lunch Program-Juvenile Detention Center	10.555	2021		7,057
National School Lunch Program-Mary Haven Youth Center	10.555	2020		5,730
National School Lunch Program-Mary Haven Youth Center	10.555	2021		6,950
Total CFDA Number 10.555				<u>24,641</u>
Total Child Nutrition Cluster				<u>36,630</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
SNAP Cluster				
Food Assistance	10.561	2020		324,811
Food Assistance	10.561	2021		142,989
Total CFDA Number 10.561				<u>467,800</u>
Total U.S. Department of Agriculture				<u>504,430</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement Grants Cluster				
Community Development Block Grant Entitlement Program	14.218	2017		55,147
Community Development Block Grant Entitlement Program	14.218	2018		29,614
Community Development Block Grant Entitlement Program	14.218	2019		437,708
Community Development Block Grant Entitlement Program - Corona Virus	14.218	2019		278,369
Total CFDA Number 14.218				<u>800,838</u>
Total U.S. Department of Housing and Urban Development				<u>800,838</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Office of Criminal Justice Assistance:</i>				
Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-LEF-2224		31,155
Comprehensive Opioid Abuse Site-Based Program	16.838	2018-MU-MU-K073		161,042
<i>Passed Through Ohio Attorney General's Office:</i>				
Victims of Crime Act	16.575	2020VOCA132924477		27,294
Victims of Crime Act-Crime Victim Assistance	16.575	132924514		58,481
Victims of Crime Act-Crime Victim Assistance	16.575	133915151		12,744
Total CFDA Number 16.575				<u>98,519</u>
<i>Passed Through Ohio Department of Public Safety:</i>				
Equitable Sharing Program - Asset Forfeiture	16.922	2020		<u>29,027</u>
Total U.S. Department of Justice				<u>319,743</u>
(Continued)				

WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020**
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> <i>Program / Cluster Title</i>	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Employment Services Cluster				
Employment Services - Resource Sharing	17.207	G-2021-11-6003		3,638
Trade Adjustment Assistance	17.245	G-1718-15-0186		660
NDWG-Opioids	17.277	2020		243,940
<i>WIOA Cluster</i>				
Workforce Investment Act-Adult	17.258	G-1819-11-5818		94,901
Workforce Investment Act-Adult	17.258	G-2021-11-6003		140,060
Workforce Investment Act-Adult Admin	17.258	2019		83,920
Workforce Investment Act-Adult Admin	17.258	2020		27,986
Total CFDA Number 17.258				346,867
Workforce Investment Act-Youth	17.259	2019		1,213,905
Workforce Investment Act-Youth	17.259	2020		305,508
Workforce Investment Act-Youth Admin	17.259	2018		47,075
Workforce Investment Act-Youth Admin	17.259	2019		75,081
Total CFDA Number 17.259				1,641,569
Workforce Investment Act-Dislocated Worker	17.278	G-1819-11-5818		108,506
Workforce Investment Act-Dislocated Worker	17.278	G-2021-11-6003		101,871
Workforce Investment Act-Dislocated Worker Admin	17.278	2019		63,206
Workforce Investment Act-Dislocated Worker Admin	17.278	2020		18,059
Workforce Investment Act-Rapid Response	17.278	G-2021-11-6003		54,608
Workforce Investment Act-Resource Sharing	17.278	G-2021-11-6003		188
Workforce Investment Act-Business Resource Network	17.278	G-2021-11-6003		38,225
Total CFDA Number 17.278				384,663
Total WIOA Cluster				2,373,099
Total U.S. Department of Labor				<u>2,621,337</u>
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	n/a		147,135
<i>Passed Through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Ohio Transit Preservation Partnership Program	20.205	2019		185,996
<i>Passed Through Ohio Department of Commerce</i>				
911 Grant Program	20.615	2020		40,745
Total U.S. Department of Transportation				<u>373,876</u>
U.S. DEPARTMENT OF TREASURY				
Equitable Sharing Program-Asset Forfeiture	21.016	2020		1,125
<i>Passed Through Ohio Office of Budget and Management:</i>				
COVID-19 Coronavirus Relief Funds	21.019	2020		10,487,457
<i>Passed Through Ohio Office of Criminal Justice:</i>				
COVID-19 Coronavirus Relief Funds	21.019	2020		27,939
Total CFDA Number 21.019				<u>10,515,396</u>
Total U.S. Department of Treasury				<u>10,516,521</u>
				(Continued)

WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020**
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> <i>Program / Cluster Title</i>	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Health:</i>				
Ohio Overdose Data to Action	93.136	2020		1,620
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families-ESAA Preservation	93.556	G-2021-11-6003		2,780
Promoting Safe and Stable Families-ESAA Preservation Operating	93.556	G-2021-11-6003		4,392
Promoting Safe and Stable Families-ESAA Reunification Operating	93.556	G-2021-11-6003		5,094
Promoting Safe and Stable Families-ESAA Reunification	93.556	G-2021-11-6003		75
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-2021-11-6003		130,645
Total CFDA Number 93.556				<u>142,986</u>
<i>TANF Cluster</i>				
Temporary Assistance for Needy Families-Administration	93.558	2020		293,838
Temporary Assistance for Needy Families-Administration	93.558	2021		48,114
Temporary Assistance for Needy Families-Regular	93.558	2020		1,032,525
Temporary Assistance for Needy Families-Regular	93.558	2021		146,037
Temporary Assistance for Needy Families-CCMEP	93.558	G-1819-11-5818		355,868
Temporary Assistance for Needy Families-CCMEP	93.558	G-2021-11-6003		93,246
Temporary Assistance for Needy Families-Fraud Awareness	93.558	2020		1,999
Temporary Assistance for Needy Families-Independent Living	93.558	G-2021-11-6003		3,523
Temporary Assistance for Needy Families-Kinship Caregiver	93.558	2020		36,743
Temporary Assistance for Needy Families-Kinship Caregiver	93.558	2021		43,927
Temporary Assistance for Needy Families-Summer Youth	93.558	2020		102,390
Total CFDA Number 93.558				<u>2,158,210</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Support Enforcement	93.563	G-1819-11-5817		458,571
Child Support Enforcement	93.563	G-2021-11-6004		<u>1,311,672</u>
Total CFDA Number 93.563				<u>1,770,243</u>
<i>CCDF Cluster</i>				
Child Care Administration	93.575	2020		3,523
Child Care Administration	93.575	2021		1,613
Child Care Non-Admin	93.575	2020		43,158
Child Care Non-Admin	93.575	2021		64,549
Total CFDA Number 93.575				<u>112,843</u>
<i>Foster Care Administration & Training</i>				
Foster Care Administration & Training	93.658	G-1415-06-0228		7,119
Foster Care Administration & Training	93.658	G-2021-11-6003		271,677
Foster Care Maintenance Title IV-E	93.658	G-2021-11-6003		1,155,051
Foster Care Contract Services	93.658	G-2021-11-6003		17,293
Total CFDA Number 93.658				<u>1,451,140</u>
<i>Adoption Assistance Administration</i>				
Adoption Assistance Contract Services	93.659	G-2021-11-6003		693,364
Non-Recurring Adoption Assistance	93.659	G-2021-11-6003		33,561
Total CFDA Number 93.659				<u>38,234</u>
				<u>765,159</u>
				(Continued)

WARREN COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2020**
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> <i>Program / Cluster Title</i>	CFDA Number	Pass-Through Entity Number or Grant Year	Passed Through to Subrecipients	Federal Expenditures
<i>Passed Through Ohio Department of Disabilities:</i> Title XX Social Service Block Grant	93.667	2020		103,296
<i>Passed Through Ohio Department of Job and Family Services:</i> Title XX Social Service Block Grant	93.667	2020		140,138
Title XX Social Service Block Grant	93.667	2021		11,997
Title XX Social Service Block Grant (Transfer)	93.667	2019	533,262	533,262
Total CFDA Number 93.667			533,262	788,693
<i>Passed Through Ohio Department of Job and Family Services:</i> Chafee Foster Care Independence Program	93.674	G-2021-11-6003		4,880
<i>Passed Through Ohio Department of Job and Family Services:</i> <u>Medicaid Cluster</u>				
Medicaid (Title XIX) 50%	93.778	2020		55,850
Medicaid (Title XIX) 50%	93.778	2021		5,718
Medicaid (Title XIX) 75%	93.778	2020		421,234
Medicaid (Title XIX) 75%	93.778	2021		150,944
Medicaid (Title XIX) Combined	93.778	2020		128,046
Medicaid (Title XIX) Combined	93.778	2021		45,975
Medicaid (Title XIX) NET	93.778	2020		144,600
Medicaid (Title XIX) NET	93.778	2021		37,913
Medicaid (Title XIX) Child Welfare	93.778	G-2021-11-6003		15,789
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Medicaid (Title XIX)	93.778	2019		299,533
Medicaid (Title XIX)	93.778	2020		295,593
Total CFDA Number 93.778				1,601,195
Total Medicaid Cluster				1,601,195
Total U.S. Department of Health and Human Services			533,262	8,796,969
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety:</i>				
Emergency Management Performance Grant	97.042	EMC-2019-EP-00005		55,279
Emergency Management Performance Grant	97.042	EMC-2020-EP-00004		61,082
Total CFDA Number 97.042				116,361
Total U.S. Department of Homeland Security				116,361
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State:</i>				
HAVA Election Security Grant	90.404	2020		246,880
Total U.S. Election Assistance Commission				246,880
Total			\$ 533,262	\$ 24,296,955

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

WARREN COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2020

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Warren County (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - MATCHING REQUIREMENTS

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

Warren County
Notes to the Schedule of Expenditures of Awards
Page 2

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2020, the County made allowable transfers of \$119,658 from the Child Care Non-Admin program (CFDA 93.575) and \$804 from the Child Care Admin program (CFDA 93.575) to the TANF Admin program (CFDA 93.558). The Schedules below show the County spent \$107,707 on the Child Care Non-Admin program and \$5,136 on the Child Care Admin program. The amounts reported for the Child Care Non-Admin and Child Care Admin programs on the Schedule excludes the amounts transferred to the TANF Admin program. The amounts transferred to the TANF Admin program are included as TANF Admin expenditures when disbursed. The following tables show the gross amounts drawn for the Child Care Non-Admin and Child Care Admin programs during fiscal year 2020 and the amounts transferred to the TANF Admin program.

Child Care Non-Admin	\$ 227,365
Transfer to TANF Admin	(119,658)
Total Child Care Non-Admin	<u>\$ 107,707</u>
Child Care Admin	\$ 5,940
Transfer to TANF Admin	(804)
Total Child Care Admin	<u>\$ 5,136</u>

NOTE H – WORKFORCE INVESTMENT ACT

The County receives Workforce Investment Act (WIA) monies passed through the Ohio Department of Job and Family Services. Warren County, Butler County, and Clermont County together comprise WIA Area 12. Warren County serves as the Fiscal Agent for WIA Area 12. The amounts included on the Schedule are those solely expended by the Warren County Department of Jobs and Family Services and do not include the amounts disbursed by Area 12 to Butler County and/or Clermont County.



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

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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, (the County) as of and for the year ended December 31, 2020, 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 25, 2021 wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. We also noted that the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) No. 83, *Certain Asset Retirement Obligations* and Governmental Accounting Standards Board (GASB) No. 84, *Fiduciary Activities*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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 financial statements. 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*.

Warren County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio
June 25, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Warren County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Warren County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, the Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Warren County (the County) as of and for the year ended December 31, 2020, 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 25, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our opinion also explained that the County adopted *Governmental Accounting Standards No. 83 and No. 84* 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 25, 2021. 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



Keith Faber
Auditor of State
Columbus, Ohio
September 10, 2021

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WARREN COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA #21.019 Coronavirus Relief Fund CFDA #93.778 Medicare Cluster (Title XIX) CFDA #93.658 Foster Care (Title IV-E) CFDA #10.561 Supplemental Nutrition Assistance Program (SNAP/Food Assistance)
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

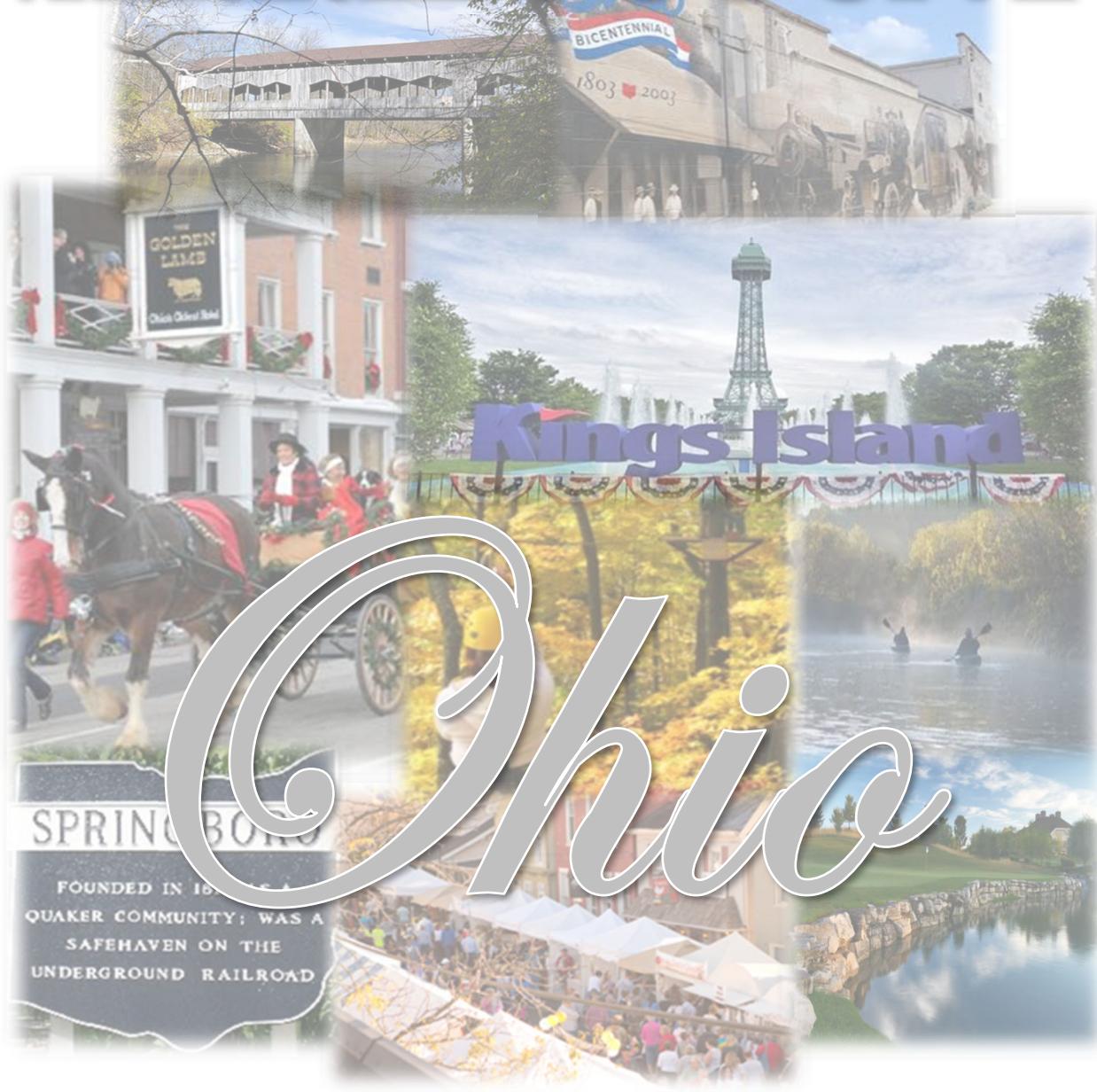
2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

WARREN COUNTY



Ohio

**Comprehensive Annual
Financial Report
For the Fiscal Year Ended
December 31, 2020**

WARREN COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2020

*Matt Nolan
County Auditor*

*Prepared by the
Warren County Auditor's Office*



WARREN COUNTY, OHIO

TABLE OF CONTENTS

WARREN COUNTY, OHIO

INTRODUCTORY SECTION

A	Letter of Transmittal	vii
B	List of Elected Officials	xviii
C	County Organizational Chart.....	xix
D	Certificate of Achievement for Excellence in Financial Reporting.....	xx

FINANCIAL SECTION

A	Independent Auditor's Report	1
B	Management's Discussion and Analysis	5
C	Basic Financial Statements:	
	Government-wide Financial Statements:	
	Statement of Net Position.....	18
	Statement of Activities	20
	Fund Financial Statements:	
	<i>Governmental Funds:</i>	
	Balance Sheet.....	22
	Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	24
	Statement of Revenues, Expenditures, and Changes in Fund Balances	26
	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	28
	Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
	General Fund	29
	Board of Developmental Disabilities Fund.....	30
	Senior Citizens Service Levy Fund.	31
	<i>Proprietary Funds:</i>	
	Statement of Net Position	32
	Statement of Revenues, Expenses, and Changes in Fund Net Position	34
	Statement of Cash Flows	35
	<i>Fiduciary Funds:</i>	
	Statement of Fiduciary Net Position	36
	Statement of Changes in Fiduciary Net Position	37
	Notes to the Basic Financial Statements	39
	Required Supplementary Information:	
	Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset.....	100
	Schedule of County Pension Contributions	102
	Schedule of the County's Proportionate Share of the Net OPEB Liability.....	104
	Schedule of County OPEB Contributions.....	105
	Notes to the Required Supplementary Information	106

WARREN COUNTY, OHIO

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:	
Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance.....	113
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	114
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Special Revenue Funds	126
Combining Balance Sheet – Nonmajor Debt Service Funds.....	138
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Debt Service Funds	139
Combining Balance Sheet – Nonmajor Capital Projects Funds	140
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Capital Projects Funds	141
Individual Schedules of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
Major Governmental Funds:	
<i>General Fund</i>	142
<i>Special Revenue Fund</i> :	
Board of Developmental Disabilities Fund.....	149
Senior Citizens Service Levy Fund.....	150
<i>Debt Service Fund</i> :	
Special Assessment Fund	151
<i>Capital Projects Fund</i> :	
County Road Projects Fund.....	152
County Construction Projects Fund.....	153
Nonmajor Governmental Funds:	
<i>Special Revenue Fund</i> :	
Motor Vehicle and Gasoline Tax Fund.....	154
Human Services Fund	155
Dog and Kennel Fund	156
Law Library Resources Fund	157
Sales Tax Transition Fund	158
Board of Elections (BOE) Cybersecurity Fund	159
Local Coronavirus Relief Fund.....	160
Veteran's Memorial Fund	161
Recorder Technology Fund	162

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Board of Elections (BOE) Technology Fund	163
Emergency Management Fund	164
Indigent Driver Interlock and Monitoring Fund	165
Courts Special Projects Fund	166
Probation Supervision Fund	167
Common Pleas Mental Health Grant Fund	168
Permissive Tax Fund	169
County Lodgings Tax Fund	170
Domestic Shelter Fund	171
Real Estate Assessment Fund	172
Workforce Investment Board Fund	173
Youth Services Subsidy Fund	174
Crime Victim Grant Fund	175
Indigent Driver Alcohol Treatment Fund	176
Treasurer Tax Certificate Admin Fund	177
Delinquent Real Estate Tax and Assessment Fund	178
COAP Grant Opioid Abuse Program Fund	179
CCMEP/TANF Fund	180
Municipal Victim Witness Fund	181
Warren County Solid Waste District Fund	182
Sheriff Grants Fund	183
Workforce Investment Act Fund	184
Job Training Partnership Act Fund	185
Pass Through Grants Fund	186
Community Corrections Fund	187
Child Support Enforcement Fund	188
Community Development Fund	189
Indigent Guardianship Fund	190
Children Services Board Fund	191
Court Computerization Fund	192
Cognitive Intervention Program Fund	193
Drug Law Enforcement Fund	194
Law Enforcement Trust Fund	195
Hazardous Materials Emergency Plan Fund	196
Tactical Response Unit Fund	197
Rehabilitation Grants Fund	198
Enforcement and Education Fund	199
County Transit Fund	200

WARREN COUNTY, OHIO

Nonmajor Governmental Funds (Continued):

Debt Service Funds:

Tax Increment Financing Fund	201
Ohio Public Works Commission (OPWC) Loan Fund.....	202
Radio System Bonds Fund	203
Tax Increment District Revenue Bond Fund	204
Jail Bonds Fund	205

Capital Projects Funds:

Airport Construction Fund	206
Redevelopment Tax Equivalent Fund.....	207

Permanent Fund:

Scheurer-Smith Trust Fund	208
---------------------------------	-----

Nonmajor Enterprise Funds:

Combining Statement of Net Position	210
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	211
Combining Statement of Cash Flows	212

Internal Service Funds:

Combining Statement of Net Position	214
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position.....	215
Combining Statement of Cash Flows	216

Fiduciary Funds – Custodial Funds:

Combining Statement of Fiduciary Net Position	218
Combining Statement of Changes in Fiduciary Net Position	220

WARREN COUNTY, OHIO

STATISTICAL SECTION

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



INTRODUCTORY SECTION



WARREN COUNTY AUDITOR

406 JUSTICE DRIVE, LEBANON, OHIO 45036

BEV WOOLEY
Director of Real Estate
bwooley@wcauditor.org
(513) 695-1235
Fax (513) 695-2960



MATT NOLAN
AUDITOR
mnolan@wcauditor.org
(513) 695-1235
www.wcauditor.org

DIANE GRAY
Director of Financial Operations
dgray@wcauditor.org
(513) 695-1101
Fax (513) 695-2606

June 25, 2021

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2020. The report has been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

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

The Reporting Entity:

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

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

WARREN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. Its 400 square mile area serves a residential population estimated at 238,412 (2020 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages, and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

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

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

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

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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 238,412 persons, which is an increase of 25,719 persons or 12.1% from 212,693 persons in the 2010 Census. The annualized percent change is +1.6%, which is greater than +0.04% for the State of Ohio and +0.4% nationally. Warren County's population estimate ranks as the 10th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 89,763 units, which is an increase of 1,319 units or 1.49% compared to 88,444 units previously. Nationally, home ownership is 66.6%.

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

Year	Number of County Building Permits Issued	Projected Cost
2011	1,183	\$199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,219
2015	2,402	266,779,249
2016	2,731	366,030,793
2017	2,934	370,061,090
2018	2,965	364,885,844
2019	3,180	555,836,079
2020	3,321	402,542,644

Source: Warren County Building Inspection Department

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

In 2020, Warren County saw a decrease of residential new construction and continued to see increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 1.6%. Agri/Residential and Industrial new construction decreased 6.4% and 44.2% respectively, while new Commercial construction increased 63.7%.

Warren County New Construction Assessed Values:

Tax Year	Agri/Residential	Industrial	Commercial	Total
2011	\$51,214,920	\$1,144,450	\$10,424,590	\$62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,497,330	105,863,110
2017	97,605,600	1,207,220	14,425,440	113,238,260
2018	137,580,980	12,291,640	13,119,120	162,991,740
2019	142,279,200	2,337,690	20,033,020	164,649,910
2020	133,175,420	1,303,310	32,798,730	167,277,460

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

Source: Warren County Auditor's Office

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student graduation rate, with eight districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 20% statewide based on the most recently available performance index rankings, with Wayne Local schools coming in at the highest in the County, and at number 30 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State, and Miami University.

Warren County has a highly educated population relative to the state and national averages. 95.2% of Warren County adult residents have a high school degree as opposed to 90.8% for the State of Ohio and 88.6% nationally. The County ranks even higher in college graduates with 44.9% having a college degree compared to 29.3% in the State of Ohio and 33.1% 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, 2020

Communities

2020 was a year unlike any other for Warren County, Ohio and all of the nation. The impacts of the COVID-19 pandemic touched all our communities in different ways, but it also brought to light the resiliency of the people and institutions in Warren County.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens, and 11 Presidents of the United States. The "Lamb" has experienced many renovations recently and must be seen. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit, and will soon be introducing a new addition that includes an art museum. The recently expanded Lebanon Public Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. As a City of festivals, the impact of 2020 effected Lebanon, but they were able to return to 3rd Friday celebrations in the fall and all festivals plan to restart in 2021. Lebanon also hosts one of the largest YMCAs in the world, offering virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities, and sports fields.

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranking schools. Mason City School district was one of the first school districts to open back to in-person education and was a state leader in updating quarantine policy to better educate students while keeping everyone safe. 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, while the Western & Southern Open was temporarily moved in 2020 for the players, Kings Island Amusement Park was able to reopen and allow a great opportunity for resident and visitors alike.

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Despite the COVID-19 pandemic, Springboro and its private business partners have opened an exciting new hub on the corner of State Routes 73 and 741 including a brewery, restaurants and a performing arts center. The City has ownership of Heatherwood Golf Club, which had its best year ever in 2020 (as did most golf courses in the County). 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 in which the 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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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.

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

Waynesville, located in the northwest part of the County, is recognized as “The Antique Capital of the Midwest.” Main Street is home to numerous shops and restaurants that attract visitors from around the world.

Travel and Tourism

2020 demonstrated the diversity of attractions available to residents and tourists alike in Warren County. Anyone can experience a wide variety of attractions, events, history and outdoor activities. “Ohio’s Largest Playground” isn’t just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It’s a big County – come out and play!

King’s Island Amusement Park is the most visited attraction in the region. It consistently is the second-most visited seasonal amusement park in the United States, trailing only Cedar Point near Cleveland. Through collaboration with state and local officials, Kings Island was one of the first amusement parks in the country to reopen in 2020 and is fully operational for 2021.

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

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

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

While Warren County’s anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Cincinnati Prime Outlets. The Great Wolf Lodge with 400

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

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

In 2013, Warren County's tourism industry surpassed \$1 billion in total annual sales for the first time in history, according to a study by Tourism Economics and the Ohio Tourism Division. That year, 8.3 million visitors to Warren County spent more than \$1.1 billion. Now, a report compiled by the Warren County Convention & Visitors Bureau (WCCVB), citing a July 2020 Tourism Economics report, shows the County welcomes more than 12 million visitors annually, generating \$1.3 billion in visitor spending and supporting 12,848 jobs. Warren County visitor spending also generates \$167.7 million in federal, state, and local taxes annually. Warren County saw a decrease in lodging tax during 2020 due to the COVID 19 Pandemic. Lodging tax revenues are expected to increase in 2021 due to the full reopening of most Warren County tourist attractions which helps lessen the tax burden on local residents. Tourism supports one in every ten jobs in Warren County.

Major Initiatives and Future Outlook

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

- Our County Engineer's Office completed over \$5.0 million worth of roadway improvements in 2020 and has an estimated \$89.0 million of scheduled road improvements to be completed in 2021 through 2026. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements in 2020 included a bridge replacement on Overbrook Drive, widening of Columbia Road north of Socialville-Fosters Road, a concrete safety median improvement on Mason-Montgomery Road, and a drilled pier wall on Wilmington Road. The County Engineer is also working with the Warren County Transportation Improvement District on the following: a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; continuation of the Ohio Department of Transportation's improvements to the I-75 and the State Route 73 interchange; widening of State Route 48 in Hamilton Township; widening and other improvements to State Route 63 between the city limit of Monroe and the city limit of Lebanon; and safety improvements on Greentree Road.
- The main focus of the Department of Facilities Management is the planning, construction, and maintenance of County facilities and grounds. Their goal is to maximize the use and efficiency of existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

WARREN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

Recent notable projects:

- Continued construction on the new 496-bed Warren County Jail & Sheriff's Office. The project is scheduled for completion in October 2021;
- Completed a full roofing replacement on the Juvenile Justice Center, including removal of the 700 square foot cupola;
- Upgraded all lighting to LED fixtures in the Administration Building, Health & Human Services Building, Common Pleas Court Building, and Mechanics Garage;
- Remodeled the Building Department at the Administration Building, including new flooring and full replacement of the reception counter;
- Replaced the Probation Department reception counter and added full glass barriers at the Justice Office Building;
- Milled and installed over 300 acrylic barriers for COVID-19 safety;
- Repaved the public parking lot at the Juvenile Justice Center;
- Cleaned, repaired, and repainted the cornices on the Administration Building;
- Repaired and waterproofed the east elevator pit at the Common Pleas Courts Building;
- Procured and installed a new body scanner inspection system at the Warren County Jail;
- Replaced the brick monument sign and lighting at the Administration Building;
- Installed new storm drainage in the Board of Elections parking lot to alleviate flooding issues;
- Replaced the flooring in the 911 Dispatch Center, Emergency Operations Center, Common Pleas General Division Courtrooms and chambers, and Board of Elections;
- Installed new signage at 19 Dave Avenue for the Title Office, BMV, and Exam Station;
- Replaced the HVAC system at the Mechanics Garage;
- Replaced the HVAC systems at the Zoar and Snider tower sites; and
- Constructed a new Styrofoam Recycling Shed in cooperation with the Solid Waste Department

Financial Information

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

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2020. The analysis focus in the MD&A is on major funds.

WARREN COUNTY, OHIO

Letter of Transmittal
For the Year Ended December 31, 2020

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

Accounting System and Budgetary Control

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

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

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2020

rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

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

Debt Administration

At December 31, 2020, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$32,619,926. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$13,646,950
Net Debt Per Capita	\$57.24
Net Debt to Assessed Value	0.1790%
Net Debt to Estimated Actual Value	0.0648%

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

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

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2020. 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, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

WARREN COUNTY, OHIO

***Letter of Transmittal
For the Year Ended December 31, 2020***

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 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 29 years (1991 - 2019). 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 2020.

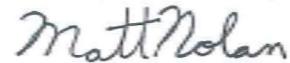
Acknowledgments

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

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

Diane Gray, Director of Financial Operations – Auditor's Office
Brian Aquino, Auditor's Office
Brenda Quillen, Auditor's Office

Sincerely,



Matt Nolan,
Warren County Auditor

WARREN COUNTY, OHIO

***List of Elected Officials
For the Year Ended December 31, 2020***

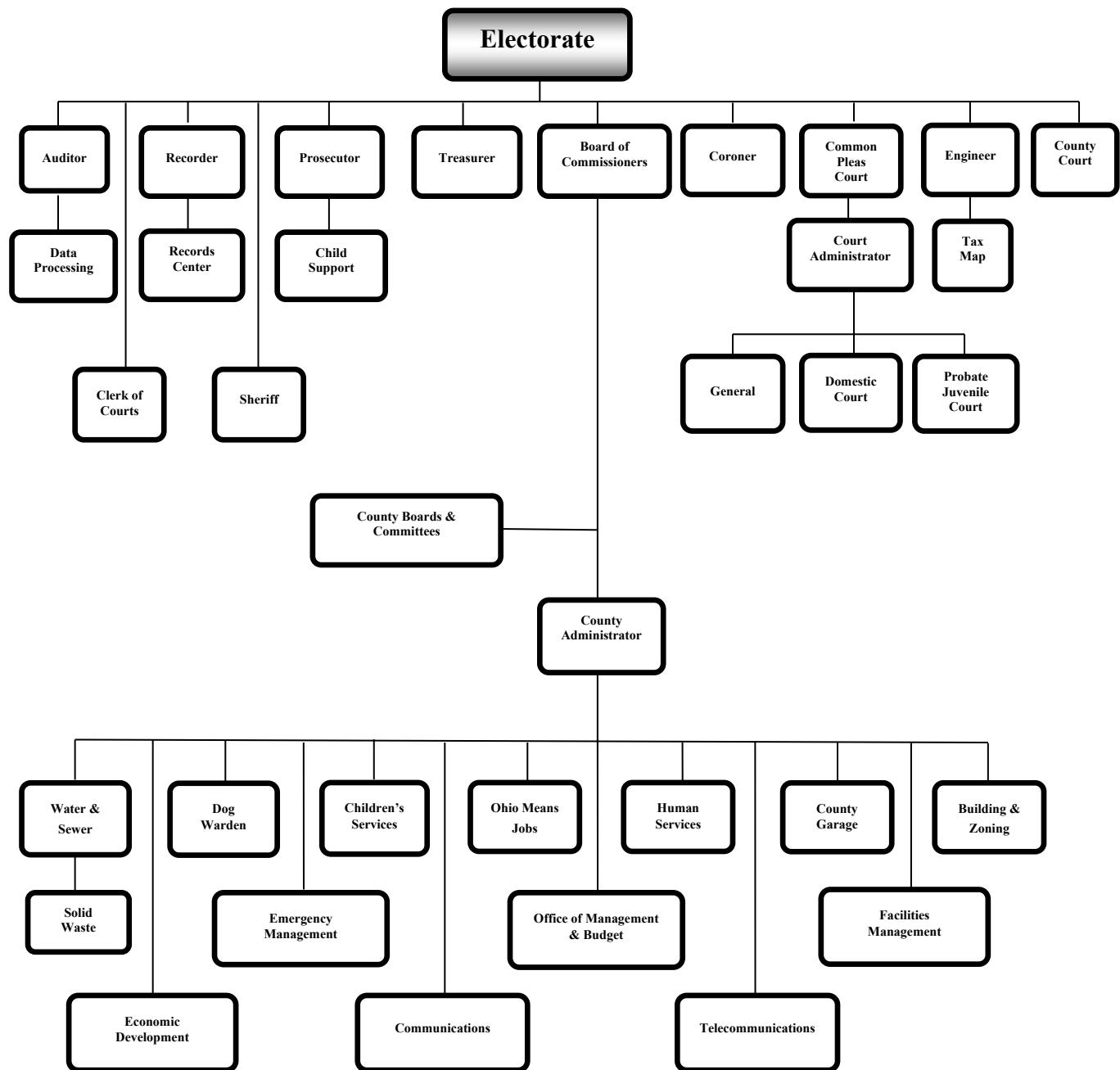
Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Updegrove, M.D.
Engineer	Neil Tunison, P.E., P.S.
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

JUDGES

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

WARREN COUNTY, OHIO

County Organizational Chart For the Year Ended December 31, 2020



County Boards and Committees

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

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

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

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Monell

Executive Director/CEO

FINANCIAL SECTION





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

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, and Senior Citizens Service Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Also, as discussed in Note 25 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 83, *Certain Asset Retirement Obligations* and Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio
June 25, 2021



WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

This discussion and analysis of Warren County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2020. 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 2020 are as follows:

- Total net position of the County increased by \$41.9 million – due to a \$35.5 million increase in governmental activities and a \$6.5 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$15.3 million or 26.7%, compared with the fund balance reported one year prior.
- The County had \$158.5 million in expenses related to governmental activities; \$57.9 million (36.5%) of these expenses were offset by program specific charges for services and grants and contributions. This is down slightly from 2019 when 39.0% of these expenditures were offset by program specific charges.
- General Fund actual expenditures were \$13.6 million less than budgeted. The General Fund reported a \$8.7 million increase in budgetary fund balance for the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Government-wide Financial Statements

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

The Statement of Net Position includes all of the County's assets, liabilities, and deferred outflows and inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

Management's Discussion and Analysis
For the Year Ended December 31, 2020

Unaudited

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

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

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

Fund Financial Statements

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

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds – General Fund, Board of Development Disabilities Fund, Senior Citizens Service Levy Fund, Special Assessment Fund, County Road Projects Fund, and the County Construction Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

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

Internal Service funds are used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employees and medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases. The services provided by these funds predominately benefit governmental rather than the business-type functions. For this reason, they have been included within the governmental activities' column in the government-wide financial statements.

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

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements, as they represent resources not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds consist of custodial funds.

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

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WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2020 as compared to 2019:

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	Restated 2019	2020	Restated 2019
Assets						
Current and Other Assets	\$338,320,175	\$328,651,731	\$78,262,500	\$74,195,435	\$416,582,675	\$402,847,166
Capital Assets, Net	191,644,363	169,063,917	193,207,582	188,320,987	384,851,945	357,384,904
Total Assets	529,964,538	497,715,648	271,470,082	262,516,422	801,434,620	760,232,070
Deferred Outflows of Resources	20,002,963	34,873,538	2,903,438	5,281,843	22,906,401	40,155,381
Liabilities						
Current Liabilities	13,152,398	16,463,647	4,219,390	3,863,101	17,371,788	20,326,748
Long-Term Liabilities:						
Due within One Year	11,920,065	11,662,837	900,344	1,008,534	12,820,409	12,671,371
Due in More than One Year:						
Other Amounts	32,301,519	43,836,898	12,126,336	11,308,408	44,427,855	55,145,306
Net Pension Liability	72,803,032	102,590,993	10,392,619	14,838,916	83,195,651	117,429,909
Net OPEB Liability	50,511,330	48,573,985	7,210,483	7,025,816	57,721,813	55,599,801
Total Liabilities	180,688,344	223,128,360	34,849,172	38,044,775	215,537,516	261,173,135
Deferred Inflows of Resources	74,399,427	50,044,651	3,691,201	372,842	78,090,628	50,417,493
Net Position						
Net Investment in Capital Assets	162,666,192	146,598,235	181,388,232	175,018,867	344,054,424	321,617,102
Restricted	142,986,953	138,026,095	0	0	142,986,953	138,026,095
Unrestricted	(10,773,415)	(25,208,155)	54,444,915	54,361,781	43,671,500	29,153,626
Total Net Position	\$294,879,730	\$259,416,175	\$235,833,147	\$229,380,648	\$530,712,877	\$488,796,823

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2020, the County's total net position was \$530.7 million.

The net pension liability is the largest single liability reported by the County at December 31, 2020 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The net other postemployment benefits (OPEB) liability is another significant liability of the County and is reported pursuant to GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension asset.

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

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

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

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

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

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

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

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

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

The largest portion of the County's net position (\$344.1 million or 64.8%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, and equipment); less related outstanding debt used to acquire those assets. The County uses these capital assets to provide services to citizens, therefore, these assets are not available for future spending.

An additional portion of the County's net position (\$143.0 million or 26.9%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$43.7 million, comprised of a deficit balance of \$10.8 million for governmental activities and \$54.4 million for business-type activities. The deficit unrestricted net position balance reported for governmental activities is attributable to the recognition of the County's proportionate share of the Ohio Public Employees Retirement System's (OPERS) unfunded pension and OPEB obligations in accordance with GASB Statement Nos. 68 and 75. If the net pension asset, net pension and OPEB liabilities and related deferrals were excluded, the unrestricted net position report for governmental activities would be a positive \$116.8 million. As the operation of the OPERS is outside the control of the County and varies significantly from year to year based on performance of investments and actuarial assumptions, it's important to acknowledge the significant impact the asset, liabilities and deferrals has on the County's reported net position.

Overall, net position increased \$41.9 million or 8.6%. Net position for governmental activities increased \$35.5 million, while net position for business-type activities increased \$6.5 million. The increase was the result of holding expenses to 81.7% and 84.6% of total revenues for the year for governmental activities and business-type activities, respectively. Also contributing to the increase in net position was the significant decrease in net pension liability. The decrease in the net pension liability was primarily attributable to the increase in the investment portfolio managed by the OPERS, which experienced a 17.2% increase during the measurement period, to provide more resources for future pension benefits. This also resulted in a corresponding increase in deferred inflows of resources, as the difference between projected and actual investment earnings are deferred and recognized over five years.

