



OHIO AUDITOR OF STATE
KEITH FABER



WARREN COUNTY
DECEMBER 31, 2023

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WARREN COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education:</i>				
<u>Child Nutrition Cluster</u>				
School Breakfast Program-Juvenile Detention Center	10.553	2023	\$	\$ 3,065
School Breakfast Program-Juvenile Detention Center	10.553	2024		2,655
School Breakfast Program-Mary Haven Youth Center	10.553	2023		6,128
School Breakfast Program-Mary Haven Youth Center	10.553	2024		4,128
Total for Assistance Listing 10.553				<u>15,976</u>
National School Lunch Program-Juvenile Detention Center	10.555	2023		6,470
National School Lunch Program-Juvenile Detention Center	10.555	2024		5,144
National School Lunch Program-Mary Haven Youth Center	10.555	2023		12,493
National School Lunch Program-Mary Haven Youth Center	10.555	2024		7,906
Total for Assistance Listing 10.555				<u>32,013</u>
Total for the Child Nutrition Cluster				<u>47,989</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>				
<u>SNAP Cluster</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2023		474,252
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2024		156,987
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	2023		45,432
Total for Assistance Listing 10.561				<u>676,671</u>
Total SNAP Cluster				<u>676,671</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>724,660</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>CDBG - Entitlement Grants Cluster</u>				
COVID-19 - Community Development Block Grant/Entitlement Grants - 2019	14.218	n/a	128,266	128,266
Community Development Block Grant/Entitlement Grants - 2020	14.218	n/a	-	166,987
Community Development Block Grant/Entitlement Grants - 2021	14.218	n/a	15,000	164,300
Community Development Block Grant/Entitlement Grants - 2022	14.218	n/a	75,000	165,000
Community Development Block Grant/Entitlement Grants - 2023	14.218	n/a	-	247,255
Total for Assistance Listing 14.218			<u>218,266</u>	<u>871,808</u>
Total for the CDBG - Entitlement Grants Cluster			<u>218,266</u>	<u>871,808</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>218,266</u>	<u>871,808</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	2023-VOCA-135105777		27,418
Crime Victim Assistance	16.575	2024-VOCA-135499998		8,026
Crime Victim Assistance	16.575	2023-VOCA-135105768		10,650
Crime Victim Assistance	16.575	2024-VOCA-135499976		7,268
Total for Assistance Listing 16.575				<u>53,362</u>
Comprehensive Opioid, Stimulant, and Other Substances Use Program	16.838	n/a		174,548
Equitable Sharing Program	16.922	n/a		50,278
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>278,188</u>

(Continued)

WARREN COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF LABOR				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
<u>Employment Services Cluster</u>				
Employment Service/Wagner-Peyser Funded Activities	17.207	JFSCES22	\$	\$ 3,059
Total for the Employment Service Cluster				<u>3,059</u>
Unemployment Insurance	17.225	Admin PY21		14,148
Unemployment Insurance	17.225	Program PY21		38,588
Unemployment Insurance	17.225	Admin PY22		27,443
Unemployment Insurance	17.225	Program PY22		249,254
Total for Assistance Listing 17.225				<u>329,433</u>
Trade Adjustment Assistance	17.245	JFSCTR21		488
<u>WIOA Cluster</u>				
WIOA Adult Program	17.258	SFY23		18,616
WIOA Adult Program	17.258	SFY24		245,612
WIOA Adult Program	17.258	SFY25		11,726
WIOA Adult Program	17.258	SFY23		46,891
WIOA Adult Program	17.258	JFSCSWBG		151
WIOA Adult Program	17.258	Admin FY22		88,720
WIOA Adult Program	17.258	Admin PY22		23,410
WIOA Adult Program	17.258	Admin FY23		10,130
WIOA Adult Program	17.258	SFY22 Bus Resource Network		151,334
WIOA Adult Program	17.258	SFY24 Bus Resource Network		50,794
Total for Assistance Listing 17.258				<u>647,384</u>
WIOA Youth Activities	17.259	Admin PY21		75,728
WIOA Youth Activities	17.259	Admin PY22		51,718
WIOA Youth Activities	17.259	Program PY21	311,036	311,036
WIOA Youth Activities	17.259	Program PY22	870,015	870,015
Total for Assistance Listing 17.259			<u>1,181,051</u>	<u>1,308,497</u>
WIOA Dislocated Worker Formula Grants	17.278	SFY23		121,256
WIOA Dislocated Worker Formula Grants	17.278	SFY24		198,395
WIOA Dislocated Worker Formula Grants	17.278	JFSCRP22		117
WIOA Dislocated Worker Formula Grants	17.278	Admin FY22		42,418
WIOA Dislocated Worker Formula Grants	17.278	Admin PY22		15,815
WIOA Dislocated Worker Formula Grants	17.278	Admin FY23		10,642
Total for Assistance Listing 17.278				<u>388,643</u>
Total for the WIOA Cluster				<u>2,344,524</u>
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	NDWG-Employment Recovery		17,371
Apprenticeship USA Grants	17.285	Admin SFY22		2,682
Apprenticeship USA Grants	17.285	Program SFY22	120,507	120,507
Total for Assistance Listing 17.285			<u>120,507</u>	<u>123,189</u>
TOTAL U.S. DEPARTMENT OF LABOR			1,301,558	2,818,064
U.S. DEPARTMENT OF TRANSPORTATION				
Airport Improvement Program	20.106	n/a		87,432
<i>Passed Through Ohio Department of Transportation:</i>				
<u>Highway Planning and Construction Program:</u>				
WAR CR 282 0.97 King Ave. Bridge	20.205	106724		8,112,034
WAR CR 80-0.19 Hendrickson Road Bridge	20.205	117504		445,947
WAR TR 158-0.92 Stephens Road Bridge Replacement	20.205	117643		121,202
Total for Assistance Listing 20.205				<u>8,679,183</u>
<u>Federal Transit Cluster</u>				
COVID-19 - Federal Transit Formula Grants - ARPA	20.507	n/a		442,064
COVID-19 - Federal Transit Formula Grants - CRRSA	20.507	n/a		492,512
Federal Transit Formula Grants	20.507	n/a		205,932
Total for Assistance Listing 20.507				<u>1,140,508</u>
Total for Federal Transit Cluster				<u>1,140,508</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				9,907,123
				(Continued)

WARREN COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
COVID-19 - Emergency Rental Assistance Program (ERA 2)	21.023	n/a	\$	\$ 4,800
COVID-19 Coronavirus State and Local Fiscal Recovery Funds <i>Passed Through Ohio Department of Jobs and Family Services:</i>	21.027	n/a	734,096	6,070,627
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (Medicaid Unwinding Regular)	21.027	2023		225,448
Total for Assistance Listing 21.027			734,096	6,296,075
TOTAL U.S. DEPARTMENT OF TREASURY			734,096	6,300,875
<u>ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State:</i> HAVA Election Security Grants	90.404	Directive 2023-16		4,400
TOTAL ELECTION ASSISTANCE COMMISSION				4,400
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Title IV-E Prevention Program (Ohio Start)	93.472	G-2223-11-7003 / G-2425-11-6211		59,837
Title IV-E Prevention Program	93.472	G-2425-11-6211		1,030
Total for Assistance Listing 93.472				60,867
MaryLee Allen Promoting Safe and Stable Families Program (Caseworker Visits)	93.556	G-2425-11-6211		3,974
MaryLee Allen Promoting Safe and Stable Families Program (Caseworker Visits Admin)	93.556	G-2425-11-6211		397
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Preservation)	93.556	G-2223-11-7003 / G-2425-11-6211		27,087
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Preservation Operating)	93.556	G-2425-11-6211		5,030
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Reunification)	93.556	G-2223-11-7003 / G-2425-11-6211		12,093
MaryLee Allen Promoting Safe and Stable Families Program (ESAA Reunification Operating)	93.556	G-2425-11-6211		9,473
Total for Assistance Listing 93.556				58,054
Temporary Assistance for Needy Families (Regular)	93.558	FFY23		367,221
Temporary Assistance for Needy Families (Regular)	93.558	FFY24		144,000
Temporary Assistance for Needy Families (Kinship Caregiver)	93.558	2023		45,618
Temporary Assistance for Needy Families (Fraud Awareness)	93.558	2023		2,000
Temporary Assistance for Needy Families (Administration)	93.558	2023	23,809	336,668
Temporary Assistance for Needy Families (Regular)	93.558	2022	1,012,652	1,068,918
Temporary Assistance for Needy Families (Benefit Bridge)	93.558	2024		1,649
Temporary Assistance for Needy Families (Administration)	93.558	FFY24		30,071
Total for Assistance Listing 93.558			1,036,461	1,996,145
Child Support Enforcement	93.563	G-2223-11-7002 / G-2425-11-6210		1,555,163
<u>CCDF Cluster</u>				
Child Care and Development Block Grant (Administration)	93.575	2023		615
Child Care and Development Block Grant (Non-Admin)	93.575	2023		88,895
Child Care and Development Block Grant (Non-Admin)	93.575	2024		59
Total for Assistance Listing 93.575				89,569
Total for the CCDF Cluster				89,569
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6211		52,405
Stephanie Tubbs Jones Child Welfare Services Program (Administration)	93.645	G-2425-11-6211		5,241
Total for Assistance Listing 93.645				57,646
Foster Care Title IV-E (Maintenance)	93.658	G-2223-11-7003 / G-2425-11-6211		1,128,935
Foster Care Title IV-E (Admin & Training)	93.658	G-2223-11-7003 / G-2425-11-6211		229,955
Foster Care Title IV-E (Contract Services)	93.658	G-2223-11-7003 / G-2425-11-6211		606
Total Assistance Listing Number 93.658				1,359,496
Adoption Assistance (Admin & Training)	93.659	G-2223-11-7003 / G-2425-11-6211		1,013,892
Adoption Assistance (Non-recurring Adoption)	93.659	G-2223-11-7003 / G-2425-11-6211		6,500
Total Assistance Listing Number 93.659				1,020,392
<i>Passed Through Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	FFY23		99,981
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	2023	69,640	233,313
Social Services Block Grant	93.667	2024		32,436
Social Services Block Grant (Transfer)	93.667	2022	500,000	500,000
Total for Assistance Listing 93.667			569,640	865,730

(Continued)

WARREN COUNTY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> (Continued)				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Child Abuse and Neglect State Grants	93.669	G-2223-06-0697-1		25,759
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-7003 / G-2425-11-6211		18,353
COVID-19 - Elder Abuse Prevention Interventions Program	93.747	2022		36,601
<u>Medicaid Cluster</u>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
Medical Assistance Program (50%)	93.778	2023		28,223
Medical Assistance Program (50%)	93.778	2024		7,969
Medical Assistance Program (75%)	93.778	2023		269,322
Medical Assistance Program (75%)	93.778	2024		100,726
Medical Assistance Program (Combined)	93.778	2023		88,932
Medical Assistance Program (Combined)	93.778	2024		35,650
Medical Assistance Program (Net)	93.778	2023		186,563
Medical Assistance Program (Net)	93.778	2024		23,334
Medical Assistance Program (Child Welfare Related)	93.778	G-2223-11-7003		3,324
Total for Assistance Listing 93.778				<u>744,043</u>
Total for the Medicaid Cluster				<u>744,043</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,606,101</u>	<u>7,887,818</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		128,850
COVID-19 - Emergency Management Performance Grants	97.042	EMC-2021-EP-00007		15,026
Total for Assistance Listing 97.042				<u>143,876</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>143,876</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 3,860,021</u>	<u>\$ 28,936,812</u>

n/a - Direct award, no agency pass-through or other identifying number is available for this program.

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

WARREN COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023. 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. Negative amounts shown on the Schedule, if any, represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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, U.S. Department of Treasury, and U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As discussed in Note B, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2023, the County made allowable transfers of \$125,000 from the Child Care Non-Admin program (Assistance Listing Number 93.575) to the TANF Admin program (Assistance Listing Number 93.558). The table below shows the County spent \$88,954 on the Child Care Non-Admin program. The amounts reported for the Child Care Non-Admin program 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 program during fiscal year 2023 and the amounts transferred to the TANF Admin program.

Child Care Non-Admin		\$ 213,954
Transfer to TANF Admin	▼ 2023 PAAs	<u>(125,000)</u>
Total Child Care Non-Admin		<u>\$ 88,954</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.

OHIO AUDITOR OF STATE KEITH FABER



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

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the County Commissioner's:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
June 27, 2024

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Warren County's, (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Warren County's major federal programs for the year ended December 31, 2023. Warren County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Warren County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, (County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our (unmodified) report thereon dated June 27, 2024. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 27, 2024. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio
September 23, 2024

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WARREN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

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):	State and Local Fiscal Recovery Funds Federal Transit Cluster Adoption Assistance Foster Care
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 868,104 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

The Incredible Country

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Warren County, Ohio

For The Year Ended December 31, 2023

WARREN COUNTY, OHIO
ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2023

Matt Nolan
County Auditor

Prepared by the
Warren County Auditor's Office





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For the Year Ended December 31, 2023

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WARREN COUNTY, OHIO

INTRODUCTORY SECTION

WARREN COUNTY AUDITOR

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June 27, 2024

To the Citizens of Warren County, Ohio:

I am pleased to submit the Annual Comprehensive Financial Report for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2023. 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.

Letter of Transmittal
For the Year Ended December 31, 2023

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 252,148 (U.S. Census Bureau Estimate). The County includes 11 townships, 8 villages, and 9 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 County 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 County 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 County 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 County Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the County Auditor's warrant. The County Treasurer must submit daily reports showing receipts, payments, and balances to the County Auditor. The County 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.



Letter of Transmittal
For the Year Ended December 31, 2023

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 that are accounted for as enterprise funds.

Economic Outlook:

Population & Housing

The most recent Warren County population estimate is 252,148 persons, which is an increase of 39,455 persons or 18.6% from 212,693 persons in the 2010 Census. The annualized percent change is +0.9%, which is greater than the -0.3% increase for the State of Ohio and +0.5% 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 96,493 units, which is an increase of 1,333 units, or 1.40%, compared to 95,160 units previously. Nationally, home ownership is 64.8%.

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

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2014	1,396	\$238,225,219
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
2021	3,271	374,736,205
2022	2,898	288,923,550
2023	2,233	270,024,754

Source: Warren County Building Inspection Department



Letter of Transmittal
For the Year Ended December 31, 2023

In tax year 2023, 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 decreased overall by 6.8%. Agri/Residential new construction decreased 4.7% while Industrial increased by 48.9% and Commercial new construction decreased by 34.1%.

Warren County New Construction Assessed Values:

Tax Year	Agri/Residential	Industrial	Commercial	Total
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
2021	138,715,910	1,924,360	19,848,370	160,488,640
2022	172,767,820	865,400	14,930,650	188,563,870
2023	164,571,700	1,288,720	9,839,150	175,699,570

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 these districts are well known for their high student graduation rate, with three districts achieving 5 Star ratings on the State of Ohio Report Card for the most recent reported year. Five of these districts were ranked in the top 25% statewide based on the most recently available performance index rankings, with Mason City Schools coming in at the highest in the County, and at number 38 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.

Letter of Transmittal
For the Year Ended December 31, 2023

Warren County has a highly educated population relative to the state and national averages. 94.8% of Warren County adult residents have a high school degree as opposed to 91.4% for the State of Ohio and 89.1% nationally. The County ranks even higher in college graduates with 44.7% having a college degree compared to 30.4% in the State of Ohio and 34.3% nationally. This educated population provides many skilled workers for businesses and employers around the County.

Communities

Warren County enjoyed unparalleled success and growth in 2023. Every corner of the County advanced and prospered as tourism reached all-time highs. New businesses sprouted up within the County and long-time favorites expanded.

The Safest Cities Report recognized four of Warren County's communities as the "Safest Cities" in Ohio, more than all other Counties in Southwest Ohio combined.

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

The City of Mason is the largest city in Warren County and was recognized as the 4th best place for families to live in America by Fortune magazine. 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 is home to some of the biggest attractions in the County-the Western & Southern Open and Kings Island Amusement Park. The Park's 50th Anniversary celebration allowed a great opportunity for residents and visitors alike.

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. The annual Sauerkraut Festival is one of the largest in the region and brings folks from every direction both for the pungent treat and the amazing crafts. Nearby in Harveysburg, is the unforgettable Renaissance Festival where hundreds of thousands gather each summer to relive the 16th Century with some modern fun.



Letter of Transmittal

For the Year Ended December 31, 2023

Lebanon, the County seat, is the home of both historic interests and exciting new businesses. The most recent census showed substantial growth in Lebanon making it the second largest city in Warren 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 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 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, Lebanon hosts many festivals each year including the Lebanon Country Music Festival, Lebanon Blues Festival, Country Applefest, Oktoberfest, Lebanon Christmas Horse-Drawn Carriage Parade and Festival, and multiple 3rd Friday events. 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.

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. No city in Warren County is experiencing more of a revival than Franklin, with significant efforts being put in to revitalize the downtown area while maintaining the history of the city.

Travel and Tourism

An incredible 2023 in Warren County was highlighted by Fort Ancient finally being listed as a UNESCO World Heritage site, thanks to the tireless efforts of many. 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. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Amazingly, the Fort Ancient designation was not the most talked about attraction in Warren County in 2023. The Western and Southern Open Tennis Tournament was purchased and after careful consideration and significant efforts by many in Mason, Warren County and at the State level, the purchaser determined to not only to keep the tournament in Mason but to expand the tournament and the facility. Exciting projects are expected in the near future at the new "Cincinnati Open."



***Letter of Transmittal
For the Year Ended December 31, 2023***

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. The Park was sold in 2023 to Six Flags, with promises made to not only maintain but expand on this beloved amusement park.

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 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.

Hundreds of thousands of sports fans flock to Warren County each year to hone their craft on the immaculate Warren County Sports Park fields. Soccer, lacrosse, baseball and softball players from across the country participate in tournaments nearly every weekend. In addition, international tournaments have been held on Warren County fields for Ultimate Frisbee. No matter the sport you play, Warren County has a facility that can accommodate your team.

Warren County's anchor attraction is most notably Kings Island Amusement Park, but we have an abundance of activities to choose from including: TPC Riverbend Golf Course, Camp Cedar Outdoor Resort, LaComedia Dinner Theater, and the Cincinnati Prime Outlets. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. year-round indoor water park brings additional visitors to its resort and conference center. The Ozone Zipline Adventures, the largest canopy zip line tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8-mile horse racing track, and four delectable restaurants. Warren County has dozens of breweries and amazing restaurants to meet every taste.

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 2022 Tourism Economics report, shows the County welcomes more than 13 million visitors annually, generating \$1.5 billion in visitor spending and supporting more than 12,000 jobs. Warren County visitor spending also generates \$199 million in federal, state, and local taxes annually. Tourism supports one in every nine jobs in Warren County.



Letter of Transmittal

For the Year Ended December 31, 2023

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 \$26.0 million worth of improvements in 2023 and has an estimated \$100 million of scheduled improvements to be completed in 2024 through 2029. There are an additional \$200 million of roadway and bridge improvements identified by the County Engineer that are being prioritized over future years. Noteworthy improvements in 2023 include bridge replacements on Hendrickson Road, Shaker Road, Harlan-Carroll Road, Hamilton Road, and King Avenue over the Little Miami Scenic River which was the largest bridge project ever undertaken by Warren County. Improvements scheduled for 2024 include bridge replacements on McClure Road, Roachester-Cozaddale Road, and Stephens Road, as well as an Advanced Warning Traffic system on Wilmington Road at Clarksville Road. The Warren County Engineer's Office is currently working with the Warren County Transportation Improvement District (TID) and the Ohio Department of Transportation to widen State Route 48 to five lanes in the area of US Route 22/State Route 3, and to widen State Route 63 between Union Road and State Route 741. Later in 2024, the TID and the Warren County Engineer's Office will improve Kings Mills Road at Kings Island Drive, and construct roundabouts on Columbia Road at Davis Road/Myrtle Drive, on Columbia Road at Mason-Morrow-Millgrove Road, on Wilkens Boulevard at Bardes Drive, and on State Route 741 at Greentree Road. The Warren County Engineer and the TID are working with the Hamilton County Engineer to widen Fields-Ertel Road between Snider Road and Wilkens Boulevard to five lanes and will begin construction later in 2024.
- 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 security and life safety to ensure a safe environment for the public and staff. Preventative maintenance programs are in place to lengthen the lifespan of the County's buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Remodeled the County Commissioners' meeting room at the Administration Building.
- Replaced a primary boiler at the Juvenile Justice Center.
- Painted the exterior of the Mechanics Garage facilities.
- Replaced the training room furniture at Emergency Services.
- Replaced the HVAC system at the Lebanon Title Office & BMV facility.
- Replaced the north and south public vestibules at the Administration Building
- Replaced the HVAC system at the Children Services Visitation House.
- Replaced the three public entrance vestibules at the Old Administration Building.
- Replaced over 80K square feet of flooring throughout various County facilities.
- Replaced the main public entrance at the Health & Human Services Building.



Letter of Transmittal

For the Year Ended December 31, 2023

- Installed new pedestrian sidewalks at the Administration Building, Common Pleas Courts, Board of Elections, and the Juvenile Justice Center.
- Completed an LED lighting upgrade at the Engineer's Office Markey Road facilities.
- Installed drainage systems at the Common Pleas east basement to stop water infiltration at Telecom.
- Selected HGC Construction and KZF Design as the Design-Build Team for the new County Court building and began design of the new facility.
- Decommissioned the old Jail and auctioned materials and equipment to prepare for its upcoming demolition.
- Decommissioned the old SWAT building and gun range.
- Contracted with Champlin Architecture for the Criteria Architect Phase of the new Criminal Suppression Headquarters.

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. The MD&A provides an assessment of the County's finances for 2023. The analysis focus in the MD&A is on major funds.

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.

Letter of Transmittal
For the Year Ended December 31, 2023

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 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

During 2023, Warren County paid off its remaining outstanding general obligation bonds in full. Excluding debt reported in the enterprise funds, the County has special assessment bonds, tax increment district revenue bonds and Ohio Public Works Commission loans outstanding at December 31, 2023. The County maintains an underlying "Aaa" rating from Moody's Investors Service, Inc.



Letter of Transmittal
For the Year Ended December 31, 2023

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, 2023. 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 the County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. The County has received a Certificate of Achievement for the last 32 years (1991 - 2022). 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 2023.

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 annual comprehensive 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





List of Elected Officials
For the Year Ended December 31, 2023

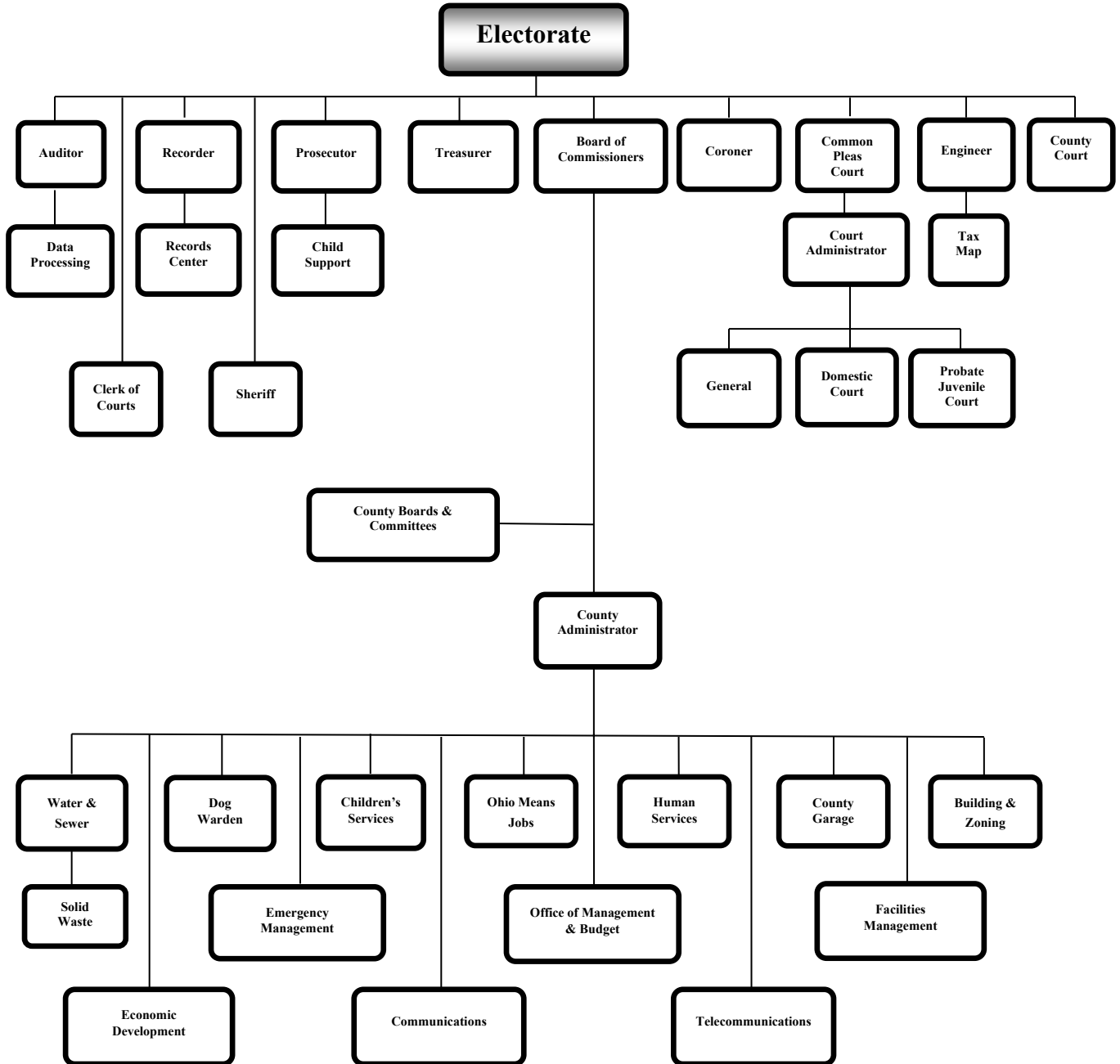
Office Held	Name of Official
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Shannon Jones Thomas Grossmann David G. Young
Coroner	Russell Uptegrove, M.D.
Engineer	Neil Tunison, P.E., P.S.
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Barney Wright

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



County Organizational Chart
For the Year Ended December 31, 2023



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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO



WARREN COUNTY, OHIO

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the County Commissioner's:

Report on the Audit of the Financial Statements

Opinions

We have 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, Ohio (County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Warren County, Ohio as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General and Board of Developmental Disabilities Fund, Senior Citizens Service Levy Fund, and the Local Fiscal Recovery Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 27, 2024



This discussion and analysis of Warren County's (the County) financial performance provides an overview of the County's financial activities for the year ended December 31, 2023. 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 the financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2023 are as follows:

- Total net position of the County increased by \$34.9 million – due to a \$33.6 million increase in governmental activities and a \$1.3 million increase in business-type activities.
- The General Fund had an increase in fund balance of \$34.5 million, or 57.0%, compared with the fund balance reported one year prior.
- The County had \$187.9 million in expenses related to governmental activities; \$65.7 million (35.0%) of these expenses were offset by program specific charges for services and grants and contributions. This is down from 2022, when 43.2% of these expenses were offset by program specific charges.
- General Fund actual expenditures were \$9.8 million less than budgeted. The General Fund reported a \$21.7 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 a 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, deferred outflows of resources and deferred inflows of resources, with the difference reported as net position. 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, 2023**

Unaudited

The two government-wide financial statements also report the County's net position and how it has changed. Net position 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 activities 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. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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 funds' Balance Sheet and 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 funds' Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds – General Fund, Board of Developmental Disabilities Fund, Senior Citizens Service Levy Fund, County Road Projects Fund, County Construction Projects Fund, and the Local Fiscal Recovery 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.