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WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019:

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for Services and Sales	\$17,717,804	\$20,004,228	\$30,674,440	\$30,057,742	\$48,392,244	\$50,061,970
Operating Grants and Contributions	36,030,673	30,347,714	0	0	36,030,673	30,347,714
Capital Grants and Contributions	4,105,186	15,963,650	10,491,315	11,723,609	14,596,501	27,687,259
General Revenues:						
Property Taxes	43,311,776	44,172,056	0	0	43,311,776	44,172,056
Sales Taxes	58,384,010	56,435,562	0	0	58,384,010	56,435,562
Payments in Lieu of Taxes	5,002,423	5,602,178	0	0	5,002,423	5,602,178
Motor Vehicle and Gasoline Taxes	11,737,598	11,765,092	0	0	11,737,598	11,765,092
Shared Revenues	8,377,703	6,875,656	0	0	8,377,703	6,875,656
Investment Earnings	9,069,380	9,689,339	776,713	0	9,846,093	9,689,339
Miscellaneous	248,027	111,520	18,094	2,834	266,121	114,354
Total Revenues	193,984,580	200,966,995	41,960,562	41,784,185	235,945,142	242,751,180
Program Expenses						
General Government:						
Legislative and Executive	30,888,251	28,974,703	0	0	30,888,251	28,974,703
Judicial	12,141,938	12,241,806	0	0	12,141,938	12,241,806
Public Safety	38,713,607	46,405,203	0	0	38,713,607	46,405,203
Public Works	19,438,689	19,438,257	0	0	19,438,689	19,438,257
Health	583,835	682,810	0	0	583,835	682,810
Human Services	51,881,748	57,004,894	0	0	51,881,748	57,004,894
Community and Economic Development	4,007,994	4,129,047	0	0	4,007,994	4,129,047
Interest and Fiscal Charges	864,963	1,061,127	0	0	864,963	1,061,127
Business Type Activities:						
Water	0	0	15,876,007	15,907,890	15,876,007	15,907,890
Sewer	0	0	13,639,852	13,077,880	13,639,852	13,077,880
Sheriff	0	0	5,674,712	6,454,759	5,674,712	6,454,759
Communications Rotary	0	0	38,894	45,170	38,894	45,170
Storm Water	0	0	278,598	373,286	278,598	373,286
Total Expenses	158,521,025	169,937,847	35,508,063	35,858,985	194,029,088	205,796,832
Total Change in Net Position	35,463,555	31,029,148	6,452,499	5,925,200	41,916,054	36,954,348
Beginning Net Position	259,416,175	227,465,484	229,380,648	223,436,239	488,796,823	450,901,723
GASB 84 Reclassifications	0	921,543	0	19,209	0	940,752
Ending Net Position	\$294,879,730	\$259,416,175	\$235,833,147	\$229,380,648	\$530,712,877	\$488,796,823

Governmental Activities

The three functions with the largest expenses are human services, public safety, and general government. Human services comprise 32.7% of total expenses and continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families. Expenses decreased 9.0% in 2020 due to a decrease in pension expense related to GASB 68. The County recognized \$13.0 million less in pension expense, government-wide, because of the previously discussed decrease in net pension liability. Of the \$51.9 million spent in 2020, \$21.4 million was covered by program revenues and the remaining \$30.5 million was funded by taxpayers.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

Public safety programs comprise 24.4% of all program expenses and during 2020, these expenses decreased by 16.6%. This decrease is primarily due to a decrease in pension expense related to GASB 68. Of the \$38.7 million spent in 2020, \$12.5 million was covered by program revenues and the remaining \$26.2 million was funded by taxpayers.

General government expenses were \$43.0 million and were for legislative, executive, and judicial programs. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 27.1% of all program expenses – \$19.3 million was paid for by program revenues, with the remaining \$23.7 million being funded by taxpayers.

Property taxes, sales taxes, and payment in lieu of taxes accounted for 55.0% of the \$194.0 million in total revenues for governmental activities. These revenues increased \$0.5 million (less than 1%) from 2019.

Operating grants and contributions grew \$5.7 million from 2019, primarily due to the County receiving federal CARES Act funding to assist with COVID-19 pandemic related mitigation costs.

Capital grants and contributions experienced a \$11.9 million decrease, due to significant roadwork that was completed by the Transportation Improvement District during 2019 and donated to the County for maintenance.

Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water – with water and sewer making up \$29.5 million of total expenses or 83.1%.

Charges for Services and Sales increased \$0.6 million due to a 3% increase in water rates from \$4.13 per 1,000 gallons to \$4.31 per 1,000 gallons. Additionally, beginning in 2020, the County Commissioners approved the distribution of investment earnings with the water and sewer funds.

Total expenses remained stable, only decreasing by \$0.4 million, or less than 1%.

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

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The financial statements for the County's major governmental funds are presented after the Statement of Activities. The County's governmental funds reported a combined fund balance of \$256.8 million, which is an increase of \$12.4 million over last year's total of \$244.4 million, after restatement for GASB Statement No. 84 (see Note 25 to the basic financial statements for additional detail). Of the \$256.8 million fund balance, \$69.3 million is unassigned.

The following table presents the fund balances at December 31, 2020 and December 31, 2019 and the associated change.

	Restated		
	Fund Balance December 31, 2020	Fund Balance December 31, 2019	Increase (Decrease)
General	\$72,342,363	\$57,085,512	\$15,256,851
Board of Developmental Disabilities	53,051,956	54,024,161	(972,205)
Senior Citizens Service Levy	10,449,903	9,180,194	1,269,709
Special Assessment	112,971	233,165	(120,194)
County Road Projects	15,386,988	6,285,144	9,101,844
County Construction Projects	52,903,871	70,268,248	(17,364,377)
Other Governmental	52,523,641	47,285,026	5,238,615
Total	\$256,771,693	\$244,361,450	\$12,410,243

General Fund – The \$15.3 million increase in fund balance is mainly attributable to a decrease in public safety expenditures. The County received \$10.4 million in Federal CARES Act funding during the year to assist with COVID-19 pandemic related mitigation costs, \$5.2 million of which was used for public safety related expenditures. The expenditures typically paid from the general fund were paid from a separate nonmajor local coronavirus relief fund during 2020.

Board of Developmental Disabilities Fund – The fund balance decreased by \$972,205, or 1.8%. This was due to temporary facility shutdowns and limitations imposed by the State to mitigate the spread of the pandemic.

Senior Citizens Service Levy Fund – The fund balance increased by \$1.3 million from prior year, similar to the prior year. This fund is primarily funded with a 1.21 mill senior citizens tax levy, with most of the expenditures paid to the Council on Aging of Southwest Ohio for elderly services and programs.

Special Assessment Fund – In 2020, this fund received \$291,565 from special assessment levies, while expending \$411,759 in debt service payments. During 2019, the Warren County Port Authority paid the County \$3.3 million to assume various special assessment bonds issuances, reducing the amount of debt the fund repaid in 2020.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

County Road Projects Fund – The fund balance increased \$9.1 million over 2019 due to receiving transfers of \$10.0 million from the General Fund. During 2020, some projects were delayed due to the onset of the pandemic in early 2020.

County Construction Projects – In 2020, this fund experienced a \$17.4 million fund balance decrease, largely due to ongoing construction of a new jail that is anticipated to be completed in the fall of 2021. The project was financed with bonds that were issued in 2019 and will be repaid with the additional one-fourth percent sales tax.

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

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2020, his estimations ended with a positive variance of \$12.5 million.

During the course of 2020, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$642,828. Actual expenditures were less than the final budget by \$13.6 million – with the largest variances within Legislative and Executive of \$3.3 million and \$7.9 million in Public Safety due to anticipated costs being covered by Federal CARES Act funding. The fund balance was \$26.6 million better than initially projected in the final budget.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2020

Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2020 and 2019:

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$14,709,705	\$14,668,083	\$2,682,435	\$2,682,435	\$17,392,140	\$17,350,518
Construction in Progress	38,202,527	24,510,536	13,396,471	8,546,178	51,598,998	33,056,714
Total Non-Depreciable Capital Assets	<u>52,912,232</u>	<u>39,178,619</u>	<u>16,078,906</u>	<u>11,228,613</u>	<u>68,991,138</u>	<u>50,407,232</u>
Land Improvements	4,559,810	1,494,802	225,967,689	222,466,737	230,527,499	223,961,539
Buildings, Structures, and Improvements	75,165,756	69,810,088	125,810,052	120,074,303	200,975,808	189,884,391
Furniture, Fixtures and Equipment	37,122,629	33,106,539	7,723,181	6,493,370	44,845,810	39,599,909
Infrastructure	119,557,784	117,010,758	0	0	119,557,784	117,010,758
Less: Accumulated Depreciation	(97,673,848)	(91,536,889)	(182,372,246)	(171,942,036)	(280,046,094)	(263,478,925)
Total Depreciable Capital Assets	<u>138,732,131</u>	<u>129,885,298</u>	<u>177,128,676</u>	<u>177,092,374</u>	<u>315,860,807</u>	<u>306,977,672</u>
Total Capital Assets	<u>\$191,644,363</u>	<u>\$169,063,917</u>	<u>\$193,207,582</u>	<u>\$188,320,987</u>	<u>\$384,851,945</u>	<u>\$357,384,904</u>

The County's investment in capital assets (net of accumulated depreciation and related debt) for governmental and business-type activities as of December 31, 2020 amounted to \$162.7 million and \$181.4 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$22.6 million due to construction of a new jail facility, completion of the Juvenile/Probate court expansion, and the purchase of several public safety vehicles. Capital assets, net of accumulated depreciation in the business-type activities increased \$4.9 million because of improvements to distribution systems, a wastewater maintenance building project, and a water filter rehabilitation project.

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

Debt Administration

At December 31, 2020, the County had total bonded debt outstanding of \$34.2 million, of which \$11.4 million is due within one year. Of the total bonded debt, \$32.6 million comprises debt backed by the full faith and credit of the County, with the remaining \$1.6 million being special assessment debt for which the County is liable in the event of default by property owners subject to the assessment.

The County also had outstanding principal of \$1.8 million in Tax Increment District Revenue Bonds and \$646,228 in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$4.3 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$7.5 million in OWDA Loans outstanding at December 31, 2020.

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

***Management's Discussion and Analysis
For the Year Ended December 31, 2020***

Unaudited

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County's central location has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in Mason, Deerfield Township, Lebanon, and South Lebanon, has contributed to the County's economic development. In addition, greater Dayton's expansion south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe, Springboro, and Turtlecreek Township. The County's business base is extremely diverse with many area companies concentrated in the sectors of information technology, research and development, advanced manufacturing, logistics and distribution, bio-health, and service-related industries.

The Warren County Office of Economic Development continues to create new job opportunities and foster capital investment throughout the County. In 2020, the County welcomed 27 new projects – both new to the region and expansion. In total, the 27 projects accounted for 712 new jobs within the County along with over 522,000 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the City of Mason and City of Springboro. The total level of capital investment through new construction and equipment purchases was \$113.1 million across the 27 projects. There were fewer large scale capital investments projects in 2020 due to the COVID 19 Pandemic.

In addition, two large scale projects were announced in 2020. Thaler Machine in Springboro, announced an \$8 million expansion. Thaler Machine is a precision parts manufacturer and a strong asset of the business community in Warren County. Vega Americas, Inc. announced a new \$50 million, 230,000 square foot facility in the City of Mason. This project will create 267 new jobs.

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

The County remains in strong financial shape largely due to consistent conservative budgeting. For 2021, total General Fund revenues are estimated at \$80.5 million, which is 14.8% less than actual cash received in fiscal year 2020. The General Fund's original budget for appropriations of anticipated expenses for 2021 was \$77.9 million as compared to \$86.8 million in cash expenditures at the end of 2020.

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, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	242,775,361	71,710,036	\$ 314,485,397	\$ 10,598,724
Cash and Cash Equivalents with Fiscal Agent	12,467,915	0	12,467,915	0
Cash in Segregated Accounts	174,107	0	174,107	0
Receivables:				
Taxes	53,897,841	0	53,897,841	0
Payments in Lieu of Taxes	5,326,636	0	5,326,636	0
Accounts	1,014,348	5,110,780	6,125,128	0
Intergovernmental	14,660,929	9,216	14,670,145	0
Interest	1,164,083	0	1,164,083	0
Special Assessments	1,826,993	318,150	2,145,143	0
Loans	772,015	0	772,015	0
Internal Balances	859,341	(859,341)	0	0
Inventory of Supplies at Cost	1,645,343	792,121	2,437,464	0
Prepaid Items	1,009,441	11,217	1,020,658	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	182,093	182,093	0
Prepaid Water Contract	0	884,617	884,617	0
Net Pension Asset	725,822	103,611	829,433	0
Non-Depreciable Capital Assets	52,912,232	16,078,906	68,991,138	0
Depreciable Capital Assets, Net	138,732,131	177,128,676	315,860,807	0
Total Assets	529,964,538	271,470,082	801,434,620	10,598,724
Deferred Outflows of Resources:				
Pension	11,913,239	1,728,400	13,641,639	0
OPEB	8,089,724	1,175,038	9,264,762	0
Total Deferred Outflows of Resources	20,002,963	2,903,438	22,906,401	0
Liabilities:				
Accounts Payable	5,037,590	1,910,463	6,948,053	24,755
Accrued Wages and Benefits Payable	2,372,020	274,669	2,646,689	0
Intergovernmental Payable	1,390,153	1,073,197	2,463,350	1,250,000
Contracts Payable	0	0	0	132,968
Retainage Payable	2,633,099	383,058	3,016,157	0
Deposits Payable	310,078	578,003	888,081	0
Claims Payable	1,256,993	0	1,256,993	0
Matured Compensated Absences Payable	66,824	0	66,824	0
Accrued Interest Payable	85,641	0	85,641	10,248
Long-Term Liabilities:				
Due Within One Year	11,920,065	900,344	12,820,409	2,645,000
Net Pension Liability	72,803,032	10,392,619	83,195,651	0
Net OPEB Liability	50,511,330	7,210,483	57,721,813	0
Other Amounts Due in More Than One Year	32,301,519	12,126,336	44,427,855	2,683,394
Total Liabilities	180,688,344	34,849,172	215,537,516	6,746,365

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Deferred Inflows of Resources:				
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	49,415,974	0	49,415,974	0
Pension	16,941,142	2,502,039	19,443,181	0
OPEB	8,042,311	1,189,162	9,231,473	0
Total Deferred Inflows of Resources	74,399,427	3,691,201	78,090,628	0
Net Position:				
Net Investment in Capital Assets	162,666,192	181,388,232	344,054,424	0
Restricted For:				
Capital Projects	8,793,493	0	8,793,493	0
Debt Service	20,827,299	0	20,827,299	0
General Government - Legislative and Executive	8,660,497	0	8,660,497	0
General Government - Judicial	4,954,294	0	4,954,294	0
Public Safety	5,961,418	0	5,961,418	0
Public Works	8,979,652	0	8,979,652	0
Health	1,781,249	0	1,781,249	0
Human Services	78,346,576	0	78,346,576	0
Community and Economic Development	4,638,866	0	4,638,866	0
Youth Services:				
Expendable	24,707	0	24,707	0
Nonexpendable	18,902	0	18,902	0
Unrestricted	(10,773,415)	54,444,915	43,671,500	3,852,359
Total Net Position	\$ 294,879,730	\$ 235,833,147	\$ 530,712,877	\$ 3,852,359

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 30,888,251	\$ 7,717,392	\$ 7,401,365	\$ 316,455
Judicial	12,141,938	3,696,417	103,693	61,799
Public Safety	38,713,607	3,985,589	8,504,560	25,000
Public Works	19,438,689	145,828	97,415	2,454,112
Health	583,835	575,886	43,142	0
Human Services	51,881,748	1,594,192	19,339,007	504,078
Community and Economic Development	4,007,994	2,500	541,491	743,742
Interest and Fiscal Charges	864,963	0	0	0
Total Governmental Activities	158,521,025	17,717,804	36,030,673	4,105,186
Business-Type Activities:				
Water	15,876,007	15,244,031	0	5,533,494
Sewer	13,639,852	10,136,225	0	4,957,821
Sheriff	5,674,712	4,905,396	0	0
Communications Rotary	38,894	67,525	0	0
Storm Water	278,598	321,263	0	0
Total Business-Type Activities	35,508,063	30,674,440	0	10,491,315
Total Primary Government	\$ 194,029,088	\$ 48,392,244	\$ 36,030,673	\$ 14,596,501
Component Unit:				
Transportation Improvement District	\$ 3,474,735	\$ 0	\$ 0	\$ 7,079,993
Total Component Unit	\$ 3,474,735	\$ 0	\$ 0	\$ 7,079,993

General Revenues:

Property Taxes
 Payments in Lieu of Taxes
 Sales Taxes
 Motor Vehicle and Gasoline Taxes
 Shared Revenues, Unrestricted
 Investment Earnings
 Gain on Sale of Capital Assets
 Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year, restated (Note 25)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				Component Unit
Governmental Activities	Business-Type Activities	Total	Transportation Improvement District	
\$ (15,453,039)	\$ 0	\$ (15,453,039)		
(8,280,029)	0	(8,280,029)		
(26,198,458)	0	(26,198,458)		
(16,741,334)	0	(16,741,334)		
35,193	0	35,193		
(30,444,471)	0	(30,444,471)		
(2,720,261)	0	(2,720,261)		
(864,963)	0	(864,963)		
<u>(100,667,362)</u>	<u>0</u>	<u>(100,667,362)</u>		
0	4,901,518	4,901,518		
0	1,454,194	1,454,194		
0	(769,316)	(769,316)		
0	28,631	28,631		
0	42,665	42,665		
<u>0</u>	<u>5,657,692</u>	<u>5,657,692</u>		
(100,667,362)	5,657,692	(95,009,670)		
			\$ 3,605,258	
			<u>\$ 3,605,258</u>	
43,311,776	0	43,311,776	0	
5,002,423	0	5,002,423	0	
58,384,010	0	58,384,010	0	
11,737,598	0	11,737,598	0	
8,377,703	0	8,377,703	0	
9,069,380	776,713	9,846,093	72,698	
122,728	6,665	129,393	0	
125,299	11,429	136,728	0	
<u>136,130,917</u>	<u>794,807</u>	<u>136,925,724</u>	<u>72,698</u>	
35,463,555	6,452,499	41,916,054	3,677,956	
259,416,175	229,380,648	488,796,823	174,403	
<u>\$ 294,879,730</u>	<u>\$ 235,833,147</u>	<u>\$ 530,712,877</u>	<u>\$ 3,852,359</u>	

WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Assets:				
Cash, Cash Equivalents, and Investments	\$ 64,322,710	\$ 41,269,545	\$ 11,358,286	\$ 112,971
Cash and Cash Equivalents with Fiscal Agent	0	12,467,915	0	0
Cash in Segregated Accounts	174,107	0	0	0
Receivables:				
Taxes	28,169,841	15,312,323	8,105,633	0
Payments in Lieu of Taxes	0	0	0	0
Accounts	336,498	22,042	0	0
Intergovernmental	2,537,553	247,442	0	0
Interest	1,163,694	0	0	0
Special Assessments	0	0	0	1,826,993
Loans	0	0	0	0
Due from Other Funds	421,758	0	0	0
Interfund Loans Receivable	400,000	0	0	0
Inventory of Supplies, at Cost	13,198	0	0	0
Prepaid Items	598,187	27,836	0	0
Total Assets	\$ 98,137,546	\$ 69,347,103	\$ 19,463,919	\$ 1,939,964
Liabilities:				
Accounts Payable	\$ 1,283,939	\$ 164,637	\$ 908,383	\$ 0
Accrued Wages and Benefits Payable	1,370,549	532,971	0	0
Intergovernmental Payable	418,417	163,706	0	0
Retainage Payable	0	0	0	0
Deposits Payable	12,852	0	0	0
Due to Other Funds	352,465	47,420	0	0
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	12,987	0	0	0
Total Liabilities	3,451,209	908,734	908,383	0
Deferred Inflows of Resources:				
Unavailable Amounts	1,672,592	74,090	0	1,826,993
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	20,671,382	15,312,323	8,105,633	0
Total Deferred Inflows of Resources	22,343,974	15,386,413	8,105,633	1,826,993
Fund Balances:				
Nonspendable	1,463,168	27,836	0	0
Restricted	0	53,024,120	10,449,903	112,971
Committed	0	0	0	0
Assigned	1,543,161	0	0	0
Unassigned	69,336,034	0	0	0
Total Fund Balances	72,342,363	53,051,956	10,449,903	112,971
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 98,137,546	\$ 69,347,103	\$ 19,463,919	\$ 1,939,964

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 16,281,505	\$ 55,128,681	\$ 48,803,786	\$ 237,277,484
0	0	0	12,467,915
0	0	0	174,107
0	1,881,257	428,787	53,897,841
4,744,419	0	582,217	5,326,636
0	0	144,344	502,884
456,452	40,745	11,378,737	14,660,929
0	0	389	1,164,083
0	0	0	1,826,993
0	0	772,015	772,015
0	0	35,340	457,098
0	0	1,321,785	1,721,785
0	64,724	1,539,945	1,617,867
0	81,794	96,414	804,231
\$ 21,482,376	\$ 57,197,201	\$ 65,103,759	\$ 332,671,868
\$ 29,184	\$ 1,622,674	\$ 921,707	\$ 4,930,524
0	0	462,093	2,365,613
0	0	807,050	1,389,173
0	2,629,911	3,188	2,633,099
0	0	297,226	310,078
0	0	524,676	924,561
1,321,785	0	400,000	1,721,785
0	0	53,837	66,824
1,350,969	4,252,585	3,469,777	14,341,657
0	40,745	8,528,124	12,142,544
4,744,419	0	582,217	49,415,974
4,744,419	40,745	9,110,341	61,558,518
0	146,518	1,655,261	3,292,783
1,110,155	28,695,333	50,631,581	144,024,063
14,276,833	24,062,020	246,329	38,585,182
0	0	0	1,543,161
0	0	(9,530)	69,326,504
15,386,988	52,903,871	52,523,641	256,771,693
\$ 21,482,376	\$ 57,197,201	\$ 65,103,759	\$ 332,671,868

WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2020

Total Governmental Fund Balances	\$ 256,771,693
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	191,615,965
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	12,142,544
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(44,262,265)
The net pension asset/liability and net OPEB liability are not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.	(127,173,154)
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.	5,784,947
Net Position of Governmental Funds	<u>\$ 294,879,730</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
Revenues:				
Taxes	\$ 68,517,466	\$ 12,975,528	\$ 6,866,848	\$ 0
Payments in Lieu of Taxes	0	0	0	0
Intergovernmental Revenues	7,560,677	5,953,414	820,547	0
Charges for Services	9,628,591	250,425	0	0
Licenses and Permits	13,792	0	0	0
Investment Earnings	9,208,229	102,025	0	0
Special Assessments	0	0	0	291,565
Fines and Forfeitures	189,662	0	0	0
All Other Revenue	2,210,660	87,617	0	0
Total Revenue	97,329,077	19,369,009	7,687,395	291,565
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,780,162	0	0	0
Judicial	9,912,864	0	0	0
Public Safety	25,988,580	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,545,162	20,343,487	6,417,686	0
Community and Economic Development	1,088,127	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	337,033
Interest and Fiscal Charges	0	0	0	74,726
Total Expenditures	60,314,895	20,343,487	6,417,686	411,759
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	37,014,182	(974,478)	1,269,709	(120,194)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	(21,989,373)	0	0	0
Sale of Assets	243,190	2,273	0	0
Total Other Financing Sources (Uses)	(21,746,183)	2,273	0	0
Net Change in Fund Balances	15,267,999	(972,205)	1,269,709	(120,194)
Fund Balances at Beginning of Year, restated (Note 25)	57,085,512	54,024,161	9,180,194	233,165
Increase (Decrease) in Inventory Reserve	(11,148)	0	0	0
Fund Balances End of Year	\$ 72,342,363	\$ 53,051,956	\$ 10,449,903	\$ 112,971

See accompanying notes to the basic financial statements

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 11,181,529	\$ 5,460,978	\$ 105,002,349
4,535,074	0	467,349	5,002,423
161,110	321,135	38,694,465	53,511,348
0	0	5,847,689	15,726,705
0	0	15	13,807
0	0	17,808	9,328,062
0	0	0	291,565
0	0	1,086,041	1,275,703
0	0	478,294	2,776,571
4,696,184	11,502,664	52,052,639	192,928,533
0	0	7,155,993	27,936,155
0	0	1,056,876	10,969,740
0	0	9,809,613	35,798,193
0	0	8,764,778	8,764,778
0	0	568,030	568,030
0	0	19,831,572	49,137,907
0	0	2,860,657	3,948,784
7,346,405	24,138,702	181,645	31,666,752
0	0	10,432,716	10,769,749
0	0	1,321,062	1,395,788
7,346,405	24,138,702	61,982,942	180,955,876
(2,650,221)	(12,636,038)	(9,930,303)	11,972,657
11,752,065	5,379,559	16,818,980	33,950,604
0	(10,096,450)	(1,864,781)	(33,950,604)
0	0	22,336	267,799
11,752,065	(4,716,891)	14,976,535	267,799
9,101,844	(17,352,929)	5,046,232	12,240,456
6,285,144	70,268,248	47,285,026	244,361,450
0	(11,448)	192,383	169,787
\$ 15,386,988	\$ 52,903,871	\$ 52,523,641	\$ 256,771,693

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, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 12,240,456
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	22,698,182
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.	(112,234)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(819,512)
The repayment of principal of long-term debt consumes current financial resources of governmental funds. However, it does not have any effect on net position.	11,269,900
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension/OPEB asset/liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities.	(8,495,112)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	30,674
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.	152,730
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.	(1,501,529)
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 35,463,555</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)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 60,904,200	\$ 60,904,200	\$ 68,506,755	\$ 7,602,555
Intergovernmental Revenues	6,217,176	6,217,176	6,833,090	615,914
Charges for Services	8,775,416	8,430,891	9,614,197	1,183,306
Licenses and Permits	11,000	11,000	13,817	2,817
Investment Earnings	4,003,400	4,003,097	5,833,845	1,830,748
Fines and Forfeitures	235,976	235,976	187,430	(48,546)
All Other Revenues	2,096,069	2,093,874	3,426,561	1,332,687
Total Revenues	<u>82,243,237</u>	<u>81,896,214</u>	<u>94,415,695</u>	<u>12,519,481</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	25,072,160	25,545,020	22,236,656	3,308,364
Judicial	10,923,961	11,006,190	9,688,829	1,317,361
Public Safety	35,544,155	35,641,894	27,767,066	7,874,828
Human Services	3,660,275	3,650,275	2,604,490	1,045,785
Community and Economic Development	355,754	355,754	289,133	66,621
Total Expenditures	<u>75,556,305</u>	<u>76,199,133</u>	<u>62,586,174</u>	<u>13,612,959</u>
Excess of Revenues Over Expenditures	6,686,932	5,697,081	31,829,521	26,132,440
Other Financing Sources (Uses):				
Sale of Assets	45,106	45,132	242,957	197,825
Transfers Out	(5,376,162)	(24,268,263)	(23,571,086)	697,177
Advances In	630,475	630,475	898,723	268,248
Advances Out	-	-	(668,248)	(668,248)
Total Other Financing Sources (Uses):	<u>(4,700,581)</u>	<u>(23,592,656)</u>	<u>(23,097,654)</u>	<u>495,002</u>
Net Change in Fund Balance	1,986,351	(17,895,575)	8,731,867	26,627,442
Fund Balance at Beginning of Year	43,123,944	43,123,944	43,123,944	0
Prior Year Encumbrances	2,780,404	2,780,404	2,780,404	0
Fund Balance at End of Year	<u>\$ 47,890,699</u>	<u>\$ 28,008,773</u>	<u>\$ 54,636,215</u>	<u>\$ 26,627,442</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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,962,071	\$ 54,252
Intergovernmental Revenues	5,746,642	5,746,642	7,487,838	1,741,196
Charges for Services	131,348	131,348	248,076	116,728
All Other Revenues	558,000	558,000	536,848	(21,152)
Total Revenues	<u>19,343,809</u>	<u>19,343,809</u>	21,234,833	<u>1,891,024</u>
Expenditures:				
Current:				
Human Services	34,502,388	34,502,387	26,449,679	8,052,708
Total Expenditures	<u>34,502,388</u>	<u>34,502,387</u>	26,449,679	<u>8,052,708</u>
Excess of Expenditures Over Revenues	(15,158,579)	(15,158,578)	(5,214,846)	9,943,732
Other Financing Sources:				
Sale of Assets	<u>20,000</u>	<u>20,000</u>	2,273	(17,727)
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	2,273	<u>(17,727)</u>
Net Change in Fund Balance	(15,138,579)	(15,138,578)	(5,212,573)	9,926,005
Fund Balance at Beginning of Year	36,232,108	36,232,108	36,232,108	0
Prior Year Encumbrances	3,352,388	3,352,388	3,352,388	0
Fund Balance at End of Year	<u>\$ 24,445,917</u>	<u>\$ 24,445,918</u>	\$ 34,371,923	<u>\$ 9,926,005</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE - SENIOR CITIZENS SERVICE LEVY FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 660,000	\$ 6,600,000	\$ 6,859,238	\$ 259,238
Intergovernmental Revenues	<u>790,000</u>	<u>790,000</u>	820,547	30,547
Total Revenues	<u>1,450,000</u>	<u>7,390,000</u>	<u>7,679,785</u>	<u>289,785</u>
Expenditures:				
Current:				
Human Services	9,938,114	9,938,113	7,517,568	2,420,545
Total Expenditures	<u>9,938,114</u>	<u>9,938,113</u>	<u>7,517,568</u>	<u>2,420,545</u>
Net Change in Fund Balance	(8,488,114)	(2,548,113)	162,217	2,710,330
Fund Balance at Beginning of Year	8,037,180	8,037,180	8,037,180	0
Prior Year Encumbrances	<u>2,045,015</u>	<u>2,045,015</u>	<u>2,045,015</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1,594,081</u>	<u>\$ 7,534,082</u>	<u>\$ 10,244,412</u>	<u>\$ 2,710,330</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 39,048,992	\$ 31,632,215	\$ 620,108	\$ 408,721	\$ 71,710,036	\$ 5,497,877
Receivables:						
Accounts	3,055,099	2,052,797	0	2,884	5,110,780	511,464
Intergovernmental	0	9,216	0	0	9,216	0
Special Assessments	0	0	0	318,150	318,150	0
Due from Other Funds	1,500	0	0	1,662	3,162	631,674
Inventory of Supplies at Cost	675,538	116,583	0	0	792,121	27,476
Prepaid Items	0	11,217	0	0	11,217	205,210
Total Current Assets	42,781,129	33,822,028	620,108	731,417	77,954,682	6,873,701
Noncurrent Assets:						
Restricted:						
Cash and Cash Equivalents with Fiscal Agent	182,093	0	0	0	182,093	0
Prepaid Water Contract	884,617	0	0	0	884,617	0
Net Pension Asset	25,176	23,086	54,804	545	103,611	2,181
Non-Depreciable Capital Assets	11,382,398	4,696,508	0	0	16,078,906	0
Depreciable Capital Assets, Net	92,440,217	84,674,130	14,329	0	177,128,676	28,398
Total Noncurrent Assets	104,914,501	89,393,724	69,133	545	194,377,903	30,579
Total Assets	147,695,630	123,215,752	689,241	731,962	272,332,585	6,904,280
Deferred Outflows of Resources:						
Pension	425,367	394,420	899,153	9,460	1,728,400	43,458
OPEB	285,656	267,439	615,137	6,806	1,175,038	29,303
Total Deferred Outflows of Resources	711,023	661,859	1,514,290	16,266	2,903,438	72,761
Liabilities:						
Current Liabilities:						
Accounts Payable	1,326,439	580,808	0	3,216	1,910,463	107,066
Accrued Wages and Benefits Payable	73,915	65,703	135,051	0	274,669	6,407
Retainage Payable	323,164	59,894	0	0	383,058	0
Deposits Payable	289,002	289,001	0	0	578,003	0
Intergovernmental Payable	360,851	292,218	419,625	503	1,073,197	980
Claims Payable	0	0	0	0	0	1,256,993
Due to Other Funds	26,456	93,447	46,851	254	167,008	365
Compensated Absences Payable - Current	32,278	27,227	3,858	0	63,363	1,045
Ohio Water Development						
Authority Loans Payable - Current	255,894	581,087	0	0	836,981	0
Total Current Liabilities	2,687,999	1,989,385	605,385	3,973	5,286,742	1,372,856

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2020

Business-Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Noncurrent Liabilities						
Compensated Absences Payable	240,478	250,767	652,722	0	1,143,967	43,915
Ohio Water Development Authority Loans Payable	4,069,465	6,912,904	0	0	10,982,369	0
Net Pension Liability	2,525,224	2,315,548	5,497,149	54,698	10,392,619	218,791
Net OPEB Liability	1,752,021	1,606,546	3,813,966	37,950	7,210,483	151,800
Total Noncurrent Liabilities	8,587,188	11,085,765	9,963,837	92,648	29,729,438	414,506
Total Liabilities	11,275,187	13,075,150	10,569,222	96,621	35,016,180	1,787,362
Deferred Inflows of Resources:						
Pension	550,232	571,772	1,323,091	56,944	2,502,039	66,751
OPEB	254,836	271,220	628,976	34,130	1,189,162	33,476
Total Deferred Inflows of Resources	805,068	842,992	1,952,067	91,074	3,691,201	100,227
Net Position:						
Net Investment in Capital Assets	99,497,256	81,876,647	14,329	0	181,388,232	28,398
Unrestricted	36,829,142	28,082,822	(10,332,087)	560,533	55,140,410	5,061,054
Total Net Position	\$ 136,326,398	\$ 109,959,469	\$ (10,317,758)	\$ 560,533	\$ 236,528,642	\$ 5,089,452
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.						
Net Position of Business-type Activities						
					(695,495)	
					\$ 235,833,147	

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, 2020

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds		
	Operating Revenues:						
Charges for Services	\$ 14,977,270	\$ 10,043,000	\$ 4,905,396	\$ 67,525	\$ 29,993,191	\$ 11,991,495	
Tap in Fees	227,555	0	0	0	227,555	0	
Special Assessments	0	0	0	321,263	321,263	0	
Other Operating Revenue	39,206	93,225	0	0	132,431	654,129	
Total Operating Revenues	15,244,031	10,136,225	4,905,396	388,788	30,674,440	12,645,624	
Operating Expenses:							
Personal Services	3,075,214	2,851,115	5,199,483	5,462	11,131,274	797,213	
Contractual Services	1,048,246	1,131,582	0	253,477	2,433,305	562,175	
Materials and Supplies	806,474	1,082,287	0	0	1,888,761	1,206,544	
Utilities	5,085,025	2,980,252	0	0	8,065,277	0	
Depreciation	5,367,720	5,172,591	7,165	0	10,547,476	5,502	
Health Insurance Claims	0	0	0	0	0	11,182,521	
Other Operating Expenses	133,961	99,165	411,405	57,448	701,979	635,345	
Total Operating Expenses	15,516,640	13,316,992	5,618,053	316,387	34,768,072	14,389,300	
Operating Income (Loss)	(272,609)	(3,180,767)	(712,657)	72,401	(4,093,632)	(1,743,676)	
Nonoperating Revenue (Expenses):							
Interest and Fiscal Charges	(259,591)	(239,060)	0	0	(498,651)	0	
Investment Earnings	430,757	345,956	0	0	776,713	0	
Gain on Disposal of Capital Assets	1,022	5,643	0	0	6,665	0	
Other Nonoperating Revenue	4,060	7,369	0	0	11,429	807	
Total Nonoperating Revenues (Expenses)	176,248	119,908	0	0	296,156	807	
Income (Loss) Before Contributions	(96,361)	(3,060,859)	(712,657)	72,401	(3,797,476)	(1,742,869)	
Capital Contributions - Tap in Fees	4,277,021	3,795,910	0	0	8,072,931	0	
Capital Contributions	1,256,473	1,161,911	0	0	2,418,384	0	
Total Capital Contributions	5,533,494	4,957,821	0	0	10,491,315	0	
Change in Net Position	5,437,133	1,896,962	(712,657)	72,401	6,693,839	(1,742,869)	
Net Position Beginning of Year, restated (Note 25)	130,889,265	108,062,507	(9,605,101)	488,132	229,834,803	6,832,321	
Net Position End of Year	\$ 136,326,398	\$ 109,959,469	\$ (10,317,758)	\$ 560,533	\$ 236,528,642	\$ 5,089,452	
Change in Net Position - Total Enterprise Funds					6,693,839		
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(241,340)		
Changes in Net Position of Business-type Activities					<u><u>\$ 6,452,499</u></u>		