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 government-wide financial statements, only in more detail. The Water, Sewer and Sheriff funds are considered major enterprise 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 government-wide and fund financial statements.

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a summary of the County's net position for 2023, as compared to 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
Assets						
Current and Other Assets	372,806,233	\$ 362,439,557	\$ 67,310,799	\$ 73,117,448	\$ 440,117,032	\$ 435,557,005
Capital Assets, Net	229,328,443	219,885,908	230,702,875	225,113,443	460,031,318	444,999,351
Total Assets	602,134,676	582,325,465	298,013,674	298,230,891	900,148,350	880,556,356
Deferred Outflows of Resources	51,876,877	17,143,446	8,760,583	2,681,431	60,637,460	19,824,877
Liabilities						
Current Liabilities	32,420,858	37,141,961	4,771,112	4,492,070	37,191,970	41,634,031
Long-Term Liabilities:						
Due Within One Year	1,826,106	11,367,530	1,686,353	949,694	3,512,459	12,317,224
Due More Than One Year:						
Other Amounts	12,468,944	12,342,828	22,104,256	23,631,444	34,573,200	35,974,272
Net Pension Liability	106,265,671	33,876,923	17,289,852	4,969,072	123,555,523	38,845,995
Net OPEB Liability	2,247,381	-	365,658	-	2,613,039	-
Total Liabilities	155,228,960	94,729,242	46,217,231	34,042,280	201,446,191	128,771,522
Deferred Inflows of Resources	65,566,818	105,139,430	317,121	7,947,536	65,883,939	113,086,966
Net Position						
Net Investment in Capital Assets	223,024,248	203,293,260	208,022,487	201,700,029	431,046,735	404,993,289
Restricted	120,476,747	129,233,741	-	-	120,476,747	129,233,741
Unrestricted	89,714,780	67,073,238	52,217,418	57,222,477	141,932,198	124,295,715
Total Net Position	\$ 433,215,775	\$ 399,600,239	\$ 260,239,905	\$ 258,922,506	\$ 693,455,680	\$ 658,522,745

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2023, the County's total net position was \$693.5 million.

The net pension liability is the largest single liability reported by the County at December 31, 2023 and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement No. 27*. The net other postemployment benefits (OPEB) liability is reported pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. For reasons discussed below, many end users of this report will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension and OPEB liabilities to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension assets.



**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

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.

GASB Statement Nos. 68 and 75 require the net pension asset and the net pension and OPEB liabilities 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.



**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

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 OPEB asset, and net pension liability, respectively, not accounted for as deferred inflows/outflows.

The largest portion of the County's net position (\$431.0 million or 62.2%) reflects its investment in capital assets (e.g., land, buildings and improvements, 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 (\$120.5 million or 17.4%) represents resources subject to restrictions as to how they may be used. The remaining balance is an unrestricted net position of \$141.9 million, comprised of \$89.7 million in governmental activities and \$52.2 million in business-type activities.

Overall, net position increased \$34.9 million, or 5.3%. Net position for governmental activities increased \$33.6 million, while net position for business-type activities increased \$1.3 million.

The increase in assets was the result of holding expenses to 84.8% and 97.0% of total revenues for the year for governmental activities and business-type activities, respectively. Additionally, work continued on several County projects, including reconstruction of King Avenue and water softening improvements. Both of these projects were nearing completion at the end of December 31, 2023.

Total liabilities increased significantly during 2023. This was primarily due to a significant increase in net pension and OPEB liabilities. The increase in this liability was primarily attributable to double-digit investment losses during the measurement period, to provide more resources for future pension benefits.

These decreases were partially offset by making the final payment on the general obligation jail bonds during 2023.



Management's Discussion and Analysis
For the Year Ended December 31, 2023

Unaudited

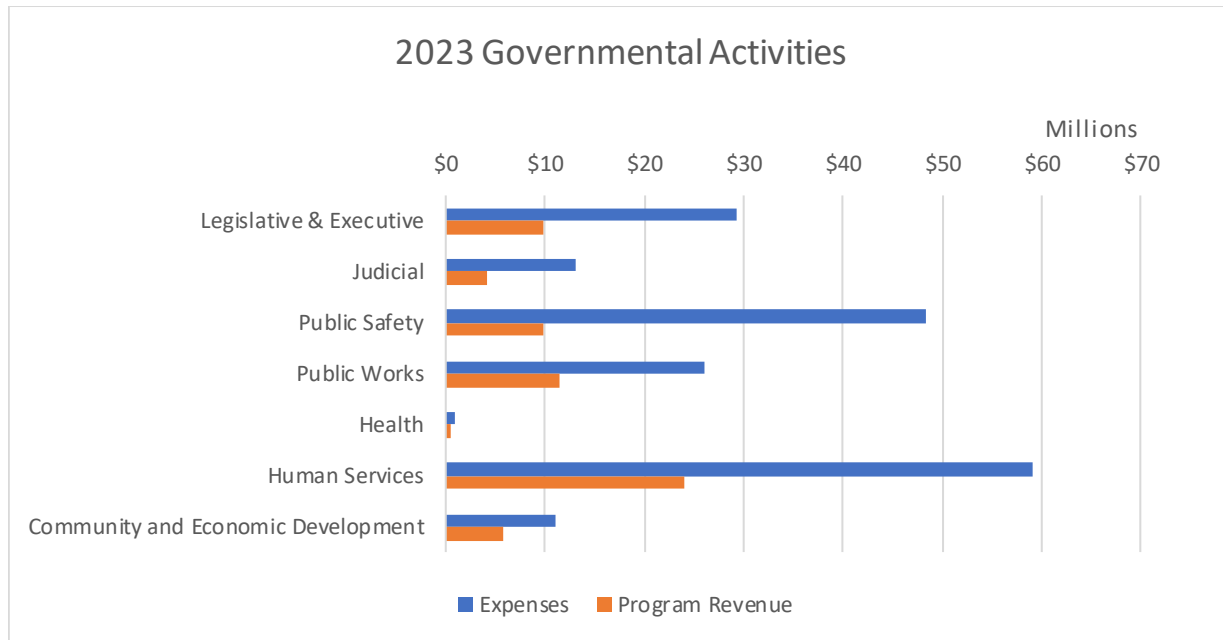
In order to further understand what makes up the changes in net position for the current year, the following table provides further details regarding the results of activities for 2023 and 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues:						
Charges for Services and Sales	\$ 18,730,502	\$ 17,950,777	\$ 32,444,141	\$ 30,638,969	\$ 51,174,643	\$ 48,589,746
Operating Grants and Contributions	35,365,661	41,424,265	16,656	22,723	35,382,317	41,446,988
Capital Grants and Contributions	11,596,862	7,737,913	10,142,942	7,061,535	21,739,804	14,799,448
General Revenues:						
Property Taxes	49,358,684	21,956,018	-	-	49,358,684	21,956,018
Sales Taxes	62,469,837	71,282,518	-	-	62,469,837	71,282,518
Payments In Lieu of Taxes	1,682,399	5,235,672	-	-	1,682,399	5,235,672
Motor Vehicle and Gasoline Taxes	13,720,879	13,034,926	-	-	13,720,879	13,034,926
Shared Revenues	10,215,346	5,551,934	-	-	10,215,346	5,551,934
Investment Earnings	17,941,468	(14,716,818)	1,207,729	593,799	19,149,197	(14,123,019)
Miscellaneous	413,230	279,258	86,274	1,747	499,504	281,005
Total Revenues	<u>221,494,868</u>	<u>169,736,463</u>	<u>43,897,742</u>	<u>38,318,773</u>	<u>265,392,610</u>	<u>208,055,236</u>
Expenses						
General Government:						
Legislative and Executive	29,250,684	26,919,956	-	-	29,250,684	26,919,956
Judicial	13,126,416	9,915,666	-	-	13,126,416	9,915,666
Public Safety	48,233,237	35,245,649	-	-	48,233,237	35,245,649
Public Works	26,007,205	22,814,206	-	-	26,007,205	22,814,206
Health	923,484	786,023	-	-	923,484	786,023
Human Services	59,143,215	49,942,189	-	-	59,143,215	49,942,189
Community and Economic Development	11,070,127	9,436,102	-	-	11,070,127	9,436,102
Interest and Fiscal Charges	124,964	177,862	-	-	124,964	177,862
Business-Type Activities:						
Water	-	-	20,809,628	17,316,144	20,809,628	17,316,144
Sewer	-	-	15,072,820	13,754,433	15,072,820	13,754,433
Sheriff	-	-	6,334,861	3,639,080	6,334,861	3,639,080
Communications Rotary	-	-	92,381	42,529	92,381	42,529
Storm Water	-	-	270,653	267,256	270,653	267,256
Total Expenses	<u>187,879,332</u>	<u>155,237,653</u>	<u>42,580,343</u>	<u>35,019,442</u>	<u>230,459,675</u>	<u>190,257,095</u>
Changes in Net Position	33,615,536	14,498,810	1,317,399	3,299,331	34,932,935	17,798,141
Beginning Net Position, <i>restated</i>	399,600,239	385,101,429	258,922,506	255,623,175	658,522,745	640,724,604
Ending Net Position	<u>\$ 433,215,775</u>	<u>\$ 399,600,239</u>	<u>\$ 260,239,905</u>	<u>\$ 258,922,506</u>	<u>\$ 693,455,680</u>	<u>\$ 658,522,745</u>

Overall, the County experienced a significant increase in total expenses compared to 2022. This is primarily attributable to pension and OPEB expenses. The investment performance in both of these portfolios experienced double-digit losses during the measurement period. This resulted in \$22.5 million more in pension expenses and \$7.0 million less *negative* OPEB expenses being recognized in 2023. It's important to note that the operation of the state-wide retirement system is outside the control of County management and results can vary significantly from year to year based on plan changes, actuarial assumptions made and performance of investments.

Governmental Activities

The four functions with the largest expenses are human services, public safety, public works, and general government.



Human services comprise 31.5% of total expenses and continues to be the largest program expense of the County, comprising of services for children, senior citizens, developmental disabilities, veterans, transit services, and assistance to families.

Human services expenses increased 18.4% in 2023 primarily attributable to the increases in pension and OPEB expenses and general inflationary costs. Of the \$59.1 million spent in 2023, \$24.0 million was covered by program revenues and the remaining \$35.1 million was funded by taxpayers.

Public safety programs comprise 25.7% of all program expenses and during 2023, these expenses increased by 36.8%, also being impacted by the increased pension and OPEB expenses and general inflationary costs. Of the \$48.2 million spent in 2023, \$9.8 million was covered by program revenues and the remaining \$38.5 million was funded by taxpayers.

Public works programs comprise 13.8% of all program expenses and during 2023, experienced an increase of 14.0%. This function was also impacted by pension and OPEB expenses, a \$1.9 million increase in the County's contribution to the Warren County TID (component unit) for County-related transportation projects, and \$1.7 million increase in funding provided to local governments within the County for their roadway projects. Of the \$26.0 million spent in 2023, \$11.5 million was covered by program revenues and the remaining \$14.5 million was funded by tax payers.

General government expenses were \$42.4 million and were for legislative, executive, and judicial activities. These cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. This function was also impacted by pension and OPEB expenses and inflationary increases. These expenses represent 22.6% of all program expenses—\$14.1 million was paid for by program revenues, with the remaining \$28.3 million being funded by taxpayers.

Property taxes, sales taxes, and payments in lieu of taxes accounted for 51.2% of the \$221.5 million in total revenues for governmental activities. These revenues increased by \$15.0 million (or 15.3%) from 2022, returning to levels prior to the one-year property tax holiday County implemented during 2022 that reduced the full tax rate from \$6.28 per \$1,000 of assessed value to \$2.50 per \$1,000 of assessed value during that collection year.

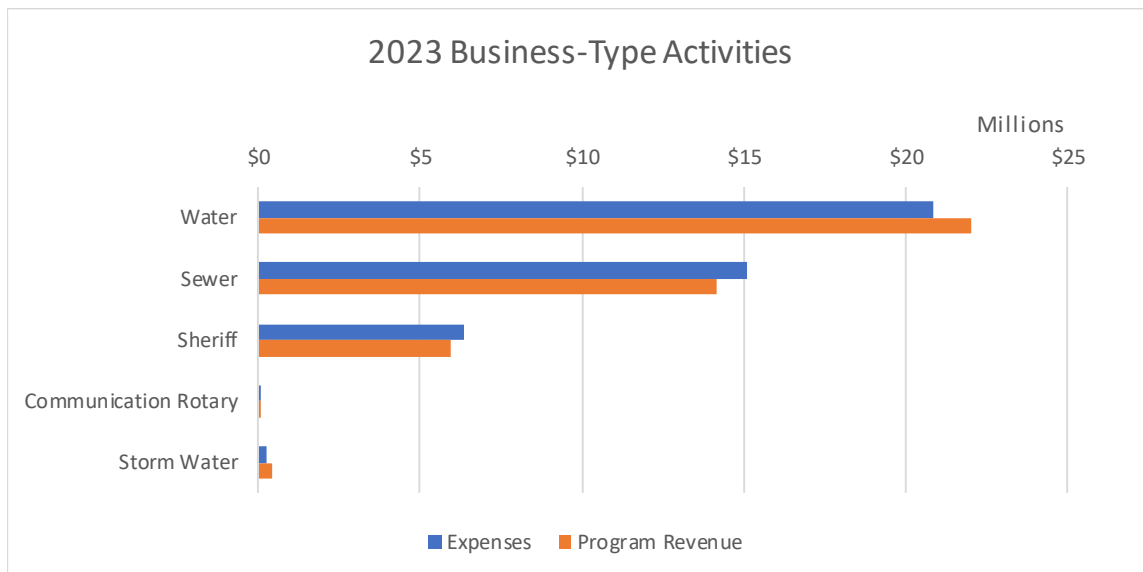
Business-Type Activities

Business-type activities include water, sewer, sheriff rotary, communications rotary, and storm water—with water and sewer making up \$35.9 million of total expenses, or 84.3%.

Total revenues increased by \$5.6 million, primarily due to growth in the number of customers, receiving higher tap fees from water and sewer installations, and increases in developer-donated infrastructure.

Total expenses increased by \$7.6 million, primarily due to the previously discussed impacts of pension and OPEB expenses.

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





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 \$260.5 million, which is an increase of \$17.9 million over last year's total of \$242.6 million. Of the \$260.5 million fund balance, \$90.7 million is unassigned.

The following table presents the fund balances at December 31, 2023 and December 31, 2022 and the associated change.

	Fund Balance December 31, 2023	Fund Balance December 31, 2022	Increase (Decrease)
General	95,140,267	\$ 60,594,117	\$ 34,546,150
Board of Developmental Disabilities	43,820,787	47,283,592	(3,462,805)
Senior Citizens Service Levy	5,587,821	5,446,641	141,180
County Road Projects	18,713,782	27,541,997	(8,828,215)
County Construction Projects	35,247,279	42,243,304	(6,996,025)
Other Governmental	62,001,119	59,474,597	2,526,522
	<u>\$ 260,511,055</u>	<u>\$ 242,584,248</u>	<u>\$ 17,926,807</u>

The General Fund experienced a \$34.5 million increase in fund balance. The Board of Developmental Disabilities Fund experienced a decrease of \$3.5 million. The Senior Citizens Service Levy fund balance increased by \$0.1 million from prior year. These funds were significantly impacted by the County's one-year property tax holiday during 2022 that reduced the full tax rate for each tax levy. Tax rates returned to normal for 2023.

County Road Projects Fund – The fund balance decreased \$8.8 million over 2022, due to several road and bridge projects in progress, the most significant being the road and bridge improvements on King Avenue over the Little Miami River.

County Construction Projects Fund – In 2023, this fund experienced a \$7.0 million fund balance decrease, largely due to the decrease in the additional one-fourth percent sales tax devoted to the construction of a new jail. The County made the final payment on the outstanding general obligation jail bonds during 2023 and jail construction has been completed.



**Management's Discussion and Analysis
For the Year Ended December 31, 2023**

Unaudited

The *Local Fiscal Recovery Fund* received ARPA funding for pandemic-related support. Federal monies were received in advance of eligible spending. The unspent portions of the ARPA funding at year-end were reported as unearned revenue.

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 2023, his estimations ended with a positive variance of \$20.2 million, due to better than expected property tax collections and investment earnings.

During the course of 2023, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$1.5 million. Actual expenditures were less than the final budget by \$9.8 million – with the largest variances within Legislative and Executive of \$4.0 million and \$3.2 million in Public Safety due to conservative budgeting. The fund balance was \$41.9 million better than initially projected in the final budget.

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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The following table summarizes the County's capital assets as of December 31, 2023 and 2022:

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	2022	2023	Restated 2022
	Land	\$ 14,308,489	\$ 14,655,719	\$ 2,942,435	\$ 2,942,435	\$ 17,250,924
Construction in Progress	24,451,881	66,396,068	61,346,429	51,664,887	85,798,310	118,060,955
Land Improvements	4,893,278	4,761,157	238,981,151	233,236,657	243,874,429	237,997,814
Buildings, Structures, and Improvements	131,593,879	77,696,098	133,152,195	132,469,985	264,746,074	210,166,083
Furniture, Fixtures, and Equipment	43,773,874	42,715,249	9,789,636	9,082,551	53,563,510	51,797,800
Infrastructure	124,801,458	122,864,879	-	-	124,801,458	122,864,879
Right-To-Use Lease and IT Subscription Assets	2,647,733	1,274,165	-	-	2,647,733	1,274,165
Less: Accumulated Depreciation	(117,142,149)	(110,477,427)	(215,508,971)	(204,283,072)	(332,651,120)	(314,760,499)
Total Capital Assets, Net	\$ 229,328,443	\$ 219,885,908	\$ 230,702,875	\$ 225,113,443	\$ 460,031,318	\$ 444,999,351

The County's investment in capital assets (net of accumulated depreciation and related debt) for governmental and business-type activities as of December 31, 2023 amounted to \$223.0 million and \$208.0 million, respectively. This investment in capital assets includes land, infrastructure, buildings, improvements, equipment, right-to-use lease and IT subscription assets and construction in progress. During the year, governmental activities capital assets (net of accumulated depreciation) increased \$9.4 million due to ongoing infrastructure improvements, such as the road and bridge work on King Avenue. Capital assets, net of accumulated depreciation in the business-type activities increased \$5.6 million because of continued water main improvements and wastewater treatment plan upgrades.

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

Debt Administration

At December 31, 2023, the County had total bonded debt outstanding of \$1.1 million, of which \$0.1 million is due within one year. The special assessment debt of \$1.1 million is debt for which the County is liable in the event of default by property owners subject to the assessment. During 2023, the County made the final payment on the general obligation jail bonds.

The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds and \$0.3 million in Ohio Public Works Commission (OPWC) loans. Of the business-type activities, the Water Fund had \$16.5 million outstanding in Ohio Water Development Authority (OWDA) Loans and the Sewer Fund had \$5.7 million in OWDA Loans outstanding at December 31, 2023.

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



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 2023, the County welcomed 23 new projects – both new to the region and expansion. In total, the 23 projects accounted for 726 new jobs within the County, along with over 560,000 new or renovated square footage of commercial and industrial space. This was mainly driven by key projects in the cities of Mason, Lebanon, and Springboro. The total level of capital investment through new construction and equipment purchases was \$461.4 million across the 23 projects. There was a large logistics park built in 2022, which led to a much higher amount of square footage over the amount reported in 2023.

Two major projects announced in 2023 were a \$260 million renovation of the Lindner Family Tennis Center, which was undertaken by new ownership. Plans to extend the tennis tournament to two weeks and activate the site year-round are the reasoning for the investment. Additionally, Altafiber partnered with Warren County to invest \$100 million in fiber optic expansion to every home and business in the County.

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

The County remains in strong financial shape largely due to consistent conservative budgeting. For 2024, total General Fund revenues are estimated at \$96.0 million, which is 14.9% less than actual cash received in fiscal year 2023. The General Fund's original budget for appropriations of anticipated expenses for 2024 was \$91.3 million as compared to \$87.7 million in cash expenditures at the end of 2023.

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, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
Assets:				
Cash, Cash Equivalents, and Investments	\$ 258,858,105	\$ 61,188,019	\$ 320,046,124	\$ 24,882,326
Cash and Cash Equivalents with Fiscal Agent	12,474,385	0	12,474,385	0
Cash in Segregated Accounts	178,705	0	178,705	0
Receivables:				
Taxes	70,129,974	0	70,129,974	0
Payments in Lieu of Taxes	1,096,040	0	1,096,040	0
Accounts	1,056,780	5,010,257	6,067,037	0
Intergovernmental	19,711,100	1,726	19,712,826	2,019,947
Interest	2,382,552	0	2,382,552	0
Special Assessments	1,290,597	429,993	1,720,590	0
Loans	576,177	0	576,177	0
Leases	157,631	0	157,631	0
Internal Balances	1,213,136	(1,213,136)	0	0
Inventory of Supplies at Cost	1,315,458	1,352,337	2,667,795	0
Prepaid Items	1,642,102	11,067	1,653,169	13,633
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	0	58,972	58,972	0
Prepaid Water Contract	0	353,848	353,848	0
Net Pension Asset	723,491	117,716	841,207	0
Non-Depreciable Capital Assets	38,760,370	64,288,864	103,049,234	0
Depreciable Capital Assets, Net	190,568,073	166,414,011	356,982,084	0
Total Assets	602,134,676	298,013,674	900,148,350	26,915,906
Deferred Outflows of Resources:				
Pension	45,002,591	7,638,558	52,641,149	0
OPEB	6,874,286	1,122,025	7,996,311	0
Total Deferred Outflows of Resources	51,876,877	8,760,583	60,637,460	0
Liabilities:				
Accounts Payable	5,336,784	2,717,923	8,054,707	1,688,239
Accrued Wages and Benefits Payable	3,194,152	438,536	3,632,688	0
Intergovernmental Payable	3,112,969	616,951	3,729,920	0
Retainage Payable	35,624	436,276	471,900	0
Deposits Payable	420,796	561,426	982,222	0
Claims Payable	1,809,359	0	1,809,359	0
Unearned Revenue	18,366,467	0	18,366,467	49,046
Matured Compensated Absences Payable	132,081	0	132,081	0
Accrued Interest Payable	12,626	0	12,626	0
Long-Term Liabilities:				
Due Within One Year	1,826,106	1,686,353	3,512,459	0
Due More Than One Year:				
Net Pension Liability	106,265,671	17,289,852	123,555,523	0
Net OPEB Liability	2,247,381	365,658	2,613,039	0
Other Amounts Due in More Than One Year	12,468,944	22,104,256	34,573,200	0
Total Liabilities	155,228,960	46,217,231	201,446,191	1,737,285

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
DECEMBER 31, 2023

	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	61,399,045	0	61,399,045	0
Leases	149,435	0	149,435	0
Pension	3,258,090	195,498	3,453,588	0
OPEB	760,248	121,623	881,871	0
Total Deferred Inflows of Resources	65,566,818	317,121	65,883,939	0
Net Position:				
Net Investment in Capital Assets	223,024,248	208,022,487	431,046,735	0
Restricted For:				
Capital Projects	6,423,068	0	6,423,068	0
Debt Service	4,317,689	0	4,317,689	0
General Government - Legislative and Executive	9,180,645	0	9,180,645	0
General Government - Judicial	5,265,557	0	5,265,557	0
Public Safety	7,307,893	0	7,307,893	0
Public Works	15,397,605	0	15,397,605	0
Health	1,530,006	0	1,530,006	0
Human Services	66,517,093	0	66,517,093	0
Community and Economic Development	3,772,416	0	3,772,416	0
Post-employment Benefits	721,166	0	721,166	0
Youth Services:				
Expendable	24,707	0	24,707	0
Nonexpendable	18,902	0	18,902	0
Unrestricted	89,714,780	52,217,418	141,932,198	25,178,621
Total Net Position	\$ 433,215,775	\$ 260,239,905	\$ 693,455,680	\$ 25,178,621

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 29,250,684	\$ 7,296,781	\$ 2,551,112	\$ 0
Judicial	13,126,416	4,180,072	49,218	0
Public Safety	48,233,237	4,191,045	5,558,096	12,000
Public Works	26,007,205	120,272	523,216	10,841,275
Health	923,484	554,453	40,842	0
Human Services	59,143,215	2,387,879	21,377,651	230,623
Community and Economic Development	11,070,127	0	5,265,526	512,964
Interest and Fiscal Charges	124,964	0	0	0
Total Governmental Activities	187,879,332	18,730,502	35,365,661	11,596,862
Business-Type Activities:				
Water	20,809,628	15,486,797	0	6,552,440
Sewer	15,072,820	10,550,096	0	3,590,502
Sheriff	6,334,861	5,923,421	16,656	0
Communications Rotary	92,381	43,084	0	0
Storm Water	270,653	440,743	0	0
Total Business-Type Activities	42,580,343	32,444,141	16,656	10,142,942
Total Primary Government	\$ 230,459,675	\$ 51,174,643	\$ 35,382,317	\$ 21,739,804
Component Unit:				
Transportation Improvement District	\$ 22,090,315	\$ 56,546	\$ 0	\$ 29,763,515
Total Component Unit	\$ 22,090,315	\$ 56,546	\$ 0	\$ 29,763,515

General Revenues:

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year, restated

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Unit Transportation Improvement District
Governmental Activities	Business-Type Activities	Total	
\$ (19,402,791)	\$ 0	\$ (19,402,791)	
(8,897,126)	0	(8,897,126)	
(38,472,096)	0	(38,472,096)	
(14,522,442)	0	(14,522,442)	
(328,189)	0	(328,189)	
(35,147,062)	0	(35,147,062)	
(5,291,637)	0	(5,291,637)	
(124,964)	0	(124,964)	
<u>(122,186,307)</u>	<u>0</u>	<u>(122,186,307)</u>	

0	1,229,609	1,229,609	
0	(932,222)	(932,222)	
0	(394,784)	(394,784)	
0	(49,297)	(49,297)	
0	170,090	170,090	
<u>0</u>	<u>23,396</u>	<u>23,396</u>	
<u>(122,186,307)</u>	<u>23,396</u>	<u>(122,162,911)</u>	

\$ 7,729,746
\$ 7,729,746

49,358,684	0	49,358,684	0
1,682,399	0	1,682,399	0
62,469,837	0	62,469,837	0
13,720,879	0	13,720,879	0
10,215,346	0	10,215,346	0
17,941,468	1,207,729	19,149,197	694,319
(79,142)	84,924	5,782	0
492,372	1,350	493,722	0
<u>155,801,843</u>	<u>1,294,003</u>	<u>157,095,846</u>	<u>694,319</u>
33,615,536	1,317,399	34,932,935	8,424,065
<u>399,600,239</u>	<u>258,922,506</u>	<u>658,522,745</u>	<u>16,754,556</u>
<u>\$ 433,215,775</u>	<u>\$ 260,239,905</u>	<u>\$ 693,455,680</u>	<u>\$ 25,178,621</u>