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Business-Type Activities - Enterprise Funds					Governmental Activities	
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds	
Cash Flows from Operating Activities:							
Cash Received from Customers	\$ 15,363,352	\$ 10,368,447	\$ 4,905,396	\$ 373,434	\$ 31,010,629	\$ 12,382,209	
Cash Payments for Goods and Services	(7,033,373)	(5,535,237)	(406,886)	(318,323)	(13,293,819)	(2,496,660)	
Cash Payments to Employees	(2,842,140)	(2,322,485)	(4,278,909)	(56,463)	(9,499,997)	(11,521,942)	
Net Cash Provided (Used) by Operating Activities	<u>5,487,839</u>	<u>2,510,725</u>	<u>219,601</u>	<u>(1,352)</u>	<u>8,216,813</u>	<u>(1,636,393)</u>	
Cash Flows from Noncapital Financing Activities:							
Other Nonoperating Receipts	4,060	7,369	0	0	11,429	807	
Operating Grants	75,956	297,893	53,619	0	427,468	0	
Net Cash Provided by Noncapital Financing Activities	<u>80,016</u>	<u>305,262</u>	<u>53,619</u>	<u>0</u>	<u>438,897</u>	<u>807</u>	
Cash Flows from Capital and Related Financing Activities:							
Cash Received from Tap-in Fees in Excess of Cost	4,277,021	3,795,910	0	0	8,072,931	0	
Capital Grants and Contributions	0	13,189	0	0	13,189	0	
Acquisition and Construction of Assets	(8,868,661)	(5,232,825)	0	0	(14,101,486)	0	
Sale of Capital Assets	1,022	5,643	0	0	6,665	0	
Debt Proceeds	1,828,194	0	0	0	1,828,194	0	
Principal Paid	(250,852)	(685,850)	0	0	(936,702)	0	
Interest Paid	(259,591)	(239,060)	0	0	(498,651)	0	
Net Cash Used by Capital and Related Financing Activities	<u>(3,272,867)</u>	<u>(2,342,993)</u>	<u>0</u>	<u>0</u>	<u>(5,615,860)</u>	<u>0</u>	
Cash Flows from Investing Activities:							
Interest on Investments	430,757	345,956	0	0	776,713	0	
Net Cash Provided Investing Activities	<u>430,757</u>	<u>345,956</u>	<u>0</u>	<u>0</u>	<u>776,713</u>	<u>0</u>	
Net Increase (Decrease) in Cash and Cash Equivalents	2,725,745	818,950	273,220	(1,352)	3,816,563	(1,635,586)	
Cash and Cash Equivalents at Beginning of Year, restated	36,505,340	30,813,265	346,888	410,073	68,075,566	7,133,463	
Cash and Cash Equivalents at End of Year	<u>\$ 39,231,085</u>	<u>\$ 31,632,215</u>	<u>\$ 620,108</u>	<u>\$ 408,721</u>	<u>\$ 71,892,129</u>	<u>\$ 5,497,877</u>	
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:							
Cash and Cash Equivalents	\$ 39,048,992	\$ 31,632,215	\$ 620,108	\$ 408,721	\$ 71,710,036	\$ 5,497,877	
Restricted Cash with Fiscal Agent	182,093	0	0	0	182,093	0	
Cash and Cash Equivalents at End of Year	<u>\$ 39,231,085</u>	<u>\$ 31,632,215</u>	<u>\$ 620,108</u>	<u>\$ 408,721</u>	<u>\$ 71,892,129</u>	<u>\$ 5,497,877</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Operating Income (Loss)	\$ (272,609)	\$ (3,180,767)	\$ (712,657)	\$ 72,401	\$ (4,093,632)	\$ (1,743,676)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Depreciation Expense	5,367,720	5,172,591	7,165	0	10,547,476	5,502	
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:							
(Increase) Decrease in Accounts Receivable	(41,514)	(56,779)	0	(1,999)	(100,292)	(470,294)	
(Increase) Decrease in Due from Other Funds	4,830	0	0	(352)	4,478	206,879	
(Increase) Decrease in Special Assessment Receivable	0	0	0	(13,003)	(13,003)	0	
(Increase) Decrease in Prepaid Items	493	563	0	0	1,056	(120,989)	
(Increase) Decrease in Inventory	(42,456)	2,472	0	0	(39,984)	(572)	
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0	
(Increase) Decrease in Net Pension Asset	(11,751)	(10,107)	(24,288)	(99)	(46,245)	(943)	
(Increase) Decrease in Deferred Outflows - Pension	615,768	673,070	1,555,123	38,101	2,882,062	68,923	
(Increase) Decrease in Deferred Outflows - OPEB	(154,104)	(103,124)	(252,793)	6,364	(503,657)	(6,988)	
Increase (Decrease) in Accounts Payable	(28,833)	132,616	0	(7,353)	96,430	29,216	
Increase (Decrease) in Retainage Payable	294,754	35,570	0	0	330,324	0	
Increase (Decrease) in Deposits Payable	156,005	289,001	0	0	445,006	0	
Increase (Decrease) in Accrued Wages and Benefits	13,832	10,020	29,524	(2,260)	51,116	1,060	
Increase (Decrease) in Due to Other Funds	(360,548)	(413,172)	4,519	(45)	(769,246)	(251)	
Increase (Decrease) in Intergovernmental Payables	(80,667)	277,673	181,351	(5,331)	373,026	163	
Increase (Decrease) in Claims Payable	0	0	0	0	0	420,993	
Increase (Decrease) in Compensated Absences	(35,495)	(82,744)	(54,451)	(9,064)	(181,754)	1,599	
Increase (Decrease) in Net Pension Liability	(947,441)	(1,041,789)	(2,396,437)	(60,630)	(4,446,297)	(101,565)	
Increase (Decrease) in Net OPEB Liability	107,810	16,940	76,572	(16,655)	184,667	119	
Increase (Decrease) in Deferred Inflows - Pension	485,406	521,784	1,199,353	(290)	2,206,253	49,309	
Increase (Decrease) in Deferred Inflows - OPEB	239,716	266,907	606,620	(1,137)	1,112,106	25,122	
Total Adjustments	<u>392,728</u>	<u>518,901</u>	<u>925,093</u>	<u>(73,753)</u>	<u>1,762,969</u>	<u>101,781</u>	
Net Cash Provided (Used) by Operating Activities	<u>\$ 5,487,839</u>	<u>\$ 2,510,725</u>	<u>\$ 219,601</u>	<u>\$ (1,352)</u>	<u>\$ 8,216,813</u>	<u>\$ (1,636,393)</u>	
Schedule of Noncash Investing, Capital and Financing Activities:							
Donation of Capital Assets	\$ 1,256,473	\$ 1,148,722	\$ -	\$ -	\$ 2,405,195	\$ -	
Outstanding Liabilities at December 31, 2020 for Purchase of Capital Assets	\$ 1,150,862	\$ 247,937	\$ -	\$ -	\$ 1,398,799	\$ -	

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2020

	Custodial Funds
Assets:	
Cash, Cash Equivalents, and Investments	\$ 31,176,229
Cash in Segregated Accounts	4,818,331
Receivables:	
Taxes	416,833,818
Accounts	96,982
Intergovernmental	216,073
Total Assets	<u>453,141,433</u>
Liabilities:	
Accounts Payable	951,575
Intergovernmental Payable	10,887,358
Deposits Payable	187,839
Total Liabilities	<u>12,026,772</u>
Deferred Inflow of Resources:	
Property Taxes Levied for Next Fiscal Year	416,833,818
Total Deferred Inflows of Resources	<u>416,833,818</u>
Net Position:	
Restricted for individuals, organizations and other governments	24,280,843
Total Net Position	<u>\$ 24,280,843</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Custodial Funds
Additions:	
Taxes	\$ 393,779,715
Intergovernmental Revenues	23,728,386
Licenses and Permits	1,869,887
Investment Earnings	103
Special Assessments	642,761
Fines and Forfeitures	200,173
Other Custodial Collections	116,808,714
Total Additions	<u>537,029,739</u>
Deductions:	
Distributions to the State of Ohio	2,091,791
Distributions of State Funds	22,729,518
Distributions as Fiscal Agent	23,438,464
Distributions of Fines and Forfeitures	33,297
Distributions of Taxes	384,858,312
Other Custodial Distributions	102,991,671
Total Deductions	<u>536,143,053</u>
Change in Net Position	886,686
Net Position at Beginning of Year, restated (Note 25)	<u>23,394,157</u>
Net Position at End of Year	<u>\$ 24,280,843</u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of one County component unit – the Warren County Transportation Improvement District (TID). The component unit is reported in a separate column to emphasize the TID is legally separate from the County, however, is being presented as a part of the County's reporting entity because it would be misleading to exclude them.

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036. See Note 23 "Warren County Transportation Improvement District" for additional information.

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

- *Metropolitan Housing Authority* – The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five-member board.
- *Park District* – The Probate Judge appoints all three members of the Park Board.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

Joint Venture Without Equity Interest

Warren County is a member of the Mental Health Recovery Services of Warren and Clinton Counties – a joint venture between both counties. The purpose of the board is to provide aid, support, and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 19 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Butler, Clermont, Greene, Hamilton, Montgomery, and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 20 "Jointly Governed Organization."

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

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

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

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

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

Proprietary Funds

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by the County as a fiscal agent for individuals, private organizations, or other governmental units and therefore not available to support the County's own programs. The County's only fiduciary funds are custodial funds. These funds operate on an accrual basis of accounting.

C. Basis of Presentation – Financial Statements

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

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

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

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

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

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

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2020 but which are not intended to finance 2020 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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

Tax Budget

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

Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2020.

Appropriations

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

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

Encumbrances

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

Lapsing of Appropriations

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

Budgetary Basis of Accounting

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

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WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

	Net Change in Fund Balances		
	General Fund	Board of Developmental Disabilities Fund	Senior Citizens Service Levy Fund
GAAP Basis (as reported)	\$15,267,999	(\$972,205)	\$1,269,709
Increase (Decrease):			
Accrued Revenues at December 31, 2020			
received during 2021	(12,473,978)	(631,649)	(176,685)
Accrued Revenues at December 31, 2019			
received during 2020	10,438,271	2,061,104	169,075
Accrued Expenditures at December 31, 2020			
paid during 2021	3,012,254	1,372,404	908,383
Accrued Expenditures at December 31, 2019			
paid during 2020	(2,965,006)	(825,111)	(1,071,076)
Change in Fair Value, 2020	(3,542,916)	0	0
Change in Fair Value, 2019	1,501,745	0	0
2020 Prepays for 2021	(598,187)	(27,836)	0
2019 Prepays for 2020	490,422	90,354	0
Interfund Loans Receivable, 2020	(400,000)	0	0
Interfund Loans Receivable, 2019	630,475	0	0
Budgetary Perspective Differences	29,015	0	0
Outstanding Encumbrances	(2,658,227)	(6,279,634)	(937,189)
Budget Basis	<u>\$8,731,867</u>	<u>(\$5,212,573)</u>	<u>\$162,217</u>

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash, Cash Equivalents, and Investments

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

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

During 2020, investments were limited to U.S. treasury securities, certificates of deposit, County municipal bonds, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, and STAR Ohio. Investments, except for money market mutual funds and STAR Ohio, are reported at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements*.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

G. Inventory

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

I. Prepaid Water Contract

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

J. Capital Assets

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Bond Premiums/Discounts

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

L. Long-Term Obligations

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

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

M. Accrued Liabilities and Long-Term Obligations

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

N. Compensated Absences

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

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

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

O. Grants and Other Intergovernmental Revenues

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Operating Revenues and Expenses

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

Q. Special Assessments

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

R. Restricted Assets

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund represents escrow funds for retainage that will be released to contractors once projects are finalized.

S. Self-Funded Insurance

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

T. Interfund Activity

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

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Fund Balance

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

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

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

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. 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.

W. Deferred Outflows/Inflows of Resources

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

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

X. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2020, the Nonmajor COAP Grant Opioid Abuse Program Fund had a deficit fund balance of \$9,530 and the Sheriff Fund had a deficit net position of \$10,317,758.

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

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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

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

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

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

Intergovernmental Revenues	\$9,572,997
Interest Revenue	727,587
Special Assessment Revenue	1,826,993
Charges for Services Revenue	14,967
	<hr/>
	\$12,142,544

Long-Term liabilities not reported in the funds:

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

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

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

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

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

Capital Assets Additions	\$27,798,474
Capital Asset Contributions	1,725,053
Depreciation Expense	(6,825,345)
	<u>\$22,698,182</u>

Governmental revenues not reported in the funds:

Decrease in Intergovernmental Revenue	(\$370,164)
Decrease in Interest Revenue	(138,849)
Decrease in Special Assessment Revenue	(306,689)
Decrease in Charges for Services	(3,810)
	<u>(\$819,512)</u>

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

General Obligation Bond Principal Payments	\$10,250,000
Special Assessment Bond Principal Payments	337,033
Tax Increment District Revenue Bond Payments	70,000
OPWC Loan Payments	112,716
Amortization of Bond Premiums	500,151
	<u>\$11,269,900</u>

Expenses not requiring the use of current financial resources:

Decrease In Compensated Absences Payable	(\$17,057)
Increase in Supplies Inventory	169,787
	<u>\$152,730</u>

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 4 – FUND BALANCE CLASSIFICATIONS

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

Fund Balances	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$13,198	\$0	\$0	\$0	\$0	\$64,724	\$1,539,945	\$1,617,867
Trust Corpus	0	0	0	0	0	0	18,902	18,902
Prepaid Items	598,187	27,836	0	0	0	81,794	96,414	804,231
Unclaimed Funds	851,783	0	0	0	0	0	0	851,783
Total Nonspendable	1,463,168	27,836	0	0	0	146,518	1,655,261	3,292,783
Restricted:								
Debt Retirement	0	0	0	112,971	0	15,241,247	3,731,729	19,085,947
Legislative and Executive	0	0	0	0	0	0	8,745,361	8,745,361
Judicial	0	0	0	0	0	0	4,983,172	4,983,172
Public Safety	0	0	0	0	0	0	5,527,288	5,527,288
Public Works	0	0	0	0	0	0	7,808,633	7,808,633
Health	0	0	0	0	0	0	1,832,988	1,832,988
Human Services	0	53,024,120	10,449,903	0	0	0	12,755,470	76,229,493
Community & Economic Development	0	0	0	0	0	0	3,575,512	3,575,512
Capital Acquisition and Improvement	0	0	0	0	1,110,155	13,454,086	1,671,428	16,235,669
Total Restricted	0	53,024,120	10,449,903	112,971	1,110,155	28,695,333	50,631,581	144,024,063
Committed:								
Capital Acquisition and Improvement	0	0	0	0	14,276,833	24,062,020	0	38,338,853
Community & Economic Development	0	0	0	0	0	0	246,326	246,326
Hazardous Materials Emerg Plan	0	0	0	0	0	0	3	3
Total Committed	0	0	0	0	14,276,833	24,062,020	246,329	38,585,182
Assigned:								
Other Purposes	1,543,161	0	0	0	0	0	0	1,543,161
Total Assigned	1,543,161	0	0	0	0	0	0	1,543,161
Unassigned (Deficits):	69,336,034	0	0	0	0	0	(9,530)	69,326,504
Total Fund Balances	\$72,342,363	\$53,051,956	\$10,449,903	\$112,971	\$15,386,988	\$52,903,871	\$52,523,641	\$256,771,693

The County established, by resolution, a budget stabilization reserve, permitted by ORC Sec. 5705.13(A)(1). The reserve is designed to accumulate resources to stabilize budgets against cyclical changes in revenues and expenditures. The balance is not to exceed one-sixth of the expenditures from the General Fund from the previous year. As of December 31, 2020, the reserve balance was \$12,000,000 and is included in the General Fund unassigned fund balance.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 – DEPOSITS AND INVESTMENTS

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

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

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

A. Deposits

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

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

At year end, the carrying amount of the County's deposits was \$16,620,798 and the bank balance was \$21,421,692. Federal depository insurance covered \$4,822,276. The remaining balance was collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$6,811,146 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 \$9,788,270. The County had \$58,292 in undeposited cash on hand at December 31, 2020 which was included as Cash, Cash Equivalents, and Investments on the Balance Sheet. The County also had \$182,093 held in an outside joint escrow account which was included as restricted "Cash and Cash Equivalents with Fiscal Agent" on the statements of net position.

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$12,467,915, which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

Cash and cash equivalents in the amount of \$10,598,724 for the component unit, the TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 23 “Warren County Transportation Improvement District” for additional information.

B. Investments

The County’s investments at December 31, 2020 are summarized as follows:

	December 31, 2020	Average Maturity (Years)	Weighted Concentration
Amortized Cost/NAV:			
Money Market Mutual Funds	\$10,664,371	0.01	3.19%
STAR Ohio	<u>51,933,714</u>	0.15	15.55%
Total Amortized Cost/NAV	<u>62,598,085</u>		
Fair Value Level One Inputs:			
Treasury Bonds and Notes	<u>12,257,450</u>	1.62	3.67%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	7,361,462	1.63	2.20%
U.S. Agency Securities	149,519,644	3.20	44.77%
County Government Bonds	23,355,525	4.39	6.99%
Commercial Paper	34,013,252	0.41	10.18%
Corporate Bonds and Notes	<u>44,927,848</u>	4.88	<u>13.45%</u>
Total Fair Value Level Two Inputs	<u>259,177,731</u>		
Total Investments	<u>\$334,033,266</u>		100.00%

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)

B. Investments (Continued)

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

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with the investment and depository policy, the County manages its exposure to declines in fair value by limiting the maximum maturity of investments in its portfolio to five years. The only exception being the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. Due to money market and STAR Ohio having average maturities of 45 and 56 days, respectively, at December 31, 2020, they were presented as investments with a maturity of less than six months.

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

NOTE 6 – TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2020 were levied after October 1, 2019 on assessed values as of January 1, 2019, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the 2020 tax collection year was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2020 property tax levy was based totaled \$7,624,322,780 which was comprised of \$7,208,302,730 in real property, and \$416,020,050 in public utility personal property.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 6 – TAXES (Continued)

A. Property Taxes (Continued)

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

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1.25% County levied sales tax, gasoline taxes, property transfer tax, casino tax, and miscellaneous other taxes which have various lien, levy, and collection dates.

NOTE 7 – RECEIVABLES

Receivables at December 31, 2020, consisted of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, and loans. All receivables are considered collectible in full.

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2020, represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$400,000	\$0
County Road Projects Fund	0	1,321,785
Other Governmental Funds	1,321,785	400,000
Total Interfund Loans	<u>\$1,721,785</u>	<u>\$1,721,785</u>

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 8 – INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2020, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$421,758	\$352,465
Board of Developmental Disabilities Fund	0	47,420
Other Governmental Funds	<u>35,340</u>	<u>524,676</u>
Total Governmental Funds	<u>457,098</u>	<u>924,561</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	1,500	26,456
Sewer Fund	0	93,447
Sheriff Fund	0	46,851
Nonmajor Enterprise Funds	<u>1,662</u>	<u>254</u>
Total Enterprise Funds	<u>3,162</u>	<u>167,008</u>
Internal Service Funds	<u>631,674</u>	<u>365</u>
Total Interfund Receivables and Payables	<u>\$1,091,934</u>	<u>\$1,091,934</u>

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

NOTE 9 – TRANSFERS

The following balances at December 31, 2020 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$21,989,373
County Road Projects Fund	11,752,065	0
County Construction Projects Fund	5,379,559	10,096,450
Other Governmental Funds	<u>16,818,980</u>	<u>1,864,781</u>
Total Transfers	<u>\$33,950,604</u>	<u>\$33,950,604</u>

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 9 – TRANSFERS (Continued)

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

NOTE 10 – CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	December 31, 2019	Additions	Deletions	December 31, 2020
<i>Non-Depreciable Capital Assets:</i>				
Land	\$14,668,083	\$143,179	(\$101,557)	\$14,709,705
Construction in Progress	24,510,536	24,944,374	(11,252,383)	38,202,527
Total Non-Depreciable Capital Assets	<u>39,178,619</u>	<u>25,087,553</u>	<u>(11,353,940)</u>	<u>52,912,232</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	1,494,802	3,065,008	0	4,559,810
Buildings, Structures, and Improvements	69,810,088	5,398,928	(43,260)	75,165,756
Furniture, Fixtures, and Equipment	33,106,539	4,662,470	(646,380)	37,122,629
Infrastructure	117,010,758	2,561,951	(14,925)	119,557,784
Total Depreciable Capital Assets	<u>221,422,187</u>	<u>15,688,357</u>	<u>(704,565)</u>	<u>236,405,979</u>
<i>Less: Accumulated Depreciation:</i>				
Land Improvements	(507,218)	(312,496)	0	(819,714)
Buildings, Structures, and Improvements	(29,803,033)	(1,936,994)	41,530	(31,698,497)
Furniture, Fixtures, and Equipment	(19,213,490)	(2,536,885)	640,773	(21,109,602)
Infrastructure	(42,013,148)	(2,044,472)	11,585	(44,046,035)
Total Accumulated Depreciation	<u>(91,536,889)</u>	<u>(6,830,847)</u>	<u>693,888</u>	<u>(97,673,848)</u>
Total Depreciable Capital Assets, Net	<u>129,885,298</u>	<u>8,857,510</u>	<u>(10,677)</u>	<u>138,732,131</u>
<i>Net Value</i>	<u>\$169,063,917</u>	<u>\$33,945,063</u>	<u>(\$11,364,617)</u>	<u>\$191,644,363</u>

Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,480,485
Judicial	487,700
Public Safety	1,668,627
Public Works	2,456,331
Health	32,464
Human Services	698,035
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$6,830,847</u>

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 10 – CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2019	Additions	Deletions	December 31, 2020
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,682,435	\$0	\$0	\$2,682,435
Construction in Progress	8,546,178	9,720,621	(4,870,328)	13,396,471
Total Non-Depreciable Capital Assets	11,228,613	9,720,621	(4,870,328)	16,078,906
<i>Depreciable Capital Assets:</i>				
Land Improvements	222,466,737	3,500,952	0	225,967,689
Buildings, Structures, and Improvements	120,074,303	5,735,749	0	125,810,052
Furniture, Fixtures, and Equipment	6,493,370	1,347,077	(117,266)	7,723,181
Total Depreciable Capital Assets	349,034,410	10,583,778	(117,266)	359,500,922
<i>Less: Accumulated Depreciation:</i>				
Land Improvements	(107,247,927)	(6,079,889)	0	(113,327,816)
Buildings, Structures, and Improvements	(59,595,603)	(3,940,986)	0	(63,536,589)
Furniture, Fixtures, and Equipment	(5,098,506)	(526,601)	117,266	(5,507,841)
Total Accumulated Depreciation	(171,942,036)	(10,547,476)	117,266	(182,372,246)
Total Depreciable Capital Assets, Net	177,092,374	36,302	0	177,128,676
<i>Net Value</i>	\$188,320,987	\$9,756,923	(\$4,870,328)	\$193,207,582

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WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

GASB Statement No. 68 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability/asset. Resulting adjustments to the net pension liability/asset would be effective when the changes are legally enforceable.

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

Group A Eligible to retire prior to January 7, 2013 or five years After January 7, 2013	Group B Eligible to retire prior to January 7, 2013 or five years After January 7, 2013	Group C Eligible to retire prior to January 7, 2013 or five years After January 7, 2013
State and Local Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 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 years	State and Local Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 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 years	State and Local Age and Service Requirement: 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 35 years and 2.5% for service years in excess of 35 years
Law Enforcement Age and Service Requirements: Age 52 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25	Law Enforcement Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25	Law Enforcement Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit Formula: 2.5% of FAS multiplied by year of service for the first 25 years and 2.1% for service years in excess of 25

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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

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

	<u>State and Local</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2020 Actual Contribution Rates		
Employer:		
Pension*	14.0%	18.1%
Post-employment Health Care Benefits*	0.0%	0.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$9,005,796 for 2020. Of this amount, \$376,407 is reported as an intergovernmental payable.

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

The net pension liability/asset for OPERS was measured as of December 31, 2019, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

	OPERS			
	Traditional Pension Plan	Combined Plan	Member- Directed Plan	
			Total	
Proportionate Share of the Net Pension Liability/(Asset)	\$83,195,651	(\$815,473)	(\$13,960)	\$82,366,218
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.461220%	0.428522%	0.404695%	
Prior Measurement Period	0.467879%	0.434203%	0.432250%	
Change in Proportionate Share	-0.006659%	-0.005681%	-0.027555%	
Pension Expense	\$12,716,505	\$93,758	(\$11,565)	\$12,798,698

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			
	Traditional Pension Plan	Combined Plan	Member- Directed Plan	
			Total	
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$46,652	\$46,652
Changes of assumptions	4,443,622	84,083	2,264	4,529,969
Changes in proportion	35,862	15,385	7,975	59,222
County contributions subsequent to the measurement date	8,539,455	238,920	227,421	9,005,796
Total Deferred Outflows of Resources	\$13,018,939	\$338,388	\$284,312	\$13,641,639
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,051,890	\$191,448	\$0	\$1,243,338
Net difference between projected and actual earnings on pension plan investments	16,595,663	105,769	4,388	16,705,820
Changes in proportion	1,486,229	7,096	698	1,494,023
Total Deferred Inflows of Resources	\$19,133,782	\$304,313	\$5,086	\$19,443,181

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements **For the Year Ended December 31, 2020**

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

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

\$9,005,796 reported as deferred outflows of resources related to pension, resulting from County contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

OPERS			
	Traditional Pension Plan	Combined Plan	Member-Directed Plan
	Net Deferred Inflows/(Outflows) of Resources	Net Deferred Inflows of Resources	Net Deferred Outflows of Resources
Year Ending December 31:			
2021	\$3,022,632	\$51,173	(\$6,318)
2022	5,729,318	49,187	(6,405)
2023	(687,222)	19,695	(7,518)
2024	6,589,570	58,418	(5,816)
2025	0	9,782	(6,819)
Thereafter	0	16,590	(18,929)
Total	<u>\$14,654,298</u>	<u>\$204,845</u>	<u>(\$51,805)</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, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	3.25%	3.25%	3.25%
Projected Salary Increases	3.25% - 10.75% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)	3.25% - 8.25% (includes wage inflation at 3.25%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 1.40% Simple through 2020, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 1.40% Simple through 2020, then 2.15% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 1.40% Simple through 2020, then 2.15% Simple
Investment Rate of Return	7.20%	7.20%	7.20%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

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

	Current		
	1% Decrease (6.2%)	Discount Rate (7.2%)	1% Increase (8.2%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$137,216,552	\$83,195,651	\$34,632,447
Combined Plan	(\$499,280)	(\$815,473)	(\$1,061,960)
Member-Directed Plan	(\$7,386)	(\$13,960)	(\$18,466)

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 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00%	1.83%
Domestic Equities	19.00%	5.75%
Real Estate	10.00%	5.20%
Private Equity	12.00%	10.70%
International Equities	21.00%	7.66%
Other investments	13.00%	4.98%
Total	100.00%	5.61%

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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2% for 2019.

NOTE 12 – DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

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

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual Financial Report referenced below for additional information.

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

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0% during calendar year 2020. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0%.

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

The County's contractually required contribution was \$90,969 for 2020. Of this amount, \$3,802 is reported as an intergovernmental payable.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

Proportion of the Net OPEB Liability:	
Current Measurement Date	0.457914%
Prior Measurement Date	<u>0.465360%</u>
Change in Proportionate Share	<u>-0.007446%</u>
Proportionate Share of the Net OPEB Liability: \$57,721,813	
OPEB Expense	\$5,992,944

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

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

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources

Differences between expected and	
actual experience	\$1,548
Changes of assumptions	9,136,749
Changes in proportion	35,496
County contributions subsequent to the	
measurement date	90,969
Total Deferred Outflows of Resources	<u>\$9,264,762</u>

Deferred Inflows of Resources

Differences between expected and	
actual experience	\$5,278,926
Net difference between projected and	
actual earnings on OPEB plan investments	2,939,179
Changes in proportion	1,013,368
Total Deferred Inflows of Resources	<u>\$9,231,473</u>

\$90,969 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:

2021	(\$777,090)
2022	(418,833)
2023	(2,339)
2024	1,255,942
Total	<u>\$57,680</u>

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019.

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

Actuarial Information	
Single Discount Rate:	
Current Measurement Period	3.16%
Prior Measurement Period	3.96%
Investment Rate	6.00%
Municipal Bond Rate:	
Current Measurement Period	2.75%
Prior Measurement Period	3.71%
Wage Inflation	3.25%
Projected Salary Increases	3.25%-10.75% (includes wage inflation at 3.25%)
Health Care Cost Trend:	
Current Measurement Period	10.5% initial, 3.50% ultimate in 2030
Prior Measurement Period	10.0% initial, 3.25% ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7% for 2019.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2019 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00%	1.53%
Domestic Equities	21.00%	5.75%
REITs	6.00%	5.69%
International Equities	23.00%	7.66%
Other investments	14.00%	4.90%
Total	<u>100.00%</u>	<u>4.55%</u>

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

Discount Rate A single discount rate of 3.16% was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.75%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16%, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16%) or one-percentage-point higher (4.16%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
	(2.16%)	(3.16%)	(4.16%)
County's proportionate share			
of the net OPEB liability	\$75,538,251	\$57,721,813	\$43,456,643

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's projected premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 12 – DEFINED BENEFIT OPEB PLANS (Continued)

Actuarial Assumptions – OPERS (Continued)

	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$56,018,492	\$57,721,813	\$59,403,421

Changes Subsequent to the Measurement Date On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

NOTE 13 – COMPENSATED ABSENCES

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

At December 31, 2020, the County's accumulated, unpaid compensated absences amounted to \$8,814,782. Of this amount, \$7,607,452 is recorded as governmental activities on the government-wide Statement of Net Position (\$375,206 is reported as due within one year), and \$1,207,330 is recorded as business-type activities (\$63,363 is reported as due within one year).

At December 31, 2020, the liability recorded for 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	160,318	\$4,527,103	\$283,433
Sick Time	91,821	2,747,147	91,773
Compensatory Time	12,390	333,202	0
Total	264,529	\$7,607,452	\$375,206

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

General Obligation Bonds

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

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

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

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

These bonds are being retired from their applicable debt service funds. The repayment of the 2010 Road and Interchange Bonds is utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on this issuance.

Special Assessment Bonds

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year-end was \$12,357.

The principal amount of the County's special assessment debt outstanding at December 31, 2020 of \$1,547,978 is general obligation debt (backed by the full faith and credit of the County). Of this amount, \$1,372,978 are direct placement bonds. The bonds are being retired with proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners.

The fund balance of \$112,971 in the Special Assessment Debt Service Fund at December 31, 2020 is restricted for the retirement of outstanding special assessment bonds.

Tax Increment District Revenue Bonds

The direct placement 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.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Loans

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

The direct borrowing 2015 OPWC interest-free loan was used to cover costs incurred for various county road repairs and resurfacing projects. The loan amount was \$1,000,000. The loan will be retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

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

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

In 2020, the Water Department secured a direct borrowing twenty (20) year loan with a maximum borrowing of \$15,510,936 at 0.87% interest rate from the WPCLF. The agreement for the loan was entered into with OWDA for water treatment plan membrane softening upgrade. At December 31, 2020, the County has drawn \$1,828,194. Payments on the loan are estimated to begin on January 1, 2024 and will continue through 2043.

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

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$63.8 million of additional, unvoted general obligation debt.

	Interest Rate	Maturity Date	Balance December 31, 2019	Additions	Retired	Balance December 31, 2020	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds:							
Unvoted General Obligation Bonds:							
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	\$1,230,000	\$0	(\$395,000)	\$835,000	\$410,000
2019 Jail Construction Bonds	3.00 - 4.00%	2023	37,770,000	0	(8,985,000)	28,785,000	9,300,000
<i>Direct Placement:</i>							
2013 Radio System Acquisition Bonds	1.575%	2022	2,665,000	0	(870,000)	1,795,000	890,000
Unamortized premiums			1,705,077	0	(500,151)	1,204,926	500,151
Total Unvoted General Obligation Bonds			43,370,077	0	(10,750,151)	32,619,926	11,100,151
Special Assessment Bonds (with Governmental Commitment):							
2000 Water and Sewer	5.55%	2020	90,000	0	(90,000)	0	0
2001 Water and Sewer	5.35%	2021	340,000	0	(165,000)	175,000	175,000
<i>Direct Placement:</i>							
2004 Water and Sewer	1.7 - 4.75%	2024	70,737	0	(12,926)	57,811	13,501
2005 Water and Sewer	4.40%	2025	28,228	0	(4,213)	24,015	4,399
2011 Various Purpose SA Bonds	.75-4.625%	2031	370,019	0	(25,120)	344,899	25,763
2013 Bellbrook & Chenoweth Water	4.50%	2033	244,412	0	(12,910)	231,502	13,491
2017 Various Purpose SA Bonds	4.21%	2037	121,394	0	(4,643)	116,751	4,838
2019 Keever Creek & 741 Turn Lane SA Bonds	2.30%	2039	620,221	0	(22,221)	598,000	25,000
Total Special Assessment Bonds			1,885,011	0	(337,033)	1,547,978	261,992
Tax Increment District Revenue Bonds							
<i>Direct Placement:</i>							
2009 Greens of Bunnell Hill	6.50%	2035	1,870,000	0	(70,000)	1,800,000	70,000
Total Tax Increment Revenue Bonds			1,870,000	0	(70,000)	1,800,000	70,000
Loans:							
<i>Direct Borrowing:</i>							
2012 OPWC Township Road North	0.00%	2032	103,722	0	(8,298)	95,424	8,298
2012 OPWC Township Road East	0.00%	2032	55,222	0	(4,418)	50,804	4,418
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	600,000	0	(100,000)	500,000	100,000
Total Loans			758,944	0	(112,716)	646,228	112,716
Compensated Absences			7,615,703	7,564,091	(7,572,342)	7,607,452	375,206
Total Governmental Activities Long-term Liabilities			\$55,499,735	\$7,564,091	(\$18,842,242)	44,221,584	\$11,920,065

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2020**

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

	Interest Rate	Maturity Date	Balance December 31,			Balance December 31, 2020	Amounts Due Within One Year				
			2019	Additions	Retired						
Business-type Activities:											
<i>Direct Borrowing:</i>											
2005 OWDA Loan Water	2.00%	2029	\$2,748,017	\$0	(\$250,852)	\$2,497,165	\$255,894				
2010 OWDA Loan Sewer	3.00%	2031	8,057,420	0	(563,429)	7,493,991	581,087				
2016 OWDA Loan Sewer-Waynesville	2.50%	2020	122,421	0	(122,421)	0	0				
2020 OWDA Loan Water	0.87%	2043	0	1,828,194	0	1,828,194	0				
Compensated Absences			1,389,084	1,207,330	(1,389,084)	1,207,330	63,363				
Total Business-type Activities Long-Term Liabilities			\$12,316,942	\$3,035,524	(\$2,325,786)	\$13,026,680	\$900,344				

A summary of the County's future debt service requirements including principal and interest at December 31, 2020 follows:

A. Bonded Debt

Years	General Obligation		Direct Placement General Obligation		Direct Placement Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$9,710,000	\$827,725	\$890,000	\$28,271	\$70,000	\$115,863
2022	10,010,000	530,225	905,000	14,253	80,000	111,150
2023	9,900,000	148,500	0	0	85,000	105,950
2024	0	0	0	0	90,000	100,262
2025	0	0	0	0	95,000	94,412
2026-2030	0	0	0	0	580,000	368,713
2031-2035	0	0	0	0	800,000	149,500
Totals	\$29,620,000	\$1,506,450	\$1,795,000	\$42,524	\$1,800,000	\$1,045,850

Years	Special Assessment		Direct Placement Special Assessment	
	Principal	Interest	Principal	Interest
2021	\$175,000	\$9,363	\$86,992	\$46,471
2022	0	0	90,380	43,508
2023	0	0	94,147	40,141
2024	0	0	97,044	36,625
2025	0	0	84,901	32,969
2026-2030	0	0	441,813	119,303
2031-2035	0	0	310,359	45,347
2036-2039	0	0	167,342	9,837
Totals	\$175,000	\$9,363	\$1,372,978	\$374,201

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

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

B. Direct Borrowing Long-Term Loans

Years	OWDA Loan Water*		OWDA Loan Sewer	
	Principal	Interest	Principal	Interest
2021	\$255,894	\$53,712	\$581,087	\$237,529
2022	261,038	48,670	599,300	220,495
2023	266,285	43,527	618,083	202,927
2024	271,637	38,280	637,455	184,808
2025	277,097	32,928	657,432	166,122
2026-2030	1,165,214	80,511	3,609,468	529,155
2031	0	0	791,166	58,887
Totals	<u>\$2,497,165</u>	<u>\$297,628</u>	<u>\$7,493,991</u>	<u>\$1,599,923</u>

Years	OPWC County Rd Repair & Resurfacing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest
2021	\$100,000	\$0	\$12,716	\$0
2022	100,000	0	12,716	0
2023	100,000	0	12,716	0
2024	100,000	0	12,716	0
2025	100,000	0	12,716	0
2026-2030	0	0	63,578	0
2031-2032	0	0	19,070	0
Totals	<u>\$500,000</u>	<u>\$0</u>	<u>\$146,228</u>	<u>\$0</u>

* The 2020 OWDA Water Loan amortization is not yet finalized due to ongoing project costs and loan drawdowns.

C. Conduit Debt Obligations

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

As of December 31, 2020, there were four series of conduit debt outstanding with a total principal debt of \$106,205,000.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 15 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2020, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

Projects	Remaining Construction Commitment	Expected Date of Completion
Water Softening Improvements	\$32,497,700	2021
New Jail Construction	25,509,865	2021
Wastewater Treatment Plants Improvements	2,730,680	2021
CAD Upgrade	959,337	2021
Road Engineering Services	740,910	Various
Juvenile Justice Center HVAC	457,543	2021
Juvenile Justice Center Roof Replacement	443,770	2021
Water System Distribution Upgrades	235,077	2021
Sewer System Distribution Upgrades	224,626	2021
Tower Sites Improvements	211,415	2021
Total	<u><u>\$64,010,923</u></u>	

NOTE 16 – CONTINGENCIES

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

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

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage treatment plants to the Ohio Environmental Protection Agency (EPA) for approval. Through this permitting process, the County would be responsible to address any public safety issues associated with their sewage treatment plants and the permit would specify the procedures required to dispose of all or part of these systems. At this time, the County does not have an approved permit from the Ohio EPA to dispose of all or part of any of their sewage treatment plants. Due to the lack of specific legal requirements for retirement of sewage treatment plants, the County has determined that the amount of any asset retirement obligations cannot be reasonably estimated.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 17 – RISK MANAGEMENT

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

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

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

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

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

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

The total claims liability of \$1,256,993, reported within the Health Insurance Internal Service Fund at December 31, 2020 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 17 – RISK MANAGEMENT (Continued)

Changes in the fund's claims liability amount in 2020 were:

	<u>Balance at January 1</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31</u>
County:				
2019	\$635,209	\$9,288,693	(\$9,087,902)	\$836,000
2020	\$836,000	\$11,182,520	(\$10,761,527)	\$1,256,993

NOTE 18 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$7.0 million at December 31, 2020.

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 \$3.4 million at December 31, 2020.

In 2017, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the Warren County Convention and Visitors Bureau in financing the acquisition, construction, equipping, and installation of the Warren County Sports Park at Union Village in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$15,735,000 in debt for the project and Warren County to pledge lodging tax revenue to pay all bond service charges and administrative expenses related to the bonds. The County levied an additional 1% lodging tax that went into effect July 1, 2017 to assist with these payments. In May 2018, the Port Authority refinanced \$7.5 million of the original issue under the Ohio Communities Accelerator Fund. The original debt of \$8.2 million remained as issued. Both bonds are currently scheduled to continue through 2042, however, the interest and terms will be negotiated every 5 years. As of December 31, 2020, principal of \$14.3 million along with interest and administrative fees of \$7.2 million remained on the debt.

In 2018, the Warren County Board of Commissioners entered into an intergovernmental agreement with the Warren County Port Authority to assist the County in financing a portion of the Racino TIF Roadway project. This project includes the acquisition, construction, equipping, installation, and improving of the Union Road and Greentree Road Intersection in Turtlecreek Township. The general terms of this agreement were for the Warren County Port Authority to issue \$1,310,000 in revenue bonds for the project and the County to pledge TIF revenue to pay all bond service charges and administrative expenses related to the bonds. The debt is currently scheduled to continue through 2023. As of December 31, 2020, principal of \$0.9 million remained on the debt.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 19 – JOINT VENTURE

Mental Health Recovery Board Serving Warren and Clinton Counties

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

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

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

A summary of the financial information for the year ended December 31, 2020 is presented below:

Mental Health Recovery Services of Warren and Clinton Counties			
Assets	\$23,146,821	Additions	\$12,801,639
Fund Equity	\$11,648,202	Deductions	<u>\$12,864,948</u>
		Net Income/(Loss)	<u><u>(\$63,309)</u></u>

NOTE 20 – JOINTLY GOVERNED ORGANIZATION

Southwestern Ohio Council of Governments

The Southwestern Ohio Council of Governments (SWOCOG) was formed in 2009 and currently has six county boards of developmental disabilities in southwestern Ohio: Butler, Clermont, Greene, Hamilton, Montgomery, and Warren. Their mission is to provide support and solutions to county boards of developmental disabilities through cost-effective shared services that deliver value, satisfaction, and maximization of resources. The SWOCOG serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2020, the County contributed \$27,000 towards the operation of the SWOCOG.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 21 – SIGNIFICANT ENCUMBRANCES

At December 31, 2020, the County had the following significant encumbrances outstanding:

Fund	Significant Encumbrances	Explanation
General Fund	\$ 284,882	Crippled Children Contribution
Board of Developmental Disabilities Fund	4,256,575 256,596	Developmental Disability Services Copier Maintenance
County Road Projects Fund	800,000	County Fairgrounds Redevelopment
Other Governmental Funds	396,688 275,000 263,240	Bulk Salt Grants Vehicle Purchases

NOTE 22 – TAX ABATEMENTS

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

For the fiscal year ended December 31, 2020, the County abated \$16,237 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 22 – TAX ABATEMENTS (Continued)

For the fiscal year ended December 31, 2020, the County's real property tax revenues were reduced as follows by these programs:

Governments Entered Into CRAs	Amount of Tax Revenue Reduction to Warren County
Village of Carlisle	\$ 4,362
City of Franklin	10,053
City of Lebanon	77,473
City of Mason	418,676
City of Middletown	45,371
City of Monroe	663,647
City of Springboro	28,383
Village of Harveysburg	3,362
Village of South Lebanon	24,299
	<hr/>
	\$ 1,275,626

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

Reporting Entity

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

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

Basis of Presentation

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Basis of Presentation (Continued)

The Statement of Net Position and the Statement of Activities display information about the TID as a whole. The Statement of Net Position presents the financial condition of the governmental activities of the TID at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the TID's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the TID, with certain limitations. The comparison of direct expenses with program revenues identifies the extent to which the governmental function is self-financing or draws from the general revenues of the TID.

Measurement Focus and Basis of Accounting

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

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

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

Net Position

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Estimates

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

Equity in Pooled Cash and Cash Equivalents

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

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

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

At year-end, the carrying amount of the TID's deposits was \$10,598,724 and the bank balance was \$10,981,597. Federal depository insurance covered \$500,000 of the bank balance. The remaining \$10,481,597 was collateralized in a manner described above.

Intergovernmental Agreements

As of December 31, 2020, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, Deerfield Township, the Cities of Springboro and Mason, and the Village of South Lebanon to provide funding to the TID to facilitate the development and implementation of the TID's projects. Further, the TID's Board has authorized a 3 percent management fee (charged to the entity contracting with the TID) to assist and manage certain projects authorized by the TID's Board.

Contractual Commitments

As of December 31, 2020, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$3.0 million.

Risk Management

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

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 23 – WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT (Continued)

Long Term Obligations

The changes in the TID's long-term liabilities for the year ended December 31, 2020 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
General Obligation Bonds:					
Series 2016 - 2.290%	\$7,960,000	\$0	(\$2,590,000)	\$5,370,000	\$2,645,000
Unamortized Discount	(62,851)	0	21,245	(41,606)	0
Total	\$7,897,149	\$0	(\$2,568,755)	\$5,328,394	\$2,645,000

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

Principal and interest requirements to retire the TID's General Obligation Bonds as of December 31, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$2,645,000	\$122,973	\$2,767,973
2022	2,725,000	62,403	2,787,403
Total	\$5,370,000	\$185,376	\$5,555,376

NOTE 24 – COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

WARREN COUNTY, OHIO

Notes to the Basic Financial Statements For the Year Ended December 31, 2020

NOTE 25 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENTS

For 2020, the County has implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, Statement No. 84, *Fiduciary Activities*, and Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*.

Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The identified AROs were deemed immaterial or could not be reasonably estimated.

Statement No. 88 improves the information that is disclosed in the notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The impact of Statement No. 88 on the County's financial statements was limited to additional information provided on the County's debt.

Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of Statement No. 84, the County will no longer report agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary classification of custodial funds, while others have been reclassified as governmental or proprietary funds. These fund reclassifications resulted in the following restatements of the County's financial statements:

	General	Developmental Disabilities	Governmental Funds	Other
Fund Balance December 31, 2019	\$ 56,171,624	\$ 54,022,516	\$ 47,279,016	
Adjustments:				
Fund Reclassifications	913,888	1,645	6,010	
Restated Fund Balance December 31, 2019	<u>\$ 57,085,512</u>	<u>\$ 54,024,161</u>	<u>\$ 47,285,026</u>	

	Sewer	Funds	Nonmajor Enterprise
Net Position December 31, 2019	\$ 108,061,349	\$ 470,081	
Adjustments:			
Fund Reclassifications	1,158	18,051	
Restated Net Position December 31, 2019	<u>\$ 108,062,507</u>	<u>\$ 488,132</u>	

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2020***

NOTE 25 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENTS (Continued)

	Governmental Activities	Business-Type Activities	Custodial Funds
Net Position December 31, 2019	\$ 258,494,632	\$ 229,361,439	\$ -
Adjustments:			
Fund Reclassifications	921,543	19,209	23,394,157
Restated Net Position December 31, 2019	<u>\$ 259,416,175</u>	<u>\$ 229,380,648</u>	<u>\$ 23,394,157</u>



REQUIRED SUPPLEMENTARY INFORMATION

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

	2019	2018	2017	2016	2015
Traditional Pension Plan:					
County's Proportion of the Net Pension Liability	0.461220%	0.467879%	0.474930%	0.468976%	0.470618%
County's Proportionate Share of the Net Pension Liability	\$ 83,195,651	\$ 117,429,909	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912
County's Covered Payroll	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	143.10%	203.99%	121.16%	173.67%	155.15%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	82.17%	74.70%	84.66%	77.25%	81.08%
Combined Plan:					
County's Proportion of the Net Pension Asset	0.428522%	0.434203%	0.443488%	0.433430%	0.438146%
County's Proportionate Share of the Net Pension Asset	\$ 815,473	\$ 444,945	\$ 554,829	\$ 222,104	\$ 213,211
County's Covered Payroll	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	47.70%	26.28%	34.02%	14.49%	14.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	145.28%	126.64%	137.28%	116.55%	116.90%
Member-Directed Plan:					
County's Proportion of the Net Pension Asset	0.404695%	0.432250%	0.497301%	0.482203%	0.471660%
County's Proportionate Share of the Net Pension Asset	\$ 13,960	\$ 9,026	\$ 15,951	\$ 1,850	\$ 1,803
County's Covered Payroll	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	0.65%	0.56%	0.65%	0.07%	0.08%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	118.84%	113.42%	124.46%	103.40%	103.91%

(1) Information prior to 2013 is not available.

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

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

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

	2014	2013
Traditional Pension Plan:		
County's Proportion of the Net Pension Liability	0.470916%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 56,797,788	\$ 55,514,915
County's Covered Payroll	\$ 51,536,497	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	110.21%	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	86.45%	86.36%
Combined Plan:		
County's Proportion of the Net Pension Asset	0.409626%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 157,716	\$ 42,982
County's Covered Payroll	\$ 1,399,545	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	11.27%	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	114.83%	104.56%
Member-Directed Plan:		
County's Proportion of the Net Pension Asset	0.477854%	**
County's Proportionate Share of the Net Pension Asset	\$ 2,813	**
County's Covered Payroll	\$ 2,305,609	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	0.12%	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	**	**

(1) Information prior to 2013 is not available.

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

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

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

	2020	2019	2018	2017	2016
Traditional Pension Plan:					
Contractually Required Contribution	\$ 8,539,455	\$ 8,322,503	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274
Contributions in Relation to the Contractually Required Contribution	(8,539,455)	(8,322,503)	(8,128,034)	(7,519,721)	(6,733,274)
Contribution Deficiency (Excess)	<u>\$ -</u>				
County Covered Payroll	\$ 59,615,805	\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255
Contributions as a Percentage of Covered Payroll	14.32%	14.31%	14.12%	13.31%	11.93%
Combined Plan:					
Contractually Required Contribution	\$ 238,920	\$ 244,736	\$ 239,056	\$ 217,020	\$ 186,929
Contributions in Relation to the Contractually Required Contribution	(238,920)	(244,736)	(239,056)	(217,020)	(186,929)
Contribution Deficiency (Excess)	<u>\$ -</u>				
County Covered Payroll	\$ 1,667,951	\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175
Contributions as a Percentage of Covered Payroll	14.32%	14.31%	14.12%	13.31%	12.19%
Member-Directed Plan:					
Contractually Required Contribution	\$ 227,421	\$ 220,354	\$ 226,747	\$ 326,007	\$ 231,123
Contributions in Relation to the Contractually Required Contribution	(227,421)	(220,354)	(226,747)	(326,007)	(231,123)
Contribution Deficiency (Excess)	<u>\$ -</u>				
County Covered Payroll	\$ 2,222,748	\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751
Contributions as a Percentage of Covered Payroll	10.23%	10.22%	14.12%	13.31%	9.15%

(1) Information prior to 2013 is not available.

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

	2015	2014	2013
Traditional Pension Plan:			
Contractually Required Contribution	\$ 6,515,302	\$ 6,420,895	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(6,515,302)</u>	<u>(6,420,895)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
Contributions as a Percentage of Covered Payroll	12.40%	12.46%	14.33%
Combined Plan:			
Contractually Required Contribution	\$ 176,932	\$ 166,151	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(176,932)</u>	<u>(166,151)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
Contributions as a Percentage of Covered Payroll	12.40%	11.87%	14.33%
Member-Directed Plan:			
Contractually Required Contribution	\$ 291,478	\$ 206,975	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(291,478)</u>	<u>(206,975)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
Contributions as a Percentage of Covered Payroll	12.40%	8.98%	14.33%

(1) Information prior to 2013 is not available.

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

	2019	2018	2017	2016
County's Proportion of the Net OPEB Liability	0.457914%	0.465360%	0.474242%	0.467331%
County's Proportionate Share of the Net OPEB Liability	\$ 57,721,813	\$ 55,599,801	\$ 47,327,766	\$ 43,458,914
County's Covered Payroll	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.09%	91.35%	78.10%	71.81%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Information prior to 2016 is not available.

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

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

	2020	2019	2018	2017	2016
Contractually Required Contribution	\$ 90,969	\$ 88,141	\$ 90,699	\$ 671,490	\$ 1,196,844
Contributions in Relation to the Contractually Required Contribution	<u>(90,969)</u>	<u>(88,141)</u>	<u>(90,699)</u>	<u>(671,490)</u>	<u>(1,196,844)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 63,506,504	\$ 62,003,882	\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
Contributions as a Percentage of Covered Payroll	0.14%	0.14%	0.15%	1.11%	1.98%

(1) Information prior to 2016 is not available.

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions - OPERS Net Pension Asset/Liability

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

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

Changes in Assumptions - OPERS Net OPEB Liability

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

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

For 2020, the single discount rate changed from 3.96 percent to 3.16 percent.

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

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

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

WARREN COUNTY, OHIO

Nonmajor Governmental Funds

Special Revenue Funds

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

Motor Vehicle and Gasoline Tax Fund

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

Human Services Fund

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

Dog and Kennel Fund

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

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.

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.

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.

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 & Assessment Fund

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

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

Warren County Solid Waste District Fund

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

Workforce Investment Act Fund

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

Pass Through Grants Fund

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

Child Support Enforcement Fund

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

Community Development Fund

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

Children Services Board Fund

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

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.

County Transit Fund

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

(Continued)

WARREN COUNTY, OHIO

***Special Revenue Funds* (Continued)**

Other Special Revenue Funds

To account for revenues from: fees, taxes, fines, federal and state grants, licenses, and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds represent the less significant special revenue funds of the County:

Law Library Resources Fund
Sales Tax Transition Fund
Board of Elections (BOE) Cybersecurity Fund
Local Coronavirus Relief Fund
Veteran's Memorial Fund
Recorder Technology Fund
Board of Elections (BOE) Technology Fund
Indigent Driver Interlock & Monitoring Fund
Probation Supervision Fund
Common Pleas Mental Health Grant Fund
County Lodgings Tax Fund
Domestic Shelter Fund
Workforce Investment Board Fund
Crime Victim Grant Fund
Indigent Driver Alcohol Treatment Fund
Treasurer Tax Certificate Admin Fund
COAP Grant Opioid Abuse Program Fund
Comprehensive Case Management and Employment Program Fund (CCMEP/TANF)
Municipal Victim Witness Fund
Sheriff Grants Fund
Job Training Partnership Act Fund
Community Corrections Fund
Indigent Guardianship Fund
Cognitive Intervention Program Fund
Drug Law Enforcement Fund
Law Enforcement Trust Fund
Hazardous Materials Emergency Fund
Tactical Response Unit Fund
Rehabilitation Grants Fund
Enforcement & Education Fund

Debt Service Funds

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

Tax Increment Financing Fund

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

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds (Continued)

Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012. A balance sheet is not presented for this fund due to zero balances.

Radio System Bonds Fund

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

Tax Increment District Revenue Bond Fund

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

Jail Bonds Fund

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

Capital Projects Funds

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

Airport Construction Fund

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

Redevelopment Tax Equivalent Fund

To account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

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

Scheurer - Smith Trust Fund

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

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 43,643,956	\$ 3,731,729	\$ 1,384,492	\$ 43,609	\$ 48,803,786
Receivables:					
Taxes	428,787	0	0	0	428,787
Payments in Lieu of Taxes	0	0	582,217	0	582,217
Accounts	144,344	0	0	0	144,344
Intergovernmental	11,081,793	0	296,944	0	11,378,737
Interest	389	0	0	0	389
Loans	772,015	0	0	0	772,015
Due from Other Funds	35,340	0	0	0	35,340
Interfund Loans Receivable	1,321,785	0	0	0	1,321,785
Inventory of Supplies, at Cost	1,539,945	0	0	0	1,539,945
Prepaid Items	96,414	0	0	0	96,414
Total Assets	\$ 59,064,768	\$ 3,731,729	\$ 2,263,653	\$ 43,609	\$ 65,103,759
Liabilities:					
Accounts Payable	\$ 921,409	\$ 0	\$ 298	\$ 0	\$ 921,707
Accrued Wages and Benefits Payable	462,093	0	0	0	462,093
Intergovernmental Payable	807,050	0	0	0	807,050
Retainage Payable	0	0	3,188	0	3,188
Deposits Payable	297,226	0	0	0	297,226
Due to Other Funds	524,676	0	0	0	524,676
Interfund Loans Payable	400,000	0	0	0	400,000
Matured Compensated Absences Payable	53,837	0	0	0	53,837
Total Liabilities	\$ 3,466,291	0	3,486	0	\$ 3,469,777
Deferred Inflows of Resources:					
Unavailable Amounts	8,521,602	0	6,522	0	8,528,124
Payments in Lieu of Taxes					
Levied for Next Fiscal Year	0	0	582,217	0	582,217
Total Deferred Inflows of Resources	\$ 8,521,602	0	588,739	0	\$ 9,110,341
Fund Balances:					
Nonspendable	1,636,359	0	0	18,902	1,655,261
Restricted	45,203,717	3,731,729	1,671,428	24,707	50,631,581
Committed	246,329	0	0	0	246,329
Unassigned	(9,530)	0	0	0	(9,530)
Total Fund Balances	\$ 47,076,875	\$ 3,731,729	\$ 1,671,428	\$ 43,609	\$ 52,523,641
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 59,064,768	\$ 3,731,729	\$ 2,263,653	\$ 43,609	\$ 65,103,759

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 5,460,978	\$ 0	\$ 0	\$ 0	\$ 5,460,978
Payments in Lieu of Taxes	0	0	467,349	0	467,349
Intergovernmental Revenues	38,186,221	0	508,244	0	38,694,465
Charges for Services	5,847,689	0	0	0	5,847,689
Licenses and Permits	15	0	0	0	15
Investment Earnings	17,808	0	0	0	17,808
Fines and Forfeitures	1,086,041	0	0	0	1,086,041
All Other Revenue	472,184	0	6,110	0	478,294
Total Revenue	51,070,936	0	981,703	0	52,052,639
Expenditures:					
Current:					
General Government:					
Legislative and Executive	7,155,993	0	0	0	7,155,993
Judicial	1,056,876	0	0	0	1,056,876
Public Safety	9,809,613	0	0	0	9,809,613
Public Works	8,764,778	0	0	0	8,764,778
Health	568,030	0	0	0	568,030
Human Services	19,831,572	0	0	0	19,831,572
Community and Economic Development	2,860,657	0	0	0	2,860,657
Capital Outlay	0	0	181,645	0	181,645
Debt Service:					
Principal Retirement	0	10,432,716	0	0	10,432,716
Interest and Fiscal Charges	0	1,321,062	0	0	1,321,062
Total Expenditures	50,047,519	11,753,778	181,645	0	61,982,942
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,023,417	(11,753,778)	800,058	0	(9,930,303)
Other Financing Sources (Uses):					
Transfers In	5,697,840	11,121,140	0	0	16,818,980
Transfers Out	(1,864,781)	0	0	0	(1,864,781)
Sale of Assets	22,336	0	0	0	22,336
Total Other Financing Sources (Uses)	3,855,395	11,121,140	0	0	14,976,535
Net Change in Fund Balances	4,878,812	(632,638)	800,058	0	5,046,232
Fund Balances at Beginning of Year, restated	42,005,680	4,364,367	871,370	43,609	47,285,026
Increase (Decrease) in Inventory Reserve	192,383	0	0	0	192,383
Fund Balances End of Year	\$ 47,076,875	\$ 3,731,729	\$ 1,671,428	\$ 43,609	\$ 52,523,641

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash, Cash Equivalents, and Investments	\$ 5,431,043	\$ 1,109,116	\$ 660,366	\$ 255,464
Receivables:				
Taxes	255,893	0	0	0
Accounts	9,439	0	2,139	17,761
Intergovernmental	4,213,245	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	17,959	0	0	0
Interfund Loans Receivable	1,321,785	0	0	0
Inventory of Supplies, at Cost	1,539,945	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 12,789,309</u>	<u>\$ 1,109,116</u>	<u>\$ 662,505</u>	<u>\$ 273,225</u>
Liabilities:				
Accounts Payable	\$ 72,785	\$ 68,253	\$ 9,637	\$ 21,538
Accrued Wages and Benefits Payable	84,802	61,899	7,614	1,536
Intergovernmental Payable	19,355	316,842	1,173	237
Deposits Payable	297,226	0	0	0
Due to Other Funds	14,450	24,760	2,747	179
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	25,472	0	0	0
Total Liabilities	<u>514,090</u>	<u>471,754</u>	<u>21,171</u>	<u>23,490</u>
Deferred Inflows of Resources:				
Unavailable Amounts	2,926,641	0	0	0
Total Deferred Inflows of Resources	<u>2,926,641</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	1,539,945	0	0	0
Restricted	7,808,633	637,362	641,334	249,735
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>9,348,578</u>	<u>637,362</u>	<u>641,334</u>	<u>249,735</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,789,309</u>	<u>\$ 1,109,116</u>	<u>\$ 662,505</u>	<u>\$ 273,225</u>

Sales Tax Transition Fund	BOE Cybersecurity	Local Coronavirus Relief	Veteran's Memorial	Recorder Technology
\$ 835,464	\$ 26,527	\$ 399,795	\$ 4,472	\$ 416,695
0	0	0	0	0
0	0	0	0	764
0	129	0	0	0
0	8	381	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	25,580
\$ 835,464	\$ 26,664	\$ 400,176	\$ 4,472	\$ 443,039
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	399,795	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	399,795	0	0
0	0	399,795	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	25,580
835,464	26,664	381	4,472	417,459
0	0	0	0	0
0	0	0	0	0
835,464	26,664	381	4,472	443,039
\$ 835,464	\$ 26,664	\$ 400,176	\$ 4,472	\$ 443,039

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	BOE Technology	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,833,496	\$ 442,560	\$ 115,184	\$ 2,283,333
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	975	23,137
Intergovernmental	0	28,506	0	925
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	2,827
Total Assets	<u>\$ 1,833,496</u>	<u>\$ 471,066</u>	<u>\$ 116,159</u>	<u>\$ 2,310,222</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 81	\$ 0	\$ 11,274
Accrued Wages and Benefits Payable	0	9,872	0	652
Intergovernmental Payable	0	1,519	0	513
Deposits Payable	0	0	0	0
Due to Other Funds	0	1,981	0	7,710
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>13,453</u>	<u>0</u>	<u>20,149</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	28,506	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>28,506</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	2,827
Restricted	1,833,496	429,107	116,159	2,287,246
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>1,833,496</u>	<u>429,107</u>	<u>116,159</u>	<u>2,290,073</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,833,496</u>	<u>\$ 471,066</u>	<u>\$ 116,159</u>	<u>\$ 2,310,222</u>

Probation Supervision		Common Pleas Mental Health Grant		Permissive Tax		County Lodgings Tax		Domestic Shelter	
\$	640,922	\$	89,415	\$	2,283,049	\$	138,323	\$	20,290
	0		0		0		172,894		0
	5,679		0		0		3,885		3,054
	0		15,352		39,398		0		0
	0		0		0		0		0
	0		0		0		0		0
	658		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
\$	647,259	\$	104,767	\$	2,322,447	\$	315,102	\$	23,344
\$	658	\$	0	\$	0	\$	0	\$	20,290
	0		0		0		0		0
	0		0		94,688		314,035		0
	0		0		0		0		0
	0		658		0		1,067		0
	0		0		0		0		0
	0		0		0		0		0
	658		658		94,688		315,102		20,290
	0		7,500		0		0		0
	0		7,500		0		0		0
	0		0		0		0		0
	646,601		96,609		2,227,759		0		3,054
	0		0		0		0		0
	0		0		0		0		0
	646,601		96,609		2,227,759		0		3,054
\$	647,259	\$	104,767	\$	2,322,447	\$	315,102	\$	23,344

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Real Estate Assessment	Workforce Investment Board	Youth Services Subsidy	Crime Victim Grant
Assets:				
Cash, Cash Equivalents, and Investments	\$ 5,740,590	\$ 10,677	\$ 1,498,387	\$ 13,090
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	5,183	0
Intergovernmental	0	2,684,382	409,619	6,602
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 5,740,590	\$ 2,695,059	\$ 1,913,189	\$ 19,692
Liabilities:				
Accounts Payable	\$ 150	\$ 162,000	\$ 4,033	\$ 155
Accrued Wages and Benefits Payable	14,930	5,348	50,244	1,313
Intergovernmental Payable	2,301	826	7,738	202
Deposits Payable	0	0	0	0
Due to Other Funds	1,914	573	9,309	252
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	19,295	168,747	71,324	1,922
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,290,462	394,891	1,727
Total Deferred Inflows of Resources	0	2,290,462	394,891	1,727
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	5,721,295	235,850	1,446,974	16,043
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	5,721,295	235,850	1,446,974	16,043
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,740,590	\$ 2,695,059	\$ 1,913,189	\$ 19,692

Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin	Delinquent Real Estate Tax & Assessment	COAP Grant - Opioid Abuse Program	CCMEP/ TANF
\$ 650,626	\$ 30,759	\$ 729,123	\$ 388,463	\$ 55,592
0	0	0	0	0
5,306	0	0	0	0
0	0	0	11,537	493,843
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
\$ 655,932	\$ 30,759	\$ 729,123	\$ 400,000	\$ 549,435
\$ 0	\$ 0	\$ 170	\$ 0	\$ 1,233
0	0	9,184	534	0
0	667	2,531	8,807	0
0	0	0	0	0
0	667	597	189	241
0	0	0	400,000	0
0	0	0	0	0
0	1,334	12,482	409,530	1,474
0	0	0	0	493,843
0	0	0	0	493,843
0	0	0	0	0
655,932	29,425	716,641	0	54,118
0	0	0	0	0
0	0	0	(9,530)	0
655,932	29,425	716,641	(9,530)	54,118
\$ 655,932	\$ 30,759	\$ 729,123	\$ 400,000	\$ 549,435

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
Assets:				
Cash, Cash Equivalents, and Investments	\$ 54,550	\$ 1,212,909	\$ 963,944	\$ 62,080
Receivables:				
Taxes	0	0	0	0
Accounts	0	7,801	430	0
Intergovernmental	0	0	98,973	595,558
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	7,500	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 54,550	\$ 1,228,210	\$ 1,063,347	\$ 657,638
Liabilities:				
Accounts Payable	\$ 0	\$ 1,040	\$ 14,853	\$ 28,786
Accrued Wages and Benefits Payable	2,454	6,388	1,828	11,476
Intergovernmental Payable	380	984	282	1,768
Deposits Payable	0	0	0	0
Due to Other Funds	440	1,377	238	2,453
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	0	26,767	0	0
Total Liabilities	3,274	36,556	17,201	44,483
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	98,973	595,558
Total Deferred Inflows of Resources	0	0	98,973	595,558
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	51,276	1,191,654	947,173	17,597
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	51,276	1,191,654	947,173	17,597
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 54,550	\$ 1,228,210	\$ 1,063,347	\$ 657,638

Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement	Community Development	Indigent Guardianship
\$ 1,675	\$ 200	\$ 927,698	\$ 918,568	\$ 675,606	\$ 221,247
0	0	0	0	0	0
0	0	4,452	127	0	1,650
0	92,546	348,863	132,467	1,141,204	0
0	0	0	0	0	0
0	0	0	0	652,611	0
0	0	1,338	0	5,581	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
\$ 1,675	\$ 92,746	\$ 1,282,351	\$ 1,051,162	\$ 2,475,002	\$ 222,897
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 0	\$ 0	\$ 28,581	\$ 525	\$ 59,105	\$ 0
0	0	30,635	74,737	2,285	0
0	0	4,718	10,926	373	0
0	0	0	0	0	0
0	0	2,275	14,943	380	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	66,209	101,131	62,143	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	15,498	160,462	132,467	1,065,106	0
0	15,498	160,462	132,467	1,065,106	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	0
1,675	77,248	1,055,680	817,564	1,347,753	222,897
0	0	0	0	0	0
0	0	0	0	0	0
1,675	77,248	1,055,680	817,564	1,347,753	222,897
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 1,675	\$ 92,746	\$ 1,282,351	\$ 1,051,162	\$ 2,475,002	\$ 222,897

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Children Services Board	Court Computerization	Cognitive Intervention Program	Drug Law Enforcement
Assets:				
Cash, Cash Equivalents, and Investments	\$ 9,536,758	\$ 729,665	\$ 349,310	\$ 14,291
Receivables:				
Taxes	0	0	0	0
Accounts	7	13,155	1,526	174
Intergovernmental	749,444	0	0	0
Interest	0	0	0	0
Loans	0	0	0	0
Due from Other Funds	189	0	2,115	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	68,007	0	0
Total Assets	<u>\$ 10,286,398</u>	<u>\$ 810,827</u>	<u>\$ 352,951</u>	<u>\$ 14,465</u>
Liabilities:				
Accounts Payable	\$ 293,912	\$ 793	\$ 1,240	\$ 210
Accrued Wages and Benefits Payable	84,362	0	0	0
Intergovernmental Payable	13,883	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	21,115	0	856	0
Interfund Loans Payable	0	0	0	0
Matured Compensated Absences Payable	1,598	0	0	0
Total Liabilities	<u>414,870</u>	<u>793</u>	<u>2,096</u>	<u>210</u>
Deferred Inflows of Resources:				
Unavailable Amounts	309,968	0	0	0
Total Deferred Inflows of Resources	<u>309,968</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	68,007	0	0
Restricted	9,561,560	742,027	350,855	14,255
Committed	0	0	0	0
Unassigned	0	0	0	0
Total Fund Balances	<u>9,561,560</u>	<u>810,034</u>	<u>350,855</u>	<u>14,255</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,286,398</u>	<u>\$ 810,827</u>	<u>\$ 352,951</u>	<u>\$ 14,465</u>

Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants	Enforcement & Education	County Transit
\$ 137,559	\$ 3	\$ 20,808	\$ 126,922	\$ 118,502	\$ 1,468,840
0	0	0	0	0	0
0	0	0	0	308	37,392
0	0	0	0	0	19,200
0	0	0	0	0	0
0	0	0	119,404	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
\$ 137,559	\$ 3	\$ 20,808	\$ 246,326	\$ 118,810	\$ 1,525,432
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 3,144	\$ 0	\$ 2,552	\$ 0	\$ 0	\$ 114,411
0	0	0	0	0	0
2,302	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	13,510
0	0	0	0	0	0
0	0	0	0	0	0
5,446	0	2,552	0	0	127,921
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	0
0	0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	0	0	0
132,113	0	18,256	0	118,810	1,397,511
0	3	0	246,326	0	0
0	0	0	0	0	0
132,113	3	18,256	246,326	118,810	1,397,511
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 137,559	\$ 3	\$ 20,808	\$ 246,326	\$ 118,810	\$ 1,525,432

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2020

	Total Nonmajor Special Revenue Funds
Assets:	
Cash, Cash Equivalents, and Investments	\$ 43,643,956
Receivables:	
Taxes	428,787
Accounts	144,344
Intergovernmental	11,081,793
Interest	389
Loans	772,015
Due from Other Funds	35,340
Interfund Loans Receivable	1,321,785
Inventory of Supplies, at Cost	1,539,945
Prepaid Items	96,414
Total Assets	<u>\$ 59,064,768</u>
Liabilities:	
Accounts Payable	\$ 921,409
Accrued Wages and Benefits Payable	462,093
Intergovernmental Payable	807,050
Deposits Payable	297,226
Due to Other Funds	524,676
Interfund Loans Payable	400,000
Matured Compensated Absences Payable	53,837
Total Liabilities	<u>3,466,291</u>
Deferred Inflows of Resources:	
Unavailable Amounts	<u>8,521,602</u>
Total Deferred Inflows of Resources	<u>8,521,602</u>
Fund Balances:	
Nonspendable	1,636,359
Restricted	45,203,717
Committed	246,329
Unassigned	(9,530)
Total Fund Balances	<u>47,076,875</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 59,064,768</u>



WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 3,306,563	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	7,763,029	4,760,281	0	0
Charges for Services	268	0	440,973	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	127,591	0	29,467	304,000
All Other Revenue	74,512	51,832	13,142	66
Total Revenue	11,271,963	4,812,113	483,582	304,066
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	409,956
Public Safety	0	0	0	0
Public Works	8,670,090	0	0	0
Health	0	0	361,550	0
Human Services	0	5,077,863	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	8,670,090	5,077,863	361,550	409,956
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	2,601,873	(265,750)	122,032	(105,890)
Other Financing Sources (Uses):				
Transfers In	0	174,465	0	0
Transfers Out	(1,864,781)	0	0	0
Sale of Assets	7,029	1,340	6,601	0
Total Other Financing Sources (Uses)	(1,857,752)	175,805	6,601	0
Net Change in Fund Balances	744,121	(89,945)	128,633	(105,890)
Fund Balances at Beginning of Year, restated	8,412,074	727,307	512,701	355,625
Increase (Decrease) in Inventory Reserve	192,383	0	0	0
Fund Balances End of Year	\$ 9,348,578	\$ 637,362	\$ 641,334	\$ 249,735

Sales Tax Transition Fund	BOE Cybersecurity	Local Coronavirus Relief	Veteran's Memorial	Recorder Technology
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0 232,636	232,636	10,392,247	0	0
0 0	0	0	0	172,488
0 0	0	0	0	0
0 1,416	1,416	16,392	0	0
0 0	0	0	0	0
0 0	0	0	300	0
0 234,052	234,052	10,408,639	300	172,488
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0 257,388	257,388	5,226,858	0	54,677
0 0	0	0	0	0
0 0	0	5,181,400	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
0 257,388	257,388	10,408,258	0	54,677
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
0 (23,336)	(23,336)	381	300	117,811
0 0	0	0	0	0
0 0	0	0	0	0
0 0	0	0	0	0
0 0	0	0	0	0
0 0	0	0	0	0
0 (23,336)	(23,336)	381	300	117,811
835,464 50,000	50,000	0	4,172	325,228
0 0	0	0	0	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 835,464 \$ 26,664	\$ 26,664	\$ 381	\$ 4,472	\$ 443,039
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	BOE Technology	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	387,175	0	66,803
Charges for Services	263,253	0	0	384
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	14,641	313,029
All Other Revenue	0	1,000	46	2,105
Total Revenue	263,253	388,175	14,687	382,321
Expenditures:				
Current:				
General Government:				
Legislative and Executive	25,043	0	0	0
Judicial	0	0	1,098	282,967
Public Safety	0	419,459	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	25,043	419,459	1,098	282,967
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	238,210	(31,284)	13,589	99,354
Other Financing Sources (Uses):				
Transfers In	0	99,675	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	99,675	0	0
Net Change in Fund Balances	238,210	68,391	13,589	99,354
Fund Balances at Beginning of Year, restated	1,595,286	360,716	102,570	2,190,719
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,833,496	\$ 429,107	\$ 116,159	\$ 2,290,073

Probation Supervision	Common Pleas				County Lodgings Tax	Domestic Shelter
	Mental Health Grant	Permissive Tax				
\$ 0	\$ 0	\$ 0	\$ 2,154,415	\$ 0		
0	33,586	512,824	0	0		
89,092	0	0	0	0	41,852	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
350	0	0	0	0	0	
89,442	33,586	512,824	2,154,415		41,852	
0	0	0	0	0	0	
0	53,332	0	0	0	0	
38,730	0	0	0	0	0	
0	0	94,688	0	0	0	
0	0	0	0	0	0	
0	0	0	0	41,526		
0	0	0	2,154,415	0		
38,730	53,332	94,688	2,154,415		41,526	
50,712	(19,746)	418,136	0	326		
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	0	
50,712	(19,746)	418,136	0	326		
595,889	116,355	1,809,623	0	2,728		
0	0	0	0	0	0	
\$ 646,601	\$ 96,609	\$ 2,227,759	\$ 0	\$ 3,054		

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Real Estate Assessment	Workforce Investment Board	Youth Services Subsidy	Crime Victim Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	2,129,085	991,510	67,603
Charges for Services	2,726,413	0	10,377	0
Licenses and Permits	15	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	93,438	0
Total Revenue	2,726,428	2,129,085	1,095,325	67,603
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,215,803	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	2,139,085	93,545
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	1,946,156	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	1,215,803	1,946,156	2,139,085	93,545
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	1,510,625	182,929	(1,043,760)	(25,942)
Other Financing Sources (Uses):				
Transfers In	0	0	966,800	22,000
Transfers Out	0	0	0	0
Sale of Assets	0	0	6	0
Total Other Financing Sources (Uses)	0	0	966,806	22,000
Net Change in Fund Balances	1,510,625	182,929	(76,954)	(3,942)
Fund Balances at Beginning of Year, restated	4,210,670	52,921	1,523,928	19,985
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 5,721,295	\$ 235,850	\$ 1,446,974	\$ 16,043

Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin	Delinquent Real Estate Tax & Assessment	COAP Grant - Opioid Abuse Program	CCMEP/ TANF
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	126,972	309,136
0	4,617	380,150	0	0
0	0	0	0	0
0	0	0	0	0
69,672	0	0	0	0
0	0	534	0	3,000
69,672	4,617	380,684	126,972	312,136
0	4,296	371,928	0	0
0	0	0	0	0
0	0	0	135,235	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	334,197
0	0	0	0	0
0	4,296	371,928	135,235	334,197
69,672	321	8,756	(8,263)	(22,061)
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
69,672	321	8,756	(8,263)	(22,061)
586,260	29,104	707,885	(1,267)	76,179
0	0	0	0	0
\$ 655,932	\$ 29,425	\$ 716,641	\$ (9,530)	\$ 54,118

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	30,000	216,242	412,703
Charges for Services	80,000	96,969	114,584	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	1,876	1,163	42,177
Total Revenue	80,000	128,845	331,989	454,880
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	75,381	0	239,251	0
Public Works	0	0	0	0
Health	0	206,480	0	0
Human Services	0	0	0	588,900
Community and Economic Development	0	0	0	0
Total Expenditures	75,381	206,480	239,251	588,900
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	4,619	(77,635)	92,738	(134,020)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	4,619	(77,635)	92,738	(134,020)
Fund Balances at Beginning of Year, restated	46,657	1,269,289	854,435	151,617
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 51,276	\$ 1,191,654	\$ 947,173	\$ 17,597

Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement	Community Development	Indigent Guardianship
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	241,434	685,106	1,991,115	646,454	0
0	0	433,851	848,760	2,500	18,030
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	77,314	0	0
<u>0</u>	<u>241,434</u>	<u>1,118,957</u>	<u>2,917,189</u>	<u>648,954</u>	<u>18,030</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	260,277	1,022,664	0	0	2,061
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	3,172,608	0	0
0	0	0	0	706,242	0
<u>0</u>	<u>260,277</u>	<u>1,022,664</u>	<u>3,172,608</u>	<u>706,242</u>	<u>2,061</u>
0	(18,843)	96,293	(255,419)	(57,288)	15,969
0	0	10,000	286,664	0	0
0	0	0	0	0	0
0	0	0	184	0	0
<u>0</u>	<u>0</u>	<u>10,000</u>	<u>286,848</u>	<u>0</u>	<u>0</u>
0	(18,843)	106,293	31,429	(57,288)	15,969
1,675	96,091	949,387	786,135	1,405,041	206,928
0	0	0	0	0	0
<u>\$ 1,675</u>	<u>\$ 77,248</u>	<u>\$ 1,055,680</u>	<u>\$ 817,564</u>	<u>\$ 1,347,753</u>	<u>\$ 222,897</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, 2020

	Children Services Board	Court Computerization	Cognitive Intervention Program	Drug Law Enforcement
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	5,379,699	61,799	0	0
Charges for Services	0	0	52,525	0
Licenses and Permits	0	0	0	0
Investment Earnings		0	0	0
Fines and Forfeitures	0	179,605	0	2,150
All Other Revenue	20,849	0	0	0
Total Revenue	5,400,548	241,404	52,525	2,150
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	309,523	0	0
Public Safety	0	0	72,240	3,342
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	7,663,291	0	0	0
Community and Economic Development	0	0	0	0
Total Expenditures	7,663,291	309,523	72,240	3,342
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(2,262,743)	(68,119)	(19,715)	(1,192)
Other Financing Sources (Uses):				
Transfers In	4,097,273	0	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	4,097,273	0	0	0
Net Change in Fund Balances	1,834,530	(68,119)	(19,715)	(1,192)
Fund Balances at Beginning of Year, restated	7,727,030	878,153	370,570	15,447
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 9,561,560	\$ 810,034	\$ 350,855	\$ 14,255

Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants	Enforcement & Education	County Transit
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	748,782
0	0	0	0	0	70,603
0	0	0	0	0	0
0	0	0	0	0	0
31,932	0	6,000	0	7,954	0
0	0	7,930	0	0	80,550
31,932	0	13,930	0	7,954	899,935
0	0	0	0	0	0
0	0	0	0	0	0
33,652	27,119	66,172	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,007,031
0	0	0	0	0	0
33,652	27,119	66,172	0	0	1,007,031
(1,720)	(27,119)	(52,242)	0	7,954	(107,096)
0	27,119	13,844	0	0	0
0	0	0	0	0	0
2,125	0	0	0	0	5,051
2,125	27,119	13,844	0	0	5,051
405	0	(38,398)	0	7,954	(102,045)
131,708	3	56,654	246,326	110,856	1,499,556
0	0	0	0	0	0
\$ 132,113	\$ 3	\$ 18,256	\$ 246,326	\$ 118,810	\$ 1,397,511