**WARREN COUNTY, OHIO
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023**

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	County Road Projects
Assets:				
Cash, Cash Equivalents, and Investments	\$ 86,450,448	\$ 31,687,617	\$ 7,011,964	\$ 20,110,731
Cash and Cash Equivalents with Fiscal Agent	0	12,474,385	0	0
Cash in Segregated Accounts	178,705	0	0	0
Receivables:				
Taxes	34,730,143	26,139,484	8,642,581	0
Payments in Lieu of Taxes	0	0	0	1,096,040
Accounts	316,673	24,778	0	0
Intergovernmental	2,490,924	686,101	0	1,659,400
Interest	2,382,552	0	0	0
Special Assessments	0	0	0	0
Loans	0	0	0	0
Leases	157,631	0	0	0
Due from Other Funds	36,474	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	32,639	0	0	0
Prepaid Items	1,323,418	26,400	0	0
Total Assets	<u>\$ 128,099,607</u>	<u>\$ 71,038,765</u>	<u>\$ 15,654,545</u>	<u>\$ 22,866,171</u>
Liabilities:				
Accounts Payable	\$ 1,221,918	\$ 159,253	\$ 1,424,143	\$ 397,195
Accrued Wages and Benefits Payable	1,938,328	610,303	0	0
Intergovernmental Payable	773,156	211,324	0	760,212
Retainage Payable	0	0	0	0
Deposits Payable	15,330	0	0	0
Due to Other Funds	279,768	99	0	0
Interfund Loans Payable	0	0	0	1,898,942
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	126,279	0	0	0
Total Liabilities	<u>4,354,779</u>	<u>980,979</u>	<u>1,424,143</u>	<u>3,056,349</u>
Deferred Inflows of Resources:				
Unavailable Amounts	2,934,186	97,515	0	0
Leases	149,435	0	0	0
Property Tax and Payments in Lieu of Taxes Levied for Next Fiscal Year	25,520,940	26,139,484	8,642,581	1,096,040
Total Deferred Inflows of Resources	<u>28,604,561</u>	<u>26,236,999</u>	<u>8,642,581</u>	<u>1,096,040</u>
Fund Balances:				
Nonspendable	2,262,517	26,400	0	0
Restricted	0	43,794,387	5,587,821	1,058,285
Committed	0	0	0	17,655,497
Assigned	2,216,823	0	0	0
Unassigned	90,660,927	0	0	0
Total Fund Balances	<u>95,140,267</u>	<u>43,820,787</u>	<u>5,587,821</u>	<u>18,713,782</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 128,099,607</u>	<u>\$ 71,038,765</u>	<u>\$ 15,654,545</u>	<u>\$ 22,866,171</u>

See accompanying notes to the basic financial statements

County Construction Projects	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
\$ 35,187,090	\$ 14,131,113	\$ 61,327,511	\$ 255,906,474
0	0	0	12,474,385
0	0	0	178,705
0	0	617,766	70,129,974
0	0	0	1,096,040
0	0	173,679	515,130
0	0	14,874,675	19,711,100
0	0	0	2,382,552
0	0	1,290,597	1,290,597
0	0	576,177	576,177
0	0	0	157,631
0	0	78,341	114,815
0	0	1,898,942	1,898,942
133,427	0	1,102,758	1,268,824
78,733	0	82,483	1,511,034
<u>\$ 35,399,250</u>	<u>\$ 14,131,113</u>	<u>\$ 82,022,929</u>	<u>\$ 369,212,380</u>
\$ 148,095	\$ 348,742	\$ 1,463,130	\$ 5,162,476
0	2,309	632,514	3,183,454
3,876	356	1,361,826	3,110,750
0	0	35,624	35,624
0	0	405,466	420,796
0	31	203,305	483,203
0	0	0	1,898,942
0	13,779,675	4,586,792	18,366,467
0	0	5,802	132,081
<u>151,971</u>	<u>14,131,113</u>	<u>8,694,459</u>	<u>32,793,793</u>
0	0	11,327,351	14,359,052
0	0	0	149,435
<u>0</u>	<u>0</u>	<u>0</u>	<u>61,399,045</u>
<u>0</u>	<u>0</u>	<u>11,327,351</u>	<u>75,907,532</u>
212,160	0	1,204,143	3,705,220
1,973,105	0	60,557,941	112,971,539
33,062,014	0	239,035	50,956,546
0	0	0	2,216,823
0	0	0	90,660,927
<u>35,247,279</u>	<u>0</u>	<u>62,001,119</u>	<u>260,511,055</u>
<u>\$ 35,399,250</u>	<u>\$ 14,131,113</u>	<u>\$ 82,022,929</u>	<u>\$ 369,212,380</u>



WARREN COUNTY, OHIO
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2023

Total Governmental Fund Balances \$ 260,511,055

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

Capital assets used in governmental activities are not resources and therefore are not reported in the funds. 229,316,551

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. 14,359,052

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:

Special assessment bonds payable	(1,101,458)	
Tax increment district revenue bonds payable	(2,230,000)	
Loans payable	(308,080)	
Lease liabilities	(246,583)	
IT Subscription liabilities	(1,462,435)	
Accrued interest on long-term debt	(12,626)	
Compensated absences payable	(8,890,889)	(14,252,071)

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:

Deferred outflows - pension related	44,856,870	
Deferred inflows - pension related	(3,248,499)	
Net pension asset	721,166	
Net pension liability	(105,924,245)	
Deferred outflows - OPEB related	6,852,027	
Deferred inflows - OPEB related	(757,617)	
Net OPEB liability	(2,240,160)	(59,740,458)

Internal service funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds.

The assets, liabilities and deferrals 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. 3,021,646

Net Position of Governmental Funds \$ 433,215,775

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, 2023

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	County Road Projects
Revenues:				
Property and Other Taxes	\$ 27,567,477	\$ 14,255,166	\$ 7,536,041	\$ 0
Sales Taxes	55,467,104	0	0	0
Payments in Lieu of Taxes	0	0	0	1,106,673
Intergovernmental Revenues	9,575,832	5,969,232	847,551	9,710,389
Charges for Services	9,446,537	215,654	0	0
Licenses and Permits	15,757	0	0	0
Investment Earnings	16,912,350	741,925	0	0
Special Assessments	0	0	0	0
Fines and Forfeitures	274,796	0	0	0
All Other Revenue	1,830,394	256,374	0	131,000
Total Revenue	121,090,247	21,438,351	8,383,592	10,948,062
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,331,243	0	0	0
Judicial	11,219,864	0	0	0
Public Safety	39,773,534	0	0	0
Public Works	0	0	0	0
Health	763	0	0	0
Human Services	2,757,617	25,717,927	8,242,412	0
Community and Economic Development	329,840	0	0	0
Capital Outlay	0	0	0	20,876,277
Debt Service:				
Principal Retirement	236,204	0	0	0
Interest and Fiscal Charges	21,266	0	0	0
Total Expenditures	77,670,331	25,717,927	8,242,412	20,876,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,419,916	(4,279,576)	141,180	(9,928,215)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,100,000
Transfers Out	(9,359,511)	0	0	0
Inception of IT Subscription Agreements	418,948	0	0	0
Sale of Assets	60,624	816,771	0	0
Total Other Financing Sources (Uses)	(8,879,939)	816,771	0	1,100,000
Net Change in Fund Balances	34,539,977	(3,462,805)	141,180	(8,828,215)
Fund Balances at Beginning of Year	60,594,117	47,283,592	5,446,641	27,541,997
Increase (Decrease) in Inventory Reserve	6,173	0	0	0
Fund Balances End of Year	\$ 95,140,267	\$ 43,820,787	\$ 5,587,821	\$18,713,782

See accompanying notes to the basic financial statements

County Construction Projects	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
\$ 0	\$ 0	\$ 8,329,392	\$ 57,688,076
2,309,555	0	0	57,776,659
0	0	575,726	1,682,399
0	6,168,310	33,471,114	65,742,428
0	0	5,917,124	15,579,315
0	0	0	15,757
0	0	17	17,654,292
0	0	134,289	134,289
0	0	1,325,190	1,599,986
0	0	623,339	2,841,107
<u>2,309,555</u>	<u>6,168,310</u>	<u>50,376,191</u>	<u>220,714,308</u>
0	837,512	2,294,503	26,463,258
0	0	712,292	11,932,156
0	0	4,881,098	44,654,632
0	0	10,780,351	10,780,351
0	0	888,323	889,086
0	446,396	21,581,741	58,746,093
0	4,884,402	5,823,893	11,038,135
6,792,096	0	475,066	28,143,439
250,516	0	10,522,029	11,008,749
27,241	0	321,872	370,379
<u>7,069,853</u>	<u>6,168,310</u>	<u>58,281,168</u>	<u>204,026,278</u>
(4,760,298)	0	(7,904,977)	16,688,030
7,051,562	0	12,090,532	20,242,094
(10,048,500)	0	(1,212,716)	(20,620,727)
702,784	0	0	1,121,732
0	0	84,099	961,494
<u>(2,294,154)</u>	<u>0</u>	<u>10,961,915</u>	<u>1,704,593</u>
(7,054,452)	0	3,056,938	18,392,623
42,243,304	0	59,474,597	242,584,248
58,427	0	(530,416)	(465,816)
<u>\$ 35,247,279</u>	<u>\$ 0</u>	<u>\$ 62,001,119</u>	<u>\$ 260,511,055</u>



WARREN COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Net Change in Fund Balances - Total Governmental Funds \$ 18,392,623

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation (see Note 3).	10,487,591
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.	(1,039,554)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds (see Note 3).	1,197,118
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities on the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities (see Note 3).	10,091,641
Contractually required pension and OPEB 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.	(2,681,016)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	13,733
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 (see Note 3).	(1,132,860)
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.	<u>(1,713,740)</u>

Change in Net Position of Governmental Activities **\$ 33,615,536**

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 70,624,750	\$ 70,624,750	\$ 82,588,860	\$ 11,964,110
Intergovernmental Revenues	7,499,300	7,499,300	9,256,204	1,756,904
Charges for Services	9,103,907	8,825,606	9,438,458	612,852
Licenses and Permits	9,400	9,400	15,757	6,357
Investment Earnings	2,900,800	2,900,733	8,753,770	5,853,037
Fines and Forfeitures	192,976	192,976	274,995	82,019
All Other Revenues	2,255,101	2,239,669	2,131,501	(108,168)
Total Revenues	<u>92,586,234</u>	<u>92,292,434</u>	<u>112,459,545</u>	<u>20,167,111</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	27,753,523	28,857,324	24,808,598	4,048,726
Judicial	12,646,752	12,847,259	11,398,874	1,448,385
Public Safety	43,911,922	44,116,108	40,952,484	3,163,624
Human Services	3,848,773	3,848,774	2,783,705	1,065,069
Community and Economic Development	398,995	398,995	334,542	64,453
Total Expenditures	<u>88,559,965</u>	<u>90,068,460</u>	<u>80,278,203</u>	<u>9,790,257</u>
Excess of Revenues Over Expenditures	4,026,269	2,223,974	32,181,342	29,957,368
Other Financing Sources (Uses):				
Sale of Assets	39,024	39,024	60,624	21,600
Transfers Out	(2,661,376)	(22,475,241)	(10,567,240)	11,908,001
Total Other Financing Sources (Uses)	<u>(2,622,352)</u>	<u>(22,436,217)</u>	<u>(10,506,616)</u>	<u>11,929,601</u>
Net Change in Fund Balance	1,403,917	(20,212,243)	21,674,726	41,886,969
Fund Balance at Beginning of Year	63,918,157	63,918,157	63,918,157	0
Prior Year Encumbrances	3,831,310	3,831,310	3,831,310	0
Fund Balance at End of Year	<u>\$ 69,153,384</u>	<u>\$ 47,537,224</u>	<u>\$ 89,424,193</u>	<u>\$ 41,886,969</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 13,786,932	\$ 13,786,932	\$ 14,158,270	\$ 371,338
Intergovernmental Revenues	5,912,054	5,912,054	5,523,116	(388,938)
Charges for Services	222,569	222,569	209,860	(12,709)
All Other Revenues	602,500	602,500	778,133	175,633
Total Revenues	<u>20,524,055</u>	<u>20,524,055</u>	<u>20,669,379</u>	<u>145,324</u>
Expenditures:				
Current:				
Human Services	33,425,561	33,425,566	28,315,116	5,110,450
Total Expenditures	<u>33,425,561</u>	<u>33,425,566</u>	<u>28,315,116</u>	<u>5,110,450</u>
Excess of Expenditures Over Revenues	(12,901,506)	(12,901,511)	(7,645,737)	5,255,774
Other Financing Sources:				
Sale of Assets	20,000	20,000	816,771	796,771
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>816,771</u>	<u>796,771</u>
Net Change in Fund Balance	(12,881,506)	(12,881,511)	(6,828,966)	6,052,545
Fund Balance at Beginning of Year	33,617,632	33,617,632	33,617,632	0
Prior Year Encumbrances	2,275,561	2,275,561	2,275,561	0
Fund Balance at End of Year	<u>\$ 23,011,687</u>	<u>\$ 23,011,682</u>	<u>\$ 29,064,227</u>	<u>\$ 6,052,545</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Revenues:				
Taxes	\$ 6,450,000	\$ 6,450,000	\$ 7,484,219	\$ 1,034,219
Intergovernmental Revenues	775,000	775,000	847,551	72,551
Total Revenues	<u>7,225,000</u>	<u>7,225,000</u>	<u>8,331,770</u>	<u>1,106,770</u>
Expenditures:				
Current:				
Human Services	10,947,791	10,947,791	10,478,373	469,418
Total Expenditures	<u>10,947,791</u>	<u>10,947,791</u>	<u>10,478,373</u>	<u>469,418</u>
Net Change in Fund Balance	(3,722,791)	(3,722,791)	(2,146,603)	1,576,188
Fund Balance at Beginning of Year	5,086,299	5,086,299	5,086,299	0
Prior Year Encumbrances	1,321,282	1,321,282	1,321,282	0
Fund Balance at End of Year	<u>\$ 2,684,790</u>	<u>\$ 2,684,790</u>	<u>\$ 4,260,978</u>	<u>\$ 1,576,188</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 - LOCAL FISCAL RECOVERY FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 0	\$ 0	\$ 30,639	\$ 30,639
Total Revenues	<u>0</u>	<u>0</u>	<u>30,639</u>	<u>30,639</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	14,747,554	7,639,864	549,621	7,090,243
Human Services	0	446,396	446,396	0
Community and Economic Development	0	9,661,294	9,661,294	0
Total Expenditures	<u>14,747,554</u>	<u>17,747,554</u>	<u>10,657,311</u>	<u>7,090,243</u>
Net Change in Fund Balance	(14,747,554)	(17,747,554)	(10,626,672)	7,120,882
Fund Balance at Beginning of Year	19,288,935	19,288,935	19,288,935	0
Prior Year Encumbrances	647,479	647,479	647,479	0
Fund Balance at End of Year	<u>\$ 5,188,860</u>	<u>\$ 2,188,860</u>	<u>\$ 9,309,742</u>	<u>\$ 7,120,882</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

Business-Type Activities - Enterprise Funds

	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
Assets:						
Current Assets:						
Cash, Cash Equivalents, and Investments	\$ 27,569,787	\$ 32,419,991	\$ 694,357	\$ 503,884	\$ 61,188,019	\$ 2,951,631
Receivables:						
Accounts	3,014,909	1,994,192	0	1,156	5,010,257	541,650
Intergovernmental	0	0	1,726	0	1,726	0
Special Assessments	0	0	0	429,993	429,993	0
Due from Other Funds	0	0	0	658	658	439,144
Inventory of Supplies at Cost	1,211,631	140,706	0	0	1,352,337	46,634
Prepaid Items	0	11,067	0	0	11,067	131,068
Total Current Assets	31,796,327	34,565,956	696,083	935,691	67,994,057	4,110,127
Noncurrent Assets:						
Restricted:						
Cash and Cash Equivalents with Fiscal Agent	58,972	0	0	0	58,972	0
Prepaid Water Contract	353,848	0	0	0	353,848	0
Net Pension Asset	32,358	27,616	57,742	0	117,716	2,325
Non-Depreciable Capital Assets	55,209,218	9,079,646	0	0	64,288,864	0
Depreciable Capital Assets, Net	86,698,388	79,715,623	0	0	166,414,011	11,892
Total Noncurrent Assets	142,352,784	88,822,885	57,742	0	231,233,411	14,217
Total Assets	174,149,111	123,388,841	753,825	935,691	299,227,468	4,124,344
Deferred Outflows of Resources:						
Pension	2,189,665	1,866,485	3,581,131	1,277	7,638,558	145,721
OPEB	309,427	265,136	547,416	46	1,122,025	22,259
Total Deferred Outflows of Resources	2,499,092	2,131,621	4,128,547	1,323	8,760,583	167,980
Liabilities:						
Current Liabilities:						
Accounts Payable	2,064,121	623,268	19,504	11,030	2,717,923	174,308
Accrued Wages and Benefits Payable	137,029	111,612	189,895	0	438,536	10,698
Intergovernmental Payable	41,662	28,529	546,760	0	616,951	2,219
Retainage Payable	92,002	344,274	0	0	436,276	0
Deposits Payable	280,713	280,713	0	0	561,426	0
Claims Payable	0	0	0	0	0	1,809,359
Due to Other Funds	30,513	25,194	15,007	0	70,714	700
Compensated Absences Payable - Current	25,636	15,647	18,154	0	59,437	0
Ohio Water Development Authority Loans Payable - Current	989,461	637,455	0	0	1,626,916	0
Total Current Liabilities	3,661,137	2,066,692	789,320	11,030	6,528,179	1,997,284

WARREN COUNTY, OHIO
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
Noncurrent Liabilities						
Compensated Absences Payable	386,312	410,374	690,374	0	1,487,060	55,605
Ohio Water Development Authority Loans Payable	15,559,130	5,058,066	0	0	20,617,196	0
Net Pension Liability	4,752,661	4,056,150	8,481,041	0	17,289,852	341,426
Net OPEB Liability	100,513	85,782	179,363	0	365,658	7,221
Total Noncurrent Liabilities	<u>20,798,616</u>	<u>9,610,372</u>	<u>9,350,778</u>	<u>0</u>	<u>39,759,766</u>	<u>404,252</u>
Total Liabilities	<u>24,459,753</u>	<u>11,677,064</u>	<u>10,140,098</u>	<u>11,030</u>	<u>46,287,945</u>	<u>2,401,536</u>
Deferred Inflows of Resources:						
Pension	7,737	6,583	155,147	26,031	195,498	9,591
OPEB	33,150	28,291	60,026	156	121,623	2,631
Total Deferred Inflows of Resources	<u>40,887</u>	<u>34,874</u>	<u>215,173</u>	<u>26,187</u>	<u>317,121</u>	<u>12,222</u>
Net Position:						
Net Investment in Capital Assets	125,267,013	82,755,474	0	0	208,022,487	11,892
Unrestricted (deficit)	26,880,550	31,053,050	(5,472,899)	899,797	53,360,498	1,866,674
Total Net Position	<u>\$ 152,147,563</u>	<u>\$ 113,808,524</u>	<u>\$ (5,472,899)</u>	<u>\$ 899,797</u>	<u>\$ 261,382,985</u>	<u>\$ 1,878,566</u>
					(1,143,080)	
					<u>\$ 260,239,905</u>	

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

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, 2023

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
Operating Revenues:						
Charges for Services	\$ 15,328,156	\$ 10,326,058	\$ 5,923,421	\$ 43,084	\$ 31,620,719	\$ 13,013,092
Tap in Fees	133,565	0	0	0	133,565	0
Special Assessments	0	0	0	413,329	413,329	0
Other Operating Revenue	25,076	224,038	0	27,414	276,528	1,614,470
Total Operating Revenues	<u>15,486,797</u>	<u>10,550,096</u>	<u>5,923,421</u>	<u>483,827</u>	<u>32,444,141</u>	<u>14,627,562</u>
Operating Expenses:						
Personal Services	3,543,328	3,047,922	4,645,763	0	11,237,013	815,162
Pension and OPEB Expenses	738,424	572,174	1,026,689	(14,477)	2,322,810	44,338
Contractual Services	1,476,026	885,940	0	285,125	2,647,091	940,832
Materials and Supplies	2,280,901	1,278,074	0	0	3,558,975	1,918,100
Utilities	6,550,755	3,156,574	0	0	9,707,329	0
Depreciation	5,786,742	5,762,460	0	0	11,549,202	5,502
Health Insurance Claims	0	0	0	0	0	13,328,830
Other Operating Expenses	124,406	94,487	588,426	92,381	899,700	541,491
Total Operating Expenses	<u>20,500,582</u>	<u>14,797,631</u>	<u>6,260,878</u>	<u>363,029</u>	<u>41,922,120</u>	<u>17,594,255</u>
Operating Income (Loss)	(5,013,785)	(4,247,535)	(337,457)	120,798	(9,477,979)	(2,966,693)
Nonoperating Revenue (Expenses):						
Interest and Fiscal Charges	(169,716)	(184,808)	0	0	(354,524)	0
Investment Earnings	570,944	636,785	0	0	1,207,729	0
Intergovernmental	0	0	16,656	0	16,656	570,621
Gain on Disposal of Capital Assets	60,525	24,399	0	0	84,924	0
Other Nonoperating Revenue	1,350	0	0	0	1,350	0
Total Nonoperating Revenues (Expenses)	<u>463,103</u>	<u>476,376</u>	<u>16,656</u>	<u>0</u>	<u>956,135</u>	<u>570,621</u>
Income (Loss) Before Capital Contributions and Transfers	(4,550,682)	(3,771,159)	(320,801)	120,798	(8,521,844)	(2,396,072)
Capital Contributions - Tap in Fees	3,788,499	2,756,465	0	0	6,544,964	0
Capital Contributions	2,763,941	834,037	0	0	3,597,978	0
Transfers In	0	0	0	0	0	378,633
Total Capital Contributions and Transfers	<u>6,552,440</u>	<u>3,590,502</u>	<u>0</u>	<u>0</u>	<u>10,142,942</u>	<u>378,633</u>
Change in Net Position	2,001,758	(180,657)	(320,801)	120,798	1,621,098	(2,017,439)
Net Position Beginning of Year	<u>150,145,805</u>	<u>113,989,181</u>	<u>(5,152,098)</u>	<u>778,999</u>	<u>259,761,887</u>	<u>3,896,005</u>
Net Position End of Year	<u>\$ 152,147,563</u>	<u>\$ 113,808,524</u>	<u>\$ (5,472,899)</u>	<u>\$ 899,797</u>	<u>\$ 261,382,985</u>	<u>\$ 1,878,566</u>
					Change in Net Position - Total Enterprise Funds	1,621,098
					Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.	(303,699)
					Changes in Net Position of Business-type Activities	<u>\$ 1,317,399</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Business-Type Activities - Enterprise Funds					Governmental
	Water	Sewer	Sheriff	Nonmajor	Total Enterprise	Activities
				Enterprise Funds		Internal Service Funds
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 15,384,786	\$ 10,600,877	\$ 5,923,421	\$ 398,821	\$ 32,307,905	\$ 14,252,721
Cash Payments for Goods and Services	(10,951,251)	(5,171,333)	(609,974)	(371,152)	(17,103,710)	(3,330,845)
Cash Payments to Employees	(4,288,239)	(3,441,132)	(5,096,022)	(10,000)	(12,835,393)	(14,071,691)
Net Cash Provided (Used) by Operating Activities	145,296	1,988,412	217,425	17,669	2,368,802	(3,149,815)
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	0	0	378,633
Operating Grants	0	0	19,724	0	19,724	570,621
Net Cash Provided by Noncapital Financing Activities	0	0	19,724	0	19,724	949,254
Cash Flows from Capital and Related Financing Activities:						
Cash Received from Tap-in Fees in Excess of Cost	3,788,499	2,756,465	0	0	6,544,964	0
Acquisition and Construction of Assets	(6,672,627)	(6,100,762)	0	0	(12,773,389)	0
Sale of Capital Assets	60,525	24,399	0	0	84,924	0
Debt Proceeds	365,579	0	0	0	365,579	0
Principal Paid	(622,867)	(618,083)	0	0	(1,240,950)	0
Interest Paid	(169,716)	(184,808)	0	0	(354,524)	0
Net Cash Used by Capital and Related Financing Activities	(3,250,607)	(4,122,789)	0	0	(7,373,396)	0
Cash Flows from Investing Activities:						
Interest on Investments	570,944	636,785	0	0	1,207,729	0
Net Cash Provided Investing Activities	570,944	636,785	0	0	1,207,729	0
Net Increase (Decrease) in Cash and Cash Equivalents	(2,534,367)	(1,497,592)	237,149	17,669	(3,777,141)	(2,200,561)
Cash and Cash Equivalents at Beginning of Year	30,163,126	33,917,583	457,208	486,215	65,024,132	5,152,192
Cash and Cash Equivalents at End of Year	\$ 27,628,759	\$ 32,419,991	\$ 694,357	\$ 503,884	\$ 61,246,991	\$ 2,951,631
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 27,569,787	\$ 32,419,991	\$ 694,357	\$ 503,884	\$ 61,188,019	\$ 2,951,631
Restricted Cash with Fiscal Agent	58,972	0	0	0	58,972	0
Cash and Cash Equivalents at End of Year	\$ 27,628,759	\$ 32,419,991	\$ 694,357	\$ 503,884	\$ 61,246,991	\$ 2,951,631
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating Income (Loss)	\$ (5,013,785)	\$ (4,247,535)	\$ (337,457)	\$ 120,798	\$ (9,477,979)	\$ (2,966,693)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Other Nonoperating Revenue	1,350	0	0	0	1,350	0
Depreciation Expense	5,786,742	5,762,460	0	0	11,549,202	5,502
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:						
(Increase) Decrease in Accounts Receivable	(111,940)	43,291	0	(718)	(69,367)	(441,797)
(Increase) Decrease in Due from Other Funds	0	0	0	(223)	(223)	66,956
(Increase) Decrease in Special Assessment Receivable	0	0	0	(84,288)	(84,288)	0
(Increase) Decrease in Prepaid Items	0	520	0	0	520	(23,009)
(Increase) Decrease in Inventory	(95,236)	(12,246)	0	0	(107,482)	12,403
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	20,822	18,122	53,337	907	93,188	2,212
(Increase) Decrease in Net OPEB Asset	446,960	384,416	933,581	7,627	1,772,584	38,136
(Increase) Decrease in Deferred Outflows - Pension	(1,515,689)	(1,294,390)	(2,282,334)	9,324	(5,083,089)	(86,551)
(Increase) Decrease in Deferred Outflows - OPEB	(266,502)	(247,054)	(482,662)	155	(996,063)	(18,095)
Increase (Decrease) in Accounts Payable	369,471	58,552	19,504	6,742	454,269	79,874
Increase (Decrease) in Retainage Payable	(970,321)	215,903	0	0	(754,418)	0
Increase (Decrease) in Deposits Payable	7,489	7,490	0	0	14,979	0
Increase (Decrease) in Accrued Wages and Benefits	35,090	26,491	26,238	0	87,819	2,872
Increase (Decrease) in Due to Other Funds	1,090	(18,987)	(41,052)	(165)	(59,114)	310
Increase (Decrease) in Intergovernmental Payables	(426,705)	(102,803)	248,634	(10,000)	(290,874)	1,015
Increase (Decrease) in Claims Payable	0	0	0	0	0	89,564
Increase (Decrease) in Compensated Absences	57,316	32,699	(5,173)	0	84,842	9,289
Increase (Decrease) in Net Pension Liability	3,499,702	2,978,520	5,863,940	(21,382)	12,320,780	234,519
Increase (Decrease) in Net OPEB Liability	100,513	85,782	179,363	0	365,658	7,221
Increase (Decrease) in Deferred Inflows - Pension	(1,529,344)	(1,326,159)	(3,053,941)	(2,095)	(5,911,539)	(126,170)
Increase (Decrease) in Deferred Inflows - OPEB	(428,650)	(376,660)	(904,553)	(9,013)	(1,718,876)	(37,373)
Total Adjustments	(629,011)	473,487	554,882	(103,129)	296,229	(188,624)
Net Cash Provided (Used) by Operating Activities	\$ 145,296	\$ 1,988,412	\$ 217,425	\$ 17,669	\$ 2,368,802	\$ (3,149,815)
Schedule of Noncash Investing, Capital and Financing Activities:						
Donation of Capital Assets	\$ 2,763,941	\$ 2,756,465	\$ 0	\$ 0	\$ 5,520,406	\$ 0
Outstanding Liabilities at December 31, 2023 for Purchase of Capital Assets	\$ 1,224,368	\$ 217,283	\$ 0	\$ 0	\$ 1,441,651	\$ 0

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2023

	Custodial Funds
Assets:	
Cash, Cash Equivalents, and Investments	\$ 37,988,381
Cash in Segregated Accounts	4,933,284
Receivables:	
Taxes	491,494,867
Accounts	1,567,546
Intergovernmental	562,094
Total Assets	536,546,172
Liabilities:	
Accounts Payable	2,948,991
Intergovernmental Payable	12,540,608
Deposits Payable	126,821
Total Liabilities	15,616,420
Deferred Inflow of Resources:	
Property Taxes Levied for Next Fiscal Year	491,494,867
Total Deferred Inflows of Resources	491,494,867
Net Position:	
Restricted for individuals, organizations and other governments	29,434,885
Total Net Position	\$ 29,434,885

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, 2023

	Custodial Funds
Additions:	
Taxes	\$ 460,862,696
Intergovernmental Revenues	29,460,453
Licenses and Permits	1,869,806
Special Assessments	411,970
Fines and Forfeitures	173,984
Other Custodial Collections	102,981,430
Total Additions	595,760,339
 Deductions:	
Distributions to the State of Ohio	924,872
Distributions of State Funds	27,035,062
Distributions as Fiscal Agent	30,092,703
Distributions of Fines and Forfeitures	63,642
Distributions of Taxes	451,061,293
Other Custodial Distributions	87,028,994
Total Deductions	596,206,566
Change in Net Position	(446,227)
 Net Position at Beginning of Year	 29,881,112
 Net Position at End of Year	 \$ 29,434,885

See accompanying notes to the basic financial statements



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 (ORC) 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 22, *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.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. Reporting Entity (continued)

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

Joint Venture Without Equity Interest

Warren County is a member of the 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 Southwestern Ohio 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*.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting

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

Governmental Funds

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

- *General Fund* – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings, and charges for 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.
- *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.
- *Local Fiscal Recovery Fund* – This fund is used to account for federal monies received from the American Rescue Plan Act (ARPA) to support public health expenditures, replace lost revenue, support essential workers, and invest in water, sewer and broadband infrastructure.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Fund Accounting (continued)

Proprietary Funds

All proprietary funds are accounted for on an economic resources measurement focus. This focus provides that all assets, liabilities, deferred outflows and inflows of resources 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, City of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, Kings Local School District, and the Warren County Engineer's Office.