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Total Nonmajor Special Revenue Funds
Revenues:	
Taxes	\$ 5,460,978
Intergovernmental Revenues	38,186,221
Charges for Services	5,847,689
Licenses and Permits	15
Investment Earnings	17,808
Fines and Forfeitures	1,086,041
All Other Revenue	472,184
Total Revenue	51,070,936
Expenditures:	
Current:	
General Government:	
Legislative and Executive	7,155,993
Judicial	1,056,876
Public Safety	9,809,613
Public Works	8,764,778
Health	568,030
Human Services	19,831,572
Community and Economic Development	2,860,657
Total Expenditures	50,047,519
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	1,023,417
Other Financing Sources (Uses):	
Transfers In	5,697,840
Transfers Out	(1,864,781)
Sale of Assets	22,336
Total Other Financing Sources (Uses)	3,855,395
Net Change in Fund Balances	4,878,812
Fund Balances at Beginning of Year, restated	42,005,680
Increase (Decrease) in Inventory Reserve	192,383
Fund Balances End of Year	\$ 47,076,875



WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2020

	Tax Increment Financing	OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Assets:						
Cash, Cash Equivalents, and Investments	\$ 885,400	\$ 0	\$ 0	\$ 2,845,850	\$ 479	\$ 3,731,729
Total Assets	\$ 885,400	\$ 0	\$ 0	\$ 2,845,850	\$ 479	\$ 3,731,729
Fund Balances:						
Restricted	885,400	0	0	2,845,850	479	3,731,729
Total Fund Balances	\$ 885,400	\$ 0	\$ 0	\$ 2,845,850	\$ 479	\$ 3,731,729

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Tax Increment Financing	OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Expenditures:						
Debt Service:						
Principal Retirement	395,000	112,716	870,000	70,000	8,985,000	10,432,716
Interest and Fiscal Charges	47,225	0	41,974	120,413	1,111,450	1,321,062
Total Expenditures	442,225	112,716	911,974	190,413	10,096,450	11,753,778
Excess of Expenditures Over Revenues	(442,225)	(112,716)	(911,974)	(190,413)	(10,096,450)	(11,753,778)
Other Financing Sources:						
Transfers In	0	112,716	911,974	0	10,096,450	11,121,140
Total Other Financing Sources	0	112,716	911,974	0	10,096,450	11,121,140
Net Change in Fund Balances	(442,225)	0	0	(190,413)	0	(632,638)
Fund Balances at Beginning of Year	1,327,625	0	0	3,036,263	479	4,364,367
Fund Balances End of Year	\$ 885,400	\$ 0	\$ 0	\$ 2,845,850	\$ 479	\$ 3,731,729

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2020

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 849,888	\$ 534,604	\$ 1,384,492
Receivables:			
Payments in Lieu of Taxes	0	582,217	582,217
Intergovernmental	107,720	189,224	296,944
Total Assets	<u>\$ 957,608</u>	<u>\$ 1,306,045</u>	<u>\$ 2,263,653</u>
Liabilities:			
Accounts Payable	\$ 298	\$ 0	\$ 298
Retainage Payable	3,188	0	3,188
Total Liabilities	<u>3,486</u>	<u>0</u>	<u>3,486</u>
Deferred Inflows of Resources:			
Unavailable Amounts	6,522	0	6,522
Payments in Lieu of Taxes Levied for Next Fiscal Year	0	582,217	582,217
Total Deferred Inflows of Resources	<u>6,522</u>	<u>582,217</u>	<u>588,739</u>
Fund Balances:			
Restricted	947,600	723,828	1,671,428
Total Fund Balances	<u>947,600</u>	<u>723,828</u>	<u>1,671,428</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 957,608</u>	<u>\$ 1,306,045</u>	<u>\$ 2,263,653</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 467,349	\$ 467,349
Intergovernmental Revenues	436,463	71,781	508,244
All Other Revenue	6,110	0	6,110
Total Revenue	442,573	539,130	981,703
 Expenditures:			
Capital Outlay	114,073	67,572	181,645
Total Expenditures	114,073	67,572	181,645
Net Change in Fund Balances	328,500	471,558	800,058
Fund Balances at Beginning of Year	619,100	252,270	871,370
Fund Balances End of Year	\$ 947,600	\$ 723,828	\$ 1,671,428

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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 60,904,200	\$ 60,904,200	\$ 68,506,755	\$ 7,602,555
Intergovernmental Revenues	6,217,176	6,217,176	6,833,090	615,914
Charges for Services	8,775,416	8,430,891	9,614,197	1,183,306
Licenses and Permits	11,000	11,000	13,817	2,817
Investment Earnings	4,003,400	4,003,097	5,833,845	1,830,748
Fines and Forfeitures	235,976	235,976	187,430	(48,546)
All Other Revenues	2,096,069	2,093,874	3,426,561	1,332,687
Total Revenues	<u>82,243,237</u>	<u>81,896,214</u>	<u>94,415,695</u>	<u>12,519,481</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,664,541	1,463,375	1,279,183	184,192
Materials and Supplies	189,000	190,000	168,527	21,473
Contractual Services	292,918	292,918	257,140	35,778
Other Expenditures	3,883,351	3,979,640	3,718,779	260,861
Capital Outlay	81,073	81,073	63,819	17,254
Total Commissioners	<u>6,110,883</u>	<u>6,007,006</u>	<u>5,487,448</u>	<u>519,558</u>
Auditor:				
Personal Services	1,186,141	1,186,140	906,598	279,542
Materials and Supplies	16,000	16,000	8,819	7,181
Contractual Services	54,200	54,200	26,694	27,506
Other Expenditures	4,300	4,300	1,488	2,812
Capital Outlay	17,000	17,000	1,317	15,683
Total Auditor	<u>1,277,641</u>	<u>1,277,640</u>	<u>944,916</u>	<u>332,724</u>
Treasurer:				
Personal Services	778,436	743,836	646,166	97,670
Materials and Supplies	12,000	12,000	9,753	2,247
Contractual Services	16,050	28,050	20,025	8,025
Other Expenditures	11,000	14,800	5,607	9,193
Capital Outlay	15,000	33,800	12,182	21,618
Total Treasurer	<u>832,486</u>	<u>832,486</u>	<u>693,733</u>	<u>138,753</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	3,004,287	2,988,037	2,913,796	74,241
Materials and Supplies	29,016	29,016	10,815	18,201
Contractual Services	87,026	76,326	33,916	42,410
Other Expenditures	101,795	101,795	50,923	50,872
Capital Outlay	6,000	32,950	31,282	1,668
Total Prosecutor	<u>3,228,124</u>	<u>3,228,124</u>	<u>3,040,732</u>	<u>187,392</u>
Recorder:				
Personal Services	725,451	725,451	529,596	195,855
Materials and Supplies	3,000	3,000	2,542	458
Other Expenditures	9,878	9,878	1,133	8,745
Total Recorder	<u>738,329</u>	<u>738,329</u>	<u>533,271</u>	<u>205,058</u>
Board of Elections:				
Personal Services	1,311,274	1,374,012	1,339,915	34,097
Materials and Supplies	228,972	271,148	232,484	38,664
Contractual Services	171,074	242,999	224,036	18,963
Other Expenditures	22,975	18,975	15,413	3,562
Capital Outlay	15,000	342,785	322,589	20,196
Total Board of Elections	<u>1,749,295</u>	<u>2,249,919</u>	<u>2,134,437</u>	<u>115,482</u>
Data Processing:				
Personal Services	374,911	358,136	313,379	44,757
Materials and Supplies	19,305	19,305	5,155	14,150
Contractual Services	53,139	53,139	27,200	25,939
Other Expenditures	2,500	2,500	246	2,254
Capital Outlay	0	18,500	17,741	759
Total Data Processing	<u>449,855</u>	<u>451,580</u>	<u>363,721</u>	<u>87,859</u>
Microfilming Process:				
Personal Services	2,300,477	2,140,297	1,920,689	219,608
Materials and Supplies	26,000	26,000	5,243	20,757
Contractual Services	1,112,828	1,177,828	1,093,126	84,702
Other Expenditures	4,453	4,453	0	4,453
Capital Outlay	728,425	858,425	772,497	85,928
Total Microfilming Process	<u>4,172,183</u>	<u>4,207,003</u>	<u>3,791,555</u>	<u>415,448</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,856,887	2,887,279	2,534,428	352,851
Materials and Supplies	677,352	631,952	382,963	248,989
Contractual Services	2,310,989	2,387,990	1,855,251	532,739
Other Expenditures	11,500	11,500	5,867	5,633
Capital Outlay	237,001	214,577	147,616	66,961
Total Building and Grounds	6,093,729	6,133,298	4,926,125	1,207,173
Tax Maps:				
Personal Services	359,000	359,000	302,212	56,788
Materials and Supplies	6,000	6,000	760	5,240
Contractual Services	1,000	1,000	0	1,000
Other Expenditures	0	0	0	0
Capital Outlay	53,635	53,635	17,746	35,889
Total Tax Maps	419,635	419,635	320,718	98,917
Total Legislative and Executive	25,072,160	25,545,020	22,236,656	3,308,364
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,816,254	1,788,134	1,660,470	127,664
Materials and Supplies	21,600	28,620	17,435	11,185
Contractual Services	882,000	886,000	793,593	92,407
Other Expenditures	13,500	9,900	6,482	3,418
Capital Outlay	10,000	30,500	20,647	9,853
Total Common Pleas Court	2,743,354	2,743,154	2,498,627	244,527
Domestic Relations Court:				
Personal Services	1,037,622	1,037,622	949,798	87,824
Materials and Supplies	7,575	7,575	7,535	40
Contractual Services	54,900	54,900	11,957	42,943
Other Expenditures	39,948	39,948	4,304	35,644
Capital Outlay	6,000	6,000	2,888	3,112
Total Domestic Relations Court	1,146,045	1,146,045	976,482	169,563
Juvenile Court:				
Personal Services	1,471,345	1,493,511	1,365,018	128,493
Materials and Supplies	24,000	28,000	27,872	128
Contractual Services	725,280	697,730	510,674	187,056
Other Expenditures	1,250	2,500	2,322	178
Capital Outlay	2,919	11,319	7,441	3,878
Total Juvenile Court	2,224,794	2,233,060	1,913,327	319,733

(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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget
				Positive (Negative)
Probate Court:				
Personal Services	601,069	618,369	575,245	43,124
Materials and Supplies	48,739	48,739	48,451	288
Contractual Services	43,107	50,807	49,378	1,429
Other Expenditures	1,000	1,000	425	575
Capital Outlay	3,500	3,500	2,652	848
Total Probate Court	<u>697,415</u>	<u>722,415</u>	<u>676,151</u>	<u>46,264</u>
Clerk of Courts:				
Personal Services	991,341	1,008,073	882,817	125,256
Materials and Supplies	215,000	215,000	102,642	112,358
Contractual Services	22,000	22,000	17,898	4,102
Other Expenditures	10,500	10,500	8,146	2,354
Capital Outlay	10,000	10,000	1,580	8,420
Total Clerk of Courts	<u>1,248,841</u>	<u>1,265,573</u>	<u>1,013,083</u>	<u>252,490</u>
Municipal Court:				
Personal Services	372,290	385,220	336,961	48,259
Contractual Services	<u>131,000</u>	<u>131,000</u>	<u>68,104</u>	<u>62,896</u>
Total Municipal Court	<u>503,290</u>	<u>516,220</u>	<u>405,065</u>	<u>111,155</u>
Criminal Prosecutors:				
Personal Services	<u>51,954</u>	<u>51,954</u>	<u>51,735</u>	<u>219</u>
Total Criminal Prosecutors	<u>51,954</u>	<u>51,954</u>	<u>51,735</u>	<u>219</u>
County Court:				
Personal Services	946,487	946,487	873,184	73,303
Materials and Supplies	29,720	29,720	26,271	3,449
Contractual Services	80,690	80,690	72,609	8,081
Other Expenditures	11,700	11,700	4,332	7,368
Capital Outlay	13,800	13,800	7,503	6,297
Total County Court	<u>1,082,397</u>	<u>1,082,397</u>	<u>983,899</u>	<u>98,498</u>
Certificate of Title Administration:				
Personal Services	1,063,971	1,083,472	1,031,048	52,424
Materials and Supplies	17,000	17,000	13,720	3,280
Contractual Services	131,300	131,300	118,829	12,471
Other Expenditures	8,600	8,600	3,051	5,549
Capital Outlay	5,000	5,000	3,812	1,188
Total Certificate of Title Administration	<u>1,225,871</u>	<u>1,245,372</u>	<u>1,170,460</u>	<u>74,912</u>
Total Judicial	<u>10,923,961</u>	<u>11,006,190</u>	<u>9,688,829</u>	<u>1,317,361</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	420,043	406,543	404,066	2,477
Materials and Supplies	24,485	17,585	16,978	607
Contractual Services	196,482	220,082	213,989	6,093
Other Expenditures	10,500	7,300	6,490	810
Capital Outlay	0	0	0	0
Total Coroner	<u>651,510</u>	<u>651,510</u>	<u>641,523</u>	<u>9,987</u>
Sheriff:				
Personal Services	15,883,121	15,832,983	10,533,240	5,299,743
Materials and Supplies	505,287	509,049	336,186	172,863
Contractual Services	2,350,827	2,356,833	1,959,252	397,581
Other Expenditures	104,245	104,245	44,477	59,768
Capital Outlay	1,149,487	1,214,386	1,135,366	79,020
Total Sheriff	<u>19,992,967</u>	<u>20,017,496</u>	<u>14,008,521</u>	<u>6,008,975</u>
Building Regulation:				
Personal Services	1,125,895	1,167,461	1,083,169	84,292
Materials and Supplies	52,000	52,000	39,481	12,519
Contractual Services	11,000	11,000	7,584	3,416
Other Expenditures	12,000	8,597	5,395	3,202
Capital Outlay	35,000	46,360	40,691	5,669
Total Building Regulation	<u>1,235,895</u>	<u>1,285,418</u>	<u>1,176,320</u>	<u>109,098</u>
Adult Probation:				
Personal Services	2,276,555	2,264,812	1,794,506	470,306
Materials and Supplies	30,000	32,500	29,043	3,457
Contractual Services	40,600	28,500	10,911	17,589
Other Expenditures	4,000	4,000	3,650	350
Capital Outlay	0	24,300	22,884	1,416
Total Adult Probation	<u>2,351,155</u>	<u>2,354,112</u>	<u>1,860,994</u>	<u>493,118</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, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	1,074,244	1,076,105	1,024,830	51,275
Materials and Supplies	12,000	12,000	6,412	5,588
Contractual Services	8,600	8,600	3,400	5,200
Other Expenditures	2,000	2,000	107	1,893
Capital Outlay	<u>35,049</u>	<u>35,049</u>	34,725	324
Total Juvenile Probation	<u>1,131,893</u>	<u>1,133,754</u>	1,069,474	64,280
County Court Probation:				
Personal Services	295,900	298,590	250,708	47,882
Materials and Supplies	9,400	9,400	5,895	3,505
Contractual Services	2,050	2,750	1,287	1,463
Other Expenditures	3,000	2,300	757	1,543
Total County Court Probation	<u>310,350</u>	<u>313,040</u>	258,647	54,393
Juvenile Detention:				
Personal Services	1,613,305	1,579,581	1,340,004	239,577
Materials and Supplies	17,000	16,700	11,176	5,524
Contractual Services	161,800	161,800	149,829	11,971
Other Expenditures	4,000	4,000	164	3,836
Capital Outlay	<u>10,900</u>	<u>37,300</u>	34,745	2,555
Total Juvenile Detention	<u>1,807,005</u>	<u>1,799,381</u>	1,535,918	263,463
Communication Dispatch:				
Personal Services	3,707,414	3,710,264	3,153,985	556,279
Materials and Supplies	12,000	12,000	2,898	9,102
Contractual Services	121,416	131,417	118,150	13,267
Other Expenditures	16,500	16,500	3,783	12,717
Capital Outlay	<u>6,500</u>	<u>7,500</u>	5,880	1,620
Total Communication Dispatch	<u>3,863,830</u>	<u>3,877,681</u>	3,284,696	592,985
Telecommunications:				
Personal Services	1,876,572	1,956,923	1,942,575	14,348
Materials and Supplies	66,000	33,250	26,677	6,573
Contractual Services	1,485,416	1,599,917	1,398,822	201,095
Other Expenditures	18,000	8,250	3,533	4,717
Capital Outlay	<u>753,562</u>	<u>611,162</u>	559,366	51,796
Total Telecommunications	<u>4,199,550</u>	<u>4,209,502</u>	3,930,973	278,529
Total Public Safety	<u>35,544,155</u>	<u>35,641,894</u>	27,767,066	7,874,828

(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, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
				Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	0	800
Total Health	<u>800</u>	<u>800</u>	<u>0</u>	<u>800</u>
Veterans' Services:				
Personal Services	2,718,464	2,663,464	2,031,650	631,814
Materials and Supplies	84,800	84,800	49,588	35,212
Contractual Services	319,698	319,698	169,854	149,844
Other Expenditures	237,808	237,808	64,287	173,521
Capital Outlay	298,705	343,705	289,111	54,594
Total Veterans' Services	<u>3,659,475</u>	<u>3,649,475</u>	<u>2,604,490</u>	<u>1,044,985</u>
Total Human Services	<u>3,660,275</u>	<u>3,650,275</u>	<u>2,604,490</u>	<u>1,045,785</u>
Community and Economic Development:				
Commissioners:				
Personal Services	206,257	207,032	195,989	11,043
Materials and Supplies	7,254	7,254	4,187	3,067
Contractual Services	14,678	14,678	4,018	10,660
Other Operating Expenditures	122,065	121,290	84,262	37,028
Capital Outlay	5,500	5,500	677	4,823
Total Community and Economic Development	<u>355,754</u>	<u>355,754</u>	<u>289,133</u>	<u>66,621</u>
Total Expenditures	<u>75,556,305</u>	<u>76,199,133</u>	<u>62,586,174</u>	<u>13,612,959</u>
Excess of Revenues Over Expenditures	6,686,932	5,697,081	31,829,521	26,132,440
Other Financing Sources (Uses):				
Sale of Assets	45,106	45,132	242,957	197,825
Transfers Out	(5,376,162)	(24,268,263)	(23,571,086)	697,177
Advances In	630,475	630,475	898,723	268,248
Advances Out	-	-	(668,248)	(668,248)
Total Other Financing Sources (Uses)	<u>(4,700,581)</u>	<u>(23,592,656)</u>	<u>(23,097,654)</u>	<u>495,002</u>
Net Change in Fund Balance	1,986,351	(17,895,575)	8,731,867	26,627,442
Fund Balance at Beginning of Year	43,123,944	43,123,944	43,123,944	0
Prior Year Encumbrances	2,780,404	2,780,404	2,780,404	0
Fund Balance at End of Year	<u>\$ 47,890,699</u>	<u>\$ 28,008,773</u>	<u>\$ 54,636,215</u>	<u>\$ 26,627,442</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, 2020

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 12,907,819	\$ 12,907,819	\$ 12,962,071	\$ 54,252
Intergovernmental Revenues	5,746,642	5,746,642	7,487,838	1,741,196
Charges for Services	131,348	131,348	248,076	116,728
All Other Revenues	558,000	558,000	536,848	(21,152)
Total Revenues	<u>19,343,809</u>	<u>19,343,809</u>	<u>21,234,833</u>	<u>1,891,024</u>
Expenditures:				
Human Services:				
Personal Services	11,342,845	11,362,845	9,872,051	1,490,794
Materials and Supplies	303,000	303,000	95,332	207,668
Contractual Services	18,553,013	18,547,130	14,726,379	3,820,751
Other Expenditures	3,069,365	3,049,365	1,212,291	1,837,074
Capital Outlay	1,234,165	1,240,047	543,626	696,421
Total Expenditures	<u>34,502,388</u>	<u>34,502,387</u>	<u>26,449,679</u>	<u>8,052,708</u>
Excess of Expenditures Over Revenues	(15,158,579)	(15,158,578)	(5,214,846)	9,943,732
Other Financing Sources:				
Sale of Assets	20,000	20,000	2,273	(17,727)
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>2,273</u>	<u>(17,727)</u>
Net Change in Fund Balance	(15,138,579)	(15,138,578)	(5,212,573)	9,926,005
Fund Balance at Beginning of Year	36,232,108	36,232,108	36,232,108	0
Prior Year Encumbrances	3,352,388	3,352,388	3,352,388	0
Fund Balance at End of Year	<u>\$ 24,445,917</u>	<u>\$ 24,445,918</u>	<u>\$ 34,371,923</u>	<u>\$ 9,926,005</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, 2020

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 660,000	\$ 6,600,000	\$ 6,859,238	\$ 259,238
Intergovernmental Revenues	790,000	790,000	820,547	30,547
Total Revenues	<u>1,450,000</u>	<u>7,390,000</u>	<u>7,679,785</u>	<u>289,785</u>
Expenditures:				
Human Services:				
Contractual Services	9,839,114	9,839,113	7,435,871	2,403,242
Other Expenditures	99,000	99,000	81,697	17,303
Total Expenditures	<u>9,938,114</u>	<u>9,938,113</u>	<u>7,517,568</u>	<u>2,420,545</u>
Net Change in Fund Balance	(8,488,114)	(2,548,113)	162,217	2,710,330
Fund Balance at Beginning of Year	8,037,180	8,037,180	8,037,180	0
Prior Year Encumbrances	2,045,015	2,045,015	2,045,015	0
Fund Balance at End of Year	<u>\$ 1,594,081</u>	<u>\$ 7,534,082</u>	<u>\$ 10,244,412</u>	<u>\$ 2,710,330</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, 2020

SPECIAL ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 306,690	\$ 306,692	\$ 2
Total Revenues	<u>306,690</u>	<u>306,692</u>	<u>2</u>
Expenditures:			
Debt Service:			
Principal Retirement	337,035	337,033	2
Interest and Fiscal Charges	74,746	74,726	20
Total Expenditures	<u>411,781</u>	<u>411,759</u>	<u>22</u>
Net Change in Fund Balance	(105,091)	(105,067)	24
Fund Balance at Beginning of Year	209,615	209,615	0
Fund Balance at End of Year	<u>\$ 104,524</u>	<u>\$ 104,548</u>	<u>\$ 24</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, 2020

COUNTY ROAD PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 4,456,366	\$ 4,546,806	\$ 90,440
Intergovernmental Revenues	315,574	210,881	(104,693)
Total Revenues	<u>4,771,940</u>	<u>4,757,687</u>	<u>(14,253)</u>
Expenditures:			
Capital Outlay	11,124,591	10,236,292	428,900
Total Expenditures	<u>11,124,591</u>	<u>10,236,292</u>	<u>428,900</u>
Excess of Expenditures Over Revenues	(6,352,651)	(5,478,605)	874,046
Other Financing Sources (Uses):			
Transfers In	4,020,247	11,752,065	7,731,818
Advances In	0	1,821,785	1,821,785
Advances Out	(1,718,088)	(2,218,088)	(500,000)
Total Other Financing Sources (Uses)	<u>2,302,159</u>	<u>11,355,762</u>	<u>9,053,603</u>
Net Change in Fund Balance	(4,050,492)	5,877,157	9,927,649
Fund Balance at Beginning of Year	7,492,576	7,492,576	0
Prior Year Encumbrances	1,156,821	1,156,821	0
Fund Balance at End of Year	<u>\$ 4,598,905</u>	<u>\$ 14,526,554</u>	<u>\$ 9,927,649</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, 2020

COUNTY CONSTRUCTION PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 10,100,000	\$ 11,167,273	\$ 1,067,273
Intergovernmental Revenues	321,135	321,135	0
Total Revenues	<u>10,421,135</u>	<u>11,488,408</u>	<u>1,067,273</u>
Expenditures:			
Capital Outlay	59,774,934	57,999,402	1,775,532
Total Expenditures	<u>59,774,934</u>	<u>57,999,402</u>	<u>1,775,532</u>
Excess of Expenditures Over Revenues	(49,353,799)	(46,510,994)	2,842,805
Other Financing Sources (Uses):			
Transfers In	0	5,379,559	5,379,559
Transfers Out	(10,096,450)	(10,096,450)	0
Advances In	0	168,248	168,248
Advances Out	(150,475)	(318,723)	(168,248)
Total Other Financing Sources (Uses)	<u>(10,246,925)</u>	<u>(4,867,366)</u>	<u>5,379,559</u>
Net Change in Fund Balance	(59,600,724)	(51,378,360)	8,222,364
Fund Balance at Beginning of Year	22,028,053	22,028,053	0
Prior Year Encumbrances	52,932,215	52,932,215	0
Fund Balance at End of Year	<u>\$ 15,359,544</u>	<u>\$ 23,581,908</u>	<u>\$ 8,222,364</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, 2020

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,095,000	\$ 3,314,773	\$ 219,773
Intergovernmental Revenues	8,187,628	7,842,591	(345,037)
Charges for Services	6,500	268	(6,232)
Fines and Forfeitures	264,000	128,577	(135,423)
All Other Revenues	25,000	311,104	286,104
Total Revenues	<u>11,578,128</u>	<u>11,597,313</u>	<u>19,185</u>
Expenditures:			
Public Works:			
Personal Services	3,639,661	3,224,181	415,480
Materials and Supplies	1,741,233	1,039,480	701,753
Contractual Services	5,215,797	4,226,182	989,615
Other Expenditures	427,817	18,047	409,770
Capital Outlay	2,532,419	1,727,404	805,015
Total Expenditures	<u>13,556,927</u>	<u>10,235,294</u>	<u>3,321,633</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,978,799)	1,362,019	3,340,818
Other Financing Sources (Uses):			
Sale of Assets	-	7,029	7,029
Transfers Out	(2,372,687)	(1,864,781)	507,906
Advances In	1,833,369	2,333,370	500,001
Advances Out	-	(1,821,785)	(1,821,785)
Total Other Financing Sources (Uses)	<u>(539,318)</u>	<u>(1,346,167)</u>	<u>(806,849)</u>
Net Change in Fund Balance	(2,518,117)	15,852	2,533,969
Fund Balance at Beginning of Year	2,923,770	2,923,770	0
Prior Year Encumbrances	1,387,148	1,387,148	0
Fund Balance at End of Year	<u>\$ 1,792,801</u>	<u>\$ 4,326,770</u>	<u>\$ 2,533,969</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, 2020

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,770,989	\$ 4,760,281	\$ (10,708)
All Other Revenues	45,000	101,279	56,279
Total Revenues	4,815,989	4,861,560	45,571
Expenditures:			
Human Services:			
Personal Services	2,565,590	2,273,357	292,233
Materials and Supplies	50,000	24,991	25,009
Contractual Services	3,531,818	3,240,281	291,537
Other Expenditures	30,000	11,298	18,702
Capital Outlay	81,620	67,403	14,217
Total Expenditures	6,259,028	5,617,330	641,698
Excess of Expenditures Over Revenues	(1,443,039)	(755,770)	687,269
Other Financing Sources:			
Sale of Assets	-	1,340	1,340
Transfers In	189,599	174,465	(15,134)
Total Other Financing Sources	189,599	175,805	(13,794)
Net Change in Fund Balance	(1,253,440)	(579,965)	673,475
Fund Balance at Beginning of Year	652,607	652,607	0
Prior Year Encumbrances	609,219	609,219	0
Fund Balance at End of Year	\$ 8,386	\$ 681,861	\$ 673,475

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, 2020

DOG AND KENNEL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 307,200	\$ 442,658	\$ 135,458
Fines and Forfeitures	34,250	29,675	(4,575)
All Other Revenues	10,000	13,187	3,187
Total Revenues	<u>351,450</u>	<u>485,520</u>	<u>134,070</u>
Expenditures:			
Health:			
Personal Services	276,535	267,654	8,881
Materials and Supplies	50,162	49,842	320
Contractual Services	7,300	5,813	1,487
Other Expenditures	16,700	13,139	3,561
Capital Outlay	30,000	29,906	94
Total Expenditures	<u>380,697</u>	<u>366,354</u>	<u>14,343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,247)	119,166	148,413
Other Financing Sources:			
Sale of Assets	-	6,601	6,601
Total Other Financing Sources	<u>-</u>	<u>6,601</u>	<u>6,601</u>
Net Change in Fund Balance	(29,247)	125,767	155,014
Fund Balance at Beginning of Year	524,452	524,452	0
Prior Year Encumbrances	3,962	3,962	0
Fund Balance at End of Year	<u>\$ 499,167</u>	<u>\$ 654,181</u>	<u>\$ 155,014</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, 2020

LAW LIBRARY RESOURCES FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 320,183	\$ 332,053	\$ 11,870
All Other Revenues	93	66	(27)
Total Revenues	<u>320,276</u>	<u>332,119</u>	<u>11,843</u>
Expenditures:			
Judicial:			
Personal Services	56,037	55,277	760
Materials and Supplies	128,295	109,319	18,976
Contractual Services	342,629	340,824	1,805
Other Expenditures	9,000	7,256	1,744
Total Expenditures	<u>535,961</u>	<u>512,676</u>	<u>23,285</u>
Net Change in Fund Balance	(215,685)	(180,557)	35,128
Fund Balance at Beginning of Year	268,676	268,676	0
Prior Year Encumbrances	72,124	72,124	0
Fund Balance at End of Year	<u>\$ 125,115</u>	<u>\$ 160,243</u>	<u>\$ 35,128</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, 2020

SALES TAX TRANSITION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	835,464	835,464	0
Fund Balance at End of Year	<u><u>\$ 835,464</u></u>	<u><u>\$ 835,464</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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

BOARD OF ELECTIONS (BOE) CYBERSECURITY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 239,527	\$ 239,527	\$ 0
Investment Earnings	678	1,408	730
Total Revenues	<u>240,205</u>	<u>240,935</u>	<u>730</u>
Expenditures:			
Legislative and Executive:			
Personal Services	40,337	40,337	0
Materials and Supplies	48,900	48,900	0
Contractual Services	10,257	10,257	0
Capital Outlay	190,711	164,914	25,797
Total Expenditures	<u>290,205</u>	<u>264,408</u>	<u>25,797</u>
Net Change in Fund Balance	(50,000)	(23,473)	26,527
Fund Balance at Beginning of Year	50,000	50,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 26,527</u>	<u>\$ 26,527</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, 2020

LOCAL CORONAVIRUS RELIEF FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 10,392,247	\$ 10,392,247	\$ 0
Investment Earnings	15,540	16,011	471
Total Revenues	10,407,787	10,408,258	471
Expenditures:			
Legislative and Executive:			
Personal Services	152,133	197,985	(45,852)
Materials and Supplies	95,920	72,211	23,709
Contractual Services	4,755,947	4,428,577	327,370
Other Expenditures	1,298	971	327
Capital Outlay	221,089	220,989	100
Total Legislative and Executive	5,226,387	4,920,733	305,654
Public Safety:			
Personal Services	5,089,030	5,089,030	0
Materials and Supplies	53,399	53,399	0
Contractual Services	30,739	30,739	0
Other Expenditures	787	787	0
Capital Outlay	7,445	7,445	0
Total Public Safety	5,181,400	5,181,400	0
Total Expenditures	10,407,787	10,102,133	305,654
Net Change in Fund Balance	0	306,125	306,125
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 306,125	\$ 306,125

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, 2020

VETERAN'S MEMORIAL FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 300	\$ 300
Total Revenues	<u>0</u>	<u>300</u>	<u>300</u>
Expenditures:			
Human Services:			
Other Expenditures	4,172	0	4,172
Total Expenditures	<u>4,172</u>	<u>0</u>	<u>4,172</u>
Net Change in Fund Balance	(4,172)	300	4,472
Fund Balance at Beginning of Year	4,172	4,172	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 4,472</u>	<u>\$ 4,472</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, 2020

RECORDER TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 172,296	\$ 172,296
Total Revenues	<u>0</u>	<u>172,296</u>	<u>172,296</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	3,000	1,122	1,878
Contractual Services	176,840	75,382	101,458
Other Expenditures	7,000	6,662	338
Capital Outlay	3,000	635	2,365
Total Expenditures	<u>189,840</u>	<u>83,801</u>	<u>106,039</u>
Net Change in Fund Balance	(189,840)	88,495	278,335
Fund Balance at Beginning of Year	286,360	286,360	0
Prior Year Encumbrances	41,840	41,840	0
Fund Balance at End of Year	<u>\$ 138,360</u>	<u>\$ 416,695</u>	<u>\$ 278,335</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, 2020

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 262,853	\$ 262,853
Total Revenues	<u>0</u>	<u>262,853</u>	<u>262,853</u>
Expenditures:			
Legislative and Executive:			
Capital Outlay	25,043	25,043	0
Total Expenditures	<u>25,043</u>	<u>25,043</u>	<u>0</u>
Net Change in Fund Balance	(25,043)	237,810	262,853
Fund Balance at Beginning of Year	1,595,286	1,595,286	0
Fund Balance at End of Year	<u>\$ 1,570,243</u>	<u>\$ 1,833,096</u>	<u>\$ 262,853</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, 2020

EMERGENCY MANAGEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 387,702	\$ 387,702	\$ 0
All Other Revenues	1,000	1,000	0
Total Revenues	388,702	388,702	0
Expenditures:			
Public Safety:			
Personal Services	468,767	347,444	121,323
Materials and Supplies	114,000	47,064	66,936
Contractual Services	21,300	19,509	1,791
Other Expenditures	4,100	1,846	2,254
Capital Outlay	4,500	0	4,500
Total Expenditures	612,667	415,863	196,804
Excess of Expenditures Over Revenues	(223,965)	(27,161)	196,804
Other Financing Sources (Uses):			
Transfers In	99,675	99,675	0
Advances In	0	100,000	100,000
Advances Out	0	(100,000)	(100,000)
Total Other Financing Sources (Uses)	99,675	99,675	0
Net Change in Fund Balance	(124,290)	72,514	196,804
Fund Balance at Beginning of Year	364,563	364,563	0
Fund Balance at End of Year	\$ 240,273	\$ 437,077	\$ 196,804

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, 2020

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	8,500	14,671	\$ 6,171
All Other Revenues	0	46	46
Total Revenues	<u>8,500</u>	<u>14,717</u>	<u>6,217</u>
Expenditures:			
Judicial:			
Contractual Services	55,000	1,098	53,902
Total Expenditures	<u>55,000</u>	<u>1,098</u>	<u>53,902</u>
Net Change in Fund Balance	(46,500)	13,619	60,119
Fund Balance at Beginning of Year	101,565	101,565	0
Fund Balance at End of Year	<u>\$ 55,065</u>	<u>\$ 115,184</u>	<u>\$ 60,119</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, 2020

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 384	\$ 384
Intergovernmental Revenues	51,330	67,800	16,470
Fines and Forfeitures	298,999	322,659	23,660
All Other Revenues	1,757	2,105	348
Total Revenues	<u>352,086</u>	<u>392,948</u>	<u>40,862</u>
Expenditures:			
Judicial:			
Personal Services	36,137	19,063	17,074
Materials and Supplies	5,000	8	4,992
Contractual Services	804,594	151,263	653,331
Other Expenditures	12,500	11,909	591
Capital Outlay	264,414	194,615	69,799
Total Expenditures	<u>1,122,645</u>	<u>376,858</u>	<u>745,787</u>
Net Change in Fund Balance	(770,559)	16,090	786,649
Fund Balance at Beginning of Year	2,165,263	2,165,263	0
Prior Year Encumbrances	30,708	30,708	0
Fund Balance at End of Year	<u>\$ 1,425,412</u>	<u>\$ 2,212,061</u>	<u>\$ 786,649</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, 2020

PROBATION SUPERVISION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 78,500	\$ 87,099	\$ 8,599
All Other Revenues	0	350	\$ 350
Total Revenues	<u>78,500</u>	<u>87,449</u>	<u>8,949</u>
Expenditures:			
Public Safety:			
Personal Services	93,454	42,469	50,985
Materials and Supplies	2,000	0	2,000
Contractual Services	53,500	899	52,601
Total Expenditures	<u>148,954</u>	<u>43,368</u>	<u>105,586</u>
Net Change in Fund Balance	(70,454)	44,081	114,535
Fund Balance at Beginning of Year	596,841	596,841	0
Fund Balance at End of Year	<u>\$ 526,387</u>	<u>\$ 640,922</u>	<u>\$ 114,535</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, 2020

COMMON PLEAS MENTAL HEALTH GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 33,234	\$ 33,234	\$ 0
Total Revenues	<u>33,234</u>	<u>33,234</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	73,550	53,402	20,148
Contractual Services	5,000	0	5,000
Other Expenditures	5,000	898	4,102
Total Expenditures	<u>83,550</u>	<u>54,300</u>	<u>29,250</u>
Net Change in Fund Balance	(50,316)	(21,066)	29,250
Fund Balance at Beginning of Year	110,481	110,481	0
Fund Balance at End of Year	<u>\$ 60,165</u>	<u>\$ 89,415</u>	<u>\$ 29,250</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, 2020

PERMISSIVE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 500,000	\$ 514,142	\$ 14,142
Total Revenues	<u>500,000</u>	<u>514,142</u>	<u>14,142</u>
Expenditures:			
Public Works:			
Capital Outlay	1,287,117	631,805	655,312
Total Expenditures	<u>1,287,117</u>	<u>631,805</u>	<u>655,312</u>
Net Change in Fund Balance	(787,117)	(117,663)	669,454
Fund Balance at Beginning of Year	1,726,790	1,726,790	0
Prior Year Encumbrances	537,117	537,117	0
Fund Balance at End of Year	<u>\$ 1,476,790</u>	<u>\$ 2,146,244</u>	<u>\$ 669,454</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, 2020

COUNTY LODGINGS TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 486,682	\$ 514,095	\$ 27,413
Total Revenues	<u>486,682</u>	<u>514,095</u>	<u>27,413</u>
Expenditures:			
Community and Economic Development:			
Contractual Services	549,372	549,372	0
Total Expenditures	<u>549,372</u>	<u>549,372</u>	<u>0</u>
Net Change in Fund Balance	(62,690)	(35,277)	27,413
Fund Balance at Beginning of Year	70,816	70,816	0
Fund Balance at End of Year	<u>\$ 8,126</u>	<u>\$ 35,539</u>	<u>\$ 27,413</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, 2020

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 38,761	\$ 41,526	\$ 2,765
Total Revenues	<u>38,761</u>	<u>41,526</u>	<u>2,765</u>
Expenditures:			
Human Services:			
Other Expenditures	46,000	44,951	1,049
Total Expenditures	<u>46,000</u>	<u>44,951</u>	<u>1,049</u>
Net Change in Fund Balance	(7,239)	(3,425)	3,814
Fund Balance at Beginning of Year	19,951	19,951	0
Fund Balance at End of Year	<u>\$ 12,712</u>	<u>\$ 16,526</u>	<u>\$ 3,814</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, 2020

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	2,405,000	2,723,221	\$ 318,221
Licenses and Permits	0	15	15
Total Revenues	2,405,000	2,723,236	318,236
Expenditures:			
Legislative and Executive:			
Personal Services	951,953	565,766	386,187
Materials and Supplies	26,500	3,625	22,875
Contractual Services	789,904	640,978	148,926
Other Expenditures	15,000	5,385	9,615
Capital Outlay	35,000	0	35,000
Total Expenditures	1,818,357	1,215,754	602,603
Net Change in Fund Balance	586,643	1,507,482	920,839
Fund Balance at Beginning of Year	4,129,398	4,129,398	0
Prior Year Encumbrances	29,904	29,904	0
Fund Balance at End of Year	\$ 4,745,945	\$ 5,666,784	\$ 920,839

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, 2020

WORKFORCE INVESTMENT BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,295,711	\$ 2,046,635	\$ (249,076)
Total Revenues	<u>2,295,711</u>	<u>2,046,635</u>	<u>(249,076)</u>
Expenditures:			
Human Services:			
Personal Services	160,097	160,040	57
Materials and Supplies	1,953	1,953	0
Contractual Services	2,124,677	2,120,136	4,541
Other Expenditures	17,300	16,970	330
Capital Outlay	7,618	7,618	0
Total Expenditures	<u>2,311,645</u>	<u>2,306,717</u>	<u>4,928</u>
Net Change in Fund Balance	(15,934)	(260,082)	(244,148)
Fund Balance at Beginning of Year	(44,066)	(44,066)	0
Prior Year Encumbrances	60,000	60,000	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (244,148)</u>	<u>\$ (244,148)</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, 2020

YOUTH SERVICES SUBSIDY FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,211,749	\$ 1,206,945	\$ (4,804)
Charges for Services	5,000	10,127	5,127
All Other Revenues	63,000	96,864	33,864
Total Revenues	<u>1,279,749</u>	<u>1,313,936</u>	<u>34,187</u>
Expenditures:			
Public Safety:			
Personal Services	2,075,384	1,779,894	295,490
Materials and Supplies	54,400	28,485	25,915
Contractual Services	910,279	518,578	391,701
Other Expenditures	6,800	509	6,291
Capital Outlay	41,972	36,126	5,846
Total Expenditures	<u>3,088,835</u>	<u>2,363,592</u>	<u>725,243</u>
Excess of Expenditures Over Revenues	(1,809,086)	(1,049,656)	759,430
Other Financing Sources:			
Sale of Assets	0	6	6
Transfers In	936,948	966,800	29,852
Total Other Financing Sources	<u>936,948</u>	<u>966,806</u>	<u>29,858</u>
Net Change in Fund Balance	(872,138)	(82,850)	789,288
Fund Balance at Beginning of Year	1,179,087	1,179,087	0
Prior Year Encumbrances	190,027	190,027	0
Fund Balance at End of Year	<u>\$ 496,976</u>	<u>\$ 1,286,264</u>	<u>\$ 789,288</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, 2020

CRIME VICTIM GRANT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 76,606	\$ 76,606	\$ 0
Total Revenues	<u>76,606</u>	<u>76,606</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	102,120	89,031	13,089
Other Expenditures	5,694	5,693	1
Total Expenditures	<u>107,814</u>	<u>94,724</u>	<u>13,090</u>
Excess of Expenditures Over Revenues	(31,208)	(18,118)	13,090
Other Financing Sources:			
Transfers In	22,000	22,000	0
Total Other Financing Sources	<u>22,000</u>	<u>22,000</u>	<u>0</u>
Net Change in Fund Balance	(9,208)	3,882	13,090
Fund Balance at Beginning of Year	9,208	9,208	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 13,090</u>	<u>\$ 13,090</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, 2020

INDIGENT DRIVER ALCOHOL TREATMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 67,004	\$ 71,088	\$ 4,084
Total Revenues	<u>67,004</u>	<u>71,088</u>	<u>4,084</u>
Expenditures:			
Public Safety:			
Contractual Services	24,000	14,000	10,000
Total Expenditures	<u>24,000</u>	<u>14,000</u>	<u>10,000</u>
Net Change in Fund Balance	43,004	57,088	14,084
Fund Balance at Beginning of Year	572,538	572,538	0
Prior Year Encumbrances	7,000	7,000	0
Fund Balance at End of Year	<u>\$ 622,542</u>	<u>\$ 636,626</u>	<u>\$ 14,084</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, 2020

TREASURER TAX CERTIFICATE ADMIN FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 4,629	\$ 1,160
Total Revenues	<u>0</u>	<u>4,629</u>	<u>1,160</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	5,000	2,962	27,915
Total Expenditures	<u>5,000</u>	<u>2,962</u>	<u>27,915</u>
Net Change in Fund Balance	(5,000)	1,667	6,667
Fund Balance at Beginning of Year	29,075	29,075	0
Fund Balance at End of Year	<u>\$ 24,075</u>	<u>\$ 30,742</u>	<u>\$ 6,667</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, 2020

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 190,423	\$ 380,846	\$ 190,423
All Other Revenues	0	12,338	12,338
Total Revenues	<u>190,423</u>	<u>393,184</u>	<u>202,761</u>
Expenditures:			
Legislative and Executive:			
Personal Services	351,531	338,709	12,822
Materials and Supplies	2,500	129	2,371
Contractual Services	58,629	50,655	7,974
Other Expenditures	6,882	321	6,561
Capital Outlay	8,600	7,878	722
Total Expenditures	<u>428,142</u>	<u>397,692</u>	<u>30,450</u>
Net Change in Fund Balance	(237,719)	(4,508)	233,211
Fund Balance at Beginning of Year	697,201	697,201	0
Prior Year Encumbrances	16,729	16,729	0
Fund Balance at End of Year	<u>\$ 476,211</u>	<u>\$ 709,422</u>	<u>\$ 233,211</u>

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

COAP GRANT OPIOID ABUSE PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 459,450	\$ 198,267	\$ (261,183)
All Other Revenues	34,070	34,070	0
Total Revenues	493,520	232,337	(261,183)
Expenditures:			
Public Safety:			
Personal Services	17,489	17,478	11
Contractual Services	390,184	390,184	0
Other Expenditures	3,014	3,013	1
Total Expenditures	410,687	410,675	12
Excess (Deficiency) of Revenues Over (Under) Expenditures	82,833	(178,338)	(261,171)
Other Financing Sources (Uses):			
Advances In	0	400,000	400,000
Advances Out	(400,000)	(400,000)	0
Total Other Financing Sources (Uses)	(400,000)	0	400,000
Net Change in Fund Balance	(317,167)	(178,338)	138,829
Fund Balance at Beginning of Year	176,536	176,536	0
Prior Year Encumbrances	140,631	140,631	0
Fund Balance at End of Year	\$ 0	\$ 138,829	\$ 138,829

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, 2020

CCMEP/TANF FUND			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 438,418	\$ 399,636	\$ (38,782)
All Other Revenues	0	3,803	3,803
Total Revenues	438,418	403,439	(34,979)
Expenditures:			
Human Services:			
Personal Services	200,681	180,733	19,948
Materials and Supplies	4,514	4,039	475
Contractual Services	223,217	169,527	53,690
Other Expenditures	553	432	121
Capital Outlay	13,853	13,854	(1)
Total Expenditures	442,818	368,585	74,233
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,400)	34,854	39,254
Other Financing Uses:			
Advances Out	(80,000)	(80,000)	0
Total Other Financing Uses	(80,000)	(80,000)	0
Net Change in Fund Balance	(84,400)	(45,146)	39,254
Fund Balance at Beginning of Year	21,317	21,317	0
Prior Year Encumbrances	63,083	63,083	0
Fund Balance at End of Year	\$ 0	\$ 39,254	\$ 39,254

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, 2020

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,000	\$ 80,000	\$ 0
Total Revenues	<u>80,000</u>	<u>80,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	89,572	74,701	14,871
Total Expenditures	<u>89,572</u>	<u>74,701</u>	<u>14,871</u>
Net Change in Fund Balance	(9,572)	5,299	14,871
Fund Balance at Beginning of Year	49,251	49,251	0
Fund Balance at End of Year	<u>\$ 39,679</u>	<u>\$ 54,550</u>	<u>\$ 14,871</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, 2020

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	81,753	96,642	14,889
All Other Revenues	1,876	1,876	0
Total Revenues	<u>113,629</u>	<u>128,518</u>	<u>14,889</u>
Expenditures:			
Health:			
Personal Services	160,220	145,239	14,981
Materials and Supplies	24,000	9,722	14,278
Contractual Services	36,104	21,354	14,750
Other Expenditures	4,500	843	3,657
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>228,824</u>	<u>177,158</u>	<u>51,666</u>
Net Change in Fund Balance	(115,195)	(48,640)	66,555
Fund Balance at Beginning of Year	1,259,123	1,259,123	0
Prior Year Encumbrances	1,004	1,004	0
Fund Balance at End of Year	<u>\$ 1,144,932</u>	<u>\$ 1,211,487</u>	<u>\$ 66,555</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, 2020

SHERIFF GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 174,256	\$ 191,242	\$ 16,986
Charges for Services	100,000	114,154	14,154
All Other Revenues	25,000	26,163	1,163
Total Revenues	<u>299,256</u>	<u>331,559</u>	<u>32,303</u>
Expenditures:			
Public Safety:			
Personal Services	178,580	119,976	58,604
Materials and Supplies	7,200	2,323	4,877
Contractual Services	137,166	133,922	3,244
Capital Outlay	54,500	45,900	8,600
Total Expenditures	<u>377,446</u>	<u>302,121</u>	<u>75,325</u>
Net Change in Fund Balance	(78,190)	29,438	107,628
Fund Balance at Beginning of Year	903,370	903,370	0
Fund Balance at End of Year	<u>\$ 825,180</u>	<u>\$ 932,808</u>	<u>\$ 107,628</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, 2020

WORKFORCE INVESTMENT ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 642,591	\$ 532,920	\$ (109,671)
All Other Revenues	25,000	42,177	17,177
Total Revenues	<u>667,591</u>	<u>575,097</u>	<u>(92,494)</u>
Expenditures:			
Human Services:			
Personal Services	262,213	232,280	29,933
Materials and Supplies	3,800	3,317	483
Contractual Services	423,964	377,320	46,644
Other Expenditures	694	600	94
Capital Outlay	64,866	60,559	4,307
Total Expenditures	<u>755,537</u>	<u>674,076</u>	<u>81,461</u>
Net Change in Fund Balance	(87,946)	(98,979)	(11,033)
Fund Balance at Beginning of Year	19,187	19,187	0
Prior Year Encumbrances	68,755	68,755	0
Fund Balance at End of Year	<u>\$ (4)</u>	<u>\$ (11,037)</u>	<u>\$ (11,033)</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, 2020

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	1,675	1,675	0
Fund Balance at End of Year	<u><u>\$ 1,675</u></u>	<u><u>\$ 1,675</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 FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

PASS THROUGH GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 235,294	\$ 235,294	\$ 0
Total Revenues	<u>235,294</u>	<u>235,294</u>	<u>0</u>
Expenditures:			
Public Safety:			
Contractual Services	50,200	50,000	200
Other Expenditures	<u>235,294</u>	<u>235,294</u>	<u>0</u>
Total Expenditures	<u>285,494</u>	<u>285,294</u>	<u>200</u>
Net Change in Fund Balance	(50,200)	(50,000)	200
Fund Balance at Beginning of Year	50,200	50,200	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 200</u>	<u>\$ 200</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, 2020

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 641,846	\$ 657,167	\$ 15,321
Charges for Services	360,920	449,600	88,680
All Other Revenues	0	30	30
Total Revenues	1,002,766	1,106,797	104,031
Expenditures:			
Public Safety:			
Personal Services	801,400	665,515	135,885
Materials and Supplies	30,125	21,440	8,685
Contractual Services	461,285	286,472	174,813
Other Expenditures	17,250	12,524	4,726
Capital Outlay	38,241	31,081	7,160
Total Expenditures	1,348,301	1,017,032	331,269
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(345,535)	89,765	435,300
Other Financing Sources:			
Transfers In	10,000	10,000	0
Total Other Financing Sources	10,000	10,000	0
Net Change in Fund Balance	(335,535)	99,765	435,300
Fund Balance at Beginning of Year	827,210	827,210	0
Fund Balance at End of Year	\$ 491,675	\$ 926,975	\$ 435,300

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, 2020

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,161,644	\$ 2,141,115	\$ (20,529)
Charges for Services	736,000	848,633	112,633
All Other Revenues	35,000	77,314	42,314
Total Revenues	2,932,644	3,067,062	134,418
Expenditures:			
Human Services:			
Personal Services	3,130,437	2,754,556	375,881
Materials and Supplies	66,000	34,804	31,196
Contractual Services	383,714	346,759	36,955
Other Expenditures	44,782	19,384	25,398
Capital Outlay	9,375	5,994	3,381
Total Expenditures	3,634,308	3,161,497	472,811
Excess of Expenditures Over Revenues	(701,664)	(94,435)	607,229
Other Financing Sources:			
Sale of Assets	0	184	184
Transfers In	286,664	286,664	0
Total Other Financing Sources	286,664	286,848	184
Net Change in Fund Balance	(415,000)	192,413	607,413
Fund Balance at Beginning of Year	722,358	722,358	0
Fund Balance at End of Year	\$ 307,358	\$ 914,771	\$ 607,413

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, 2020

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,070,927	\$ 917,244	\$ (153,683)
Charges for Services	2,500	2,500	0
All Other Revenues	49,482	49,482	0
Total Revenues	<u>1,122,909</u>	<u>969,226</u>	<u>(153,683)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	83,967	82,550	1,417
Materials and Supplies	1,153	1,152	1
Contractual Services	1,900	1,514	386
Other Expenditures	57,606	57,600	6
Capital Outlay	1,552,699	1,468,575	84,124
Total Expenditures	<u>1,697,325</u>	<u>1,611,391</u>	<u>85,934</u>
Net Change in Fund Balance	(574,416)	(642,165)	(67,749)
Fund Balance at Beginning of Year	325,321	325,321	0
Prior Year Encumbrances	379,657	379,657	0
Fund Balance at End of Year	<u>\$ 130,562</u>	<u>\$ 62,813</u>	<u>\$ (67,749)</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, 2020

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,180	\$ 17,750	\$ 1,570
Total Revenues	<u>16,180</u>	<u>17,750</u>	<u>1,570</u>
Expenditures:			
Public Safety:			
Personal Services	3,045	761	2,284
Contractual Services	<u>4,000</u>	<u>1,300</u>	<u>2,700</u>
Total Expenditures	<u>7,045</u>	<u>2,061</u>	<u>4,984</u>
Net Change in Fund Balance	9,135	15,689	6,554
Fund Balance at Beginning of Year	205,558	205,558	0
Fund Balance at End of Year	<u>\$ 214,693</u>	<u>\$ 221,247</u>	<u>\$ 6,554</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, 2020

CHILDREN SERVICES BOARD FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 4,736,757	\$ 5,432,905	\$ 696,148
All Other Revenues	5,000	28,198	23,198
Total Revenues	<u>4,741,757</u>	<u>5,461,103</u>	<u>719,346</u>
Expenditures:			
Human Services:			
Personal Services	3,624,701	3,117,191	507,510
Materials and Supplies	66,700	39,931	26,769
Contractual Services	5,390,620	4,279,974	1,110,646
Other Expenditures	372,500	355,536	16,964
Capital Outlay	59,979	59,040	939
Total Expenditures	<u>9,514,500</u>	<u>7,851,672</u>	<u>1,662,828</u>
Excess of Expenditures Over Revenues	(4,772,743)	(2,390,569)	2,382,174
Other Financing Sources:			
Transfers In	<u>4,097,273</u>	<u>4,097,273</u>	<u>0</u>
Total Other Financing Sources	<u>4,097,273</u>	<u>4,097,273</u>	<u>0</u>
Net Change in Fund Balance	(675,470)	1,706,704	2,382,174
Fund Balance at Beginning of Year	7,761,765	7,761,765	0
Prior Year Encumbrances	13,700	13,700	0
Fund Balance at End of Year	<u>\$ 7,099,995</u>	<u>\$ 9,482,169</u>	<u>\$ 2,382,174</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, 2020

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 61,799	\$ 61,799	\$ 0
Fines and Forfeitures	173,037	181,266	8,229
Total Revenues	<u>234,836</u>	<u>243,065</u>	<u>8,229</u>
Expenditures:			
Judicial:			
Materials and Supplies	1,300	0	1,300
Contractual Services	297,350	273,056	24,294
Capital Outlay	80,900	21,261	59,639
Total Expenditures	<u>379,550</u>	<u>294,317</u>	<u>85,233</u>
Net Change in Fund Balance	(144,714)	(51,252)	93,462
Fund Balance at Beginning of Year	780,806	780,806	0
Fund Balance at End of Year	<u>\$ 636,092</u>	<u>\$ 729,554</u>	<u>\$ 93,462</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, 2020

COGNITIVE INTERVENTION PROGRAM FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 49,937	\$ 54,128	\$ 4,191
All Other Revenues	17,183	19,226	2,043
Total Revenues	<u>67,120</u>	<u>73,354</u>	<u>6,234</u>
Expenditures:			
Public Safety:			
Personal Services	101,109	52,350	48,759
Materials and Supplies	35,800	29,901	5,899
Contractual Services	36,000	13,090	22,910
Other Expenditures	1,500	0	1,500
Total Expenditures	<u>174,409</u>	<u>95,341</u>	<u>79,068</u>
Net Change in Fund Balance	(107,289)	(21,987)	85,302
Fund Balance at Beginning of Year	371,297	371,297	0
Fund Balance at End of Year	<u>\$ 264,008</u>	<u>\$ 349,310</u>	<u>\$ 85,302</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, 2020

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 1,850	\$ 2,026	\$ 176
Total Revenues	<u>1,850</u>	<u>2,026</u>	<u>176</u>
Expenditures:			
Public Safety:			
Materials and Supplies	4,000	2,219	1,781
Contractual Services	2,000	788	1,212
Capital Outlay	1,000	305	695
Total Expenditures	<u>7,000</u>	<u>3,312</u>	<u>3,688</u>
Net Change in Fund Balance	(5,150)	(1,286)	3,864
Fund Balance at Beginning of Year	15,577	15,577	0
Fund Balance at End of Year	<u>\$ 10,427</u>	<u>\$ 14,291</u>	<u>\$ 3,864</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, 2020

LAW ENFORCEMENT TRUST FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 31,932	\$ 31,932
Total Revenues	<u>0</u>	<u>31,932</u>	<u>31,932</u>
Expenditures:			
Public Safety:			
Materials and Supplies	1,000	0	1,000
Contractual Services	35,000	29,579	5,421
Other Expenditures	1,000	735	265
Capital Outlay	1,000	0	1,000
Total Expenditures	<u>38,000</u>	<u>30,314</u>	<u>7,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,000)	1,618	39,618
Other Financing Sources:			
Sale of Assets	0	2,125	2,125
Total Other Financing Sources	<u>0</u>	<u>2,125</u>	<u>2,125</u>
Net Change in Fund Balance	(38,000)	3,743	41,743
Fund Balance at Beginning of Year	133,816	133,816	0
Fund Balance at End of Year	<u>\$ 95,816</u>	<u>\$ 137,559</u>	<u>\$ 41,743</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, 2020

HAZARDOUS MATERIALS EMERGENCY PLAN FUND

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

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

TACTICAL RESPONSE UNIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 5,000	\$ 6,000	\$ 1,000
All Other Revenues	7,458	7,930	472
Total Revenues	<u>12,458</u>	<u>13,930</u>	<u>1,472</u>
Expenditures:			
Public Safety:			
Personal Services	800	0	800
Materials and Supplies	5,169	3,698	1,471
Contractual Services	1,880	1,817	63
Other Expenditures	1,020	211	809
Capital Outlay	61,330	60,812	518
Total Expenditures	<u>70,199</u>	<u>66,538</u>	<u>3,661</u>
Excess of Expenditures Over Revenues	(57,741)	(52,608)	5,133
Other Financing Sources:			
Transfers In	14,174	13,844	(330)
Total Other Financing Sources	<u>14,174</u>	<u>13,844</u>	<u>(330)</u>
Net Change in Fund Balance	(43,567)	(38,764)	4,803
Fund Balance at Beginning of Year	57,020	57,020	0
Fund Balance at End of Year	<u>\$ 13,453</u>	<u>\$ 18,256</u>	<u>\$ 4,803</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, 2020

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 3,700	\$ 3,700	\$ 0
Total Revenues	<u>3,700</u>	<u>3,700</u>	<u>0</u>
Expenditures:			
Human Services:			
Contractual Services	10,000	0	10,000
Other Expenditures	34,000	0	34,000
Total Expenditures	<u>44,000</u>	<u>0</u>	<u>44,000</u>
Net Change in Fund Balance	(40,300)	3,700	44,000
Fund Balance at Beginning of Year	123,222	123,222	0
Fund Balance at End of Year	<u>\$ 82,922</u>	<u>\$ 126,922</u>	<u>\$ 44,000</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, 2020

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 8,269	\$ 8,269
Total Revenues	<u>0</u>	<u>8,269</u>	<u>8,269</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(30,000)	8,269	38,269
Fund Balance at Beginning of Year	110,233	110,233	0
Fund Balance at End of Year	<u>\$ 80,233</u>	<u>\$ 118,502</u>	<u>\$ 38,269</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, 2020

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 691,996	\$ 729,582	\$ 400,351
Charges for Services	66,877	70,888	5,279
All Other Revenues	43,989	43,989	5,751
Total Revenues	<u>802,862</u>	<u>844,459</u>	<u>411,381</u>
Expenditures:			
Human Services:			
Materials and Supplies	139,800	88,650	302
Contractual Services	1,031,180	716,477	53,694
Other Expenditures	40,700	19,229	19,618
Capital Outlay	522,491	520,370	1,709
Total Expenditures	<u>1,734,171</u>	<u>1,344,726</u>	<u>75,323</u>
Excess of Expenditures Over Revenues	(931,309)	(500,267)	431,042
Other Financing Sources:			
Sale of Assets	<u>5,051</u>	<u>5,051</u>	<u>0</u>
Total Other Financing Sources	<u>5,051</u>	<u>5,051</u>	<u>0</u>
Net Change in Fund Balance	(926,258)	(495,216)	431,042
Fund Balance at Beginning of Year	1,287,751	1,287,751	0
Prior Year Encumbrances	286,671	286,671	0
Fund Balance at End of Year	<u>\$ 648,164</u>	<u>\$ 1,079,206</u>	<u>\$ 431,042</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

TAX INCREMENT FINANCING FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	395,000	395,000	0
Interest and Fiscal Charges	47,227	47,225	2
Total Expenditures	<u>442,227</u>	<u>442,225</u>	<u>2</u>
Net Change in Fund Balance	(442,227)	(442,225)	2
Fund Balance at Beginning of Year	1,327,625	1,327,625	0
Fund Balance at End of Year	<u>\$ 885,398</u>	<u>\$ 885,400</u>	<u>\$ 2</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

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

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

RADIO SYSTEM BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Debt Service:			
Principal Retirement	870,000	870,000	0
Interest and Fiscal Charges	41,974	41,974	0
Total Expenditures	<u>911,974</u>	<u>911,974</u>	<u>0</u>
Excess of Expenditures Over Revenues	(911,974)	(911,974)	0
Other Financing Sources:			
Transfers In	911,974	911,974	0
Total Other Financing Sources	<u>911,974</u>	<u>911,974</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	70,000	70,000	0
Interest and Fiscal Charges	120,413	120,413	0
Total Expenditures	<u>190,413</u>	<u>190,413</u>	<u>0</u>
Net Change in Fund Balance	(190,413)	(190,413)	\$ 0
Fund Balance at Beginning of Year	3,036,263	3,036,263	0
Fund Balance at End of Year	<u>\$ 2,845,850</u>	<u>\$ 2,845,850</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	8,985,000	8,985,000	0
Interest and Fiscal Charges	1,111,450	1,111,450	0
Total Expenditures	<u>10,096,450</u>	<u>10,096,450</u>	<u>0</u>
Excess of Expenditures Over Revenues	(10,096,450)	(10,096,450)	0
Other Financing Sources:			
Transfers In	10,096,450	10,096,450	0
Total Other Financing Sources	<u>10,096,450</u>	<u>10,096,450</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	479	479	0
Fund Balance at End of Year	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 406,217	\$ 406,217
All Other Revenues	0	6,110	5,751
Total Revenues	<u>0</u>	<u>412,327</u>	<u>411,968</u>
Expenditures:			
Capital Outlay	220,904	166,673	54,231
Total Expenditures	<u>220,904</u>	<u>166,673</u>	<u>54,231</u>
Net Change in Fund Balance	(220,904)	245,654	466,558
Fund Balance at Beginning of Year	518,301	518,301	0
Prior Year Encumbrances	82,744	82,744	0
Fund Balance at End of Year	<u>\$ 380,141</u>	<u>\$ 846,699</u>	<u>\$ 466,558</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

REDEVELOPMENT TAX EQUIVALENT FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Payments in Lieu of Taxes	\$ 467,700	\$ 467,700	\$ 0
Intergovernmental Revenues	71,781	71,781	0
Total Revenues	<u>539,481</u>	<u>539,481</u>	0
Expenditures:			
Public Works:			
Capital Outlay	133,442	133,441	1
Total Expenditures	<u>133,442</u>	<u>133,441</u>	1
Excess of Revenues Over Expenditures	406,039	406,040	1
Other Financing Uses:			
Advances Out	(115,282)	(115,282)	0
Total Other Financing Uses	<u>(115,282)</u>	<u>(115,282)</u>	0
Net Change in Fund Balance	290,757	290,758	1
Fund Balance at Beginning of Year	169,846	169,846	0
Prior Year Encumbrances	46,630	46,630	0
Fund Balance at End of Year	<u>\$ 507,233</u>	<u>\$ 507,234</u>	<u>\$ 1</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

SCHEURER-SMITH TRUST FUND

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

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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

Communications Rotary Fund

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

WARREN COUNTY, OHIO
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2020

	Storm Water	Communications	
	Rotary	Total	
Assets:			
<i>Current Assets:</i>			
Cash, Cash Equivalents, and Investments	\$ 121,047	\$ 287,674	\$ 408,721
Receivables:			
Accounts	0	2,884	2,884
Special Assessments	318,150	0	318,150
Due from Other Funds	0	1,662	1,662
Total Current Assets	439,197	292,220	731,417
<i>Noncurrent Assets:</i>			
Net Pension Asset	545	0	545
Total Noncurrent Assets	545	0	545
Total Assets	439,742	292,220	731,962
Deferred Outflows of Resources:			
Pension	9,460	0	9,460
OPEB	6,806	0	6,806
Total Deferred Outflows of Resources	16,266	0	16,266
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	610	2,606	3,216
Intergovernmental Payable	503	0	503
Due to Other Funds	254	0	254
Total Current Liabilities	1,367	2,606	3,973
<i>Noncurrent Liabilities</i>			
Net Pension Liability	54,698	0	54,698
Net OPEB Liability	37,950	0	37,950
Total Noncurrent Liabilities	92,648	0	92,648
Total Liabilities	94,015	2,606	96,621
Deferred Inflows of Resources:			
Pension	56,944	0	56,944
OPEB	34,130	0	34,130
Total Deferred Inflows of Resources	91,074	0	91,074
Net Position:			
Unrestricted	270,919	289,614	560,533
Total Net Position	\$ 270,919	\$ 289,614	\$ 560,533

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Storm Water	Communications	Total
	Rotary		
Operating Revenues:			
Charges for Services	\$ 0	\$ 67,525	\$ 67,525
Special Assessments	321,263	0	321,263
Total Operating Revenues	<u>321,263</u>	<u>67,525</u>	<u>388,788</u>
Operating Expenses:			
Personal Services	5,462	0	5,462
Contractual Services	253,477	0	253,477
Other Operating Expenses	18,554	38,894	57,448
Total Operating Expenses	<u>277,493</u>	<u>38,894</u>	<u>316,387</u>
Change in Net Position	43,770	28,631	72,401
Net Position Beginning of Year, restated	<u>227,149</u>	<u>260,983</u>	<u>488,132</u>
Net Position End of Year	<u>\$ 270,919</u>	<u>\$ 289,614</u>	<u>\$ 560,533</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 308,260	\$ 65,174	\$ 373,434
Cash Payments for Goods and Services	(279,116)	(39,207)	(318,323)
Cash Payments to Employees	(56,463)	0	(56,463)
Net Cash Provided (Used) by Operating Activities	<u>(27,319)</u>	<u>25,967</u>	<u>(1,352)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(27,319)	25,967	(1,352)
Cash and Cash Equivalents at Beginning of Year, restated	148,366	261,707	410,073
Cash and Cash Equivalents at End of Year	<u>\$ 121,047</u>	<u>\$ 287,674</u>	<u>\$ 408,721</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$ 121,047	\$ 287,674	\$ 408,721
Cash and Cash Equivalents at End of Year	<u>\$ 121,047</u>	<u>\$ 287,674</u>	<u>\$ 408,721</u>
<u>Reconciliation of Operating Income to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income	\$ 43,770	\$ 28,631	\$ 72,401
Adjustments to Reconcile Operating Income to			
Net Cash Provided (Used) by Operating Activities:			
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:			
(Increase) Decrease in Accounts Receivable	0	(1,999)	(1,999)
(Increase) Decrease in Due from Other Funds	0	(352)	(352)
(Increase) Decrease in Special Assessment Receivable	(13,003)	0	(13,003)
(Increase) Decrease in Net Pension Asset	(99)	0	(99)
(Increase) Decrease in Deferred Outflows - Pension	38,101	0	38,101
(Increase) Decrease in Deferred Outflows - OPEB	6,364	0	6,364
Increase (Decrease) in Accounts Payable	(7,040)	(313)	(7,353)
Increase (Decrease) in Accrued Wages and Benefits	(2,260)	0	(2,260)
Increase (Decrease) in Due to Other Funds	(45)	0	(45)
Increase (Decrease) in Intergovernmental Payables	(5,331)	0	(5,331)
Increase (Decrease) in Compensated Absences	(9,064)	0	(9,064)
Increase (Decrease) in Net Pension Liability	(60,630)	0	(60,630)
Increase (Decrease) in Net OPEB Liability	(16,655)	0	(16,655)
Increase (Decrease) in Deferred Inflows - Pension	(290)	0	(290)
Increase (Decrease) in Deferred Inflows - OPEB	<u>(1,137)</u>	<u>0</u>	<u>(1,137)</u>
Total Adjustments	<u>(71,089)</u>	<u>(2,664)</u>	<u>(73,753)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (27,319)</u></u>	<u><u>\$ 25,967</u></u>	<u><u>\$ (1,352)</u></u>

See accompanying notes to the basic financial statements

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, 2020

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 224,641	\$ 3,357,602	\$ 1,344,243	\$ 354,129	\$ 217,262	\$ 5,497,877
Receivables:						
Accounts	11,098	495,752	0	0	4,614	511,464
Intergovernmental	0	0	0	0	0	0
Due from Other Funds	34,371	0	561,711	0	35,592	631,674
Inventory of Supplies at Cost	0	0	0	0	27,476	27,476
Prepaid Items	0	0	96,931	108,279	0	205,210
Total Current Assets	270,110	3,853,354	2,002,885	462,408	284,944	6,873,701
<i>Non Current Assets:</i>						
Net Pension Asset	636	909	636	0	0	2,181
Depreciable Capital Assets, Net	28,398	0	0	0	0	28,398
Total Non Current Assets	29,034	909	636	0	0	30,579
Total Assets	299,144	3,854,263	2,003,521	462,408	284,944	6,904,280
Deferred Outflows of Resources:						
Pension	10,489	22,405	10,564	0	0	43,458
OPEB	7,097	14,686	7,520	0	0	29,303
Total Deferred Outflows of Resources	17,586	37,091	18,084	0	0	72,761
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	26,396	21,075	10,170	20,880	28,545	107,066
Accrued Wages and Benefits Payable	2,090	2,583	1,734	0	0	6,407
Intergovernmental Payable	314	399	267	0	0	980
Claims Payable	0	1,256,993	0	0	0	1,256,993
Due to Other Funds	0	365	0	0	0	365
Compensated Absences Payable - Current	0	522	523	0	0	1,045
Total Current Liabilities	28,800	1,281,937	12,694	20,880	28,545	1,372,856
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	17,978	14,541	11,396	0	0	43,915
Net Pension Liability	63,814	91,163	63,814	0	0	218,791
Net OPEB Liability	44,275	63,250	44,275	0	0	151,800
Total Long Term Liabilities	126,067	168,954	119,485	0	0	414,506
Total Liabilities	154,867	1,450,891	132,179	20,880	28,545	1,787,362
Deferred Inflows of Resources:						
Pension	20,944	19,761	26,046	0	0	66,751
OPEB	10,482	9,005	13,989	0	0	33,476
Total Deferred Inflows of Resources	31,426	28,766	40,035	0	0	100,227
Net Position:						
Investment in Capital Assets	28,398	0	0	0	0	28,398
Unrestricted	102,039	2,411,697	1,849,391	441,528	256,399	5,061,054
Total Net Position	\$ 130,437	\$ 2,411,697	\$ 1,849,391	\$ 441,528	\$ 256,399	\$ 5,089,452

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 436,304	\$ 10,476,785	\$ 561,921	\$ 16,331	\$ 500,154	\$ 11,991,495
Other Operating Revenue	0	635,329	18,800	0	0	654,129
Total Operating Revenues	436,304	11,112,114	580,721	16,331	500,154	12,645,624
Operating Expenses:						
Personal Services	73,205	365,788	358,220	0	0	797,213
Contractual Services	93,803	375,048	93,324	0	0	562,175
Materials and Supplies	319,346	304	0	344,918	541,976	1,206,544
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	11,182,521	0	0	0	11,182,521
Other Operating Expenses	61	635,284	0	0	0	635,345
Total Operating Expenses	491,917	12,558,945	451,544	344,918	541,976	14,389,300
Operating Income (Loss)	(55,613)	(1,446,831)	129,177	(328,587)	(41,822)	(1,743,676)
Nonoperating Revenue:						
Other Nonoperating Revenue	807	0	0	0	0	807
Total Nonoperating Revenues	807	0	0	0	0	807
Change in Net Position	(54,806)	(1,446,831)	129,177	(328,587)	(41,822)	(1,742,869)
Net Position Beginning of Year	185,243	3,858,528	1,720,214	770,115	298,221	6,832,321
Net Position End of Year	\$ 130,437	\$ 2,411,697	\$ 1,849,391	\$ 441,528	\$ 256,399	\$ 5,089,452

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 449,887	\$ 10,626,042	\$ 770,190	\$ 16,331	\$ 519,759	\$ 12,382,209
Cash Payments for Goods and Services	(424,398)	(1,010,725)	(184,943)	(348,096)	(528,498)	(2,496,660)
Cash Payments to Employees	(68,038)	(11,099,067)	(354,837)	0	0	(11,521,942)
Net Cash Provided (Used) by Operating Activities	<u>(42,549)</u>	<u>(1,483,750)</u>	<u>230,410</u>	<u>(331,765)</u>	<u>(8,739)</u>	<u>(1,636,393)</u>
Cash Flows from Noncapital Financing Activities:						
Other Nonoperating Receipts	807	0	0	0	0	807
Net Cash Provided by Noncapital Financing Activities	<u>807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>807</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(41,742)	(1,483,750)	230,410	(331,765)	(8,739)	(1,635,586)
Cash and Cash Equivalents at Beginning of Year	266,383	4,841,352	1,113,833	685,894	226,001	7,133,463
Cash and Cash Equivalents at End of Year	<u>\$ 224,641</u>	<u>\$ 3,357,602</u>	<u>\$ 1,344,243</u>	<u>\$ 354,129</u>	<u>\$ 217,262</u>	<u>\$ 5,497,877</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 224,641	\$ 3,357,602	\$ 1,344,243	\$ 354,129	\$ 217,262	\$ 5,497,877
Cash and Cash Equivalents at End of Year	<u>\$ 224,641</u>	<u>\$ 3,357,602</u>	<u>\$ 1,344,243</u>	<u>\$ 354,129</u>	<u>\$ 217,262</u>	<u>\$ 5,497,877</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (55,613)	\$ (1,446,831)	\$ 129,177	\$ (328,587)	\$ (41,822)	\$ (1,743,676)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,502	0	0	0	0	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(3,426)	(494,472)	28,016	0	(412)	(470,294)
(Increase) Decrease in Due from Other Funds	17,009	8,400	161,453	0	20,017	206,879
(Increase) Decrease in Prepaid Items	0	0	(96,931)	(24,058)	0	(120,989)
(Increase) Decrease in Inventory	0	0	0	0	(572)	(572)
(Increase) Decrease in Net Pension Asset	(240)	(463)	(240)	0	0	(943)
(Increase) Decrease in Deferred Outflows - Pension	21,639	19,522	27,762	0	0	68,923
(Increase) Decrease in Deferred Outflows - OPEB	(3,016)	(5,582)	1,610	0	0	(6,988)
Increase (Decrease) in Accounts Payable	(11,188)	(66)	5,540	20,880	14,050	29,216
Increase (Decrease) in Accrued Wages and Benefits	431	440	189	0	0	1,060
Increase (Decrease) in Due to Other Funds	0	(23)	(228)	0	0	(251)
Increase (Decrease) in Intergovernmental Payables	65	69	29	0	0	163
Increase (Decrease) in Claims Payable	0	420,993	0	0	0	420,993
Increase (Decrease) in Compensated Absences	735	3,087	(2,223)	0	0	1,599
Increase (Decrease) in Net Pension Liability	(38,700)	(24,165)	(38,700)	0	0	(101,565)
Increase (Decrease) in Net OPEB Liability	(4,263)	8,645	(4,263)	0	0	119
Increase (Decrease) in Deferred Inflows - Pension	18,683	17,839	12,787	0	0	49,309
Increase (Decrease) in Deferred Inflows - OPEB	9,833	8,857	6,432	0	0	25,122
Total Adjustments	<u>7,562</u>	<u>(36,919)</u>	<u>101,233</u>	<u>(3,178)</u>	<u>33,083</u>	<u>101,781</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (42,549)</u>	<u>\$ (1,483,750)</u>	<u>\$ 230,410</u>	<u>\$ (331,765)</u>	<u>\$ (8,739)</u>	<u>\$ (1,636,393)</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Fiduciary Funds

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

Custodial Funds

Non-Entity Holdings Funds

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

Drug Task Force Fund

Mental Health Recovery Board Fund

Regional Planning Commission Fund

Fire Response Fund

Health District Fund

Park District Fund

Soil & Water Fund

Undivided Monies Fund

To account for the collection of various monies, including taxes, local government funding, gasoline taxes, motor vehicle license taxes, etc., that are periodically distributed to local governments in the County, excluding Warren County itself.

Segregated Custodial Fund

To maintain and account for the accumulation and disbursement of escrowed monies and similar sources.

Other Custodial Fund

To maintain and account for the accumulation and disbursement of all other custodial collections.