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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**B. Basis of Presentation - Fund Accounting** (continued)***Fiduciary Funds***

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

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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation – Financial Statements (continued)

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, current liabilities, and deferred inflows of resources, 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, liabilities, and deferred outflows and inflows of resources 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.

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 sixty days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**D. Basis of Accounting** (continued)

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

Special assessment installments and related accrued interest, which are measurable but not available at December 31st, are recorded as deferred inflows of resources. Property taxes and payments in lieu of taxes are measurable as of December 31, 2023 but which are not intended to finance 2023 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 ORC and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution – all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**E. Budgetary Process** (continued)Tax Budget

By July 15th, 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 1st to December 31st 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 1st, 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 2023.

Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1st through March 31st. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided total fund appropriations do not exceed the current estimated resources.

Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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 generally accepted accounting principles (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 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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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	Local Fiscal Recovery Fund
GAAP Basis (as reported)	\$ 34,539,977	\$ (3,462,805)	\$ 141,180	\$ -
Increase (Decrease):				
Accrued Revenues at December 31, 2023 received during 2024	(12,514,539)	(1,931,141)	(309,208)	(6,137,671)
Accrued Revenues at December 31, 2022 received during 2023	12,529,669	669,203	257,386	-
Accrued Expenditures at December 31, 2023 received during 2024	4,289,078	493,942	1,424,143	351,438
Accrued Expenditures at December 31, 2022 received during 2023	(3,506,805)	(818,316)	(1,218,326)	(19,068)
Change in Fair Value, 2023	8,338,565	-	-	-
Change in Fair Value, 2022	(18,428,331)	-	-	-
2023 Prepays for 2024	(1,323,418)	(26,400)	-	-
2022 Prepays for 2023	1,171,182	47,401	-	-
Budgetary Perspective Difference	(34,830)	-	-	-
Outstanding Encumbrances	(3,385,822)	(1,800,850)	(2,441,778)	(4,821,371)
Budget Basis	<u>\$ 21,674,726</u>	<u>\$ (6,828,966)</u>	<u>\$ (2,146,603)</u>	<u>\$ (10,626,672)</u>

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 on the financial statements 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 2023, investments were limited to U.S. treasury securities, brokered certificates of deposit, municipal securities, commercial paper, corporate bonds and notes, U.S. agency securities, money market mutual funds, foreign government bonds, and STAR Ohio (State Treasury Asset Reserve of 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*.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Cash, Cash Equivalents, and Investments (continued)

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.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

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 valued at quoted prices in active markets for identical assets, Level 2 inputs are valued using broker quotes that utilize observable market inputs, and Level 3 inputs are significant unobservable inputs.

G. Leases Receivable

As a lessor, the County recognizes a lease receivable based on the net present value of future lease payments to be received for the lease term and a deferred inflow of resources based on the net present value calculated using the rate explicit in the contract, the rate implicit in the contract, or the County's incremental borrowing rate plus the net impact of any payments to be received at or before the commencement of the lease term that relate to future periods as well as lease incentives payable to the lessee. Deferred inflows of resources are recognized as inflows on a straight-line basis over the term of the lease.

For short-term lease contracts, defined as having a maximum possible term of 12 months or less, the County recognized revenue based on the payment provisions of the lease contract.

H. Inventory

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



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023 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.

J. 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.

K. 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.

Right-to-use lease and information technology (IT) subscription assets are amortized over the shorter of the lease or IT subscription term or the useful life of the underlying assets. All other capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital asset. Depreciation is computed using the straight-line method over the following useful lives:

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. 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.

M. Long-Term Obligations

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

General Obligation Bonds	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
Lease Liabilities	General Fund
	Human Services Fund
IT Subscription Liabilities	General Fund
	County Construction Projects Fund
Ohio Water Development Authority Loans	Water Fund
	Sewer Fund

For compensated absences, 55% was liquidated from the General Fund, 13% from the Board of Developmental Disabilities Fund, 7% from the Sheriff Fund, and 4% from the Motor Vehicle and Gasoline Tax Fund. An additional 8% was liquidated from other enterprise funds and the remaining 13% was liquidated from other governmental and internal service funds. Net pension and OPEB liabilities will be liquidated in a similar manner.

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities, 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, lease liabilities, IT subscription liabilities, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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."

P. 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. Grants received in advance are recorded as unearned revenue until eligible expenses/expenses are incurred.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. 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.

R. 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 debt service funds. Capital outlay financed by special assessments are recorded in the capital projects funds.

S. 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.

T. 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 Healthcare, Optum RX, Dental Care Plus, EyeMed, and Sedgwick Claims Management Services 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.

U. 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, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

V. Fund Balance

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

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

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

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

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

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

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



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

W. 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.

X. 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 assets 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 assets 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.

Y. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, net pension assets, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Z. Change in Accounting Principle

For 2023, the County implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and related guidance. This Statement establishes accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs) for governments. It follows the relevant guidance established by GASB Statement No. 87, *Leases*, with the requirement to recognize an intangible right-to-use IT subscription asset and a corresponding IT subscription liability. These changes were incorporated into the County's financial statements by recognizing, at January 1, 2023, intangible right-to-use IT subscription assets of \$704,946 and IT subscription liabilities of \$699,946. The implementation of GASB Statement No. 96 and related guidance had the following effect on beginning net position of the County:

	<u>Governmental</u>
	<u>Activities</u>
Net Position, December 31, 2022	\$ 399,595,239
Adjustments:	
GASBS No. 96 Implementation	<u>5,000</u>
Restated Net Position, December 31, 2022	<u><u>\$ 399,600,239</u></u>

NOTE 2—DEFICIT FUND EQUITY

At December 31, 2023, the Sheriff and Health Insurance Funds had deficit net positions of \$5,472,899 and \$706,472, respectively. The deficit net position for these funds arise from the recognition of expenses on the accrual basis which are greater than expenses recognized on the budgetary/cash basis. The deficits do not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

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

The governmental funds 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 exceed depreciation in the current period:

Capital Asset Additions	\$ 19,330,349
Depreciation Expense	<u>(8,842,758)</u>
	<u><u>\$ 10,487,591</u></u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

(continued)

Governmental revenues not reported in the funds:

Increase in Intergovernmental Revenue	\$	311,662
Increase in Interest Revenue		1,027,804
Decrease in Special Assessment Revenue		(141,768)
Decrease in Charges for Services Revenue		<u>(580)</u>
	\$	<u>1,197,118</u>

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

General Obligation Bonds Principal Payments	\$	9,900,000
Special Assessment Bonds Principal Payments		94,148
Tax Increment District Revenue Bonds Principal Payment		407,000
OPWC Loan Payments		112,716
Lease Payments		135,642
Inception of IT Subscription Agreements		(1,121,732)
IT Subscription Payments		359,243
Amortization of Bond Premiums		<u>204,624</u>
	\$	<u>10,091,641</u>

Expenses not requiring the use of current financial resources:

Decrease in Compensated Absences Payable	\$	(667,044)
Decrease in Supplies Inventory		<u>(465,816)</u>
	\$	<u>(1,132,860)</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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:

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$ 32,639	\$ -	\$ -	\$ -	\$ 133,427	\$ 1,102,758	\$ 1,268,824
Trust Corpus	-	-	-	-	-	18,902	18,902
Prepaid Items	1,323,418	26,400	-	-	78,733	82,483	1,511,034
Unclaimed Funds	906,460	-	-	-	-	-	906,460
Total Nonspendable	2,262,517	26,400	-	-	212,160	1,204,143	3,705,220
Restricted:							
Debt Retirement	-	-	-	-	-	3,039,718	3,039,718
Legislative & Executive	-	-	-	-	-	9,308,201	9,308,201
Judicial	-	-	-	-	-	5,193,428	5,193,428
Public Safety	-	-	-	-	-	6,744,093	6,744,093
Public Works	-	-	-	-	-	14,704,281	14,704,281
Health	-	-	-	-	-	1,609,392	1,609,392
Human Services	-	43,794,387	5,587,821	-	-	14,778,568	64,160,776
Community & Economic Development	-	-	-	-	-	3,064,716	3,064,716
Capital Acquisition & Improvement	-	-	-	1,058,285	1,973,105	2,115,544	5,146,934
Total Restricted	-	43,794,387	5,587,821	1,058,285	1,973,105	60,557,941	112,971,539
Committed:							
Capital Acquisition & Improvement	-	-	-	17,655,497	33,062,014	-	50,717,511
Community & Economic Development	-	-	-	-	-	239,030	239,030
Hazardous Materials Emergency Plan	-	-	-	-	-	5	5
Total Committed	-	-	-	17,655,497	33,062,014	239,035	50,956,546
Assigned:							
Purchases on Order	2,216,823	-	-	-	-	-	2,216,823
Total Assigned	2,216,823	-	-	-	-	-	2,216,823
Unassigned	90,660,927	-	-	-	-	-	90,660,927
Total Fund Balances	\$95,140,267	\$ 43,820,787	\$ 5,587,821	\$ 18,713,782	\$ 35,247,279	\$ 62,001,119	\$ 260,511,055

The County established, by resolution, a budget stabilization reserve, permitted by ORC Section 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, 2023, the reserve balance was \$12,000,000 and is included in the General Fund's unassigned fund balance.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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 that 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 the 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 fair value of the securities subject to the repurchase agreement exceed the principal value of the agreement by at least 2% and be marked to fair value 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 Treasury Asset Reserve of Ohio (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 rated in the highest classification by at least two nationally recognized standard rating services at the time of purchase maturing in a period not to exceed 270 days, and 2) bankers' acceptances which mature within 180 days after purchase; and



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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 3 years from the date of purchase
- Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the U.S. government, up to 2% of the County's total average portfolio.

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 a 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 ORC Chapter 135, as well as 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), the Treasurer of State's Ohio Pooled Collateral System (OPCS). Ohio law requires deposits to be either insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times at 105% of the deposits being secured; or
- The financial institution's participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trust and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102% of all uninsured public deposits being secured, or a rate set by the Treasurer of State.

At year end, the carrying amount of the County's deposits was \$18,782,279 and the bank balance was \$25,690,923. FDIC covered \$2,327,167. 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 \$5,884,052; and OPCS in the amount of \$17,479,703. The County had \$59,698 in undeposited cash on hand at December 31, 2023 that was included as Cash, Cash Equivalents, and Investments in the statements of financial position. The County also had \$58,972 held in an outside joint escrow account that was reported as "Restricted Cash and Cash Equivalents with Fiscal Agent" on the statements of financial position.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 5—DEPOSITS AND INVESTMENTS (continued)

A. Deposits (continued)

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$12,474,385 that are reported as “Cash and Cash Equivalents with Fiscal Agent” on the statements of financial position.

Cash and cash equivalents in the amount of \$24,882,326 for the component unit, TID, are considered active funds for immediate use maintained either as cash, depository accounts payable or able to be withdrawn on demand. See Note 22, *Warren County Transportation Improvement District*, for additional information.

B. Investments

The County’s investments at December 31, 2023 are summarized as follows:

	December 31, 2023 Balance	Weighted Average Maturity (Years)	Concentration
Amortized Cost/NAV:			
Money Market Mutual Funds	\$ 5,683,550	0.12	1.65%
STAR Ohio	<u>151,567</u>	0.13	0.04%
Total Amortized Cost/NAV	<u>5,835,117</u>		
Fair Value Level One Inputs:			
U.S. Treasury Bonds and Notes	<u>85,258,941</u>	3.26	24.76%
Fair Value Level Two Inputs:			
Brokered Certificates of Deposit	953,276	1.12	0.28%
U.S. Agency Securities	208,739,440	2.17	60.61%
Municipal Securities	15,665,416	3.80	4.55%
Commercial Paper	14,010,908	0.36	4.07%
Corporate Bonds and Notes	12,013,617	0.67	3.49%
Foreign Government Bonds	<u>1,887,500</u>	1.76	<u>0.55%</u>
Total Fair Value Level Two Inputs	<u>253,270,157</u>		
Total Investments	<u>\$ 344,364,215</u>		<u>100.00%</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 5—DEPOSITS AND INVESTMENTS (continued)**B. Investments** (continued)

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. Treasury 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 to times when rates in excess of those provided by STAR Ohio can be obtained. Based on Standard & Poor's, the County's investments in: U.S. agency obligations were rated AA+; commercial paper were rated A-1; corporate bonds and notes were rated A- to A+; foreign government bonds were rated AA-; and U.S. money market funds and STAR Ohio were rated AAAm. The certificates of deposit are not rated. Not all of the municipal securities were rated. For the municipal securities that were rated, their Standard & Poor's ratings ranged from BBB- to AAA.

Concentration of Credit Risk—The County places no limit on the amount invested in one issuer beyond those established by ORC.

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 exceptions are some bonds issued by Ohio municipalities with longer maturities and AA or better ratings authorized by ORC and with the approval of the County's Investment Advisory Board.

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 risk.

Foreign Currency Risk—Foreign currency risk is the risk that changes in exchange rates will adversely impact the local currency value of an investment. The County's investment policy does not address foreign currency risk. Pursuant to ORC Sec. 135.35(10), the County's exposure is limited to 2% of the total average portfolio.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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 2023 were levied after October 1, 2022 on assessed values as of January 1, 2022, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennial, with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25th; if paid semi-annually, the first payment is due February 25th, with the remainder payable by July 15th. In certain circumstances, State statute permits earlier or later payment dates to be established.

Public utility tangible personal property taxes collected 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 and type of property. Public utility personal 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 settlements 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 2023 tax collection year was \$6.28 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2023 property tax levy was based totaled \$9,616,177,530, which was comprised of \$9,138,251,090 in real property and \$477,926,440 in public utility personal property.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's unvoted share of the 10 mills is up to 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 taxes, casino tax, and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 7—RECEIVABLES

Receivables at December 31, 2023 consist of taxes, payments in lieu of taxes, accounts, intergovernmental, interest, special assessments, interfund, loans and leases. All receivables are considered collectible in full.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 7—RECEIVABLES (continued)

Leases

In July 2001, the County entered into a lease agreement to lease land for a communications tower. The lease agreement provided for an initial lease term was for five years, with the option for five additional five-year extension terms. The agreement is currently in the fourth extension term. The agreement can be terminated by either party with thirty days prior written notice. At the end of the fifth extension term, that will expire on July 31, 2031, the lease will enter into a month-to-month holdover term, if the agreement is not amended or renegotiated. Rent is due monthly and increases 3% each year beginning with the first extension term. The net present value of this lease at December 31, 2023 was \$157,631, after recognizing \$16,087 in rental income and \$3,995 in interest income during 2023.

NOTE 8—TRANSFERS

The following balances at December 31, 2023 represent transfers in and transfers out:

	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds:		
General	\$ -	\$ 9,359,511
County Road Projects	1,100,000	-
County Construction Projects	7,051,562	10,048,500
Other Governmental	<u>12,090,532</u>	<u>1,212,716</u>
Total Governmental Funds	<u>\$ 20,242,094</u>	<u>\$ 20,620,727</u>
Proprietary Funds:		
Internal Service Funds	<u>378,633</u>	-
Total Proprietary Funds	<u>378,633</u>	-
Total	<u>\$ 20,620,727</u>	<u>\$ 20,620,727</u>

The principle 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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 9—INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2023 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
County Road Projects	\$ -	\$ 1,898,942
Other Governmental	1,898,942	-
Total Interfund Loans	\$ 1,898,942	\$ 1,898,942

The purpose of the 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 cash flows for reimbursable grants.

The following balances at December 31, 2023 represent due to and from other funds:

	Other Funds	
	Due From	Due To
Governmental Funds:		
General	\$ 36,474	\$ 279,768
Board of Developmental Disabilities	-	99
Local Fiscal Recovery	-	31
Other Governmental	78,341	203,305
Total Governmental Funds	114,815	483,203
Proprietary Funds:		
Water	-	30,513
Sewer	-	25,194
Sheriff	-	15,007
Nonmajor Enterprise Funds	658	-
Internal Service Funds	439,144	700
Total Proprietary Funds	439,802	71,414
Total	\$ 554,617	\$ 554,617

The purpose of due to and from other funds is to account for amounts due between different funds for billings, such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers' compensation chargebacks, and unemployment chargebacks.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 10—CAPITAL ASSETS

A. Governmental Activities Capital Assets

Class	Restated			December 31, 2023
	December 31, 2022	Additions	Deletions	
Non-Depreciable Capital Assets:				
Land	\$ 14,655,719	\$ 18,299	\$ (365,529)	\$ 14,308,489
Construction in Progress	66,396,068	12,465,507	(54,409,694)	24,451,881
Total Non-Depreciable Capital Assets	81,051,787	12,483,806	(54,775,223)	38,760,370
Depreciable Capital Assets:				
Land Improvements	4,761,157	132,121	-	4,893,278
Buildings, Structures, and Improvements	77,696,098	54,262,813	(365,032)	131,593,879
Furniture, Fixtures, and Equipment	42,715,249	2,764,679	(1,706,054)	43,773,874
Infrastructure	122,864,879	2,723,056	(786,477)	124,801,458
Right-To-Use Lease and IT Subscription Assets	1,274,165	1,373,568	-	2,647,733
Total Depreciable Capital Assets	249,311,548	61,256,237	(2,857,563)	307,710,222
Less: Accumulated Depreciation				
Land Improvements	(1,455,424)	(326,663)	-	(1,782,087)
Buildings, Structures, and Improvements	(35,576,477)	(2,993,464)	175,498	(38,394,443)
Furniture, Fixtures, and Equipment	(25,300,904)	(3,127,722)	1,666,385	(26,762,241)
Infrastructure	(47,952,561)	(1,864,797)	341,655	(49,475,703)
Right-To-Use Lease and IT Subscription Assets	(192,061)	(535,614)	-	(727,675)
Total Accumulated Depreciation	(110,477,427)	(8,848,260)	2,183,538	(117,142,149)
Total Depreciable Capital Assets, Net	138,834,121	52,407,977	(674,025)	190,568,073
Net Value	\$ 219,885,908	\$ 64,891,783	\$ (55,449,248)	\$ 229,328,443

Depreciation and amortization expenses were charged to governmental functions as follows:

Legislative and Executive	\$ 1,605,106
Judicial	717,524
Public Safety	3,292,239
Public Works	2,486,272
Health	37,659
Human Services	702,255
Community and Economic Development	7,205
Total Depreciation Expense	<u>\$ 8,848,260</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 10—CAPITAL ASSETS (continued)

B. Business-Type Activities Capital Assets

Class	December 31, 2022	Additions	Deletions	December 31, 2023
Non-Depreciable Capital Assets:				
Land	\$ 2,942,435	\$ -	\$ -	\$ 2,942,435
Construction in Progress	51,664,887	12,370,133	(2,688,591)	61,346,429
Total Non-Depreciable Capital Assets	<u>54,607,322</u>	<u>12,370,133</u>	<u>(2,688,591)</u>	<u>64,288,864</u>
Depreciable Capital Assets:				
Land Improvements	233,236,657	5,744,494	-	238,981,151
Buildings, Structures, and Improvements	132,469,985	682,210	-	133,152,195
Furniture, Fixtures, and Equipment	9,082,551	1,040,023	(332,938)	9,789,636
Total Depreciable Capital Assets	<u>374,789,193</u>	<u>7,466,727</u>	<u>(332,938)</u>	<u>381,922,982</u>
Less: Accumulated Depreciation				
Land Improvements	(125,777,501)	(6,474,824)	-	(132,252,325)
Buildings, Structures, and Improvements	(71,904,049)	(4,346,005)	-	(76,250,054)
Furniture, Fixtures, and Equipment	(6,601,522)	(728,373)	323,303	(7,006,592)
Total Accumulated Depreciation	<u>(204,283,072)</u>	<u>(11,549,202)</u>	<u>323,303</u>	<u>(215,508,971)</u>
Total Depreciable Capital Assets, Net	<u>170,506,121</u>	<u>(4,082,475)</u>	<u>(9,635)</u>	<u>166,414,011</u>
Net Value	<u>\$ 225,113,443</u>	<u>\$ 8,287,658</u>	<u>\$ (2,698,226)</u>	<u>\$ 230,702,875</u>

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

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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)

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. Effective January 1, 2022, members may no longer select the combined plan. While members (e.g., County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan and combined plan. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the ORC, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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 Annual Comprehensive 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 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	Age and Service Requirement: Age 60 with 5 years of service credit or Age 55 with 25 years of service credit	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 30 years and 2.5% for service years in excess of 30 years	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	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	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
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	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	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.

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%.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

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 Annual Comprehensive Financial Report.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

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

Funding Policy - The ORC provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2023 Statutory Maximum Contribution Rates		
Employer	14.0%	18.1%
Employee	10.0%	**
2023 Actual Contribution Rates		
Employer:		
Pension	14.0%	18.1%
Post-employment Health Care Benefits*	0.0%	0.0%
Total Employer	14.0%	18.1%
Employee	10.0%	13.0%

* This rate is determined by OPERS' Board and has no maximum rate established by ORC. For 2023, the rate was 0% for the traditional pension plan, 2% for the combined plan, and 4% for the member-directed plan.

** 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 \$10,399,879 for 2023. Of this amount, \$525,694 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, 2022, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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)

Following is information related to the proportionate share and pension expense:

	Traditional Pension Plan	Combined Plan	Member-Directed Plan	Total
Proportionate Share of the Net Pension Liability	\$ 123,555,523	\$ -	\$ -	\$ 123,555,523
Proportionate Share of the Net Pension (Asset)	\$ -	\$ (811,659)	\$ (29,548)	\$ (841,207)
Proportion of the Net Pension Liability/(Asset):				
Current Measurement Period	0.462324%	0.380652%	0.417629%	
Prior Measurement Period	<u>0.491507%</u>	<u>0.441330%</u>	<u>0.419433%</u>	
Change in Proportionate Share	-0.029183%	-0.060678%	-0.001804%	
Pension (Negative) Expense	\$ 17,877,939	\$ 122,530	\$ (247,987)	\$ 17,752,482

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Traditional Pension Plan	Combined Plan	Member-Directed Plan	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$ 4,103,996	\$ 49,901	\$ 84,909	\$ 4,238,806
Change in assumptions	1,305,277	53,736	1,877	1,360,890
Net difference between projected and actual earnings on plan investments	35,217,205	295,803	13,851	35,526,859
Changes in proportion	945,892	161,368	7,455	1,114,715
County contributions subsequent to the measurement date	9,909,490	183,064	307,325	10,399,879
Total Deferred Outflows of Resources	<u>\$ 51,481,860</u>	<u>\$ 743,872</u>	<u>\$ 415,417</u>	<u>\$ 52,641,149</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$ -	\$ 115,975	\$ -	\$ 115,975
Changes in proportion	3,301,308	32,504	3,801	3,337,613
Total Deferred Inflows of Resources	<u>\$ 3,301,308</u>	<u>\$ 148,479</u>	<u>\$ 3,801</u>	<u>\$ 3,453,588</u>

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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)

\$10,399,879 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/addition to the net pension asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Year Ending December 31:			
2024	\$ (3,388,208)	\$ (29,361)	\$ (14,748)
2025	(7,264,877)	(72,247)	(15,774)
2026	(10,366,143)	(93,401)	(16,044)
2027	(17,251,834)	(145,546)	(18,117)
2028	-	(17,090)	(10,740)
Thereafter	-	(54,684)	(28,868)
Total	<u>\$ (38,271,062)</u>	<u>\$ (412,329)</u>	<u>\$ (104,291)</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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to the current and previous measurement periods:

Actuarial Information	Traditional Pension Plan	Combined Plan	Member-Directed Plan
Wage Inflation	2.75%	2.75%	2.75%
Projected Salary Increases	2.75% - 10.75% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)	2.75% - 8.25% (includes wage inflation at 2.75%)
Investment Return	6.90%	6.90%	6.90%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2023, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2023, then 2.05% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2023, then 2.05% Simple

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The discount rate used to measure the total pension liability was 6.9% 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.

The following table presents the County’s proportionate share of the net pension liability or asset calculated using the discount rate of 6.9%, and the County’s proportionate share of the expected net pension liability or asset if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

	1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$185,082,130	\$123,555,523	\$72,376,524
Combined Plan	(\$483,173)	(\$811,659)	(\$1,276,676)
Member-Directed Plan	(\$18,891)	(\$29,548)	(\$37,783)

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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 11—DEFINED BENEFIT PENSION PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00%	4.60%
Real Estate	13.00%	3.27%
Private Equity	15.00%	7.53%
International Equities	21.00%	5.51%
Risk Parity	2.00%	4.37%
Other investments	5.00%	3.27%
Total	100.00%	

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.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 12.1% for 2022.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN**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 the OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the 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 any 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 any 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.

The proportionate share of the funded 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)**Plan Description – Ohio Public Employees Retirement System (OPERS)** (continued)

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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via a Health Reimbursement Account (HRA) allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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 No. 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The ORC 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 ORC.

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 ORC 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 ORC. Active member contributions do not fund health care.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

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

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 was 0% during calendar year 2023. For the Combined Plan, the portion of the employer contributions allocated to health care was 2% during calendar year 2023. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2023 was 4.0%. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

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

The County’s contractually required contribution was \$153,441 for 2023. Of this amount, \$5,982 is reported as an intergovernmental payable.

OPEB Liability, 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, 2021, rolled forward to the measurement date of December 31, 2022, 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:

Proportionate Share of the Net OPEB Liability	\$2,613,039
Proportion of the Net OPEB Liability:	
Current Measurement Period	0.458082%
Prior Measurement Period	<u>0.487032%</u>
Change in Proportionate Share	-0.028950%
OPEB (Negative) Expense	(\$4,501,401)



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (continued)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	
Change in assumptions	\$ 2,552,214
Net difference between projected and actual earnings on plan investments	5,189,587
Changes in proportion	\$ 101,069
County contributions subsequent to the measurement date	153,441
Total Deferred Outflows of Resources	\$ 7,996,311
Deferred Inflows of Resources	
Differences between expected and actual experience	\$ 651,794
Change in assumptions	210,005
Changes in proportion	20,072
Total Deferred Inflows of Resources	\$ 881,871

\$153,441 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, 2024. 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:	
2024	\$ (944,596)
2025	(1,891,122)
2026	(1,618,281)
2027	(2,507,000)
Total	\$ (6,960,999)



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN (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, 2021, rolled forward to the measurement date of December 31, 2022.

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	5.22%
Prior Measurement Period	6.00%
Investment Rate	6.00%

Municipal Bond Rate:

Current Measurement Period	4.05%
Prior Measurement Period	1.84%

Wage Inflation	2.75%
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Projected Salary Increases	2.75%-10.75%
	(includes wage inflation at 2.75%)

Health Care Cost Trend:

Current Measurement Period	5.5% initial, 3.50% ultimate in 2036
Prior Measurement Period	5.5% initial, 3.50% ultimate in 2034

Actuarial Cost Method	Individual Entry Age Normal
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Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)**Actuarial Assumptions – OPERS** (continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 15.6% for 2022.

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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 12—DEFINED BENEFIT OPEB PLANS (continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00%	4.60%
REITs	7.00%	4.70%
International Equities	25.00%	5.51%
Risk Parity	2.00%	4.37%
Other investments	6.00%	1.84%
Total	100.00%	

Discount Rate A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022. 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 4.05%. 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 year 2054. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 5.22%, 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 (4.22%) or one-percentage-point higher (6.22%) than the current rate:



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 12—DEFINED BENEFIT OPEB PLAN (continued)

Actuarial Assumptions – OPERS (continued)

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability/(asset)	\$8,893,594	\$2,613,039	(\$2,569,445)

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.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$2,449,261	\$2,613,039	\$2,797,379

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 2023 is 5.50%. 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 project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

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, 2023, the County's accumulated, unpaid compensated absences amounted to \$10,492,991. Of this amount, \$8,946,494 is recorded as governmental activities on the government-wide Statement of Net Position (\$498,001 is reported as due within one year), and \$1,546,497 is recorded as business-type activities (\$59,437 is reported as due within one year).

At December 31, 2023, 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	161,009	\$ 5,471,607	\$ 359,902
Sick Time	85,525	3,036,713	138,099
Compensatory Time	13,942	438,174	-
Total	260,476	\$ 8,946,494	\$ 498,001

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 2019 Jail Construction Bonds were issued to finance the construction of a new jail facility. These bonds matured during 2023.

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 \$14,082.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

The principal amount of the County's special assessment debt outstanding at December 31, 2023 of \$1,101,458 is general obligation debt (backed by the full faith and credit of the County), all of which 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 \$60,487 in the Special Assessment Debt Service Fund at December 31, 2023 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 ORC.

The direct placement 2021 Tax Increment District Revenue Bonds were issued to finance the Bunnell Hill & Lytle Five Points Roundabout project. The project involved the construction of a roundabout improvement at the intersection, as well as a realignment of the intersection of Red Lion-Five Points Road and Bunnell Hill Road. 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 ORC.

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 are 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 is 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

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 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 Ohio Environmental Protection Agency (EPA) 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 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 plant membrane softening upgrade. At December 31, 2023, the County has drawn \$15,191,225. Payments on the loan began in December 2023 and will continue through 2043.

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

Lease Liabilities

In prior years, the County entered into lease agreements for the right-to-use copiers, mailing systems, ice and water machines and office space. These agreements mature at various dates ranging from 2023 to 2027 and bear interest rates between 2.4% and 3.5%. Many of these leases will roll into month-to-month holdover terms, if the equipment is not returned, purchased at an agreed upon price or lease terms amended or renegotiated. The net present value of these lease liabilities at December 31, 2023 was \$246,583, after \$135,642 in principal payments and \$7,021 in interest payments.

IT Subscription Liabilities

In the current and prior years, the County entered into IT subscription agreements for the right-to-use software and cloud-based licenses for financial management, system backup, records management, asset management, integrated public safety systems. These agreements mature at various dates ranging from 2025 to 2028 and bear interest rates between 4.29% and 5.03% with fixed periodic payments. The net present value of these IT subscription liabilities at December 31, 2023 was \$1,462,435, after entering into new agreements for \$1,121,732 and \$359,243 in principal payments and \$41,709 in interest payments.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

	Interest Rate	Maturity Date	Restated Balance December 31, 2022	Additions	Retirements	Balance December 31, 2023	Amounts Due Within One Year
Governmental Activities							
Unvoted General Obligation Bonds:							
2019 Jail Construction Bonds	3.00 - 4.00%	2023	\$ 9,900,000	\$ -	\$ (9,900,000)	\$ -	\$ -
Unamortized Premiums			204,624	-	(204,624)	-	-
Total Unvoted General Obligation Bonds			<u>10,104,624</u>	<u>-</u>	<u>(10,104,624)</u>	<u>-</u>	<u>-</u>
Special Assessment Bonds (with Governmental Commitment):							
<i>Direct Placement:</i>							
2004 Water and Sewer	1.7 - 4.75%	2024	30,201	-	(14,757)	15,444	15,444
2005 Water and Sewer	4.40%	2025	15,024	-	(4,794)	10,230	5,005
2011 Various Purpose	0.75 - 4.625%	2031	292,597	-	(27,610)	264,987	28,724
2013 Bellbrook & Chenoweth Water	4.50%	2033	203,913	-	(14,732)	189,181	15,395
2017 Various Purpose	4.21%	2037	106,871	-	(5,255)	101,616	5,476
2019 Keever Creek & 714 Turn Lane	2.30%	2039	547,000	-	(27,000)	520,000	27,000
Total Special Assessment Bonds			<u>1,195,606</u>	<u>-</u>	<u>(94,148)</u>	<u>1,101,458</u>	<u>97,044</u>
Tax Increment District Revenue Bonds:							
<i>Direct Placement:</i>							
2009 Greens of Bunnell Hill	6.50%	2035	1,650,000	-	(85,000)	1,565,000	90,000
2021 Bunnell Hill & Lytle Five Points Roundabout	2.20%	2025	987,000	-	(322,000)	665,000	329,000
Total Tax Increment District Revenue Bonds			<u>2,637,000</u>	<u>-</u>	<u>(407,000)</u>	<u>2,230,000</u>	<u>419,000</u>
Loans:							
<i>Direct Borrowing:</i>							
2012 OPWC Township Road North	0.00%	2032	78,828	-	(8,298)	70,530	8,298
2012 OPWC Township Road East	0.00%	2032	41,968	-	(4,418)	37,550	4,418
2015 OPWC County Road Repair & Resurfacing	0.00%	2026	300,000	-	(100,000)	200,000	100,000
Total Loans			<u>420,796</u>	<u>-</u>	<u>(112,716)</u>	<u>308,080</u>	<u>112,716</u>
Lease Liabilities	2.4 - 3.5%	2027	382,225	-	(135,642)	246,583	131,186
IT Subscription Liabilities	4.29 - 5.03%	2028	699,946	1,121,732	(359,243)	1,462,435	568,159
Compensated Absences			8,270,161	8,900,178	(8,223,845)	8,946,494	498,001
Total Governmental Activities Long-Term Liabilities			<u>\$ 23,710,358</u>	<u>\$ 10,021,910</u>	<u>\$ (19,437,218)</u>	<u>\$ 14,295,050</u>	<u>\$ 1,826,106</u>

	Interest Rate	Maturity Date	Balance December 31, 2022	Additions	Retirements	Balance December 31, 2023	Amounts Due Within One Year
Business-Type Activities							
Loans:							
<i>Direct Borrowing:</i>							
2005 OWDA Loan Water	2.00%	2029	\$ 1,980,233	\$ -	\$ (266,285)	\$ 1,713,948	\$ 271,637
2010 OWDA Loan Sewer	3.00%	2031	6,313,604	-	(618,083)	5,695,521	637,455
2020 OWDA Loan Water	0.87%	2043	14,825,646	365,579	(356,582)	14,834,643	717,824
Total Loans			<u>23,119,483</u>	<u>365,579</u>	<u>(1,240,950)</u>	<u>22,244,112</u>	<u>1,626,916</u>
Compensated Absences			1,461,655	1,546,497	(1,461,655)	1,546,497	59,437
Total Business-Type Activities Long-Term Liabilities			<u>\$ 24,581,138</u>	<u>\$ 1,912,076</u>	<u>\$ (2,702,605)</u>	<u>\$ 23,790,609</u>	<u>\$ 1,686,353</u>



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

A. Future Debt Service Requirements

A summary of the County's future debt service requirements, including principal and interest at December 31, 2023 follows:

Years	<i>Direct Placement</i> Special Assessment		<i>Direct Placement</i> Tax Increment Dist. Revenue		<i>Direct Borrowing</i> OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 97,044	\$ 36,625	\$ 419,000	\$ 114,892	\$ 12,716	\$ -
2025	84,901	32,969	431,000	101,804	12,716	-
2026	82,846	29,924	100,000	88,075	12,716	-
2027	85,108	26,997	110,000	81,413	12,716	-
2028	88,463	23,974	115,000	74,263	12,716	-
2029-2033	409,866	71,914	705,000	245,699	44,500	-
2034-2038	214,230	20,781	350,000	28,763	-	-
2039	39,000	897	-	-	-	-
Totals	\$ 1,101,458	\$ 244,081	\$ 2,230,000	\$ 734,909	\$ 108,080	\$ -

Years	<i>Direct Borrowing</i> OPWC County Road Repair & Resurfacing		Lease Liabilities		IT Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 100,000	\$ -	\$ 131,186	\$ 5,346	\$ 568,159	\$ 54,236
2025	100,000	-	79,817	1,891	505,129	29,369
2026	-	-	31,111	513	228,450	12,178
2027	-	-	4,469	21	88,683	5,870
2028	-	-	-	-	72,014	1,543
Totals	\$ 200,000	\$ -	\$ 246,583	\$ 7,771	\$ 1,462,435	\$ 103,196

Years	<i>Direct Borrowing</i>			
	OWDA Loan Water		OWDA Loan Sewer	
	Principal	Interest	Principal	Interest
2024	\$ 989,461	\$ 168,840	\$ 637,455	\$ 184,808
2025	1,001,180	157,230	657,432	166,122
2026	1,013,062	139,887	678,039	126,973
2027	1,025,112	127,836	699,290	106,474
2028	1,037,332	115,618	721,207	85,332
2029-2033	4,114,330	432,156	2,302,098	122,414
2034-2038	3,983,481	258,441	-	-
2039-2043	3,384,633	81,728	-	-
Totals	\$ 16,548,591	\$ 1,481,736	\$ 5,695,521	\$ 792,123



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 14—LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (continued)

B. 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, 2023, there were four series of conduit debt outstanding with a total principal debt of \$91,325,000.

C. Legal Debt Margin

The Uniform Bond Law of the State of Ohio provides that the total net indebtedness created or incurred by any county shall never exceed a sum equal to 3% of the first \$100 million or part of the tax list, plus 1½% of the tax list in excess of \$100 million and not in excess of \$300 million, plus 2½% of the tax list in excess of \$300 million. In addition, the net indebtedness created or incurred by any county without vote of the electors shall never exceed a sum equal to 1% of the tax list of the County. Contained in the Uniform Bond Law of the State of Ohio are exceptions for debt limitations. Among the kinds of debt exempted are debt issued for special assessments, sewer works, self-supported revenue bonds and jail facilities.

The total voted and unvoted non-exempt debt of the County that could be issued subject to the 3%, 1½% and 2½% limitation described above and borrowing capacity is \$238,904,438. The total County unvoted, non-exempt debt that could be issued subject to the 1% limitation and borrowing capacity is \$96,161,775.

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

A. Construction Commitments

At December 31, 2023, the County’s commitments with contractors are as follows:

Projects	Spent-to-Date	Remaining Commitment
Water Softening Improvements-Final Phase	\$ 4,623,174	\$ 1,012,988
Broadband Project	744,768	4,055,232
Wastewater System Improvements	5,914,145	5,833,013
Road and Bridge Improvements	20,505,043	2,688,612
Water System Improvements	3,161,803	3,558,443
Facilities Improvements	261,400	321,650



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 15—CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS (continued)

B. Encumbrances

Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. As of December 31, 2023, the amount of encumbrances expected to be honored upon performance by the vendor in the subsequent year were as follows:

General	\$ 3,385,822
Board of Developmental Disabilities	1,800,850
Senior Citizens Service Levy	2,441,778
County Road Projects	3,455,812
County Construction Projects	2,507,970
Local Fiscal Recovery Fund	4,821,371
Other Governmental	6,030,269
	<u>\$ 24,443,872</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.

ORC Section 6111.44 requires the County to submit any changes to their sewage treatment plants to the Ohio 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 seventy-two 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.

Additional excess cyber security coverage is purchased beyond the CORSA limit of \$2 million. The additional coverage is provided through Crum & Forster, with a liability limit of \$3 million.

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 Tokio Marine, becomes effective after \$325,000 per year per specific claim with an additional \$350,000 aggregating deductible.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 17—RISK MANAGEMENT (continued)

The total claims liability of \$1,809,359, reported within the Health Insurance Internal Service Fund at December 31, 2023 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.

Changes in the fund's claims liability amount in 2023 and 2022 were:

	Balance at January 1	Current Year Claims	Claim Payments	Balance December 31
2022	\$ 1,259,106	\$ 11,371,427	\$ (10,910,738)	\$ 1,719,795
2023	1,719,795	13,328,830	(13,239,266)	1,809,359

NOTE 18—INTERGOVERNMENTAL AGREEMENTS

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 \$1.6 million at December 31, 2023.

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, 2023, principal of \$13.0 million along with interest and administrative fees of \$7.3 million remained on the debt.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 ORC. The mission of MHRB is to support a healthier community by investing in a system of mental health and substance use disorder services for the people of our counties.

MHRB is governed by a 14-member volunteer 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 the OhioMHAS and a property tax levy in both counties.

MHRB contracts, as required by ORC with independent, agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRB's financial records. MHRB is reported as a custodial fund within this report. Complete 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.

NOTE 20—JOINTLY GOVERNED ORGANIZATION**Southwestern Ohio Council of Governments (SWOCOG)**

The 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 2023, the County contributed \$98,657 towards the operation of the SWOCOG.

NOTE 21—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, 2023, the County abated \$16,084 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.



Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 21—TAX ABATEMENTS (continued)

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

For the fiscal year ended December 31, 2023, 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
City of Carlisle	\$ 2,185
City of Franklin	13,217
City of Lebanon	113,653
City of Mason	383,835
City of Middletown	44,943
City of Monroe	682,029
City of South Lebanon	24,070
City of Springboro	47,010
	<u>\$ 1,310,942</u>

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

Reporting Entity

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 ORC, 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.

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

Basis of Presentation

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

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.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

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.

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 \$14,500,650 and the bank balance was \$14,594,522. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$14,344,522 was collateralized in a manner described above.



**Notes to the Basic Financial Statements
For the Year Ended December 31, 2023**

NOTE 22—WARREN COUNTY TRANSPORTATION IMPROVEMENT DISTRICT COMPONENT UNIT

(Continued)

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 TID measures its investment in STAR Ohio at the 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.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

As of December 31, 2023, the TID had investments in STAR Ohio totaling \$10,381,676.

Intergovernmental Agreements

As of December 31, 2023, the TID has entered into various intergovernmental agreements with the Warren County Commissioners, Warren County Engineer's Office, and various other local governments with nexus to Warren County to provide funding to the TID to facilitate the development and implementation of the TID's projects.

Additionally, 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, 2023, the TID had open, unpaid contractual commitments related to engineering and design work of approximately \$22.6 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.

***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 Ten Years *

	2022	2021	2020	2019
Traditional Pension Plan:				
County's Proportion of the Net Pension Liability	0.462324%	0.491507%	0.474754%	0.461220%
County's Proportionate Share of the Net Pension Liability	\$ 123,555,523	\$ 38,845,995	\$ 63,509,733	\$ 83,195,651
County's Covered Payroll	\$ 66,541,637	\$ 60,814,866	\$ 59,615,805	\$ 58,139,140
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	185.68%	63.88%	106.53%	143.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	75.74%	92.62%	86.88%	82.17%
Combined Plan:				
County's Proportion of the Net Pension Asset	0.380652%	0.441330%	0.424447%	0.428522%
County's Proportionate Share of the Net Pension Asset	\$ 811,659	\$ 1,579,581	\$ 1,106,868	\$ 815,473
County's Covered Payroll	\$ 1,647,406	\$ 1,715,850	\$ 1,667,951	\$ 1,709,666
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	49.27%	92.06%	66.36%	47.70%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	137.14%	169.88%	157.67%	145.28%
Member-Directed Plan:				
County's Proportion of the Net Pension Asset	0.417629%	0.419433%	0.414930%	0.404695%
County's Proportionate Share of the Net Pension Asset	\$ 29,548	\$ 69,177	\$ 68,331	\$ 13,960
County's Covered Payroll	\$ 2,612,573	\$ 2,242,562	\$ 2,222,748	\$ 2,155,076
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	1.13%	3.08%	3.07%	0.65%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	126.74%	171.84%	188.21%	118.84%

* 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.

2018	2017	2016	2015	2014	2013
0.467879%	0.474930%	0.468976%	0.470618%	0.470916%	0.470916%
\$ 117,429,909	\$ 68,472,172	\$ 98,051,225	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497	\$ 53,844,897
203.99%	121.16%	173.67%	155.15%	110.21%	103.10%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
0.434203%	0.443488%	0.433430%	0.438146%	0.409626%	0.409626%
\$ 444,945	\$ 554,829	\$ 222,104	\$ 213,211	\$ 157,716	\$ 42,982
\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545	\$ 1,462,233
26.28%	34.02%	14.49%	14.94%	11.27%	2.94%
126.64%	137.28%	116.55%	116.90%	114.83%	104.56%
0.432250%	0.497301%	0.482203%	0.471660%	0.477854%	**
\$ 9,026	\$ 15,951	\$ 1,850	\$ 1,803	\$ 2,813	**
\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609	\$ 2,408,881
0.56%	0.65%	0.07%	0.08%	0.12%	**
113.42%	124.46%	103.40%	103.91%	**	**

Warren County, Ohio
Required Supplementary Information
Schedule of County Pension Contributions
Ohio Public Employees Retirement System - Pension Plan
Last Ten Years

	2023	2022	2021	2020
Traditional Pension Plan:				
Contractually Required Contribution	\$ 9,909,490	\$ 9,112,448	\$ 9,019,180	\$ 8,539,455
Contributions in Relation to the Contractually Required Contribution	(9,909,490)	(9,112,448)	(9,019,180)	(8,539,455)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 69,285,457	\$ 66,541,637	\$ 60,814,866	\$ 59,615,805
Contributions as a Percentage of Covered Payroll	14.30%	13.69%	14.83%	14.32%
Combined Plan:				
Contractually Required Contribution	\$ 183,064	\$ 209,487	\$ 254,470	\$ 238,920
Contributions in Relation to the Contractually Required Contribution	(183,064)	(209,487)	(254,470)	(238,920)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 1,493,283	\$ 1,647,406	\$ 1,715,850	\$ 1,667,951
Contributions as a Percentage of Covered Payroll	12.26%	12.72%	14.83%	14.32%
Member-Directed Plan:				
Contractually Required Contribution	\$ 307,325	\$ 255,554	\$ 237,560	\$ 227,421
Contributions in Relation to the Contractually Required Contribution	(307,325)	(255,554)	(237,560)	(227,421)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 3,008,266	\$ 2,612,573	\$ 2,242,562	\$ 2,222,748
Contributions as a Percentage of Covered Payroll	10.22%	9.78%	10.59%	10.23%

2019	2018	2017	2016	2015	2014
\$ 8,322,503	\$ 8,128,034	\$ 7,519,721	\$ 6,733,274	\$ 6,515,302	\$ 6,420,895
(8,322,503)	(8,128,034)	(7,519,721)	(6,733,274)	(6,515,302)	(6,420,895)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 58,139,140	\$ 57,566,435	\$ 56,515,911	\$ 56,457,255	\$ 52,541,782	\$ 51,536,497
14.31%	14.12%	13.31%	11.93%	12.40%	12.46%
\$ 244,736	\$ 239,056	\$ 217,020	\$ 186,929	\$ 176,932	\$ 166,151
(244,736)	(239,056)	(217,020)	(186,929)	(176,932)	(166,151)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,709,666	\$ 1,693,103	\$ 1,631,056	\$ 1,533,175	\$ 1,426,844	\$ 1,399,545
14.31%	14.12%	13.31%	12.19%	12.40%	11.87%
\$ 220,354	\$ 226,747	\$ 326,007	\$ 231,123	\$ 291,478	\$ 206,975
(220,354)	(226,747)	(326,007)	(231,123)	(291,478)	(206,975)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,155,076	\$ 1,605,925	\$ 2,450,168	\$ 2,525,751	\$ 2,350,583	\$ 2,305,609
10.22%	14.12%	13.31%	9.15%	12.40%	8.98%

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

	2022	2021	2020	2019	2018
County's Proportion of the Net OPEB Liability/(Asset)	0.458082%	0.487032%	0.470810%	0.457914%	0.465360%
County's Proportionate Share of the Net OPEB Liability/(Asset)	\$ 2,613,039	\$ (13,857,276)	\$ (7,577,596)	\$ 57,721,813	\$ 55,599,801
County's Covered Payroll	\$ 70,801,616	\$ 64,773,278	\$ 63,506,504	\$ 62,003,882	\$ 60,597,135
County's Proportionate Share of the Net OPEB Liability/(Asset) as a Percentage of its Covered Payroll	3.69%	(21.39%)	(11.93%)	93.09%	91.75%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability/(Asset)	94.79%	128.23%	115.57%	47.80%	46.33%

(1) Information prior to 2016 is not available.

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

2017	2016
0.474242%	0.467331%
\$ 47,327,766	\$ 43,458,914
\$ 60,516,181	\$ 60,516,181
78.21%	71.81%
54.14%	54.04%

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

	2023	2022	2021	2020	2019
Contractually Required Contribution	\$ 153,441	\$ 118,336	\$ 95,024	\$ 90,969	\$ 88,141
Contributions in Relation to the Contractually Required Contribution	(153,441)	(118,336)	(95,024)	(90,969)	(88,141)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 73,787,006	\$ 70,801,616	\$ 64,773,278	\$ 63,506,504	\$ 62,003,882
Contributions as a Percentage of Covered Payroll	0.21%	0.17%	0.15%	0.14%	0.14%

(1) Information prior to 2016 is not available.

2018	2017	2016
\$ 90,699	\$ 671,490	\$ 1,196,844
(90,699)	(671,490)	(1,196,844)
\$ -	\$ -	\$ -
\$ 60,865,463	\$ 60,597,135	\$ 60,516,181
0.15%	1.11%	1.98%

Warren County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Assumptions - OPERS Net Pension Liability/Asset

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.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

Changes in Assumptions - OPERS Net OPEB Liability/Asset

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.

For 2021, the single discount rate changed from 3.16 percent to 6.00 percent.

For 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75% and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

For 2023, the single discount rate changed from 6.00 percent to 5.22 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.

(Continued)

WARREN COUNTY, OHIO

Special Revenue Funds (Continued)

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.

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.

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 childcare 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:

- COVID-19 Emergency Rental Assistance**
- Law Library Resources Fund**
- Board of Elections (BOE) Election Security Grants Fund**
- OneOhio Opioid Settlement 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**
- 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 Plan Fund**
- Tactical Response Unit Fund**
- Rehabilitation Grants Fund**
- Enforcement & Education Fund**

(Continued)

WARREN COUNTY, OHIO

Debt Service Funds

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

Special Assessment Fund

To account for revenue 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 and road improvements.

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.

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.