WARREN COUNTY, OHIO
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2020

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Assets:					
Cash, Cash Equivalents, and Investments	\$ 764,723	\$ 9,855,361	\$ 12,160,028	\$ 948,710	\$ 206,545
Cash in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	5,802,837	10,926,686	0	0
Accounts	35,446	26,651	0	0	584
Intergovernmental	0	2,141	60,107	0	0
Total Assets	800,169	15,686,990	23,146,821	948,710	207,129
Liabilities:					
Accounts Payable	1,800	133,910	508,313	45,607	705
Intergovernmental Payable	4,731	60,303	63,620	1,131	417
Deposits Payable	0	0	0	0	0
Total Liabilities	6,531	194,213	571,933	46,738	1,122
Deferred Inflows of Resources:					
Property Taxes Levied for Next Fiscal Year	0	5,802,837	10,926,686	0	0
Total Deferred Inflows of Resources	0	5,802,837	10,926,686	0	0
Net Position:					
Restricted for individuals, organizations and other governments	793,638	9,689,940	11,648,202	901,972	206,007
Total Net Position	\$ 793,638	\$ 9,689,940	\$ 11,648,202	\$ 901,972	\$ 206,007

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 671,175	\$ 0	\$ 5,059,572	\$ 0	\$ 1,510,115	\$ 31,176,229
0	0	0	4,818,331	0	4,818,331
0	0	400,104,295	0	0	416,833,818
0	0	13,786	0	20,515	96,982
0	0	153,825	0	0	216,073
<u>671,175</u>	<u>0</u>	<u>405,331,478</u>	<u>4,818,331</u>	<u>1,530,630</u>	<u>453,141,433</u>
273	0	0	0	260,967	951,575
954	0	5,238,719	4,818,331	699,152	10,887,358
<u>176,489</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,350</u>	<u>187,839</u>
<u>177,716</u>	<u>0</u>	<u>5,238,719</u>	<u>4,818,331</u>	<u>971,469</u>	<u>12,026,772</u>
0	0	400,104,295	0	0	416,833,818
0	0	400,104,295	0	0	416,833,818
<u>493,459</u>	<u>0</u>	<u>(11,536)</u>	<u>0</u>	<u>559,161</u>	<u>24,280,843</u>
<u>\$ 493,459</u>	<u>\$ 0</u>	<u>\$ (11,536)</u>	<u>\$ 0</u>	<u>\$ 559,161</u>	<u>\$ 24,280,843</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Additions:					
Taxes	\$ 0	\$ 3,046,337	\$ 5,917,711	\$ 0	\$ 0
Intergovernmental Revenues	225,459	2,344,424	6,805,564	1,052,576	282,060
Licenses and Permits	0	1,869,887	0	0	0
Investment Earnings	0	0	103	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	198,673	1,500	0	0	0
Other Custodial Collections	461,441	181,006	78,261	1,094,531	175,247
Total Additions	885,573	7,443,154	12,801,639	2,147,107	457,307
Deductions:					
Distributions to the State of Ohio	0	0	0	27,846	0
Distributions of State Funds	0	0	10,786,665	0	0
Distributions as Fiscal Agent	727,963	6,403,530	2,078,283	1,829,449	436,321
Distributions of Fines and Forfeitures	0	0	0	0	0
Distributions of Taxes	0	0	0	0	0
Other Custodial Distributions	0	0	0	0	0
Total Deductions	727,963	6,403,530	12,864,948	1,857,295	436,321
Change in Net Position	157,610	1,039,624	(63,309)	289,812	20,986
Net Position Beginning of Year, restated	636,028	8,650,316	11,711,511	612,160	185,021
Net Position End of Year	\$ 793,638	\$ 9,689,940	\$ 11,648,202	\$ 901,972	\$ 206,007

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 0	\$ 0	\$ 384,794,124	\$ 0	\$ 21,543	\$ 393,779,715
924,058	0	12,094,245	0	0	23,728,386
0	0	0	0	0	1,869,887
0	0	0	0	0	103
0	0	642,761	0	0	642,761
0	0	0	0	0	200,173
99,687	27,118	38,216	65,848,826	48,804,381	116,808,714
<u>1,023,745</u>	<u>27,118</u>	<u>397,569,346</u>	<u>65,848,826</u>	<u>48,825,924</u>	<u>537,029,739</u>
0	0	49,042	0	2,014,903	2,091,791
0	0	11,942,853	0	0	22,729,518
879,836	0	716,221	0	10,366,861	23,438,464
0	0	33,297	0	0	33,297
0	0	384,836,769	0	21,543	384,858,312
0	27,118	76,160	65,848,826	37,039,567	102,991,671
<u>879,836</u>	<u>27,118</u>	<u>397,654,342</u>	<u>65,848,826</u>	<u>49,442,874</u>	<u>536,143,053</u>
143,909	0	(84,996)	0	(616,950)	886,686
349,550	0	73,460	0	1,176,111	23,394,157
<u>\$ 493,459</u>	<u>\$ 0</u>	<u>\$ (11,536)</u>	<u>\$ 0</u>	<u>\$ 559,161</u>	<u>\$ 24,280,843</u>



STATISTICAL SECTION



***S*STATISTICAL *T*ABLES**

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

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

S 2 – S 11

Revenue Capacity

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

S 12 – S 21

Debt Capacity

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.

S 22 – S 29

Demographic and Economic Information

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.

S 30 – S 33

Operating Information

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.

S 34 – S 51

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)*

	2011	2012	2013	2014
Governmental Activities:				
Net Investment in Capital Assets	\$84,264,510	\$91,645,601	\$91,841,230	\$101,160,373
Restricted	105,859,570	112,180,708	118,558,889	114,844,167
Unrestricted	21,990,171	19,716,416	23,876,754	(10,299,037)
Total Governmental Activities Net Position	<u><u>\$212,114,251</u></u>	<u><u>\$223,542,725</u></u>	<u><u>\$234,276,873</u></u>	<u><u>\$205,705,503</u></u>
Business-type Activities:				
Net Investment in Capital Assets	\$195,365,789	\$196,276,896	\$192,001,095	\$193,130,833
Restricted	65,192	0	0	0
Unrestricted	28,319,700	25,478,533	28,018,215	22,720,635
Total Business-type Activities Net Position	<u><u>\$223,750,681</u></u>	<u><u>\$221,755,429</u></u>	<u><u>\$220,019,310</u></u>	<u><u>\$215,851,468</u></u>
Primary Government:				
Net Investment in Capital Assets	\$279,630,299	\$287,922,497	\$283,842,325	\$294,291,206
Restricted	105,924,762	112,180,708	118,558,889	114,844,167
Unrestricted	50,309,871	45,194,949	51,894,969	12,421,598
Total Primary Government Net Position	<u><u>\$435,864,932</u></u>	<u><u>\$445,298,154</u></u>	<u><u>\$454,296,183</u></u>	<u><u>\$421,556,971</u></u>

Source: Warren County Auditor's Office

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

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

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Net Position was restated to account for fund reclassifications.

<hr/> <hr/>					
2015	2016	2017	2018	2019	2020
\$105,717,834	\$109,867,619	\$121,965,514	\$127,268,827	\$146,598,235	\$162,666,192
122,315,715	134,296,761	140,541,689	155,272,013	138,026,095	142,986,953
(7,318,658)	(12,442,902)	(52,515,352)	(55,075,356)	(25,208,155)	(10,773,415)
<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$209,991,851</u>	<u>\$227,465,484</u>	<u>\$259,416,175</u>	<u>\$294,879,730</u>
\$186,570,228	\$182,926,810	\$178,510,206	\$172,887,158	\$175,018,867	\$181,388,232
0	0	0	0	0	0
30,173,405	39,822,386	43,728,466	50,549,081	54,361,781	54,444,915
<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$222,238,672</u>	<u>\$223,436,239</u>	<u>\$229,380,648</u>	<u>\$235,833,147</u>
\$292,288,062	\$292,794,429	\$300,475,720	\$300,155,985	\$321,617,102	\$344,054,424
122,315,715	134,296,761	140,541,689	155,272,013	138,026,095	142,986,953
22,854,747	27,379,484	(8,786,886)	(4,526,275)	29,153,626	43,671,500
<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$432,230,523</u>	<u>\$450,901,723</u>	<u>\$488,796,823</u>	<u>\$530,712,877</u>

Warren County, Ohio

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

	2011	2012	2013	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$22,950,881	\$21,846,409	\$21,163,009	\$25,697,153
Judicial	9,968,293	10,600,831	9,578,991	10,245,183
Public Safety	32,918,838	30,235,088	32,633,993	32,523,550
Public Works	10,877,264	10,610,939	16,199,240	16,941,023
Health	739,922	719,384	751,215	803,660
Human Services	43,470,337	42,878,607	42,798,814	44,781,022
Community and Economic Development	1,277,322	1,144,044	718,423	839,410
Interest and Fiscal Charges	1,279,520	1,261,821	1,347,515	984,976
Total Governmental Activities Expenses	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>
Business-type Activities:				
Water	12,628,721	13,624,951	12,324,785	13,199,905
Sewer	10,866,142	10,241,487	11,791,668	11,353,148
Sheriff	3,850,834	4,305,137	3,681,418	3,939,563
Communications Rotary	44,833	35,554	37,935	95,203
Storm Water	226,487	270,936	268,922	305,221
Total Business-type Activities Expenses	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>
Total Primary Government Expenses	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,472,833	\$6,555,688	\$7,969,461	\$8,356,380
Judicial	3,850,177	3,825,532	3,474,492	3,951,971
Public Safety	3,217,028	3,435,708	4,229,470	3,506,114
Public Works	319,754	188,263	742,190	290,728
Health	643,008	615,907	644,580	642,561
Human Services	1,782,327	2,151,616	2,423,820	1,455,148
Community and Economic Development	15,470	91,574	248,724	11,016
Operating Grants and Contributions	16,295,747	15,417,995	17,895,487	21,466,029
Capital Grants and Contributions	5,118,467	7,017,529	3,751,090	7,095,137
Total Governmental Activities	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>
Program Revenues	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>

2015	2016	2017	2018	2019	2020
\$20,947,312	\$22,962,392	\$24,078,050	\$25,074,165	\$28,974,703	\$30,888,251
10,031,641	10,936,582	12,361,315	12,535,055	12,241,806	12,141,938
32,704,802	36,381,006	39,189,369	39,818,785	46,405,203	38,713,607
14,097,496	14,782,537	18,184,420	17,381,535	19,438,257	19,438,689
721,478	772,568	535,798	537,045	682,810	583,835
46,556,568	50,592,701	56,157,383	52,725,413	57,004,894	51,881,748
1,868,539	1,012,399	766,686	2,297,984	4,129,047	4,007,994
856,805	759,944	660,137	553,316	1,061,127	864,963
<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>	<u>150,923,298</u>	<u>169,937,847</u>	<u>158,521,025</u>
13,570,477	13,793,369	15,085,541	14,713,668	15,907,890	15,876,007
11,471,919	12,348,975	12,273,719	14,910,173	13,077,880	13,639,852
4,033,407	4,434,600	5,053,791	5,515,248	6,454,759	5,674,712
51,731	38,060	53,592	56,391	45,170	38,894
229,600	324,893	415,770	392,029	373,286	278,598
<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>	<u>35,587,509</u>	<u>35,858,985</u>	<u>35,508,063</u>
<u>\$157,141,775</u>	<u>\$169,140,026</u>	<u>\$184,815,571</u>	<u>\$186,510,807</u>	<u>\$205,796,832</u>	<u>\$194,029,088</u>
\$7,781,430	\$8,089,838	\$7,831,534	\$8,012,025	\$11,358,358	\$7,717,392
4,205,338	3,972,238	4,407,438	4,471,351	1,636,051	3,696,417
3,358,883	3,965,564	4,338,569	4,259,076	3,989,374	3,985,589
377,913	176,725	278,202	242,076	605,125	145,828
654,082	603,316	563,995	601,508	571,761	575,886
2,445,466	1,674,231	1,528,271	1,727,990	1,841,059	1,594,192
42,996	5,970	5,657	2,500	2,500	2,500
18,474,444	21,473,325	23,574,422	25,081,870	30,347,714	36,030,673
<u>1,702,284</u>	<u>2,145,499</u>	<u>13,219,479</u>	<u>6,205,207</u>	<u>15,963,650</u>	<u>4,105,186</u>
<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>	<u>50,603,603</u>	<u>66,315,592</u>	<u>57,853,663</u>

(continued)

Warren County, Ohio

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

	2011	2012	2013	2014
Charges for Services				
Water	9,703,555	10,294,904	9,613,585	10,005,920
Sewer	7,606,032	8,316,165	8,307,475	8,764,591
Sheriff	3,087,525	3,634,642	3,944,816	3,853,398
Communications Rotary	75,203	44,618	57,352	96,224
Storm Water	21,075	17,140	247,109	250,504
Operating Grants and Contributions	30,300	30,759	31,232	0
Capital Grants and Contributions	5,709,307	4,144,480	4,167,040	7,430,418
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	<u>26,232,997</u>	<u>26,482,708</u>	<u>26,368,609</u>	<u>30,401,055</u>
<i>Total Primary Government</i>				
<i>Program Revenues</i>	<u>64,947,808</u>	<u>65,782,520</u>	<u>67,747,923</u>	<u>77,176,139</u>
Net (Expense)/Revenue				
Governmental Activities	(84,767,566)	(79,997,311)	(83,811,886)	(86,040,893)
Business-type Activities	(1,384,020)	(1,995,357)	(1,736,119)	1,508,015
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$33,514,620	\$43,046,232	\$44,046,309	\$44,333,710
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	28,359,838	30,624,218	32,701,492	35,006,529
Other Local Taxes	86,772	6,135	332	260
Grants and Entitlements not				
Restricted to Specific Programs	16,474,349	16,603,808	17,883,188	18,946,910
Investment Earnings	2,050,124	1,133,851	(97,693)	2,058,230
Miscellaneous	(15,591)	11,541	12,406	11,866
Transfers	(606,261)	0	0	0
<i>Total Governmental Activities</i>	<u>79,863,851</u>	<u>91,425,785</u>	<u>94,546,034</u>	<u>100,357,505</u>
Business-type Activities:				
Investment Earnings	34	105	0	0
Miscellaneous	0	0	0	0
Transfers	606,261	0	0	0
Special Item-Gain on Transfer of Operations:	0	0	0	0
<i>Total Business-type Activities</i>	<u>606,295</u>	<u>105</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$80,470,146</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>
Change in Net Position				
Governmental Activities	(\$4,903,715)	\$11,428,474	\$10,734,148	\$14,316,612
Business-type Activities	(777,725)	(1,995,252)	(1,736,119)	1,508,015
<i>Total Primary Government Change in Net Position</i>	<u>(\$5,681,440)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>

Source: Warren County Auditor's Office

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

Revenue by Product Category					
2015	2016	2017	2018	2019	2020
10,557,413	11,734,574	13,072,900	13,663,149	14,848,477	15,244,031
8,955,427	10,030,296	9,541,003	9,911,652	10,115,363	10,136,225
4,036,459	4,128,694	4,317,357	4,643,269	4,682,461	4,905,396
132,943	81,961	63,592	80,082	74,586	67,525
254,550	261,778	265,851	277,726	336,855	321,263
0	0	0	0	0	0
<u>6,312,507</u>	<u>9,476,954</u>	<u>10,269,657</u>	<u>8,209,198</u>	<u>11,723,609</u>	<u>10,491,315</u>
<u>30,249,299</u>	<u>35,714,257</u>	<u>37,530,360</u>	<u>36,785,076</u>	<u>41,781,351</u>	<u>41,165,755</u>
<u>69,292,135</u>	<u>77,820,963</u>	<u>93,277,927</u>	<u>87,388,679</u>	<u>108,096,943</u>	<u>99,019,418</u>
<u>(88,741,805)</u>	<u>(96,093,423)</u>	<u>(96,185,591)</u>	<u>(100,319,695)</u>	<u>(103,622,255)</u>	<u>(100,667,362)</u>
<u>892,165</u>	<u>4,774,360</u>	<u>4,647,947</u>	<u>1,197,567</u>	<u>5,922,366</u>	<u>5,657,692</u>
<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>	<u>(\$91,537,644)</u>	<u>(\$99,122,128)</u>	<u>(\$97,699,889)</u>	<u>(\$95,009,670)</u>
\$46,638,924	\$48,595,401	\$50,276,781	\$44,740,810	\$44,172,056	\$43,311,776
0	0	0	0	5,602,178	5,002,423
37,382,106	39,550,594	40,717,666	51,992,878	56,435,562	58,384,010
271	373	421	0	0	0
18,111,930	17,886,740	17,579,024	16,390,393	18,640,748	20,115,301
1,605,704	946,193	3,205,637	4,533,137	9,689,339	9,069,380
12,258	160,029	305,388	136,110	111,520	248,027
0	(39,320)	0	0	0	0
<u>103,751,193</u>	<u>107,100,010</u>	<u>112,084,917</u>	<u>117,793,328</u>	<u>134,651,403</u>	<u>136,130,917</u>
0	0	0	0	0	776,713
0	0	0	0	2,834	18,094
0	39,320	0	0	0	0
0	1,191,883	0	0	0	0
0	1,231,203	0	0	2,834	794,807
<u>\$103,751,193</u>	<u>\$108,331,213</u>	<u>\$112,084,917</u>	<u>\$117,793,328</u>	<u>\$134,654,237</u>	<u>\$136,925,724</u>
\$15,009,388	\$11,006,587	\$15,899,326	\$17,473,633	\$31,029,148	\$35,463,555
892,165	6,005,563	4,647,947	1,197,567	5,925,200	6,452,499
<u>\$15,901,553</u>	<u>\$17,012,150</u>	<u>\$20,547,273</u>	<u>\$18,671,200</u>	<u>\$36,954,348</u>	<u>\$41,916,054</u>

Warren County, Ohio

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

	2011	2012	2013	2014
General Fund				
Nonspendable	\$260,626	\$31,219	\$23,622	\$118,589
Assigned	2,625,739	1,868,372	5,291,802	2,300,426
Unassigned	<u>26,374,353</u>	<u>26,453,683</u>	<u>23,161,515</u>	<u>27,856,716</u>
<i>Total General Fund</i>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>	<u>30,275,731</u>
All Other Governmental Funds				
Nonspendable	988,969	836,316	2,608,124	2,669,190
Restricted	77,898,965	80,484,434	84,772,293	87,687,837
Committed	6,374,050	8,798,193	11,090,997	8,335,590
Unassigned	<u>(91,510)</u>	<u>(879,646)</u>	<u>(721,592)</u>	<u>(2,743,047)</u>
<i>Total All Other Governmental Funds</i>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>	<u>95,949,570</u>
<i>Total Governmental Funds</i>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>	<u>\$126,225,301</u>

Source: Warren County Auditor's Office

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Fund Balance was restated to account for fund reclassifications.

2015	2016	2017	2018	2019	2020
\$14,530	\$11,173	\$53,443	\$227,985	\$1,428,656	\$1,463,168
3,000,240	3,300,189	5,985,074	3,863,962	2,276,170	1,543,161
<u>29,472,049</u>	<u>28,444,831</u>	<u>31,828,796</u>	<u>41,394,877</u>	<u>53,380,686</u>	<u>69,336,034</u>
<u>32,486,819</u>	<u>31,756,193</u>	<u>37,867,313</u>	<u>45,486,824</u>	<u>57,085,512</u>	<u>72,342,363</u>
2,145,522	2,275,284	1,280,303	988,425	1,773,386	1,829,615
92,251,541	100,042,934	107,275,427	115,092,170	155,314,943	144,024,063
11,663,371	17,270,495	19,546,024	25,443,791	30,188,876	38,585,182
(843,113)	(1,035,223)	(1,693,032)	(344,266)	(1,267)	(9,530)
<u>105,217,321</u>	<u>118,553,490</u>	<u>126,408,722</u>	<u>141,180,120</u>	<u>187,275,938</u>	<u>184,429,330</u>
<u>\$137,704,140</u>	<u>\$150,309,683</u>	<u>\$164,276,035</u>	<u>\$186,666,944</u>	<u>\$244,361,450</u>	<u>\$256,771,693</u>

Warren County, Ohio

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

	2011	2012	2013	2014
Revenues:				
Taxes	\$63,687,694	\$75,424,433	\$78,539,863	\$81,179,735
Payment in Lieu of Taxes (1)	0	0	0	0
Intergovernmental Revenues	34,437,987	36,645,811	35,627,277	40,371,800
Charges for Services	13,784,895	12,698,839	14,322,046	13,886,374
Licenses and Permits	12,489	11,546	12,421	11,881
Investment Earnings	2,442,583	1,223,141	(177,969)	2,078,922
Special Assessments	1,713,292	1,337,407	1,974,904	1,321,980
Fines and Forfeitures	1,298,994	1,695,676	1,555,168	1,464,896
All Other Revenue	2,382,008	2,814,312	3,969,630	3,124,962
Total Revenue	119,759,942	131,851,165	135,823,340	143,440,550
Expenditures:				
Current:				
General Government:				
Legislative and Executive	20,377,060	22,269,105	20,913,990	24,836,330
Judicial	9,263,271	9,507,064	9,468,603	10,084,465
Public Safety	29,732,494	30,115,927	30,758,222	31,450,422
Public Works	7,270,195	6,890,600	8,145,703	6,781,163
Health	713,084	719,234	736,077	790,993
Human Services	42,883,850	42,657,872	42,490,549	44,784,175
Community and Economic Development	1,200,266	1,169,642	709,426	829,873
Capital Outlay	9,114,384	10,610,923	16,892,404	19,000,295
Debt Service:				
Principal Retirement	2,937,158	2,892,193	11,747,618	3,473,159
Interest and Fiscal Charges	1,302,481	1,165,557	1,375,520	1,025,137
Total Expenditures	124,794,243	127,998,117	143,238,112	143,056,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,034,301)	3,853,048	(7,414,772)	384,538
Other Financing Sources (Uses):				
Inception of Capital Leases	0	0	8,327,410	0
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	0	254,314	0	0
Special Assessment Bonds Issued	0	0	0	0
General Obligation Bonds Issued	555,810	0	8,611,000	0
Premium on General Obligation Bonds	3,173	0	0	0
Pledged Revenues	0	0	0	0
Transfers In	7,046,311	8,502,294	11,572,894	15,100,434
Transfers Out	(8,952,572)	(9,299,638)	(12,372,894)	(15,900,434)
Total Other Financing Sources (Uses)	(1,347,278)	(543,030)	16,138,410	(800,000)
Net Change in Fund Balance	(\$6,381,579)	\$3,310,018	\$8,723,638	(\$415,462)
Debt Service as a Percentage of Noncapital Expenditures	3.61%	3.38%	9.90%	3.42%

Source: Warren County Auditor's Office

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

2015	2016	2017	2018	2019	2020
\$85,936,717	\$90,116,220	\$92,988,455	\$98,861,221	\$103,886,660	\$105,002,349
0	0	0	0	5,602,178	5,002,423
37,159,816	38,291,382	42,644,173	45,928,927	46,395,284	53,511,348
14,360,672	14,808,160	15,174,059	15,297,745	14,980,742	15,726,705
12,263	12,804	12,638	12,882	13,862	13,807
1,596,930	813,189	3,191,621	3,929,179	10,077,571	9,328,062
1,354,610	1,306,444	1,390,768	943,362	701,710	291,565
1,462,069	1,510,868	1,736,459	1,936,661	1,474,322	1,275,703
3,680,509	2,806,370	2,683,264	2,969,532	3,294,436	2,776,571
<u>145,563,586</u>	<u>149,665,437</u>	<u>159,821,437</u>	<u>169,879,509</u>	<u>186,426,765</u>	<u>192,928,533</u>
21,030,071	21,088,042	21,481,634	21,884,643	25,412,347	27,936,155
10,206,280	10,889,249	10,501,637	10,849,259	10,840,734	10,969,740
31,565,945	32,977,073	33,932,231	34,994,880	35,564,657	35,798,193
8,504,917	7,836,445	9,064,793	8,197,651	10,322,500	8,764,778
761,050	761,785	532,564	491,450	526,507	568,030
46,992,012	48,996,353	52,945,538	51,728,436	51,689,279	49,137,907
1,881,304	974,813	840,665	2,160,486	3,639,736	3,948,784
8,811,601	9,385,124	12,118,779	14,209,275	26,083,213	31,666,752
3,459,908	3,668,951	3,207,570	2,224,701	9,740,511	10,769,749
896,102	797,740	674,760	567,294	1,157,099	1,395,788
<u>134,109,190</u>	<u>137,375,575</u>	<u>145,300,171</u>	<u>147,308,075</u>	<u>174,976,583</u>	<u>180,955,876</u>
11,454,396	12,289,862	14,521,266	22,571,434	11,450,182	11,972,657
0	0	0	0	0	0
0	0	0	0	0	267,799
1,000,000	0	0	0	0	0
0	0	129,254	0	620,221	0
0	0	0	0	42,500,000	0
0	0	0	0	1,841,703	0
0	0	292,535	0	0	0
15,753,634	20,003,560	16,104,380	16,020,303	24,585,819	33,950,604
(16,553,634)	(20,042,880)	(16,371,815)	(16,286,743)	(24,949,656)	(33,950,604)
<u>200,000</u>	<u>(39,320)</u>	<u>154,354</u>	<u>(266,440)</u>	<u>44,598,087</u>	<u>267,799</u>
<u>\$11,654,396</u>	<u>\$12,250,542</u>	<u>\$14,675,620</u>	<u>\$22,304,994</u>	<u>\$56,048,269</u>	<u>\$12,240,456</u>
3.42%	3.49%	2.83%	2.03%	7.08%	7.94%

Warren County, Ohio

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

Collection year	2011	2012	2013	2014
Real Property (2)				
Assessed			(3)	
Residential/Agricultural	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360
Commercial/Industrial/Public Utility	899,990,910	881,568,940	841,267,660	841,493,780
Actual	15,564,232,486	15,641,814,886	15,077,794,885	15,188,960,400
Personal Property - Public Utility (2)				
Assessed	227,822,150	236,416,170	278,705,790	285,162,200
Actual	258,888,807	268,654,739	316,711,125	324,047,955
Total				
Assessed	5,675,303,520	5,711,051,380	5,555,934,000	5,601,298,340
Actual	15,823,121,293	15,910,469,624	15,394,506,010	15,513,008,350
Assessed Value as a Percentage of Actual Value	35.87%	35.89%	36.09%	36.11%
Total Direct Tax Rate	7.78	7.78	7.78	7.78

Source: Warren County Auditor's Office

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

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

All personal property collections from 2011-2014, are unpaid delinquent collections from prior tax years.

(3) A triennial update of property values was done in 2012 resulting in the decrease of assessed property values in 2013.

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

(5) BDD rate reduced 1.5 starting in 2018.

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

2015	2016	2017	2018	2019	2020
	(4)			(6)	
\$4,548,499,230	\$5,002,741,950	\$5,108,590,010	\$5,233,469,080	\$6,028,821,500	\$6,181,182,070
862,154,640	890,946,780	903,153,890	932,392,620	973,301,300	1,027,120,660
15,459,011,060	16,839,110,660	17,176,411,143	17,616,747,714	20,006,065,143	20,595,150,657
292,369,620	297,320,090	329,708,200	354,092,590	403,781,490	416,020,050
332,238,205	337,863,739	374,668,409	402,377,943	458,842,602	472,750,057
5,703,023,490	6,191,008,820	6,341,452,100	6,519,954,290	7,405,904,290	7,624,322,780
15,791,249,265	17,176,974,399	17,551,079,552	18,019,125,657	20,464,907,745	21,067,900,714
36.12%	36.04%	36.13%	36.18%	36.19%	36.19%
7.78	7.78	7.78	6.28	6.28	6.28
			(5)	(5)	(5)

Warren County, Ohio

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Direct Rates				
County				
General Fund	2.57	2.57	2.57	2.57
Board of Developmental Disabilities	4.00	4.00	4.00	4.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	<u>7.78</u>	<u>7.78</u>	<u>7.78</u>	<u>7.78</u>
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Warren County Joint Emergency Medical Services	1.80	1.80	1.80	4.41
Warren/Clinton Joint Fire	3.00	3.00	3.00	4.00
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.97	28.90-83.97	28.90-83.97
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	.50-1.00	.50-1.00	.50-1.00	.50-1.00

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

Sources:

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

2015	2016	2017	2018	2019	2020
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	2.50	2.50	2.50
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	6.28	6.28	6.28
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
4.41	4.41	4.41	4.41	4.41	4.41
4.00	4.00	4.00	4.00	4.00	4.00
1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.97	28.90-83.11	28.90-83.11	28.90-83.11	28.90-82.79	29.80-82.79
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.0	.50-1.0	.50-1.0	.50-1.0	.50-1.0	.50-1.0

Warren County, Ohio

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

Name of Taxpayer	Nature of Business	2020		Percent of Total Assessed Value
		Assessed Value	Rank	
Kings Island Park LLC	Amusement Park	\$20,755,930	1	0.29%
Mason Family Resorts LLC	Hotel	18,000,690	2	0.25%
Somerset At Deerfield	Apartments	15,887,550	3	0.22%
Otterbein Lebanon LLC	Retirement Community	12,993,170	4	0.18%
LSREF4 Skyline (OH/NE)	Motels & Cabins	12,960,790	5	0.18%
Inland American Loveland	Apartments	11,812,100	6	0.16%
Hills Properties LTD	Apartments	10,995,500	7	0.15%
Sir Mallard Crossing LLC	Apartments	10,812,790	8	0.15%
Drees Company	Residential Community	9,952,520	9	0.14%
Middletown Regional Hospital	Medical Clinics & Offices	9,475,440	10	0.13%
	Subtotal	133,646,480		1.85%
	All Others	7,074,656,250		98.15%
	Total	<u>\$7,208,302,730</u>		<u>100.00%</u>
2011				
Name of Taxpayer	Nature of Business	2011		Percent of Total Assessed Value
		Assessed Value	Rank	
Procter & Gamble Co	Research/Manufacturing	\$57,195,970	1	1.05%
Kings Island Co	Amusement Park	20,420,300	2	0.38%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.29%
Craig & Frances Lindner Center of Hope	Office Space	12,686,430	4	0.23%
Duke Realty Ohio	Real Estate	10,583,210	5	0.19%
S.M.G. Land Holdings LLC	Real Estate	9,201,560	6	0.17%
Passco Mallard Crossing	Apartments	8,727,520	7	0.16%
Twin Fountains of Mason	Apartments	8,695,050	8	0.16%
Kenwood Lincoln Mercury	Auto Sales	8,452,430	9	0.16%
Community Insurance Co	Insurance/Office Space	7,874,640	10	0.14%
	Subtotal	159,726,970		2.93%
	All Others	5,287,754,400		97.07%
	Total	<u>\$5,447,481,370</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2020 and 2011. 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	2020		Percent of Total Assessed Value
		Assessed Value	Rank	
Duke Energy Ohio Inc	Gas & Electric	\$175,972,580	1	42.30%
Rockies Express Pipeline	Gas Pipeline	109,145,180	2	26.24%
Texan Eastern Transmission Corp	Gas Pipeline & Storage	45,467,660	3	10.93%
Texas Gas Transmission Company	Gas Pipeline & Storage	20,630,790	4	4.96%
Dayton Power & Light	Electric	17,181,580	5	4.13%
Dominion Transmission Inc	Gas Transportation	17,169,470	6	4.13%
Vectren Energy Delivery Inc	Gas Transportation	16,935,900	7	4.07%
ANR Pipeline Company	Gas Pipeline	6,673,810	8	1.60%
Columbia Gas Transmission	Gas Transportation	4,613,450	9	1.11%
AEP Ohio Transmission	Gas Transportation	1,391,440	10	0.33%
	Subtotal	415,181,860		99.80%
	All Others	838,190		0.20%
	Total	<u><u>\$416,020,050</u></u>		<u><u>100.00%</u></u>
Name of Taxpayer	Nature of Business	2011		Percent of Total Assessed Value
		Assessed Value	Rank	
Rockies Express Pipeline LLC	Gas Pipeline & Storage	\$96,178,930	1	42.22%
Duke Energy Ohio LLC	Gas & Electric	74,272,040	2	32.60%
Texas Eastern Transmission LP	Gas Pipeline & Storage	19,422,680	3	8.53%
Dayton Power & Light Co	Gas & Electric	12,760,140	4	5.60%
ANR Pipeline Co	Gas Pipeline & Storage	5,621,870	5	2.47%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	5,129,860	6	2.25%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,928,130	7	1.28%
Columbus Southern Power Co	Gas & Electric	2,390,630	8	1.05%
Banc of America Leasing & Capital	Leasing to Public Utility	2,225,390	9	0.98%
Columbus Gas Transmission Corp	Gas Transportation	621,320	10	0.27%
	Subtotal	221,550,990		97.25%
	All Others	6,271,160		2.75%
	Total	<u><u>\$227,822,150</u></u>		<u><u>100.00%</u></u>

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2020 and 2011.

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2011	2012	2013	2014
Total Current Tax Levy (1)	\$31,692,092	\$41,976,712	\$40,462,609	\$40,340,149
Total Delinquent Levy	<u>2,231,929</u>	<u>3,962,381</u>	<u>1,898,211</u>	<u>1,659,516</u>
Total Levy	33,924,021	45,939,093	42,360,820	41,999,665
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	30,049,225	40,546,414	39,671,026	39,556,557
Percent of Current Levy Collected	94.82%	96.59%	98.04%	98.06%
Delinquent Tax Collections	889,513	1,925,050	1,366,872	1,135,743
Percent of Delinquent Collected	<u>39.85%</u>	<u>48.58%</u>	<u>72.01%</u>	<u>68.44%</u>
Total Tax Collections	30,938,738	42,471,464	41,037,898	40,692,300
Percent of Total Tax Collections to Total Tax Levy				
	91.20%	92.45%	96.88%	96.89%

Source: Warren County Auditor's Office

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

2015	2016	2017	2018	2019	2020
\$41,406,295	\$43,669,333	\$44,709,929	\$37,697,060	\$40,799,664	\$40,668,673
<u>1,246,552</u>	<u>1,411,300</u>	<u>1,229,542</u>	<u>666,160</u>	<u>616,931</u>	<u>833,108</u>
42,652,847	45,080,633	45,939,471	38,363,220	41,416,595	41,501,781
40,449,437	42,836,026	43,850,377	36,612,081	40,183,928	39,741,292
97.69%	98.09%	98.08%	97.12%	98.49%	97.72%
875,917	1,061,367	862,744	430,599	405,356	605,286
<u>70.27%</u>	<u>75.20%</u>	<u>70.17%</u>	<u>64.64%</u>	<u>65.71%</u>	<u>72.65%</u>
41,325,354	43,897,393	44,713,121	37,042,680	40,589,284	40,346,578
96.89%	97.38%	97.33%	96.56%	98.00%	97.22%

Warren County, Ohio

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

Industry (Category)	2011	2012	2013	2014
Sales Tax Payments (1)	\$7,765,654	\$8,146,984	\$8,619,775	\$4,522,487
Direct Pay Tax Return Payments (1)	712,138	804,890	882,631	387,307
Seller's Use Tax Return Payments (1)	3,294,396	3,678,037	4,151,277	2,260,384
Consumer's Use Tax Return Payments (1)	1,008,326	1,351,308	1,538,738	878,142
Motor Vehicle Tax Payments (1)	3,938,727	4,130,794	4,425,416	2,135,611
Watercraft and Outboard Motors (1)	53,548	50,699	61,778	18,373
Department of Liquor Control (1)	80,692	85,986	90,046	47,384
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,824	2,324	2,204	1,412
Sales/Use Tax Voluntary Payments (1)	23,906	27,911	28,974	7,332
Statewide Master Numbers (1)	11,657,003	12,472,932	12,716,921	6,160,406
Sales/Use Tax Assessment Payments (1)	168,025	156,005	128,015	63,104
Streamlined Sales Tax Payments (1)	26,053	22,238	27,981	14,110
Use Tax Amnesty Payments (1)	4,473	21,758	102,910	4,311
State Administrative Rotary Fund (1)	0	0	(327,492)	(165,005)
Sales/Use Tax Refunds Approved (1)	(477,799)	(395,111)	(141,254)	(52,902)
State Adjustment to Prior Allocations (1)	(283,419)	(306,388)	0	0
Non-Resident Motor Vehicle Tax Payments (1)	84,925	82,092	113,791	53,086
Regular Sales (2)	0	0	0	2,973,041
Direct Pay (2)	0	0	0	708,812
Sellers Use (2)	0	0	0	2,276,106
Consumers Use (2)	0	0	0	859,989
Motor Vehicle (2)	0	0	0	2,605,944
Watercraft and Outboard Motors (2)	0	0	0	39,385
Liquor Control (2)	0	0	0	47,064
Voluntary Payments (2)	0	0	0	20,820
Assessment Payments (2)	0	0	0	52,551
Audit Payments (2)	0	0	0	170,874
Sales Tax on Motor Fuel (2)	0	0	0	1,731
Certified Assessment Payments (2)	0	0	0	4,737
Statewide Master (2)	0	0	0	6,787,403
Streamline Sales-Intrastate (2)	0	0	0	808
Streamline Sales-Interstate (2)	0	0	0	1,882
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	63,951
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	1,935,716
Amnesty (2)	0	0	0	595
Amnesty 2018	0	0	0	0
Adjustments (2)	0	0	0	632
Sales/Use Tax Refunds Approved (2)	0	0	0	(63,852)
Administrative Rotary Fund (2) (3)	0	0	0	(184,882)
Total	\$28,058,472	\$30,332,459	\$32,421,711	\$34,638,849

Sales Tax Rate	6.50%	6.50%	6.50-6.75%
Source: State Department of Taxation			
The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.			