(Continued)

WARREN COUNTY, OHIO

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, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 57,101,106	\$ 3,039,718	\$ 1,143,078	\$ 43,609	\$ 61,327,511
Receivables:					
Taxes	617,766	0	0	0	617,766
Accounts	173,679	0	0	0	173,679
Intergovernmental	13,548,621	0	1,326,054	0	14,874,675
Special Assessments	0	1,290,597	0	0	1,290,597
Loans	576,177	0	0	0	576,177
Due from Other Funds	78,341	0	0	0	78,341
Interfund Loans Receivable	1,898,942	0	0	0	1,898,942
Inventory of Supplies, at Cost	1,102,758	0	0	0	1,102,758
Prepaid Items	82,483	0	0	0	82,483
Total Assets	\$ 75,179,873	\$ 4,330,315	\$ 2,469,132	\$ 43,609	\$ 82,022,929
Liabilities:					
Accounts Payable	\$ 1,461,450	\$ 0	\$ 1,680	\$ 0	\$ 1,463,130
Accrued Wages and Benefits Payable	632,514	0	0	0	632,514
Intergovernmental Payable	1,361,826	0	0	0	1,361,826
Retainage Payable	4,211	0	31,413	0	35,624
Deposits Payable	405,466	0	0	0	405,466
Due to Other Funds	203,305	0	0	0	203,305
Unearned Revenue	4,586,792	0	0	0	4,586,792
Matured Compensated Absences Payable	5,802	0	0	0	5,802
Total Liabilities	8,661,366	0	33,093	0	8,694,459
Deferred Inflows of Resources:					
Unavailable Amounts	9,716,259	1,290,597	320,495	0	11,327,351
Total Deferred Inflows of Resources	9,716,259	1,290,597	320,495	0	11,327,351
Fund Balances:					
Nonspendable	1,185,241	0	0	18,902	1,204,143
Restricted	55,377,972	3,039,718	2,115,544	24,707	60,557,941
Committed	239,035	0	0	0	239,035
Total Fund Balances	56,802,248	3,039,718	2,115,544	43,609	62,001,119
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 75,179,873	\$ 4,330,315	\$ 2,469,132	\$ 43,609	\$ 82,022,929

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Property and Other Taxes	\$ 8,329,392	\$ 0	\$ 0	\$ 0	\$ 8,329,392
Payments in Lieu of Taxes	0	460,234	115,492	0	575,726
Intergovernmental Revenues	33,294,671	38,917	137,526	0	33,471,114
Charges for Services	5,908,594	8,530	0	0	5,917,124
Investment Earnings	17	0	0	0	17
Special Assessments	0	134,289	0	0	134,289
Fines and Forfeitures	1,325,190	0	0	0	1,325,190
All Other Revenue	623,339	0	0	0	623,339
Total Revenue	49,481,203	641,970	253,018	0	50,376,191
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,294,503	0	0	0	2,294,503
Judicial	712,292	0	0	0	712,292
Public Safety	4,881,098	0	0	0	4,881,098
Public Works	10,780,351	0	0	0	10,780,351
Health	888,323	0	0	0	888,323
Human Services	21,581,741	0	0	0	21,581,741
Community and Economic Development	5,823,893	0	0	0	5,823,893
Capital Outlay	0	0	475,066	0	475,066
Debt Service:					
Principal Retirement	8,165	10,513,864	0	0	10,522,029
Interest and Fiscal Charges	223	321,649	0	0	321,872
Total Expenditures	46,970,589	10,835,513	475,066	0	58,281,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,510,614	(10,193,543)	(222,048)	0	(7,904,977)
Other Financing Sources (Uses):					
Transfers In	1,929,316	10,161,216	0	0	12,090,532
Transfers Out	(1,212,716)	0	0	0	(1,212,716)
Sale of Assets	27,622	0	56,477	0	84,099
Total Other Financing Sources (Uses)	744,222	10,161,216	56,477	0	10,961,915
Net Change in Fund Balances	3,254,836	(32,327)	(165,571)	0	3,056,938
Fund Balances at Beginning of Year	54,077,828	3,072,045	2,281,115	43,609	59,474,597
Increase (Decrease) in Inventory Reserve	(530,416)	0	0	0	(530,416)
Fund Balances End of Year	\$ 56,802,248	\$ 3,039,718	\$ 2,115,544	\$ 43,609	\$ 62,001,119

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	Motor Vehicle and Gasoline Tax	Human Services	COVID-19 Emergency Rental Assistance	Dog and Kennel
Assets:				
Cash, Cash Equivalents, and Investments	\$ 11,728,075	\$ 1,090,105	\$ 4,586,792	\$ 518,493
Receivables:				
Taxes	274,361	0	0	0
Accounts	8,029	0	0	295
Intergovernmental	5,071,118	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	1,898,942	0	0	0
Inventory of Supplies, at Cost	1,102,758	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 20,083,283	\$ 1,090,105	\$ 4,586,792	\$ 518,788
Liabilities:				
Accounts Payable	\$ 117,344	\$ 274,880	\$ 0	\$ 59
Accrued Wages and Benefits Payable	125,624	85,987	0	11,431
Intergovernmental Payable	27,780	90,355	0	5,743
Retainage Payable	0	0	0	0
Deposits Payable	405,466	0	0	0
Due to Other Funds	14,669	23,053	0	2,561
Unearned Revenue	0	0	4,586,792	0
Matured Compensated Absences Payable	0	3,432	0	0
Total Liabilities	690,883	477,707	4,586,792	19,794
Deferred Inflows of Resources:				
Unavailable Amounts	3,585,361	0	0	0
Total Deferred Inflows of Resources	3,585,361	0	0	0
Fund Balances:				
Nonspendable	1,102,758	0	0	0
Restricted	14,704,281	612,398	0	498,994
Committed	0	0	0	0
Total Fund Balances	15,807,039	612,398	0	498,994
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 20,083,283	\$ 1,090,105	\$ 4,586,792	\$ 518,788

Law Library Resources	BOE Election Security Grants	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 120,841	\$ 5,617	\$ 502,548	\$ 9,979	\$ 220,374	\$ 1,726,308
0	0	0	0	0	0
23,347	0	0	0	487	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	14,878	0
<u>\$ 144,188</u>	<u>\$ 5,617</u>	<u>\$ 502,548</u>	<u>\$ 9,979</u>	<u>\$ 235,739</u>	<u>\$ 1,726,308</u>
\$ 13,677	\$ 5,600	\$ 0	\$ 0	\$ 5,562	\$ 0
2,073	0	0	0	0	0
320	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
168	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>16,238</u>	<u>5,600</u>	<u>0</u>	<u>0</u>	<u>5,562</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	14,878	0
127,950	17	502,548	9,979	215,299	1,726,308
0	0	0	0	0	0
<u>127,950</u>	<u>17</u>	<u>502,548</u>	<u>9,979</u>	<u>230,177</u>	<u>1,726,308</u>
<u>\$ 144,188</u>	<u>\$ 5,617</u>	<u>\$ 502,548</u>	<u>\$ 9,979</u>	<u>\$ 235,739</u>	<u>\$ 1,726,308</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Assets:				
Cash, Cash Equivalents, and Investments	\$ 775,387	\$ 142,925	\$ 2,746,156	\$ 807,067
Receivables:				
Taxes	0	0	0	0
Accounts	0	690	25,635	1,460
Intergovernmental	25,154	0	0	28,467
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	3,018	0
Total Assets	\$ 800,541	\$ 143,615	\$ 2,774,809	\$ 836,994
Liabilities:				
Accounts Payable	\$ 0	\$ 10,410	\$ 5,749	\$ 2,113
Accrued Wages and Benefits Payable	15,948	0	0	4,149
Intergovernmental Payable	2,503	0	0	639
Retainage Payable	0	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	2,049	0	8,673	820
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	20,500	10,410	14,422	7,721
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	3,018	0
Restricted	780,041	133,205	2,757,369	829,273
Committed	0	0	0	0
Total Fund Balances	780,041	133,205	2,760,387	829,273
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 800,541	\$ 143,615	\$ 2,774,809	\$ 836,994

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 190,156	\$ 1,868,971	\$ 698,315	\$ 22,239	\$ 6,550,339	\$ 106,816
0	0	343,405	0	0	0
0	0	0	2,362	0	0
15,000	43,921	0	0	0	2,168,499
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 205,156</u>	<u>\$ 1,912,892</u>	<u>\$ 1,041,720</u>	<u>\$ 24,601</u>	<u>\$ 6,550,339</u>	<u>\$ 2,275,315</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 203,021	\$ 226,251
0	0	0	0	25,252	9,857
0	74,212	1,039,522	0	3,889	1,518
0	0	0	0	0	0
0	0	0	0	0	0
0	0	2,198	0	2,079	909
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>74,212</u>	<u>1,041,720</u>	<u>0</u>	<u>234,241</u>	<u>238,535</u>
<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,790,915</u>
<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,790,915</u>
0	0	0	0	0	0
197,656	1,838,680	0	24,601	6,316,098	245,865
0	0	0	0	0	0
<u>197,656</u>	<u>1,838,680</u>	<u>0</u>	<u>24,601</u>	<u>6,316,098</u>	<u>245,865</u>
<u>\$ 205,156</u>	<u>\$ 1,912,892</u>	<u>\$ 1,041,720</u>	<u>\$ 24,601</u>	<u>\$ 6,550,339</u>	<u>\$ 2,275,315</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,227,284	\$ 16,017	\$ 898,050	\$ 28,240
Receivables:				
Taxes	0	0	0	0
Accounts	250	0	4,471	0
Intergovernmental	123,950	7,798	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	\$ 1,351,484	\$ 23,815	\$ 902,521	\$ 28,240
Liabilities:				
Accounts Payable	\$ 13,103	\$ 266	\$ 0	\$ 0
Accrued Wages and Benefits Payable	79,340	1,075	2,619	0
Intergovernmental Payable	12,243	165	402	168
Retainage Payable	0	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	11,121	197	0	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	115,807	1,703	3,021	168
Deferred Inflows of Resources:				
Unavailable Amounts	0	1,727	0	0
Total Deferred Inflows of Resources	0	1,727	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,235,677	20,385	899,500	28,072
Committed	0	0	0	0
Total Fund Balances	1,235,677	20,385	899,500	28,072
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,351,484	\$ 23,815	\$ 902,521	\$ 28,240

Delinquent Real Estate Tax & Assessment	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
\$ 1,038,241	\$ 95,019	\$ 68,897	\$ 1,102,710	\$ 952,115	\$ 127,321
0	0	0	0	0	0
0	0	0	8,345	35	0
0	990,912	0	0	85,209	478,193
0	0	0	0	0	0
0	0	0	7,500	0	47,589
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,038,241</u>	<u>\$ 1,085,931</u>	<u>\$ 68,897</u>	<u>\$ 1,118,555</u>	<u>\$ 1,037,359</u>	<u>\$ 653,103</u>
\$ 588	\$ 433	\$ 0	\$ 1,443	\$ 0	\$ 23,216
12,446	0	3,461	4,685	2,443	17,287
1,914	161	535	762	377	6,383
0	0	0	0	0	0
0	0	0	0	0	0
886	48,506	404	1,267	220	1,524
0	0	0	0	0	0
0	0	0	0	0	0
<u>15,834</u>	<u>49,100</u>	<u>4,400</u>	<u>8,157</u>	<u>3,040</u>	<u>48,410</u>
0	893,854	0	0	12,277	414,392
0	893,854	0	0	12,277	414,392
0	0	0	0	0	0
1,022,407	142,977	64,497	1,110,398	1,022,042	190,301
0	0	0	0	0	0
<u>1,022,407</u>	<u>142,977</u>	<u>64,497</u>	<u>1,110,398</u>	<u>1,022,042</u>	<u>190,301</u>
<u>\$ 1,038,241</u>	<u>\$ 1,085,931</u>	<u>\$ 68,897</u>	<u>\$ 1,118,555</u>	<u>\$ 1,037,359</u>	<u>\$ 653,103</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Assets:				
Cash, Cash Equivalents, and Investments	\$ 1,675	\$ 283,870	\$ 1,146,891	\$ 1,783,860
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	2,121	68,325
Intergovernmental	0	192,713	1,023,226	505,857
Loans	0	0	0	0
Due from Other Funds	0	0	2,957	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	\$ 1,675	\$ 476,583	\$ 2,175,195	\$ 2,358,042
Liabilities:				
Accounts Payable	\$ 0	\$ 0	\$ 22,119	\$ 1,149
Accrued Wages and Benefits Payable	0	0	14,468	82,142
Intergovernmental Payable	0	54,607	2,232	12,656
Retainage Payable	0	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	0	0	2,439	24,595
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	0	54,607	41,258	120,542
Deferred Inflows of Resources:				
Unavailable Amounts	0	138,107	850,894	305,857
Total Deferred Inflows of Resources	0	138,107	850,894	305,857
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	1,675	283,869	1,283,043	1,931,643
Committed	0	0	0	0
Total Fund Balances	1,675	283,869	1,283,043	1,931,643
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,675	\$ 476,583	\$ 2,175,195	\$ 2,358,042

Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program	Drug Law Enforcement
\$ 712,062	\$ 283,796	\$ 9,387,073	\$ 1,068,825	\$ 409,704	\$ 3,583
0	0	0	0	0	0
8,774	1,340	0	14,602	623	175
770,699	0	1,727,266	0	0	0
484,749	0	0	0	0	0
17,036	0	0	0	3,259	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	64,587	0	0
<u>\$ 1,993,320</u>	<u>\$ 285,136</u>	<u>\$ 11,114,339</u>	<u>\$ 1,148,014</u>	<u>\$ 413,586</u>	<u>\$ 3,758</u>
\$ 20,211	\$ 0	\$ 424,023	\$ 5,679	\$ 603	\$ 0
3,426	22	128,779	0	0	0
528	0	22,212	0	0	0
4,211	0	0	0	0	0
0	0	0	0	0	0
241	0	22,890	0	727	0
0	0	0	0	0	0
0	0	2,370	0	0	0
<u>28,617</u>	<u>22</u>	<u>600,274</u>	<u>5,679</u>	<u>1,330</u>	<u>0</u>
<u>738,667</u>	<u>0</u>	<u>976,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>738,667</u>	<u>0</u>	<u>976,708</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	64,587	0	0
1,226,036	285,114	9,537,357	1,077,748	412,256	3,758
0	0	0	0	0	0
<u>1,226,036</u>	<u>285,114</u>	<u>9,537,357</u>	<u>1,142,335</u>	<u>412,256</u>	<u>3,758</u>
<u>\$ 1,993,320</u>	<u>\$ 285,136</u>	<u>\$ 11,114,339</u>	<u>\$ 1,148,014</u>	<u>\$ 413,586</u>	<u>\$ 3,758</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2023

	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants
Assets:				
Cash, Cash Equivalents, and Investments	\$ 349,277	\$ 5	\$ 33,643	\$ 147,602
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Loans	0	0	0	91,428
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	\$ 349,277	\$ 5	\$ 33,643	\$ 239,030
Liabilities:				
Accounts Payable	\$ 2,886	\$ 0	\$ 0	\$ 0
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Retainage Payable	0	0	0	0
Deposits Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Unearned Revenue	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Total Liabilities	2,886	0	0	0
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	346,391	0	33,643	0
Committed	0	5	0	239,030
Total Fund Balances	346,391	5	33,643	239,030
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 349,277	\$ 5	\$ 33,643	\$ 239,030

<u>Enforcement & Education</u>	<u>County Transit</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 143,881	\$ 1,373,962	\$ 57,101,106
0	0	617,766
223	2,090	173,679
0	290,639	13,548,621
0	0	576,177
0	0	78,341
0	0	1,898,942
0	0	1,102,758
0	0	82,483
<u>\$ 144,104</u>	<u>\$ 1,666,691</u>	<u>\$ 75,179,873</u>
\$ 0	\$ 81,065	\$ 1,461,450
0	0	632,514
0	0	1,361,826
0	0	4,211
0	0	405,466
0	31,109	203,305
0	0	4,586,792
0	0	5,802
<u>0</u>	<u>112,174</u>	<u>8,661,366</u>
<u>0</u>	<u>0</u>	<u>9,716,259</u>
<u>0</u>	<u>0</u>	<u>9,716,259</u>
0	0	1,185,241
144,104	1,554,517	55,377,972
0	0	239,035
<u>144,104</u>	<u>1,554,517</u>	<u>56,802,248</u>
<u>\$ 144,104</u>	<u>\$ 1,666,691</u>	<u>\$ 75,179,873</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Motor Vehicle and Gasoline Tax	Human Services	COVID-19 Emergency Rental Assistance	Dog and Kennel
Revenues:				
Property and Other Taxes	\$ 3,636,214	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	9,688,404	5,131,938	4,800	0
Charges for Services	260	0	0	413,748
Investment Earnings	0	0	0	0
Fines and Forfeitures	120,298	0	0	34,488
All Other Revenue	131,947	50	0	10,842
Total Revenue	13,577,123	5,131,988	4,800	459,078
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	8,915,335	0	0	0
Health	0	0	0	710,587
Human Services	0	5,224,283	13,800	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	8,165	0	0
Interest and Fiscal Charges	0	223	0	0
Total Expenditures	8,915,335	5,232,671	13,800	710,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,661,788	(100,683)	(9,000)	(251,509)
Other Financing Sources (Uses):				
Transfers In	0	204,590	0	0
Transfers Out	(1,212,716)	0	0	0
Sale of Assets	22,402	0	0	0
Total Other Financing Sources (Uses)	(1,190,314)	204,590	0	0
Net Change in Fund Balances	3,471,474	103,907	(9,000)	(251,509)
Fund Balances at Beginning of Year	12,865,981	508,491	9,000	750,503
Increase (Decrease) in Inventory Reserve	(530,416)	0	0	0
Fund Balances End of Year	\$ 15,807,039	\$ 612,398	\$ 0	\$ 498,994

Law Library Resources	BOE Election Security Grants	OneOhio Opioid Settlement	Veteran's Memorial	Recorder Technology	BOE Technology
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	10,000	411,355	0	0	0
0	0	0	0	102,343	0
0	17	0	0	0	0
362,885	0	0	0	0	0
0	0	0	300	0	0
<u>362,885</u>	<u>10,017</u>	<u>411,355</u>	<u>300</u>	<u>102,343</u>	<u>0</u>
0	15,038	0	0	95,775	106,788
329,860	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
<u>329,860</u>	<u>15,038</u>	<u>0</u>	<u>0</u>	<u>95,775</u>	<u>106,788</u>
33,025	(5,021)	411,355	300	6,568	(106,788)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33,025	(5,021)	411,355	300	6,568	(106,788)
94,925	5,038	91,193	9,679	223,609	1,833,096
0	0	0	0	0	0
<u>\$ 127,950</u>	<u>\$ 17</u>	<u>\$ 502,548</u>	<u>\$ 9,979</u>	<u>\$ 230,177</u>	<u>\$ 1,726,308</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, 2023

	Emergency Management	Indigent Driver Interlock & Monitoring	Courts Special Projects	Probation Supervision
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	409,583	0	7,500	174,548
Charges for Services	0	0	18,860	80,847
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	9,819	369,724	0
All Other Revenue	1,000	0	0	0
Total Revenue	<u>410,583</u>	<u>9,819</u>	<u>396,084</u>	<u>255,395</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	10,179	185,379	0
Public Safety	462,883	0	0	192,238
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>462,883</u>	<u>10,179</u>	<u>185,379</u>	<u>192,238</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,300)	(360)	210,705	63,157
Other Financing Sources (Uses):				
Transfers In	103,155	0	7,500	0
Transfers Out	0	0	0	0
Sale of Assets	665	0	0	0
Total Other Financing Sources (Uses)	<u>103,820</u>	<u>0</u>	<u>7,500</u>	<u>0</u>
Net Change in Fund Balances	51,520	(360)	218,205	63,157
Fund Balances at Beginning of Year	728,521	133,565	2,542,182	766,116
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 780,041</u>	<u>\$ 133,205</u>	<u>\$ 2,760,387</u>	<u>\$ 829,273</u>

Common Pleas Mental Health Grant	Permissive Tax	County Lodgings Tax	Domestic Shelter	Real Estate Assessment	Workforce Investment Board
\$ 0	\$ 0	\$ 4,693,178	\$ 0	\$ 0	\$ 0
36,277	557,526	0	0	0	2,265,582
0	0	0	39,971	3,124,923	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>36,277</u>	<u>557,526</u>	<u>4,693,178</u>	<u>39,971</u>	<u>3,124,923</u>	<u>2,265,582</u>
0	0	0	0	1,689,430	0
1,270	0	0	0	0	0
0	0	0	0	0	0
0	1,865,016	0	0	0	0
0	0	0	0	0	0
0	0	0	17,950	0	2,253,808
0	0	4,693,178	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,270</u>	<u>1,865,016</u>	<u>4,693,178</u>	<u>17,950</u>	<u>1,689,430</u>	<u>2,253,808</u>
35,007	(1,307,490)	0	22,021	1,435,493	11,774
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35,007	(1,307,490)	0	22,021	1,435,493	11,774
162,649	3,146,170	0	2,580	4,880,605	234,091
0	0	0	0	0	0
<u>\$ 197,656</u>	<u>\$ 1,838,680</u>	<u>\$ 0</u>	<u>\$ 24,601</u>	<u>\$ 6,316,098</u>	<u>\$ 245,865</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, 2023

	Youth Services Subsidy	Crime Victim Grant	Indigent Driver Alcohol Treatment	Treasurer Tax Certificate Admin
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,412,285	38,703	0	0
Charges for Services	10,050	0	0	1,130
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	85,190	0
All Other Revenue	59,274	0	0	0
Total Revenue	1,481,609	38,703	85,190	1,130
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,574
Judicial	0	0	0	0
Public Safety	2,677,226	48,506	3,021	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
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	2,677,226	48,506	3,021	1,574
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,195,617)	(9,803)	82,169	(444)
Other Financing Sources (Uses):				
Transfers In	1,115,000	9,729	0	0
Transfers Out	0	0	0	0
Sale of Assets	226	0	0	0
Total Other Financing Sources (Uses)	1,115,226	9,729	0	0
Net Change in Fund Balances	(80,391)	(74)	82,169	(444)
Fund Balances at Beginning of Year	1,316,068	20,459	817,331	28,516
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,235,677	\$ 20,385	\$ 899,500	\$ 28,072

Delinquent Real Estate Tax & Assessment	CCMEP/ TANF	Municipal Victim Witness	Warren County Solid Waste District	Sheriff Grants	Workforce Investment Act
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	627,909	0	30,000	144,219	758,752
453,386	0	100,000	104,195	68,501	0
0	0		0	0	0
0	0	0	0	0	0
666	0	0	2,022	11,100	42,378
<u>454,052</u>	<u>627,909</u>	<u>100,000</u>	<u>136,217</u>	<u>223,820</u>	<u>801,130</u>
385,898	0	0	0	0	0
0	0	0	0	0	0
0	0	87,309	0	166,145	0
0	0	0	0	0	0
0	0	0	177,736	0	0
0	506,337	0	0	0	655,860
0	0	0	0	0	0
0	0	0	0	0	0
<u>385,898</u>	<u>506,337</u>	<u>87,309</u>	<u>177,736</u>	<u>166,145</u>	<u>655,860</u>
68,154	121,572	12,691	(41,519)	57,675	145,270
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	378
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>378</u>
68,154	121,572	12,691	(41,519)	57,675	145,648
954,253	21,405	51,806	1,151,917	964,367	44,653
0	0	0	0	0	0
<u>\$ 1,022,407</u>	<u>\$ 142,977</u>	<u>\$ 64,497</u>	<u>\$ 1,110,398</u>	<u>\$ 1,022,042</u>	<u>\$ 190,301</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, 2023

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	516,824	667,792	2,030,040
Charges for Services	0	0	371,833	878,653
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	0	0	89,024
Total Revenue	0	516,824	1,039,625	2,997,717
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	247,283	867,446	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	2,847,852
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	0	247,283	867,446	2,847,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	269,541	172,179	149,865
Other Financing Sources (Uses):				
Transfers In	0	0	10,000	177,223
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	0	10,000	177,223
Net Change in Fund Balances	0	269,541	182,179	327,088
Fund Balances at Beginning of Year	1,675	14,328	1,100,864	1,604,555
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 1,675	\$ 283,869	\$ 1,283,043	\$ 1,931,643

Community Development	Indigent Guardianship	Children Services Board	Court Computerization	Cognitive Intervention Program	Drug Law Enforcement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
942,944	0	6,244,359	0	0	0
0	21,330	0	0	27,955	0
0	0	0	0	0	0
0	0	0	235,149	0	3,228
185,189	0	29,650	0	0	0
<u>1,128,133</u>	<u>21,330</u>	<u>6,274,009</u>	<u>235,149</u>	<u>27,955</u>	<u>3,228</u>
0	0	0	0	0	0
0	0	0	185,604	0	0
0	2,049	0	0	40,924	4,454
0	0	0	0	0	0
0	0	0	0	0	0
0	0	8,653,797	0	0	0
1,130,715	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,130,715</u>	<u>2,049</u>	<u>8,653,797</u>	<u>185,604</u>	<u>40,924</u>	<u>4,454</u>
(2,582)	19,281	(2,379,788)	49,545	(12,969)	(1,226)
0	0	0	275,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>275,000</u>	<u>0</u>	<u>0</u>
(2,582)	19,281	(2,379,788)	324,545	(12,969)	(1,226)
1,228,618	265,833	11,917,145	817,790	425,225	4,984
0	0	0	0	0	0
<u>\$ 1,226,036</u>	<u>\$ 285,114</u>	<u>\$ 9,537,357</u>	<u>\$ 1,142,335</u>	<u>\$ 412,256</u>	<u>\$ 3,758</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, 2023

	Law Enforcement Trust	Hazardous Materials Emergency Plan	Tactical Response Unit	Rehabilitation Grants
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	88,277	0	9,796	0
All Other Revenue	0	0	8,650	0
Total Revenue	88,277	0	18,446	0
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	49,837	27,118	4,659	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	7,296
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	49,837	27,118	4,659	7,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	38,440	(27,118)	13,787	(7,296)
Other Financing Sources (Uses):				
Transfers In	0	27,119	0	0
Transfers Out	0	0	0	0
Sale of Assets	0	0	0	0
Total Other Financing Sources (Uses)	0	27,119	0	0
Net Change in Fund Balances	38,440	1	13,787	(7,296)
Fund Balances at Beginning of Year	307,951	4	19,856	246,326
Increase (Decrease) in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 346,391	\$ 5	\$ 33,643	\$ 239,030

Enforcement & Education	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 8,329,392
0	1,183,331	33,294,671
0	90,609	5,908,594
0	0	17
6,336	0	1,325,190
0	51,247	623,339
<u>6,336</u>	<u>1,325,187</u>	<u>49,481,203</u>
0	0	2,294,503
0	0	712,292
0	0	4,881,098
0	0	10,780,351
0	0	888,323
0	1,400,758	21,581,741
0	0	5,823,893
0	0	8,165
0	0	223
<u>0</u>	<u>1,400,758</u>	<u>46,970,589</u>
6,336	(75,571)	2,510,614
0	0	1,929,316
0	0	(1,212,716)
0	3,951	27,622
<u>0</u>	<u>3,951</u>	<u>744,222</u>
6,336	(71,620)	3,254,836
137,768	1,626,137	54,077,828
0	0	(530,416)
<u>\$ 144,104</u>	<u>\$ 1,554,517</u>	<u>\$ 56,802,248</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2023**

	Special Assessment	OPWC Loan	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Assets:					
Cash, Cash Equivalents, and Investments	\$ 60,487	\$ 0	\$ 2,979,231	\$ 0	\$ 3,039,718
Receivables:					
Special Assessments	1,290,597	0	0	0	1,290,597
Total Assets	<u>\$ 1,351,084</u>	<u>\$ 0</u>	<u>\$ 2,979,231</u>	<u>\$ 0</u>	<u>\$ 4,330,315</u>
Liabilities:					
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:					
Unavailable Amounts	1,290,597	0	0	0	1,290,597
Total Deferred Inflows of Resources	<u>1,290,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,290,597</u>
Fund Balances:					
Restricted	60,487	0	2,979,231	0	3,039,718
Total Fund Balances	<u>\$ 60,487</u>	<u>\$ 0</u>	<u>\$ 2,979,231</u>	<u>\$ 0</u>	<u>\$ 3,039,718</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Special Assessment	OPWC Loan	Tax Increment District Revenue Bond	Jail Bonds	Total Nonmajor Debt Service Funds
Revenues:					
Payments in Lieu of Taxes	\$ 0	\$ 0	\$ 460,234	\$ 0	\$ 460,234
Intergovernmental Revenues	0	0	38,917	0	38,917
Charges for Services	8,530	0	0	0	8,530
Special Assessments	134,289	0	0	0	134,289
Total Revenue	<u>142,819</u>	<u>0</u>	<u>499,151</u>	<u>0</u>	<u>641,970</u>
Expenditures:					
Debt Service:					
Principal Retirement	94,148	112,716	407,000	9,900,000	10,513,864
Interest and Fiscal Charges	40,141	0	133,008	148,500	321,649
Total Expenditures	<u>134,289</u>	<u>112,716</u>	<u>540,008</u>	<u>10,048,500</u>	<u>10,835,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,530	(112,716)	(40,857)	(10,048,500)	(10,193,543)
Other Financing Sources:					
Transfers In	0	112,716	0	10,048,500	10,161,216
Total Other Financing Sources	<u>0</u>	<u>112,716</u>	<u>0</u>	<u>10,048,500</u>	<u>10,161,216</u>
Net Change in Fund Balances	8,530	0	(40,857)	0	(32,327)
Fund Balances at Beginning of Year	51,957	0	3,020,088	0	3,072,045
Fund Balances End of Year	<u>\$ 60,487</u>	<u>\$ 0</u>	<u>\$ 2,979,231</u>	<u>\$ 0</u>	<u>\$ 3,039,718</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2023**

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:			
Cash, Cash Equivalents, and Investments	\$ 605,321	\$ 537,757	\$ 1,143,078
Receivables:			
Intergovernmental	320,495	1,005,559	1,326,054
Total Assets	<u>\$ 925,816</u>	<u>\$ 1,543,316</u>	<u>\$ 2,469,132</u>
Liabilities:			
Accounts Payable	\$ 1,680	\$ 0	\$ 1,680
Retainage Payable	31,413	0	31,413
Total Liabilities	<u>33,093</u>	<u>0</u>	<u>33,093</u>
Deferred Inflows of Resources:			
Unavailable Amounts	320,495	0	320,495
Total Deferred Inflows of Resources	<u>320,495</u>	<u>0</u>	<u>320,495</u>
Fund Balances:			
Restricted	572,228	1,543,316	2,115,544
Total Fund Balances	<u>572,228</u>	<u>1,543,316</u>	<u>2,115,544</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 925,816</u>	<u>\$ 1,543,316</u>	<u>\$ 2,469,132</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 115,492	\$ 115,492
Intergovernmental Revenues	99,149	38,377	137,526
Total Revenue	<u>99,149</u>	<u>153,869</u>	<u>253,018</u>
Expenditures:			
Capital Outlay	473,784	1,282	475,066
Total Expenditures	<u>473,784</u>	<u>1,282</u>	<u>475,066</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(374,635)	152,587	(222,048)
Other Financing Sources:			
Sale of Assets	0	56,477	56,477
Total Other Financing Sources	<u>0</u>	<u>56,477</u>	<u>56,477</u>
Net Change in Fund Balances	(374,635)	209,064	(165,571)
Fund Balances at Beginning of Year	946,863	1,334,252	2,281,115
Fund Balances End of Year	<u>\$ 572,228</u>	<u>\$ 1,543,316</u>	<u>\$ 2,115,544</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MAJOR FUNDS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 70,624,750	\$ 70,624,750	\$ 82,588,860	\$ 11,964,110
Intergovernmental Revenues	7,499,300	7,499,300	9,256,204	1,756,904
Charges for Services	9,103,907	8,825,606	9,438,458	612,852
Licenses and Permits	9,400	9,400	15,757	6,357
Investment Earnings	2,900,800	2,900,733	8,753,770	5,853,037
Fines and Forfeitures	192,976	192,976	274,995	82,019
All Other Revenues	2,255,101	2,239,669	2,131,501	(108,168)
Total Revenues	<u>92,586,234</u>	<u>92,292,434</u>	<u>112,459,545</u>	<u>20,167,111</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,780,488	1,574,823	1,451,161	123,662
Materials and Supplies	210,000	206,000	182,299	23,701
Contractual Services	394,914	734,415	649,692	84,723
Other Expenditures	4,480,996	4,887,118	3,961,506	925,612
Capital Outlay	82,000	61,229	43,734	17,495
Total Commissioners	<u>6,948,398</u>	<u>7,463,585</u>	<u>6,288,392</u>	<u>1,175,193</u>
Auditor:				
Personal Services	1,296,783	1,296,784	1,040,662	256,122
Materials and Supplies	20,000	20,000	5,482	14,518
Contractual Services	43,148	43,148	5,207	37,941
Other Expenditures	7,500	7,500	2,361	5,139
Capital Outlay	26,000	26,000	3,645	22,355
Total Auditor	<u>1,393,431</u>	<u>1,393,432</u>	<u>1,057,357</u>	<u>336,075</u>
Treasurer:				
Personal Services	860,009	841,256	557,413	283,843
Materials and Supplies	12,000	17,000	13,148	3,852
Contractual Services	17,000	27,000	13,756	13,244
Other Expenditures	20,000	20,000	2,440	17,560
Capital Outlay	3,500	8,500	6,205	2,295
Total Treasurer	<u>912,509</u>	<u>913,756</u>	<u>592,962</u>	<u>320,794</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Prosecutor:				
Personal Services	3,521,499	3,522,319	3,330,415	191,904
Materials and Supplies	31,081	31,081	12,325	18,756
Contractual Services	33,542	13,592	9,107	4,485
Other Expenditures	109,089	143,171	94,026	49,145
Capital Outlay	62,080	71,080	69,672	1,408
Total Prosecutor	3,757,291	3,781,243	3,515,545	265,698
Recorder:				
Personal Services	703,763	703,762	570,231	133,531
Materials and Supplies	4,000	4,000	695	3,305
Other Expenditures	10,000	10,000	3,645	6,355
Total Recorder	717,763	717,762	574,571	143,191
Board of Elections:				
Personal Services	1,175,896	1,377,784	1,367,277	10,507
Materials and Supplies	117,103	212,232	194,094	18,138
Contractual Services	115,084	129,580	124,047	5,533
Other Expenditures	22,000	23,190	23,002	188
Capital Outlay	135,150	101,017	100,363	654
Total Board of Elections	1,565,233	1,843,803	1,808,783	35,020
Data Processing:				
Personal Services	423,850	423,891	396,514	27,377
Materials and Supplies	11,000	11,000	7,279	3,721
Contractual Services	49,820	49,821	38,669	11,152
Other Expenditures	2,500	2,500	1,037	1,463
Capital Outlay	1,000	7,800	7,393	407
Total Data Processing	488,170	495,012	450,892	44,120
Microfilming Process:				
Personal Services	2,388,196	2,134,718	1,784,539	350,179
Materials and Supplies	28,705	28,705	12,936	15,769
Contractual Services	866,419	666,419	541,272	125,147
Other Expenditures	2,500	2,500	0	2,500
Capital Outlay	1,425,585	1,885,585	1,458,107	427,478
Total Microfilming Process	4,711,405	4,717,927	3,796,854	921,073

(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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Building and Grounds:				
Personal Services	3,319,562	3,348,674	3,194,935	153,739
Materials and Supplies	690,882	492,882	297,982	194,900
Contractual Services	2,106,734	2,625,971	2,426,540	199,431
Other Expenditures	13,500	14,500	3,321	11,179
Capital Outlay	658,039	578,171	424,364	153,807
Total Building and Grounds	6,788,717	7,060,198	6,347,142	713,056
Tax Maps:				
Personal Services	436,606	436,606	360,445	76,161
Materials and Supplies	2,000	2,000	1,745	255
Capital Outlay	32,000	32,000	13,910	18,090
Total Tax Maps	470,606	470,606	376,100	94,506
Total Legislative and Executive	27,753,523	28,857,324	24,808,598	4,048,726
General Government-Judicial:				
Common Pleas Court:				
Personal Services	2,023,700	1,972,700	1,686,362	286,338
Materials and Supplies	21,373	26,373	20,462	5,911
Contractual Services	847,000	923,000	806,668	116,332
Other Expenditures	12,500	19,500	14,547	4,953
Capital Outlay	59,197	83,197	49,910	33,287
Total Common Pleas Court	2,963,770	3,024,770	2,577,949	446,821
Domestic Relations Court:				
Personal Services	1,140,050	1,162,940	1,129,600	33,340
Materials and Supplies	14,000	14,000	11,566	2,434
Contractual Services	24,600	24,600	16,933	7,667
Other Expenditures	25,000	17,688	6,485	11,203
Capital Outlay	29,100	35,812	17,065	18,747
Total Domestic Relations Court	1,232,750	1,255,040	1,181,649	73,391
Juvenile Court:				
Personal Services	2,401,073	2,405,179	2,188,108	217,071
Materials and Supplies	29,994	29,994	24,236	5,758
Contractual Services	791,301	705,701	532,259	173,442
Other Expenditures	1,340	6,940	5,150	1,790
Capital Outlay	14,623	95,623	88,581	7,042
Total Juvenile Court	3,238,331	3,243,437	2,838,334	405,103

(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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probate Court:				
Personal Services	434,920	436,804	389,597	47,207
Materials and Supplies	73,697	73,697	49,338	24,359
Contractual Services	79,567	72,567	56,781	15,786
Other Expenditures	1,071	1,071	896	175
Capital Outlay	8,350	15,350	9,144	6,206
Total Probate Court	597,605	599,489	505,756	93,733
Clerk of Courts:				
Personal Services	1,096,127	1,103,370	1,079,222	24,148
Materials and Supplies	268,830	265,585	215,802	49,783
Contractual Services	26,000	26,000	14,674	11,326
Other Expenditures	11,464	12,264	11,625	639
Capital Outlay	5,000	5,000	2,124	2,876
Total Clerk of Courts	1,407,421	1,412,219	1,323,447	88,772
Municipal Court:				
Personal Services	417,562	421,361	356,192	65,169
Contractual Services	157,000	162,000	142,925	19,075
Total Municipal Court	574,562	583,361	499,117	84,244
Criminal Prosecutors:				
Personal Services	51,954	51,954	34,635	17,319
Total Criminal Prosecutors	51,954	51,954	34,635	17,319
County Court:				
Personal Services	1,055,515	1,072,443	1,062,682	9,761
Materials and Supplies	39,483	37,869	32,686	5,183
Contractual Services	99,951	88,702	81,315	7,387
Other Expenditures	12,080	7,720	5,863	1,857
Capital Outlay	5,000	1,925	420	1,505
Total County Court	1,212,029	1,208,659	1,182,966	25,693
Certificate of Title Administration:				
Personal Services	1,152,901	1,150,201	1,090,897	59,304
Materials and Supplies	23,000	25,000	24,099	901
Contractual Services	179,929	179,929	122,478	57,451
Other Expenditures	7,500	8,200	694	7,506
Capital Outlay	5,000	105,000	16,853	88,147
Total Certificate of Title Administration	1,368,330	1,468,330	1,255,021	213,309
Total Judicial	12,646,752	12,847,259	11,398,874	1,448,385

(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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Public Safety:				
Coroner:				
Personal Services	478,630	469,907	464,958	4,949
Materials and Supplies	31,000	19,925	17,226	2,699
Contractual Services	220,240	217,840	202,324	15,516
Other Expenditures	16,000	11,100	8,641	2,459
Capital Outlay	44,280	99,836	99,831	5
Total Coroner	<u>790,150</u>	<u>818,608</u>	<u>792,980</u>	<u>25,628</u>
Sheriff:				
Personal Services	18,586,202	18,219,147	17,592,518	626,629
Materials and Supplies	633,110	605,110	429,848	175,262
Contractual Services	4,006,238	4,019,455	3,564,457	454,998
Other Expenditures	130,150	204,843	170,987	33,856
Capital Outlay	1,635,779	2,070,110	2,001,588	68,522
Total Sheriff	<u>24,991,479</u>	<u>25,118,665</u>	<u>23,759,398</u>	<u>1,359,267</u>
Building Regulation:				
Personal Services	1,333,700	1,336,439	1,312,468	23,971
Materials and Supplies	52,000	37,485	37,095	390
Contractual Services	21,000	8,000	3,610	4,390
Other Expenditures	15,500	5,500	1,863	3,637
Capital Outlay	63,091	99,526	91,855	7,671
Total Building Regulation	<u>1,485,291</u>	<u>1,486,950</u>	<u>1,446,891</u>	<u>40,059</u>
Adult Probation:				
Personal Services	2,603,003	2,537,157	2,265,161	271,996
Materials and Supplies	30,000	38,000	34,506	3,494
Contractual Services	17,600	16,100	9,237	6,863
Other Expenditures	5,500	18,000	10,216	7,784
Capital Outlay	25,000	41,000	18,664	22,336
Total Adult Probation	<u>2,681,103</u>	<u>2,650,257</u>	<u>2,337,784</u>	<u>312,473</u>
Juvenile Probation:				
Personal Services	916,547	927,135	905,785	21,350
Materials and Supplies	11,225	12,725	10,096	2,629
Contractual Services	11,022	11,022	4,162	6,860
Other Expenditures	2,122	4,122	3,350	772
Capital Outlay	3,449	3,449	1,645	1,804
Total Juvenile Probation	<u>944,365</u>	<u>958,453</u>	<u>925,038</u>	<u>33,415</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Court Probation:				
Personal Services	324,715	322,781	287,995	34,786
Materials and Supplies	9,800	9,800	5,892	3,908
Contractual Services	2,000	2,000	604	1,396
Other Expenditures	3,500	5,500	2,727	2,773
Total County Court Probation	<u>340,015</u>	<u>340,081</u>	<u>297,218</u>	<u>42,863</u>
Juvenile Detention:				
Personal Services	1,658,873	1,712,999	1,640,817	72,182
Materials and Supplies	18,943	18,943	17,437	1,506
Contractual Services	229,000	229,000	177,167	51,833
Other Expenditures	4,244	4,244	189	4,055
Capital Outlay	40,966	32,966	9,534	23,432
Total Juvenile Detention	<u>1,952,026</u>	<u>1,998,152</u>	<u>1,845,144</u>	<u>153,008</u>
Communication Dispatch:				
Personal Services	4,310,161	4,298,717	3,370,562	928,155
Materials and Supplies	10,500	10,500	3,567	6,933
Contractual Services	77,853	89,853	76,404	13,449
Other Expenditures	25,700	25,700	7,549	18,151
Capital Outlay	48,950	54,950	54,089	861
Total Communication Dispatch	<u>4,473,164</u>	<u>4,479,720</u>	<u>3,512,171</u>	<u>967,549</u>
Telecommunications:				
Personal Services	2,401,807	2,439,174	2,364,410	74,764
Materials and Supplies	66,000	35,000	28,734	6,266
Contractual Services	1,749,219	1,656,419	1,602,128	54,291
Other Expenditures	24,480	18,805	18,600	205
Capital Outlay	2,012,823	2,115,824	2,021,988	93,836
Total Telecommunications	<u>6,254,329</u>	<u>6,265,222</u>	<u>6,035,860</u>	<u>229,362</u>
Total Public Safety	<u>43,911,922</u>	<u>44,116,108</u>	<u>40,952,484</u>	<u>3,163,624</u>
Human Services:				
Health:				
Other Expenditures	900	900	763	137
Total Health	<u>900</u>	<u>900</u>	<u>763</u>	<u>137</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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
Veterans' Services:				
Personal Services	2,805,157	2,805,157	2,227,318	577,839
Materials and Supplies	94,800	94,800	62,673	32,127
Contractual Services	310,000	310,001	169,068	140,933
Other Expenditures	276,225	276,225	77,426	198,799
Capital Outlay	361,691	361,691	246,457	115,234
Total Veterans' Services	<u>3,847,873</u>	<u>3,847,874</u>	<u>2,782,942</u>	<u>1,064,932</u>
Total Human Services	<u>3,848,773</u>	<u>3,848,774</u>	<u>2,783,705</u>	<u>1,065,069</u>
Community and Economic Development:				
Commissioners:				
Personal Services	247,026	262,251	242,538	19,713
Materials and Supplies	10,382	10,382	4,983	5,399
Contractual Services	14,428	14,428	622	13,806
Other Operating Expenditures	121,659	105,634	82,830	22,804
Capital Outlay	5,500	6,300	3,569	2,731
Total Community and Economic Development	<u>398,995</u>	<u>398,995</u>	<u>334,542</u>	<u>64,453</u>
Total Expenditures	<u>88,559,965</u>	<u>90,068,460</u>	<u>80,278,203</u>	<u>9,790,257</u>
Excess of Revenues Over Expenditures	4,026,269	2,223,974	32,181,342	29,957,368
Other Financing Sources (Uses):				
Sale of Assets	39,024	39,024	60,624	21,600
Transfers Out	<u>(2,661,376)</u>	<u>(22,475,241)</u>	<u>(10,567,240)</u>	<u>11,908,001</u>
Total Other Financing Sources (Uses)	<u>(2,622,352)</u>	<u>(22,436,217)</u>	<u>(10,506,616)</u>	<u>11,929,601</u>
Net Change in Fund Balance	1,403,917	(20,212,243)	21,674,726	41,886,969
Fund Balance at Beginning of Year	63,918,157	63,918,157	63,918,157	0
Prior Year Encumbrances	3,831,310	3,831,310	3,831,310	0
Fund Balance at End of Year	<u>\$ 69,153,384</u>	<u>\$ 47,537,224</u>	<u>\$ 89,424,193</u>	<u>\$ 41,886,969</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, 2023

BOARD OF DEVELOPMENTAL DISABILITIES FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 13,786,932	\$ 13,786,932	\$ 14,158,270	\$ 371,338
Intergovernmental Revenues	5,912,054	5,912,054	5,523,116	(388,938)
Charges for Services	222,569	222,569	209,860	(12,709)
All Other Revenues	602,500	602,500	778,133	175,633
Total Revenues	<u>20,524,055</u>	<u>20,524,055</u>	<u>20,669,379</u>	<u>145,324</u>
Expenditures:				
Human Services:				
Personal Services	13,787,573	13,287,573	11,386,817	1,900,756
Materials and Supplies	158,507	158,507	86,514	71,993
Contractual Services	14,713,267	15,813,271	13,744,141	2,069,130
Other Expenditures	2,759,703	2,559,703	1,679,359	880,344
Capital Outlay	2,006,511	1,606,512	1,418,285	188,227
Total Expenditures	<u>33,425,561</u>	<u>33,425,566</u>	<u>28,315,116</u>	<u>5,110,450</u>
Excess of Expenditures Over Revenues	(12,901,506)	(12,901,511)	(7,645,737)	5,255,774
Other Financing Sources:				
Sale of Assets	20,000	20,000	816,771	796,771
Total Other Financing Sources	<u>20,000</u>	<u>20,000</u>	<u>816,771</u>	<u>796,771</u>
Net Change in Fund Balance	(12,881,506)	(12,881,511)	(6,828,966)	6,052,545
Fund Balance at Beginning of Year	33,617,632	33,617,632	33,617,632	0
Prior Year Encumbrances	2,275,561	2,275,561	2,275,561	0
Fund Balance at End of Year	<u>\$ 23,011,687</u>	<u>\$ 23,011,682</u>	<u>\$ 29,064,227</u>	<u>\$ 6,052,545</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, 2023

SENIOR CITIZENS SERVICE LEVY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Taxes	\$ 6,450,000	\$ 6,450,000	\$ 7,484,219	\$ 1,034,219
Intergovernmental Revenues	775,000	775,000	847,551	72,551
Total Revenues	<u>7,225,000</u>	<u>7,225,000</u>	<u>8,331,770</u>	<u>1,106,770</u>
Expenditures:				
Human Services:				
Contractual Services	10,851,791	10,851,791	10,388,557	463,234
Other Expenditures	96,000	96,000	89,816	6,184
Total Expenditures	<u>10,947,791</u>	<u>10,947,791</u>	<u>10,478,373</u>	<u>469,418</u>
Net Change in Fund Balance	(3,722,791)	(3,722,791)	(2,146,603)	1,576,188
Fund Balance at Beginning of Year	5,086,299	5,086,299	5,086,299	0
Prior Year Encumbrances	1,321,282	1,321,282	1,321,282	0
Fund Balance at End of Year	<u>\$ 2,684,790</u>	<u>\$ 2,684,790</u>	<u>\$ 4,260,978</u>	<u>\$ 1,576,188</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, 2023

LOCAL FISCAL RECOVERY FUND

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental	\$ 0	\$ 0	\$ 30,639	\$ 30,639
Total Revenues	<u>0</u>	<u>0</u>	<u>30,639</u>	<u>30,639</u>
Expenditures:				
Legislative and Executive:				
Personal Services	2,051,700	1,994,470	20,966	1,973,504
Materials and Supplies	500	500	0	500
Contractual Services	12,685,875	5,635,789	524,206	5,111,583
Other Expenditures	5,000	4,626	344	4,282
Capital Outlay	4,479	4,479	4,105	374
Total Legislative and Executive	<u>14,747,554</u>	<u>7,639,864</u>	<u>549,621</u>	<u>7,090,243</u>
Human Services:				
Personal Services	0	67,230	67,230	0
Contractual Services	0	378,792	378,792	0
Other Expenditures	0	374	374	0
Total Human Services	<u>0</u>	<u>446,396</u>	<u>446,396</u>	<u>0</u>
Community and Economic Development:				
Contractual Services	0	9,661,294	9,661,294	0
Total Community and Economic Development	<u>0</u>	<u>9,661,294</u>	<u>9,661,294</u>	<u>0</u>
Total Expenditures	<u>14,747,554</u>	<u>17,747,554</u>	<u>10,657,311</u>	<u>7,090,243</u>
Net Change in Fund Balance	(14,747,554)	(17,747,554)	(10,626,672)	7,120,882
Fund Balance at Beginning of Year	19,288,935	19,288,935	19,288,935	0
Prior Year Encumbrances	647,479	647,479	647,479	0
Fund Balance at End of Year	<u>\$ 5,188,860</u>	<u>\$ 2,188,860</u>	<u>\$ 9,309,742</u>	<u>\$ 7,120,882</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, 2023

COUNTY ROAD PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Payments in Lieu of Taxes	\$ 1,100,000	\$ 1,092,506	\$ (7,494)
Intergovernmental Revenues	10,933,046	9,402,769	(1,530,277)
All Other Revenues	<u>2,810,408</u>	<u>1,230,110</u>	<u>(1,580,298)</u>
Total Revenues	<u>14,843,454</u>	<u>11,725,385</u>	<u>(3,118,069)</u>
Expenditures:			
Capital Outlay	<u>31,414,896</u>	<u>25,454,576</u>	<u>(5,960,320)</u>
Total Expenditures	<u>31,414,896</u>	<u>25,454,576</u>	<u>(5,960,320)</u>
Excess of Expenditures Over Revenues	(16,571,442)	(13,729,191)	2,842,251
Other Financing Sources (Uses):			
Transfers In	8,377,610	1,100,000	(7,277,610)
Advances In	0	2,898,942	2,898,942
Advances Out	<u>(1,488,942)</u>	<u>(2,488,942)</u>	<u>(1,000,000)</u>
Total Other Financing Sources (Uses)	<u>6,888,668</u>	<u>1,510,000</u>	<u>(5,378,668)</u>
Net Change in Fund Balance	(9,682,774)	(12,219,191)	(2,536,417)
Fund Balance at Beginning of Year	13,597,216	13,597,216	0
Prior Year Encumbrances	<u>15,227,851</u>	<u>15,227,851</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,142,293</u>	<u>\$ 16,605,876</u>	<u>\$ (2,536,417)</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, 2023

COUNTY CONSTRUCTION PROJECTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Taxes	\$ 2,525,000	\$ 3,454,830	\$ 929,830
Total Revenues	<u>2,525,000</u>	<u>3,454,830</u>	<u>929,830</u>
Expenditures:			
Capital Outlay	16,013,244	9,153,174	6,860,070
Total Expenditures	<u>16,013,244</u>	<u>9,153,174</u>	<u>6,860,070</u>
Excess of Expenditures Over Revenues	(13,488,244)	(5,698,344)	7,789,900
Other Financing Sources (Uses):			
Transfers In	0	7,051,562	7,051,562
Transfers Out	<u>(18,021,420)</u>	<u>(10,048,500)</u>	<u>7,972,920</u>
Total Other Financing Sources (Uses)	<u>(18,021,420)</u>	<u>(2,996,938)</u>	<u>15,024,482</u>
Net Change in Fund Balance	(31,509,664)	(8,695,282)	22,814,382
Fund Balance at Beginning of Year	35,675,465	35,675,465	0
Prior Year Encumbrances	<u>5,698,937</u>	<u>5,698,937</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 9,864,738</u>	<u>\$ 32,679,120</u>	<u>\$ 22,814,382</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, 2023

MOTOR VEHICLE AND GASOLINE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Taxes	\$ 3,550,000	\$ 3,617,528	\$ 67,528
Intergovernmental Revenues	8,320,000	9,163,066	843,066
Charges for Services	0	260	260
Fines and Forfeitures	130,000	120,136	(9,864)
All Other Revenues	<u>25,000</u>	<u>267,066</u>	<u>242,066</u>
Total Revenues	<u>12,025,000</u>	<u>13,168,056</u>	<u>1,143,056</u>
Expenditures:			
Public Works:			
Personal Services	4,140,541	3,467,660	672,881
Materials and Supplies	2,514,587	1,517,020	997,567
Contractual Services	5,550,511	4,231,507	1,319,004
Other Expenditures	36,060	17,890	18,170
Capital Outlay	<u>3,956,490</u>	<u>2,096,786</u>	<u>1,859,704</u>
Total Expenditures	<u>16,198,189</u>	<u>11,330,863</u>	<u>4,867,326</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,173,189)	1,837,193	6,010,382
Other Financing Sources (Uses):			
Sale of Assets	-	22,402	22,402
Transfers Out	(1,212,716)	(1,212,716)	0
Advances In	1,488,942	2,488,942	1,000,000
Advances Out	<u>-</u>	<u>(2,898,942)</u>	<u>(2,898,942)</u>
Total Other Financing Sources (Uses)	<u>276,226</u>	<u>(1,600,314)</u>	<u>(1,876,540)</u>
Net Change in Fund Balance	(3,896,963)	236,879	4,133,842
Fund Balance at Beginning of Year	6,524,262	6,524,262	0
Prior Year Encumbrances	<u>1,906,335</u>	<u>1,906,335</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,533,634</u>	<u>\$ 8,667,476</u>	<u>\$ 4,133,842</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, 2023

HUMAN SERVICES FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 5,158,175	\$ 5,131,938	\$ (26,237)
All Other Revenues	45,000	47,050	2,050
Total Revenues	5,203,175	5,178,988	(24,187)
Expenditures:			
Human Services:			
Personal Services	2,796,759	2,625,652	171,107
Materials and Supplies	45,000	20,320	24,680
Contractual Services	3,360,779	2,726,192	634,587
Other Expenditures	35,000	11,759	23,241
Capital Outlay	7,000	0	7,000
Total Expenditures	6,244,538	5,383,923	860,615
Excess of Expenditures Over Revenues	(1,041,363)	(204,935)	836,428
Other Financing Sources:			
Transfers In	170,256	204,590	34,334
Total Other Financing Sources	170,256	204,590	34,334
Net Change in Fund Balance	(871,107)	(345)	870,762
Fund Balance at Beginning of Year	397,366	397,366	0
Prior Year Encumbrances	473,776	473,776	0
Fund Balance at End of Year	\$ 35	\$ 870,797	\$ 870,762