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning May 2014. These figures and names are reflective of the total sales tax revenue received through April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning in May 2014. These figures and names are reflective of the total sales tax revenue received from May 2014 moving forward.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2015	2016	2017	2018	2019	2020
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,826,942	6,705,288	6,431,993	8,065,010	10,568,781	7,706,340
1,720,831	1,607,244	1,570,852	790,713	868,168	944,509
4,799,801	5,832,878	5,887,346	7,821,474	9,174,949	12,034,043
1,900,883	1,868,979	2,163,722	2,367,073	2,467,584	2,216,085
5,006,930	5,384,016	5,876,023	7,195,639	7,821,567	8,250,981
59,443	78,562	88,573	125,273	115,270	195,436
98,880	113,969	118,769	154,735	185,317	259,123
99,569	89,401	32,294	16,631	78,791	48,478
135,236	59,134	237,243	156,107	154,406	184,273
95,668	29,939	49,257	79,686	87,919	928,079
3,113	7,160	4,853	9,668	7,010	7,775
177,677	107,180	156,163	155,384	129,697	149,687
13,385,998	13,874,244	14,139,741	16,953,844	18,552,276	17,844,257
18,369	14,263	35,196	36,340	472,649	1,150,703
39,603	25,659	33,935	54,806	132,910	317,678
4	52	41	39	1,356	4,913
0	0	11,720	11,836	13,309	6,483
122,645	168,346	198,414	209,837	231,709	252,689
0	0	0	0	2,751	2,858
3,744,511	3,772,912	3,681,283	4,582,505	4,381,616	3,758,673
1,376	1,347	1,332	5,825	666	0
0	0	0	0	163	0
0	0	0	0	0	0
(405,262)	(500,064)	(162,694)	(26,048)	(330,745)	(48,470)
(368,322)	(392,405)	(405,561)	(487,664)	(551,181)	(562,146)
\$36,463,895	\$38,848,104	\$40,150,495	\$48,278,713	\$54,566,938	\$55,652,447

6.75%

6.75%

6.75%

7.00%

7.00%

7.00%

Warren County, Ohio

*Ratio of Outstanding Debt By Type
Last Ten Years*

	2011	2012	2013	2014
Governmental Activities (1)				
General Obligation Bonds Payable	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090
Special Assessment Bonds Payable	11,541,111	10,180,450	9,431,095	8,405,097
Tax Increment Dist. Revenue Bonds Payable	2,285,000	2,245,000	2,205,000	2,155,000
State 166 Loan Payable	4,669,970	3,978,053	3,257,945	2,508,500
OPWC Loan Payable	0	247,956	235,240	222,524
Capital Leases	5,286	2,029	0	0
Business-type Activities (1)				
Mortgage Revenue Bonds Payable	\$5,178,651	\$0	\$0	\$0
OWDA Loan Payable	13,389,853	15,734,018	15,248,765	14,557,956
OPWC Loan Payable	0	0	0	0
Total Primary Government	<u><u>\$43,931,715</u></u>	<u><u>\$38,427,432</u></u>	<u><u>\$43,101,053</u></u>	<u><u>\$38,905,167</u></u>
Population (2)				
Warren County	215,406	217,310	219,169	221,659
Outstanding Debt Per Capita	\$204	\$177	\$197	\$176
Income (3)				
Personal (in thousands)	\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336
Percentage of Personal Income	0.50%	0.41%	0.50%	0.45%

Sources:

- (1) Warren County Auditor's Office
- (2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.
- (3) US Department of Commerce, Bureau of Economic Analysis

2015	2016	2017	2018	2019	2020
\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926
7,472,884	6,508,405	5,632,634	4,857,585	1,885,011	1,547,978
2,105,000	2,055,000	1,995,000	1,935,000	1,870,000	1,800,000
1,728,521	916,765	71,936	0	0	0
1,209,808	1,097,092	984,376	871,660	758,944	646,228
0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0
13,847,998	13,944,198	12,965,599	11,960,401	10,927,858	11,819,350
0	65,040	43,360	21,680	0	0
<u>\$35,703,383</u>	<u>\$32,165,662</u>	<u>\$28,078,040</u>	<u>\$24,817,434</u>	<u>\$58,811,890</u>	<u>\$48,433,482</u>
224,469	227,063	228,882	232,173	234,602	238,412
\$159	\$142	\$123	\$107	\$251	\$203
\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287
0.32%	0.28%	0.23%	0.19%	0.42%	0.33%

Warren County, Ohio

*Ratios of General Bonded Debt Outstanding
Last Ten Years*

Year	2011 (1)(a)	2012 (1)(a)	2013	2014
Population (1)	215,406	217,310	219,169	221,659
Assessed Value (2)	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
General Bonded Debt (3)				
General Obligation Bonds	\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090
Resources Available to Pay Principal (4) (5)	\$6,861,844	\$6,039,926	\$5,316,459	\$4,286,090
Net General Bonded Debt	\$0	\$0	\$7,406,549	\$6,770,000
Ratio of Net Bonded Debt to Assessed Value	0.0000%	0.0000%	0.1333%	0.1209%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0000%	0.0000%	0.0481%	0.0436%
Net Bonded Debt per Capita	\$0.00	\$0.00	\$33.79	\$30.54

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Warren County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes and dedicated sales taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes and dedicated sales taxes. The Special Assessment Fund is excluded from this amount.
- (5) The number for 2019 has been re-stated due to an error in the number previously reported.

2015	2016	2017	2018	2019	2020
224,469	227,063	228,882	232,173	234,602	238,412
\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780
\$9,339,172	\$7,579,162	\$6,385,135	\$5,171,108	\$43,370,077	\$32,619,926
\$3,359,172	\$2,404,162	\$2,030,135	\$1,651,108	\$18,703,881	\$18,972,976
\$5,980,000	\$5,175,000	\$4,355,000	\$3,520,000	\$24,666,196	\$13,646,950
0.1049%	0.0836%	0.0687%	0.0540%	0.3331%	0.1790%
0.0379%	0.0301%	0.0248%	0.0195%	0.1205%	0.0648%
\$26.64	\$22.79	\$19.03	\$15.16	\$105.14	\$57.24

Warren County, Ohio

*Debt Limitations
Last Ten Years*

Collection Year	2011	2012	2013	2014
Total Debt				
Net Assessed Valuation	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
Debt Limit (1)	140,382,588	141,276,285	137,398,350	138,532,459
County G.O.Debt Outstanding (2) (3)	6,650,000	5,860,000	12,575,000	10,940,000
Less:				
Applicable Debt Service Fund Amounts (4)	(6,650,000)	(5,860,000)	(5,316,459)	(4,286,090)
Net Indebtedness Subject to Limit	0	0	7,258,541	6,653,910
Overall Legal Debt Margin	<u>\$140,382,588</u>	<u>\$141,276,285</u>	<u>\$130,139,809</u>	<u>\$131,878,549</u>
	100.00%	100.00%	94.72%	95.20%
Unvoted Debt				
Net Assessed Valuation	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	56,753,035	57,110,514	55,559,340	56,012,983
Net Indebtedness Subject to Limit	0	0	7,258,541	6,653,910
Overall Legal Debt Margin	<u>\$56,753,035</u>	<u>\$57,110,514</u>	<u>\$48,300,799</u>	<u>\$49,359,073</u>

Source: Warren County Auditor's Office

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Excludes general obligation debt reported in the Enterprise Funds.

Excludes the following : Special Assessment Fund and unamortized premiums.

(3) Numbers for previous years have been changed to exclude unamortized premiums.

(4) Updated to reflect amounts set aside for repayment of general obligation debt.

2015	2016	2017	2018	2019	2020
\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780
141,075,587	153,275,221	157,036,303	161,498,857	183,647,607	189,108,070
9,255,000	7,525,000	6,340,000	5,135,000	41,665,000	31,415,000
(3,359,172)	(2,404,162)	(2,030,135)	(1,651,108)	(18,703,881)	(18,972,976)
5,895,828	5,120,838	4,309,865	3,483,892	22,961,119	12,442,024
<u>\$135,179,759</u>	<u>\$148,154,383</u>	<u>\$152,726,438</u>	<u>\$158,014,965</u>	<u>\$160,686,488</u>	<u>\$176,666,046</u>
95.82%	96.66%	97.26%	97.84%	87.50%	93.42%
\$5,703,023,490	\$6,191,008,820	\$6,341,452,100	\$6,519,954,290	\$7,405,904,290	\$7,624,322,780
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
57,030,235	61,910,088	63,414,521	65,199,543	74,059,043	76,243,228
5,895,828	5,120,838	4,309,865	3,483,892	22,961,119	12,442,024
<u>\$51,134,407</u>	<u>\$56,789,250</u>	<u>\$59,104,656</u>	<u>\$61,715,651</u>	<u>\$51,097,924</u>	<u>\$63,801,204</u>

Warren County, Ohio

*Pledged Revenue Coverage
Last Ten Years*

	2011	2012	2013	2014
Water System Bonds (1)				
Gross Revenues (2)	\$9,862,623	\$10,441,348	\$9,613,585	\$10,005,920
Direct Operating Expenses (3)	7,648,931	8,526,501	7,711,903	8,265,954
Net Revenue Available for Debt Service	2,213,692	1,914,847	1,901,682	1,739,966
Annual Debt Service Requirement	786,295	781,870	0	0
Coverage Excluding Tap-in Fees	2.82	2.45	N/A	N/A
Tap-in Fees (4)	2,636,665	2,103,466	2,367,417	2,438,414
Coverage Including Tap-in Fees	6.17	5.14	N/A	N/A
Sewer System Bonds (1)				
Gross Revenues (2)	\$7,606,032	\$8,316,165	\$8,307,475	\$8,764,591
Direct Operating Expenses (3)	6,873,776	6,646,793	6,517,435	6,431,656
Net Revenue Available for Debt Service	732,256	1,669,372	1,790,040	2,332,935
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	846,579	813,710	1,300,873	1,859,229
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,599,255	\$1,354,407	\$1,407,328	\$1,321,980
January 1 Restricted Fund Balance to pay Debt Service	1,652,259	1,288,155	719,109	575,202
Debt Service				
Principal	1,343,957	1,360,661	1,060,356	1,025,998
Interest	619,402	562,792	492,379	455,349
Coverage	1.66	1.37	1.37	1.28
Tax Increment Financing (TIF) Bonds (1)				
Collections	\$2,432,983	\$2,142,123	\$0	\$0
January 1 Restricted Fund Balance to pay Debt Service	10,549,093	11,043,489	11,251,872	9,342,535
Debt Service				
Principal	1,419,831	1,481,917	1,545,107	1,614,445
Interest	521,743	451,822	364,230	301,707
Coverage	6.69	6.82	5.90	4.88

Source: Warren County Auditor's Office

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

2015	2016	2017	2018	2019	2020
\$10,557,413	\$11,734,574	\$13,072,900	\$13,663,149	\$14,848,477	\$15,674,788
8,671,385	8,680,386	9,709,670	9,454,527	10,577,436	10,148,920
1,886,028	3,054,188	3,363,230	4,208,622	4,271,041	5,525,868
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
3,389,001	3,434,494	4,028,812	3,507,712	4,475,902	4,277,021
N/A	N/A	N/A	N/A	N/A	N/A
\$8,955,427	\$10,030,296	\$9,541,003	\$9,911,652	\$10,115,363 (5)	\$10,482,181
6,560,500	7,161,614	7,020,518	9,701,736	8,066,977	8,144,401
2,394,927	2,868,682	2,520,485	209,916	2,048,386	2,337,780
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,482,081	3,083,743	3,700,153	2,698,927	3,233,878	3,795,910
N/A	N/A	N/A	N/A	N/A	N/A
\$1,356,383	\$1,334,108	\$1,286,133	\$946,676	\$701,710	\$291,565
436,536	405,783	373,459	273,641	233,165	112,971
932,213	964,479	1,005,025	775,049	3,592,795	337,033
403,469	359,701	313,432	271,445	164,176	74,726
1.34	1.31	1.26	1.17	0.25	0.98
\$0	\$0	\$0	\$0	\$0	\$0
5,515,189	3,604,369	2,288,241	1,773,325	1,327,625	885,400
1,674,979	1,736,756	1,209,829	441,936	385,000	395,000
236,215	174,064	106,299	72,980	60,700	47,225
2.89	1.89	1.74	3.44	2.98	2.00

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2011 (4)	2012 (4)	2013	2014
Population (4)				
Warren County	215,406	217,310	219,169	221,659
Income (2)				
Total Personal (in thousands)	\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336
Per Capita (2) (a)	\$40,536	\$42,818	\$39,057	\$39,057
Unemployment Rate (3)				
Federal	8.9%	8.1%	7.0%	6.2%
State	8.6%	7.2%	7.0%	5.7%
Warren County	7.6%	6.3%	6.0%	4.8%
Civilian Work Force Estimates (3)				
State	5,806,000	5,747,900	5,766,000	5,719,500
Warren County	109,200	109,100	110,800	110,700
Total Retail Sales (thousands) (5)				
Warren County	\$2,836,263	\$3,062,820	\$3,270,480	\$3,501,007
Employment Distribution by Occupation (1)				
Manufacturing	11,142	10,284	12,068	14,214
Education	4,440	8,697	5,790	3,909
Service	14,225	15,620	26,433	28,538
Retail	13,024	22,604	16,405	17,099
Medical	5,389	6,533	5,777	6,291
Construction	3,065	3,734	3,559	4,039
Financial	5,256	5,214	5,027	4,709
Restaurants/Accommodations	7,105	8,814	5,850	6,917
Daytime Population (1)	63,646	81,500	80,909	85,710

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2019 for the presentation of 2020 statistics, the County is using the latest information available.
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).
- (5) Warren County Auditor's Office

2015	2016	2017	2018	2019	2020
224,469	227,063	228,882	232,173	234,602	238,412
\$10,990,640	\$11,572,120	\$12,024,592	\$13,002,293	\$13,883,738	\$14,571,287
\$48,962	\$50,964	\$52,536	\$56,003	\$59,180	\$61,118
5.0%	4.7%	4.4%	3.9%	3.7%	6.7%
4.8%	5.0%	4.8%	4.6%	4.1%	5.6%
3.9% ^	3.9% ^	3.9% ^	3.9%	3.1%	3.9%
5,719,872	5,720,387	5,748,400	5,755,000	5,811,750	5,763,300
109,662	111,749	115,600	116,703	119,179	118,838
\$3,732,564	\$3,955,059	\$4,071,767	\$4,175,867	\$4,437,248	\$4,504,807
9,281	10,243	13,032	13,542	14,868	12,473
7,372	6,412	6,270	6,130	5,974	5,435
38,315	38,929	39,388	38,906	38,762	34,182
16,992	17,422	16,923	16,971	16,461	16,358
9,801	10,189	10,034	10,481	10,983	12,030
4,971	4,890	3,970	4,057	4,130	4,141
7,726	7,293	5,186	5,677	5,292	7,182
9,108	9,263	9,121	9,409	9,441	8,114
103,556	104,641	105,402	105,747	114,822	103,147



Warren County, Ohio

Principal Employers *Current Year and Nine Years Ago*

Employer	Nature of Business	2020		
		Number of Employees	Rank	Percentage of Total Employment
Procter and Gamble	Consumer Product Research and Development	3,650	1	3.54%
Macy's Credit and Customer Service	Financial Transaction Processing	2,100	2	2.04%
Luxottica (Lenscrafters)	Eyewear and Lenses	1,853	3	1.80%
Cintas Corporation	Professional Uniforms	1,512	4	1.47%
Wellpoint	Health Insurance	1,300	5	1.26%
Anthem Blue Cross and Blue Shield	Medical Prescriptions	1,300	6	1.26%
Warren County	Government	1,227	7	1.19%
Atrium Medical Center	Outpatient Care	1,200	8	1.16%
Mason City Schools	Public Education	1,184	9	1.15%
Humana Care	Healthcare Resource Management	1,000	10	0.97%
	Total	16,326		15.84%
	Total Employment within the County	103,147		
Employer	Nature of Business	2011		
		Number of Employees	Rank	Percentage of Total Employment
Macy's Credit Services	Financial Processing Services	1,945	1	2.21%
Procter & Gamble	Research and Development	1,900	2	2.16%
Luxottica Retail	Optical Goods	1,858	3	2.11%
Atrium Medical Center	Health Services	1,800	4	2.04%
WellPoint	Health Insurance	1,464	5	1.66%
Cintas Corporation	Business Services	1,052	6	1.19%
Cincinnati Premium Outlets	Retail	1,000	7	1.13%
Otterbein Retirement Living Communities	Senior Services	900	8	1.02%
L-3 Communications	Electronic Components	615	9	0.70%
Cengage Learning, Inc.	Educational Materials/Data	578	10	0.66%
	Total	13,112		14.88%
	Total Employment within the County	88,107		

Source: Warren County Office of Economic Development

Warren County, Ohio

Full Time Equivalent Employees by Function
Last Ten Years

	2011	2012	2013	2014
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	7	7
Auditor	15	13	17	14
Treasurer	7	7	7	7
Prosecuting Attorney	32	32	32	32
Recorder	13	12	12	12
Board of Elections	9	9	10	10
Data Processing	28	28	27	28
Records Center	5	5	6	4
Facilities Management	41	38	42	42
Tax Maps	5	5	5	4
Office of Management and Budget	8	8	8	8
Real Estate Assessment	11	12	9	13
Delinquent Real Estate Tax and Assessment (1)	17	3	3	3
Judicial				
Common Pleas Court (2)	34	22	23	24
Domestic Relations	9	9	9	9
Juvenile Court	18	18	19	19
Probate Court	9	8	9	9
Clerk of Courts	17	16	16	17
Municipal Court	9	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	5	4	3	4
County Court Clerk	13	13	12	10
Notary Public	1	1	1	1
Certificate of Title Administration	16	16	16	16
County Court Special Projects	4	4	3	4
Mental Health Grant	1	0	0	0

2015	2016	2017	2018	2019	2020
7	7	7	8	8	9
14	14	16	16	12	13
7	7	7	7	7	7
31	32	34	31	32	32
10	10	11	12	8	8
10	10	10	11	10	12
22	21	22	23	22	22
5	5	5	6	6	5
47	45	47	46	47	41
6	7	6	6	5	4
8	8	9	8	7	7
12	9	10	9	9	9
3	3	3	11	3	2
22	29	22	33	24	24
10	10	9	14	13	13
18	18	18	21	22	22
9	10	9	11	11	11
16	16	16	16	16	16
9	9	9	10	10	10
3	3	3	3	2	2
4	6	6	6	6	6
10	10	11	11	10	9
1	1	1	1	1	1
17	17	18	18	18	20
4	0	0	0	0	0
1	0	0	0	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2011	2012	2013	2014
Public Safety				
Coroner	3	4	4	4
Sheriff	193	187	194	191
Building Regulation	12	12	12	12
Adult Probation	8	24	27	28
Juvenile Probation	12	15	14	13
Juvenile Detention	21	24	23	25
Communication Dispatch	34	32	32	36
Telecommunications	21	21	20	21
Crime Victim Grant	2	2	2	1
Youth Services Subsidy Public Safety (2)	29	31	37	37
Emergency Management	5	9	7	7
County Court Probation Department (2)	4	4	4	4
Indigent Guardianship (2)	0	2	0	0
Cognitive Intervention Program	5	5	4	2
Municipal Victim Witness	3	3	2	2
Public Works				
Engineer	44	43	43	44
Water	37	37	40	36
Sewer	30	31	29	30
Storm Water	0	1	1	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	2
Human Services				
Board of Development Disabilities	204	198	199	175
Jobs and Family Services	40	41	38	42
Children's Services Board	42	41	42	42
Workforce Investment Act	10	9	10	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	50	50	51	50
Veteran Services	10	9	13	15
Community and Economic Development	4	4	4	5
	1,167	1,148	1,167	1,148

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, began to have their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

2015	2016	2017	2018	2019	2020
4	4	4	5	5	5
190	188	190	194	193	200
12	16	15	15	14	14
32	33	34	32	40	41
17	14	17	17	16	15
24	26	25	24	27	26
32	36	39	42	37	43
20	23	22	23	24	24
2	2	2	2	2	2
43	35	34	34	32	35
7	5	4	5	4	5
2	3	4	5	5	5
0	1	0	0	0	0
0	0	2	2	2	0
3	3	2	2	4	3
45	45	43	45	46	42
37	37	36	36	38	39
34	34	34	36	37	34
1	0	2	3	0	0
4	4	4	4	4	4
2	2	2	2	3	3
169	170	174	127	125	123
44	45	45	44	46	46
45	52	50	55	51	53
9	9	7	8	8	8
1	2	1	2	2	2
49	49	48	50	48	44
19	22	22	26	26	31
5	5	5	5	4	5
1,158	1,172	1,176	1,183	1,152	1,157

Warren County, Ohio

Operating Indicators by Function
Last Ten Years

	2011	2012	2013	2014
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,867	1,862	1,999	2,058
Number of Public Hearings	17	28	24	28
Auditor				
Number of Non-exempt Conveyances	4,123	5,040	5,517	5,419
Number of Exempt Conveyances	2,682	2,802	3,012	2,810
Number of Real Estate Transfers	6,805	7,842	8,529	8,229
Number of Dog Licenses Issued	28,815	29,038	28,608	27,564
Number of General Warrants Issued	35,249	33,702	46,326 (F)	52,707
Number of Payroll Warrants Issued	35,494	35,923	35,794	36,564
Number of Receipt Payins Issued	8,843	9,354	10,188	9,297
Treasurer				
Number of Parcels Billed-see (C) below	88,018	88,720	89,065	89,510
Number of Parcels Collected - see (C) below	86,442	87,416	87,797	88,063
Return on Portfolio as of December 31st	0.98%	0.72%	1.01%	1.34%
Prosecuting Attorney				
Criminal Cases - Common Pleas	880	955	925	959
Criminal/Traffic Cases - Juvenile Court - see (I) below	2,546	2,866	2,958	2,756
Criminal/Traffic Cases - County Court - see (I) below	6,644	7,069	6,737	6,655
Board of Elections				
Number of Registered Voters	139,093	146,374	144,023	147,798
Number of Voters Last General Election	72,132	111,757	35,880	60,050
Percentage of Registered Voters that Voted	51.86%	76.35%	24.91%	40.86%
Recorder				
Number of Deeds Recorded	7,508	8,313	9,220	7,563
Number of Mortgages Recorded	12,391	15,120	12,743	9,001
Number of Military Discharges Recorded	29	8	228	111
Facilities Management - see (D) below				
Number of Buildings	18	23	23	24
Square Footage of Buildings	473,232	474,344	474,344	528,344
Total Acreage	(A)	406	406	406

2015	2016	2017	2018	2019	2020
2,228	2,110	2,092	1,920	1,807	1,902
39	46	40	22	22	29
5,878	6,472	7,027	6,825	6,688	6,848
2,792	3,003	2,640	2,667	2,726	2,952
8,670	9,475	9,667	9,492	9,414	9,800
27,108	27,367	26,900	27,304	27,522	26,593
50,271	51,821	52,120	52,151	31,162 (L)	29,089
35,783	37,448	36,066	36,018	35,160	34,183
10,156	10,337	10,653	10,490	24,676 (L)	29,440
89,792	90,390	91,467	92,610	93,699	94,871
88,455	89,151	90,286	91,532	92,729	93,829
1.54%	1.59%	1.72%	1.83%	1.91%	1.10%
1,007	1,089	1,235	1,320	1,210	1,210
2,659	2,195	1,111	1,017	1,047	735
5,539	4,329	6,434	6,814	4,361	2,878
143,235	152,350	154,723	160,372	155,939	167,624
65,461	119,450	47,131	101,067	39,732	137,187
45.70%	78.40%	30.46%	63.02%	25.50%	81.80%
8,075	9,315	9,040	8,769	8,654	12,364 (N)
10,553	11,763	10,563	9,668	11,707	17,737
103	86	266	155	312	185
25	25	25	25	25	24
536,639	536,639	536,639	536,639	548,261	547,309
408	408	408	408	408	402

(Continued)

Warren County, Ohio

Operating Indicators by Function
Last Ten Years

	2011	2012	2013	2014
Data Processing				
GIS Group				
Number of GIS Outside Requests	226	216	280	205
Number of Internal GIS Users	70	73	78	83
Systems Development Group				
Number of Outside Requests	116	82	84	104
Number of Users Supported	864	867	929	942
Web Group				
Number of Sites Maintained	32	35	43	46
Support Group				
Number of Departments Supported	53	55	55	48
Number of Help Desk Work Orders	3,588	3,423	3,490	2,850
Office of Management and Budget				
Number of Workers' Compensation Claims	62	39	47	32
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,632	3,419	3,147	1,490
Number of Criminal Cases Filed	819	899	877	911
Probate Court				
Number of Estates Filed	711	705	784	739
Number of Guardianships Filed	103	149	131	105
Number of Marriages Filed	1,114	1,108	1,090	1,146
Juvenile Court				
Number of Civil Cases Filed	2,265	1,713	1,947	2,224
Number of Adult Cases Filed	122	97	190	208
Number of Delinquent Cases Filed	1,223	1,281	1,247	1,263
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	659	626	524	551
Number of Criminal and Traffic Cases Filed	8,052	7,170	6,322	7,506
Number of Small Claims Cases Filed	42	37	41	33
Lebanon				
Number of Civil Cases Filed	826	754	535	605
Number of Criminal and Traffic Cases Filed	5,566	5,187	5,063	6,191
Number of Small Claims Cases Filed	96	81	56	56
Mason				
Number of Civil Cases Filed	1,018	1,058	827	807
Number of Criminal and Traffic Cases Filed	7,090	7,783	9,148	8,985
Number of Small Claims Cases Filed	76	118	110	116

Net sales by product category					
Net sales by geographical area					
2015	2016	2017	2018	2019	2020
231	154	143	248	336	214
83	83	84	77	81	55
97	52	25	55	57	42
955	955	955	982	980	1,023
44	44	44	47	47	47
48	62	58	58	58	61
2,876	3,005	2,954	3,120	2,800	2,458
41	52	44	58	61	26
1,464	1,267	1,234	1,200	1,157	925
973	1,080	1,227	1,234	1,277	1,255
668	609	697	718	695	673
85	124	118	100	143	126
1,106	1,149	1,173	1,263	1,141	1,154
1,949	1,848	884	2,565	2,208	1,645
226	164	78	87	131	103
1,106	834	868	700	767	463
543	592	636	666	767	575
6,837	7,665	9,533	8,876	8,115	5,599
25	37	25	56	77	71
586	592	649	658	755	493
5,835	5,749	5,436	4,985	4,601	3,292
52	74	43	51	47	35
640	673	790	874	1,002	629
8,555	8,175	9,736	8,395	7,780	5,554
90	135	76	78	64	67

(Continued)

Warren County, Ohio

Operating Indicators by Function
Last Ten Years

	2011	2012	2013	2014
Clerk of Courts				
Number of Domestic Relations Cases Filed	922	838	825	825
Number of Civil Cases Filed	2,362	2,199	1,736	1,490
Number of Criminal Cases Filed	841	946	937	904
Number of Domestic Violence Cases Filed	426	433	427	386
Number of Civil Stalking Cases Filed	271	275	161	179
Number of Appeals Filed	139	129	137	149
Number of Certificates of Judgement Filed	4,586	4,968	4,041	5,046
Number of Executions Filed	221	244	203	241
Number of Notary Commissions	546	563	569	578
Number of Passport Applications	3,497	4,628	5,018	5,460
Number of Expungements	29	52	71	57
Domestic Relations				
Number of Domestic Relations Cases Filed	921	837	824	825
Number of Protective Orders	426	433	428	386
Law Library				
Number of Volumes in Collection	5,963	5,914	5,929	6,073
Public Safety				
Building Department				
Number of Permits Issued	2,049	2,203	2,594	2,529
Number of Inspections Performed	15,544	16,426	15,818	18,260
Sheriff				
Jail Operations				
Average Daily Jail Census	260	258	257	268
Prisoners Booked	5,786	5,764	5,486	5,533
Prisoners Released	5,674	5,722	5,501	5,642
Average Jail Stay (in days)	14	16	33	19
Enforcement				
Number of Accident Reports	1,240	1,321	1,455	1,502
Number of Citations Issued	3,314	3,813	5,556	5,987
Number of Warrants Served	2,573	2,582	2,703	2,555
Number of Calls for Service	68,420	71,584	74,053	71,219
Number of Transport Miles	224,664	164,358	176,593	169,650
Number of Court Security Hours	2,856	2,774	3,152	3,279
Number of Registered Sex Offenders	391	391	357	220
Probation				
Average Daily Case Load	1,470	1,257	1,408	840
Electronic Monitoring	247	233	232	254
Pretrial Services	152	131	288	289

2015					
2016					
2017					
2018					
2015	2016	2017	2018	2019	2020
817	777	782	820	735	740
1,464	1,267	1,234	1,200	1,157	925
1,001	1,054	1,227	1,234	1,277	1,255
387	366	454	505	473	416
192	150	137	181	160	165
114	108	179	147	135	93
3,392	2,960	4,429	4,156	3,728	5,333
195	200	182	203	201	157
546	576	568	576	533	0
5,886	5,926	5,776	5,577	5,735	1,581
60	67	71	80	294	101
817	777	763	805	710	708
388	363	454	504	485	415
6,080	5,841	5,855	5,860	5,868	5,876
2,671	3,067	3,235	3,277	3,482	3,672
19,108	19,442	21,975	19,253	19,329	19,371
266	294	299	295	297	243
5,206	4,588	4,807	4,984	4,700	3,463
5,177	4,560	4,853	4,938	4,710	3,608
18	23	22	21	22	22
1,765	1,774	1,524	1,843	1,723	1,937
4,555	4,553	4,305	4,723	3,137	2,069
2,640	2,731	2,830	2,909	3,145	2,729
69,623	66,537	68,269	66,987	66,267	61,074
153,385	134,134	145,657	141,236	141,809	109,181
3,047	2,826	3,101	2,822	2,791	2,316
216	216	221	230	239	242
733	760	685	976	1,111	1,150
276	300	163	257	270	198
315	275	261	204	213	289

(Continued)

Warren County, Ohio

Operating Indicators by Function
Last Ten Years

	2011	2012	2013	2014
Emergency Services				
Number of Calls for Service	210,683	209,905	208,168	213,188
Number of 9-1-1 Calls	53,988	55,929	50,735	53,788
Coroner				
Number of Cases Investigated	658	731	740	765
Public Works				
Engineer				
Miles of Road Resurfaced	6.84	11.38	11.55	16.83
Number of Bridges Replaced/Improved	4	8	3	5
Number of Culverts Built/Replaced/Improved	0	3	2	2
Sewer District				
Average Daily Sewage Treated (mgd)	6.47	5.74	5.66	5.12
Number of Tap-ins	137	132	204	202
Number of Customers-See (H) below	19,868	20,000	20,204	20,406
Water District				
Average Daily Water Treated (mgd)	6.27	6.27	5.55	5.41
Average Daily Water Billed (mgd) - see (B) below	7.80	8.10	7.43	7.42
Number of Tap-ins	318	371	467	424
Number of Customers	26,904	27,275	27,742	28,166
Human Services				
BDD				
Clients Enrolled in:				
Family Services	253	165	199	180
Early Intervention Program	232	219	204	229
Respite Services	253	165	199	180
Clients Assisted with:				
Employment Planning	25	38	33	75
Community Employment	64	51	61	78
Organizational Employment	236	217	211	189
Transition School to Work	80	104	133	128
Job and Family Services -				
Recipients Receiving Ohio Works First - see (G) below	957	667	668	655
Recipients Receiving Day Care - see (G) below	621	809	790	847
Recipients Receiving Food Stamps - see (G) below	10,523	10,119	9,761	9,260
Recipients Receiving Medicaid - see (G) below	18,065	18,386	18,292	22,770
Recipients Receiving Disability Assistance	79	71	58	45
- see (G) below				

<hr/> <hr/>					
2015	2016	2017	2018	2019	2020
278,496	216,626	240,086	234,310	358,501	245,355
68,549	55,482	47,707	56,286	66,321	61,605
812	895	996	930	957	1,119
8.45	8.97	6.99	12.02	14.47	12.53
3	5	8	2	6	6
0	1	3	3	2	1
5.69	5.82	5.92	6.12	6.35	5.93
278	491	462	343	422	688
19,910	20,507	20,719	21,062	21,435	22,123
6.01	5.81	5.36	5.72	6.07	6.42
7.46	7.88	7.99	7.80	8.31	8.60
671	688	747	704	715	823
28,837	29,558	30,272	30,976	31,678	32,501
173	186	281	410	484	568
244	252	245	254	533	511
173	174	281	410	484	568
84	73	58	60	76	68
102	105	68	248	176	210
192	193	(J)	(J)	(J)	(J)
118	121	184	227	225	211
577	582	610	572	606	698
860	872	865	879	1,063	1,032
8,706	8,089	7,686	7,314	7,543	9,021
27,178	26,663	26,802	22,592	23,128	25,271
36	20	10	(K)	(K)	(K)

(Continued)

Warren County, Ohio

Operating Indicators by Function *Last Ten Years*

	2011	2012	2013	2014
Assistance Groups Receiving Prevention,				
Retention and Contingency Program - see (G) below	13	3	2	229
Job Placements thru Jobs Program	(A)	(A)	(A)	(A)
Clients Served in Agency	18,320	18,953	18,195	16,100
Children's Services				
Average Client Count - Foster Care	101	114	129	111
Adoptions Finalized	8	10	12	16
New Investigations	715	690	607	725
Child Support Enforcement Agency				
Average Number of Active Support Orders	11,636	12,100	12,138	12,168
Percentage Collected	73%	74%	75%	75.73%
Veteran Services				
Number of Clients Assisted - see (E) below	2,591	842	610	706
Amount of Financial Assistance Paid	475,570	420,277	326,212	427,333
Community and Economic Development				
Number of Jobs Created	1,849	1,934	2,545	2,138
Number of Jobs Retained	1,875	772	1,059	2,137
Number of Projects	38	20	34	45
Total Project Investment	\$70.9 M	\$283.4 M	\$203.4 M	\$257.8 M

Source: Warren County Auditor's Office

- (A) - Information not available
- (B) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (C) - Collection year
- (D) - Name changed from Building and Grounds to Facilities Management in 2012.
- (E) - Starting in 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.
- (F) - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.
- (G) - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.
- (H) - Prior to 2015, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.
- (I) - Prior to 2016, numbers received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.
- (J) - Discontinued in 2017.
- (K) - Program ended on 1/1/18.
- (L) - Implemented new accounting software in 2019 which changed the general warrants and receipt payin processes.
- (M) - In 2019, policies were changed to adhere to the definition of emergency financial relief under ORC 5901, which exclude certain relief payments made in prior years resulting in fewer clients assisted and less assistance paid.
- (N) - Beginning in 2020, transferred deeds and affidavits are also included in this number.

2015	2016	2017	2018	2019	2020
31 (A) 18,095	420 (A) 16,121	908 (A) 16,107	907 (A) 12,203	1,154 (A) 13,729	1,254 (A) 778
150	199	235	218	168	149
14	20	20	23	31	41
693	679	683	787	860	759
12,199 76.00%	12,320 75.63%	12,478 76.75%	12,605 75.79%	12,763 75.71%	12,720 75.87%
774 476,435	769 479,752	708 460,501	811 544,051	442 (M) 308,608	118 101,390
3,248	1,615	3,074	1,201	648	712
4,946	4,314	5,213	3,783	1,070	876
24	23	51	37	14	27
685.3 M	256.7 M	273.8 M	315.4 M	319.8 M	113.1 M

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2011	2012 (1)	2013	2014	2015
Governmental Activities					
General Government					
Judicial					
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	305,025	305,025	335,636	405,387	404,709
Legislative & Executive					
Land	4,625,437	6,489,066	6,537,866	6,482,556	6,513,172
Land Improvements	488,516	507,516	507,516	507,516	577,389
Buildings, Structures, and Improvements	54,714,930	54,663,576	54,762,512	62,464,171	63,221,554
Furniture, Fixtures, and Equipment	4,273,099	3,108,006	3,433,731	4,069,530	4,746,366
Public Safety					
Land	80,000	80,000	80,000	80,000	80,000
Land Improvements	22,995	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,297,113	1,352,267	1,352,267	1,282,152	1,282,152
Furniture, Fixtures, and Equipment	8,470,365	9,040,127	9,777,454	8,019,592	13,623,211
Public Works					
Land	4,238,149	4,238,149	4,821,496	5,217,606	5,308,889
Land Improvements	0	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	4,199,030	4,304,067	4,555,773	4,473,785	5,135,636
Infrastructure	70,724,975	75,065,746	80,114,389	85,078,440	88,334,797
Health					
Buildings, Structures, and Improvements	0	0	0	0	0
Furniture, Fixtures, and Equipment	155,105	155,105	155,105	156,185	163,294
Human Services					
Land	274,729	274,729	274,729	274,729	274,729
Land Improvements					
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
Furniture, Fixtures, and Equipment	2,517,362	2,395,497	2,457,131	2,730,486	2,661,201
Community and Economic Development					
Buildings, Structures, and Improvements	0	0	0	0	0
Construction in Progress	8,630,236	10,401,332	12,877,630	11,836,908	6,098,393

2016	2017	2018 (2)	2019 (3)	2020
\$69,408	\$69,408	\$9,585,287	\$13,609,814	\$15,635,313
604,676	1,831,993	1,888,779	2,000,659	2,078,677
6,880,397	6,160,036	6,160,036	6,160,036	6,058,480
810,074	821,461	832,462	834,323	3,397,792
63,552,150	60,432,707	24,517,858	24,708,857	25,338,823
4,911,458	4,299,024	4,505,999	4,896,658	6,467,513
80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	121,995	121,995
1,423,538	1,423,538	19,280,280	18,584,568	21,092,203
13,380,017	13,880,702	14,290,780	15,283,267	17,237,054
5,308,889	5,847,063	6,005,442	7,462,146	7,605,325
0	0	0	375,689	877,228
0	0	940,484	940,484	940,484
5,764,525	6,151,862	6,340,745	7,522,082	7,664,330
89,097,530	99,233,609	102,744,287	117,010,758	119,557,784
0	0	174,588	174,587	174,588
198,801	216,107	195,205	225,505	210,306
274,729	970,409	965,901	965,901	965,900
52,440	106,536	106,536	162,795	162,795
1,057,834	4,510,992	11,485,180	11,472,329	11,664,896
2,883,662	3,083,205	3,044,639	3,178,368	3,464,749
0	0	319,449	319,449	319,449
7,834,990	8,549,290	11,897,556	24,510,536	38,202,527

(Continued)

Warren County, Ohio

*Capital Asset Statistics by Function
Last Ten Years*

	2011	2012 (1)	2013	2014	2015
Business-Type Activities					
Utilities					
Water					
Land	1,805,956	1,824,366	1,824,366	1,914,673	1,914,673
Land Improvements	99,127,182	101,970,035	102,932,040	109,630,579	111,011,301
Buildings, Structures, and Improvements	43,385,563	43,385,563	44,281,296	44,718,162	44,256,491
Furniture, Fixtures, and Equipment	1,738,514	1,720,755	1,756,816	1,868,227	2,015,805
Construction in Progress	4,353,421	4,448,923	6,657,663	7,498,057	7,866,452
Sewer					
Land	406,165	406,165	406,165	406,165	411,165
Land Improvements	94,266,602	94,383,775	94,590,807	95,320,891	95,395,234
Buildings, Structures, and Improvements	29,640,923	29,640,923	60,959,557	61,424,226	61,832,269
Furniture, Fixtures, and Equipment	3,216,790	3,098,282	3,228,553	3,264,605	3,310,475
Construction in Progress	29,255,450	32,482,233	726,645	489,606	125,187
Storm Water					
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793	24,793
Sheriff					
Furniture, Fixtures, and Equipment	0	0	0	0	0

Source: Warren County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000. Existing assets under the \$100,000 threshold were not disposed.
- (2) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.
- (3) In 2019, began capitalizing retaining walls within Land Improvements

2016	2017	2018 (2)	2019 (3)	2020
1,914,673	2,218,381	2,218,380	2,218,380	2,218,380
113,057,051	114,364,481	116,156,953	120,464,583	122,816,813
52,078,622	53,384,653	53,384,653	53,384,653	54,090,377
2,292,776	2,359,779	2,526,879	2,815,624	3,248,609
1,353,002	579,337	826,707	2,332,345	9,164,018
464,055	464,055	464,055	464,055	464,055
96,585,269	97,393,860	100,408,354	102,002,154	103,150,876
62,361,019	62,361,019	66,689,650	66,689,650	71,719,675
3,547,916	3,564,848	3,540,296	3,617,129	4,413,955
791,583	2,039,112	963,626	6,213,833	4,232,453
24,793	24,793	24,793	24,793	24,793
0	0	35,824	35,824	35,824



OHIO AUDITOR OF STATE KEITH FABER



WARREN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/28/2021

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

This report is a matter of public record and is available online at
www.ohioauditor.gov