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, 2023

COVID-19 EMERGENCY RENTAL ASSISTANCE FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Human Services:			
Other Expenditures	4,586,592	0	4,586,592
Capital Outlay	5,000	4,800	200
Total Expenditures	4,591,592	4,800	4,586,792
Net Change in Fund Balance	(4,591,592)	(4,800)	4,586,792
Fund Balance at Beginning of Year	4,591,592	4,591,592	0
Fund Balance at End of Year	\$ 0	\$ 4,586,792	\$ 4,586,792

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, 2023

DOG AND KENNEL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 314,500	\$ 415,892	\$ 101,392
Fines and Forfeitures	30,500	34,692	4,192
All Other Revenues	10,500	10,837	337
Total Revenues	<u>355,500</u>	<u>461,421</u>	<u>105,921</u>
Expenditures:			
Health:			
Personal Services	340,700	325,280	15,420
Materials and Supplies	76,798	66,209	10,589
Contractual Services	262,119	252,902	9,217
Other Expenditures	18,000	15,644	2,356
Capital Outlay	47,615	47,610	5
Total Expenditures	<u>745,232</u>	<u>707,645</u>	<u>37,587</u>
Net Change in Fund Balance	(389,732)	(246,224)	143,508
Fund Balance at Beginning of Year	714,529	714,529	0
Prior Year Encumbrances	49,913	49,913	0
Fund Balance at End of Year	<u>\$ 374,710</u>	<u>\$ 518,218</u>	<u>\$ 143,508</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, 2023

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 326,250	\$ 366,115	\$ 39,865
Total Revenues	<u>326,750</u>	<u>366,115</u>	<u>39,365</u>
Expenditures:			
Judicial:			
Personal Services	60,912	59,858	1,054
Materials and Supplies	89,700	72,129	17,571
Contractual Services	2,383	2,099	284
Other Expenditures	6,500	5,151	1,349
Capital Outlay	<u>230,336</u>	<u>204,732</u>	<u>25,604</u>
Total Expenditures	<u>389,831</u>	<u>343,969</u>	<u>45,862</u>
Net Change in Fund Balance	(63,081)	22,146	85,227
Fund Balance at Beginning of Year	70,514	70,514	0
Prior Year Encumbrances	<u>13,420</u>	<u>13,420</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 20,853</u>	<u>\$ 106,080</u>	<u>\$ 85,227</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, 2023

BOARD OF ELECTIONS (BOE) ELECTION SECURITY GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 10,000	\$ 10,000	\$ 0
Investment Earnings	0	17	17
Total Revenues	10,000	10,017	17
Expenditures:			
Legislative and Executive:			
Other Expenditures	5,038	5,038	0
Capital Outlay	10,000	10,000	0
Total Expenditures	15,038	15,038	0
Net Change in Fund Balance	(5,038)	(5,021)	17
Fund Balance at Beginning of Year	5,038	5,038	0
Fund Balance at End of Year	\$ 0	\$ 17	\$ 17

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, 2023

ONEOHIO OPIOID SETTLEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	\$ 0	\$ 411,355	\$ 411,355
Total Revenues	0	411,355	411,355
Expenditures:			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	411,355	411,355
Fund Balance at Beginning of Year	91,193	91,193	0
Fund Balance at End of Year	\$ 91,193	\$ 502,548	\$ 411,355

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, 2023

VETERAN'S MEMORIAL FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
All Other Revenues	\$ 0	\$ 300	\$ 300
Total Revenues	<u>0</u>	<u>300</u>	<u>300</u>
Expenditures:			
Human Services:			
Other Expenditures	6,000	0	6,000
Total Expenditures	<u>6,000</u>	<u>0</u>	<u>6,000</u>
Net Change in Fund Balance	(6,000)	300	6,300
Fund Balance at Beginning of Year	9,679	9,679	0
Fund Balance at End of Year	<u>\$ 3,679</u>	<u>\$ 9,979</u>	<u>\$ 6,300</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, 2023

RECORDER TECHNOLOGY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 0	\$ 102,164	\$ 102,164
Total Revenues	<u>0</u>	<u>102,164</u>	<u>102,164</u>
Expenditures:			
Legislative and Executive:			
Personal Services	17,587	17,587	0
Materials and Supplies	5,000	1,535	3,465
Contractual Services	92,520	62,314	30,206
Other Expenditures	10,000	4,211	5,789
Capital Outlay	<u>104,893</u>	<u>41,729</u>	<u>63,164</u>
Total Expenditures	<u>230,000</u>	<u>127,376</u>	<u>102,624</u>
Net Change in Fund Balance	(230,000)	(25,212)	204,788
Fund Balance at Beginning of Year	236,809	236,809	0
Fund Balance at End of Year	<u>\$ 6,809</u>	<u>\$ 211,597</u>	<u>\$ 204,788</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, 2023

BOARD OF ELECTIONS (BOE) TECHNOLOGY FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Legislative and Executive:			
Capital Outlay	140,000	111,213	28,787
Total Expenditures	140,000	111,213	28,787
Net Change in Fund Balance	(140,000)	(111,213)	28,787
Fund Balance at Beginning of Year	1,833,096	1,833,096	0
Fund Balance at End of Year	\$ 1,693,096	\$ 1,721,883	\$ 28,787

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, 2023

EMERGENCY MANAGEMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 409,830	\$ 434,454	\$ 24,624
All Other Revenues	0	1,000	1,000
Total Revenues	<u>409,830</u>	<u>435,454</u>	<u>25,624</u>
Expenditures:			
Public Safety:			
Personal Services	522,726	422,389	100,337
Materials and Supplies	12,800	4,173	8,627
Contractual Services	16,000	12,003	3,997
Other Expenditures	8,000	2,438	5,562
Capital Outlay	21,400	19,911	1,489
Total Expenditures	<u>580,926</u>	<u>460,914</u>	<u>120,012</u>
Excess of Expenditures Over Revenues	(171,096)	(25,460)	145,636
Other Financing Sources:			
Sale of Assets	0	665	665
Transfers In	129,440	103,155	(26,285)
Total Other Financing Sources	<u>129,440</u>	<u>103,820</u>	<u>(25,620)</u>
Net Change in Fund Balance	(41,656)	78,360	120,016
Fund Balance at Beginning of Year	<u>697,027</u>	<u>697,027</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 655,371</u>	<u>\$ 775,387</u>	<u>\$ 120,016</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, 2023

INDIGENT DRIVER INTERLOCK AND MONITORING FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 9,617	\$ 10,054	\$ 437
All Other Revenues	0	800	800
Total Revenues	9,617	10,854	1,237
Expenditures:			
Judicial:			
Contractual Services	30,000	1,223	28,777
Capital Outlay	10,500	10,410	90
Total Expenditures	40,500	11,633	28,867
Net Change in Fund Balance	(30,883)	(779)	30,104
Fund Balance at Beginning of Year	133,294	133,294	0
Fund Balance at End of Year	\$ 102,411	\$ 132,515	\$ 30,104

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, 2023

COURTS SPECIAL PROJECTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 10,000	\$ 17,868	\$ 7,868
Intergovernmental Revenues	12,000	9,215	(2,785)
Fines and Forfeitures	331,238	368,738	37,500
Total Revenues	353,238	395,821	42,583
Expenditures:			
Judicial:			
Personal Services	33,750	2,912	30,838
Materials and Supplies	3,000	0	3,000
Contractual Services	541,347	121,476	419,871
Other Expenditures	17,025	8,594	8,431
Capital Outlay	121,622	70,507	51,115
Total Expenditures	716,744	203,489	513,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	(363,506)	192,332	555,838
Other Financing Sources:			
Transfers In	0	7,500	7,500
Total Other Financing Sources	0	7,500	7,500
Net Change in Fund Balance	(363,506)	199,832	563,338
Fund Balance at Beginning of Year	2,524,548	2,524,548	0
Prior Year Encumbrances	16,794	16,794	0
Fund Balance at End of Year	\$ 2,177,836	\$ 2,741,174	\$ 563,338

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, 2023

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 81,528	\$ 81,528	\$ 0
Intergovernmental Revenues	180,187	180,187	0
Total Revenues	<u>261,715</u>	<u>261,715</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	154,314	131,129	23,185
Materials and Supplies	2,000	1,300	700
Contractual Services	49,500	34,681	14,819
Other Expenditures	9,000	4,498	4,502
Capital Outlay	<u>76,845</u>	<u>68,222</u>	<u>8,623</u>
Total Expenditures	<u>291,659</u>	<u>239,830</u>	<u>51,829</u>
Net Change in Fund Balance	(29,944)	21,885	51,829
Fund Balance at Beginning of Year	733,338	733,338	0
Prior Year Encumbrances	<u>51,844</u>	<u>51,844</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 755,238</u>	<u>\$ 807,067</u>	<u>\$ 51,829</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, 2023

COMMON PLEAS MENTAL HEALTH GRANT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 36,277	\$ 36,277	\$ 0
Total Revenues	<u>36,277</u>	<u>36,277</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	24,000	0	24,000
Contractual Services	6,000	1,270	4,730
Total Expenditures	<u>30,000</u>	<u>1,270</u>	<u>28,730</u>
Net Change in Fund Balance	6,277	35,007	28,730
Fund Balance at Beginning of Year	155,149	155,149	0
Fund Balance at End of Year	<u>\$ 161,426</u>	<u>\$ 190,156</u>	<u>\$ 28,730</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, 2023

PERMISSIVE TAX FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 500,000	\$ 553,513	\$ 53,513
Total Revenues	<u>500,000</u>	<u>553,513</u>	<u>53,513</u>
Expenditures:			
Public Works:			
Capital Outlay	3,500,914	2,093,297	1,407,617
Total Expenditures	<u>3,500,914</u>	<u>2,093,297</u>	<u>1,407,617</u>
Net Change in Fund Balance	(3,000,914)	(1,539,784)	1,461,130
Fund Balance at Beginning of Year	2,455,348	2,455,348	0
Prior Year Encumbrances	650,914	650,914	0
Fund Balance at End of Year	<u>\$ 105,348</u>	<u>\$ 1,566,478</u>	<u>\$ 1,461,130</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, 2023

COUNTY LODGINGS TAX FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Taxes	\$ 4,550,905	\$ 4,717,640	\$ 166,735
Total Revenues	4,550,905	4,717,640	166,735
Expenditures:			
Community and Economic Development:			
Contractual Services	1,200,000	1,078,687	121,313
Other Expenditures	3,594,218	3,266,770	327,448
Total Expenditures	4,794,218	4,345,457	448,761
Net Change in Fund Balance	(243,313)	372,183	615,496
Fund Balance at Beginning of Year	254,842	254,842	0
Prior Year Encumbrances	44,218	44,218	0
Fund Balance at End of Year	\$ 55,747	\$ 671,243	\$ 615,496

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, 2023

DOMESTIC SHELTER FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 40,189	\$ 40,189	\$ 0
Total Revenues	40,189	40,189	0
Expenditures:			
Human Services:			
Other Expenditures	44,000	41,788	2,212
Total Expenditures	44,000	41,788	2,212
Net Change in Fund Balance	(3,811)	(1,599)	2,212
Fund Balance at Beginning of Year	23,838	23,838	0
Fund Balance at End of Year	\$ 20,027	\$ 22,239	\$ 2,212

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, 2023

REAL ESTATE ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 2,505,000	\$ 3,096,192	\$ 591,192
Total Revenues	2,505,000	3,096,192	591,192
Expenditures:			
Legislative and Executive:			
Personal Services	1,036,547	691,567	344,980
Materials and Supplies	30,000	3,629	26,371
Contractual Services	2,531,356	2,462,491	68,865
Other Expenditures	17,000	6,142	10,858
Capital Outlay	35,000	14,691	20,309
Total Expenditures	3,649,903	3,178,520	471,383
Net Change in Fund Balance	(1,144,903)	(82,328)	1,062,575
Fund Balance at Beginning of Year	3,042,490	3,042,490	0
Prior Year Encumbrances	1,811,356	1,811,356	0
Fund Balance at End of Year	\$ 3,708,943	\$ 4,771,518	\$ 1,062,575

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, 2023

WORKFORCE INVESTMENT BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 2,313,935	\$ 2,288,488	\$ (25,447)
All Other Revenues	0	5,000	5,000
Total Revenues	<u>2,313,935</u>	<u>2,293,488</u>	<u>(20,447)</u>
Expenditures:			
Human Services:			
Personal Services	267,143	266,413	730
Materials and Supplies	5,064	5,064	0
Contractual Services	2,229,745	2,201,400	28,345
Other Expenditures	30,750	30,441	309
Capital Outlay	24,586	24,586	0
Total Expenditures	<u>2,557,288</u>	<u>2,527,904</u>	<u>29,384</u>
Net Change in Fund Balance	(243,353)	(234,416)	8,937
Fund Balance at Beginning of Year	209,174	209,174	0
Prior Year Encumbrances	34,179	34,179	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 8,937</u>	<u>\$ 8,937</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, 2023

YOUTH SERVICES SUBSIDY FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 1,472,341	\$ 1,558,200	\$ 85,859
Charges for Services	10,500	10,350	(150)
All Other Revenues	<u>51,500</u>	<u>58,528</u>	<u>7,028</u>
Total Revenues	<u>1,534,341</u>	<u>1,627,078</u>	<u>92,737</u>
Expenditures:			
Public Safety:			
Personal Services	2,499,323	2,292,045	207,278
Materials and Supplies	61,823	36,103	25,720
Contractual Services	877,307	413,907	463,400
Other Expenditures	21,997	3,402	18,595
Capital Outlay	<u>10,020</u>	<u>2,789</u>	<u>7,231</u>
Total Expenditures	<u>3,470,470</u>	<u>2,748,246</u>	<u>722,224</u>
Excess of Expenditures Over Revenues	(1,936,129)	(1,121,168)	814,961
Other Financing Sources:			
Sale of Assets	0	226	226
Transfers In	<u>1,115,000</u>	<u>1,115,000</u>	<u>0</u>
Total Other Financing Sources	<u>1,115,000</u>	<u>1,115,226</u>	<u>226</u>
Net Change in Fund Balance	(821,129)	(5,942)	815,187
Fund Balance at Beginning of Year	1,108,393	1,108,393	0
Prior Year Encumbrances	41,638	41,638	0
Fund Balance at End of Year	<u>\$ 328,902</u>	<u>\$ 1,144,089</u>	<u>\$ 815,187</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, 2023

CRIME VICTIM GRANT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 36,609	\$ 38,955	\$ 2,346
Total Revenues	<u>36,609</u>	<u>38,955</u>	<u>2,346</u>
Expenditures:			
Public Safety:			
Personal Services	48,201	44,624	3,577
Other Expenditures	3,897	3,897	0
Total Expenditures	<u>52,098</u>	<u>48,521</u>	<u>3,577</u>
Excess of Expenditures Over Revenues	(15,489)	(9,566)	5,923
Other Financing Sources:			
Transfers In	<u>9,729</u>	<u>9,729</u>	<u>0</u>
Total Other Financing Sources	<u>9,729</u>	<u>9,729</u>	<u>0</u>
Net Change in Fund Balance	(5,760)	163	5,923
Fund Balance at Beginning of Year	15,854	15,854	0
Fund Balance at End of Year	<u>\$ 10,094</u>	<u>\$ 16,017</u>	<u>\$ 5,923</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, 2023

INDIGENT DRIVER ALCOHOL TREATMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 50,670	\$ 85,992	\$ 35,322
Total Revenues	<u>50,670</u>	<u>85,992</u>	<u>35,322</u>
Expenditures:			
Public Safety:			
Contractual Services	25,000	0	25,000
Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>
Net Change in Fund Balance	25,670	85,992	60,322
Fund Balance at Beginning of Year	<u>812,058</u>	<u>812,058</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 837,728</u></u>	<u><u>\$ 898,050</u></u>	<u><u>\$ 60,322</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, 2023

TREASURER TAX CERTIFICATE ADMIN FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Charges for Services	\$ 0	\$ 1,132	\$ 1,132
Total Revenues	<u>0</u>	<u>1,132</u>	<u>1,132</u>
Expenditures:			
Legislative and Executive:			
Contractual Services	10,000	1,440	8,560
Total Expenditures	<u>10,000</u>	<u>1,440</u>	<u>8,560</u>
Net Change in Fund Balance	(10,000)	(308)	9,692
Fund Balance at Beginning of Year	28,548	28,548	0
Fund Balance at End of Year	<u>\$ 18,548</u>	<u>\$ 28,240</u>	<u>\$ 9,692</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, 2023

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 190,000	\$ 474,992	\$ 284,992
All Other Revenues	0	23,527	23,527
Total Revenues	190,000	498,519	308,519
Expenditures:			
Legislative and Executive:			
Personal Services	401,138	387,260	13,878
Materials and Supplies	6,000	137	5,863
Contractual Services	38,400	17,149	21,251
Other Expenditures	12,182	733	11,449
Capital Outlay	4,200	1,810	2,390
Total Expenditures	461,920	407,089	54,831
Net Change in Fund Balance	(271,920)	91,430	363,350
Fund Balance at Beginning of Year	941,605	941,605	0
Fund Balance at End of Year	\$ 669,685	\$ 1,033,035	\$ 363,350

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, 2023

CCMEP/TANF FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 579,306	\$ 537,470	\$ (41,836)
All Other Revenues	0	1,558	1,558
Total Revenues	<u>579,306</u>	<u>539,028</u>	<u>(40,278)</u>
Expenditures:			
Human Services:			
Personal Services	378,600	334,923	43,677
Materials and Supplies	14,000	6,307	7,693
Contractual Services	174,547	138,828	35,719
Other Expenditures	10,000	4,645	5,355
Capital Outlay	30,685	24,910	5,775
Total Expenditures	<u>607,832</u>	<u>509,613</u>	<u>98,219</u>
Net Change in Fund Balance	(28,526)	29,415	57,941
Fund Balance at Beginning of Year	<u>28,526</u>	<u>28,526</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 57,941</u>	<u>\$ 57,941</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, 2023

MUNICIPAL VICTIM WITNESS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 100,000	\$ 100,000	\$ 0
Total Revenues	100,000	100,000	0
Expenditures:			
Public Safety:			
Personal Services	107,489	86,746	20,743
Total Expenditures	107,489	86,746	20,743
Net Change in Fund Balance	(7,489)	13,254	20,743
Fund Balance at Beginning of Year	55,643	55,643	0
Fund Balance at End of Year	\$ 48,154	\$ 68,897	\$ 20,743

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, 2023

WARREN COUNTY SOLID WASTE DISTRICT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 30,000	\$ 30,000	\$ 0
Charges for Services	97,014	104,313	7,299
All Other Revenues	1,000	2,060	1,060
Total Revenues	<u>128,014</u>	<u>136,373</u>	<u>8,359</u>
Expenditures:			
Health:			
Personal Services	138,604	128,195	10,409
Materials and Supplies	18,000	16,433	1,567
Contractual Services	48,371	32,593	15,778
Other Expenditures	9,300	1,680	7,620
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>218,275</u>	<u>178,901</u>	<u>39,374</u>
Net Change in Fund Balance	(90,261)	(42,528)	47,733
Fund Balance at Beginning of Year	1,136,334	1,136,334	0
Prior Year Encumbrances	6,471	6,471	0
Fund Balance at End of Year	<u>\$ 1,052,544</u>	<u>\$ 1,100,277</u>	<u>\$ 47,733</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, 2023

SHERIFF GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 34,469	\$ 68,731	\$ 34,262
Charges for Services	65,460	68,856	3,396
All Other Revenues	22,000	23,100	1,100
Total Revenues	<u>121,929</u>	<u>160,687</u>	<u>38,758</u>
Expenditures:			
Public Safety:			
Personal Services	161,956	116,067	45,889
Materials and Supplies	7,200	2,611	4,589
Capital Outlay	61,000	50,233	10,767
Total Expenditures	<u>230,156</u>	<u>168,911</u>	<u>61,245</u>
Net Change in Fund Balance	(108,227)	(8,224)	100,003
Fund Balance at Beginning of Year	<u>960,339</u>	<u>960,339</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 852,112</u>	<u>\$ 952,115</u>	<u>\$ 100,003</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, 2023

WORKFORCE INVESTMENT ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 726,678	\$ 694,951	\$ (31,727)
All Other Revenues	0	27,060	27,060
Total Revenues	<u>726,678</u>	<u>722,011</u>	<u>(4,667)</u>
Expenditures:			
Human Services:			
Personal Services	296,700	219,713	76,987
Materials and Supplies	7,000	4,030	2,970
Contractual Services	518,000	472,506	45,494
Other Expenditures	8,266	4,679	3,587
Capital Outlay	5,000	2,878	2,122
Total Expenditures	<u>834,966</u>	<u>703,806</u>	<u>131,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,288)	18,205	126,493
Other Financing Sources:			
Sale of Assets	-	378	378
Total Other Financing Sources	<u>-</u>	<u>378</u>	<u>378</u>
Net Change in Fund Balance	(108,288)	18,583	126,811
Fund Balance at Beginning of Year	<u>108,288</u>	<u>108,288</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 126,871</u>	<u>\$ 126,871</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, 2023

JOB TRAINING PARTNERSHIP ACT FUND

	Final Budget	Actual	Variance with Final Budget
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	\$ 1,675	\$ 1,675	\$ 0

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, 2023

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 245,000	\$ 476,345	\$ 231,345
Total Revenues	<u>245,000</u>	<u>476,345</u>	<u>231,345</u>
Expenditures:			
Public Safety:			
Contractual Services	200	200	0
Other Expenditures	319,800	283,523	36,277
Total Expenditures	<u>320,000</u>	<u>283,723</u>	<u>36,277</u>
Net Change in Fund Balance	(75,000)	192,622	267,622
Fund Balance at Beginning of Year	<u>91,248</u>	<u>91,248</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 16,248</u>	<u>\$ 283,870</u>	<u>\$ 267,622</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, 2023

COMMUNITY CORRECTIONS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 641,796	\$ 657,018	\$ 15,222
Charges for Services	407,196	433,953	26,757
All Other Revenues	0	1,625	1,625
Total Revenues	<u>1,048,992</u>	<u>1,092,596</u>	<u>43,604</u>
Expenditures:			
Public Safety:			
Personal Services	664,783	580,621	84,162
Materials and Supplies	44,542	36,627	7,915
Contractual Services	496,481	410,539	85,942
Other Expenditures	11,140	3,855	7,285
Capital Outlay	72,000	72,000	0
Total Expenditures	<u>1,288,946</u>	<u>1,103,642</u>	<u>185,304</u>
Excess of Expenditures Over Revenues	(239,954)	(11,046)	228,908
Other Financing Sources:			
Transfers In	10,000	10,000	0
Total Other Financing Sources	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Net Change in Fund Balance	(229,954)	(1,046)	228,908
Fund Balance at Beginning of Year	1,015,617	1,015,617	0
Prior Year Encumbrances	72,000	72,000	0
Fund Balance at End of Year	<u>\$ 857,663</u>	<u>\$ 1,086,571</u>	<u>\$ 228,908</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, 2023

CHILD SUPPORT ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,911,612	\$ 1,982,245	\$ 70,633
Charges for Services	671,500	816,584	145,084
All Other Revenues	40,000	82,805	42,805
Total Revenues	<u>2,623,112</u>	<u>2,881,634</u>	<u>258,522</u>
Expenditures:			
Human Services:			
Personal Services	3,182,871	2,543,887	638,984
Materials and Supplies	66,000	39,211	26,789
Contractual Services	221,239	193,836	27,403
Other Expenditures	74,132	29,079	45,053
Capital Outlay	79,713	21,182	58,531
Total Expenditures	<u>3,623,955</u>	<u>2,827,195</u>	<u>796,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000,843)	54,439	1,055,282
Other Financing Sources:			
Transfers In	177,223	177,223	0
Total Other Financing Sources	<u>177,223</u>	<u>177,223</u>	<u>0</u>
Net Change in Fund Balance	(823,620)	231,662	1,055,282
Fund Balance at Beginning of Year	1,540,836	1,540,836	0
Prior Year Encumbrances	5,622	5,622	0
Fund Balance at End of Year	<u>\$ 722,838</u>	<u>\$ 1,778,120</u>	<u>\$ 1,055,282</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, 2023

COMMUNITY DEVELOPMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 782,490	\$ 970,696	\$ 188,206
All Other Revenues	364,621	191,591	(173,030)
Total Revenues	1,147,111	1,162,287	15,176
Expenditures:			
Community and Economic Development:			
Personal Services	113,018	106,680	6,338
Materials and Supplies	1,980	246	1,734
Contractual Services	290,700	287,508	3,192
Other Expenditures	83,900	51,002	32,898
Capital Outlay	1,240,541	1,214,818	25,723
Total Expenditures	1,730,139	1,660,254	69,885
Net Change in Fund Balance	(583,028)	(497,967)	85,061
Fund Balance at Beginning of Year	396,243	396,243	0
Prior Year Encumbrances	299,848	299,848	0
Fund Balance at End of Year	\$ 113,063	\$ 198,124	\$ 85,061

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, 2023

INDIGENT GUARDIANSHIP FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	\$ 0	\$ 21,180	\$ 21,180
Total Revenues	0	21,180	21,180
Expenditures:			
Public Safety:			
Personal Services	3,100	2,027	1,073
Contractual Services	4,000	0	4,000
Total Expenditures	7,100	2,027	5,073
Net Change in Fund Balance	(7,100)	19,153	26,253
Fund Balance at Beginning of Year	264,643	264,643	0
Fund Balance at End of Year	\$ 257,543	\$ 283,796	\$ 26,253

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, 2023

CHILDREN SERVICES BOARD FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Intergovernmental Revenues	\$ 5,190,638	\$ 5,978,428	\$ 787,790
All Other Revenues	19,500	29,720	10,220
Total Revenues	<u>5,210,138</u>	<u>6,008,148</u>	<u>798,010</u>
Expenditures:			
Human Services:			
Personal Services	3,941,193	3,772,788	168,405
Materials and Supplies	75,000	54,739	20,261
Contractual Services	4,470,796	4,294,553	176,243
Other Expenditures	328,623	285,717	42,906
Capital Outlay	138,005	137,702	303
Total Expenditures	<u>8,953,617</u>	<u>8,545,499</u>	<u>408,118</u>
Net Change in Fund Balance	(3,743,479)	(2,537,351)	1,206,128
Fund Balance at Beginning of Year	11,809,941	11,809,941	0
Prior Year Encumbrances	91,601	91,601	0
Fund Balance at End of Year	<u>\$ 8,158,063</u>	<u>\$ 9,364,191</u>	<u>\$ 1,206,128</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, 2023

COURT COMPUTERIZATION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 278,276	\$ 231,332	\$ (46,944)
Total Revenues	278,276	231,332	(46,944)
Expenditures:			
Judicial:			
Materials and Supplies	1,000	0	1,000
Contractual Services	24,000	396	23,604
Capital Outlay	345,786	193,222	152,564
Total Expenditures	370,786	193,618	177,168
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,510)	37,714	130,224
Other Financing Sources:			
Transfers In	0	275,000	(275,000)
Total Other Financing Sources	0	275,000	(275,000)
Net Change in Fund Balance	(92,510)	312,714	(144,776)
Fund Balance at Beginning of Year	724,387	724,387	0
Prior Year Encumbrances	15,000	15,000	0
Fund Balance at End of Year	\$ 646,877	\$ 1,052,101	\$ (144,776)

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, 2023

COGNITIVE INTERVENTION PROGRAM FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Charges for Services	\$ 27,337	\$ 27,997	\$ 660
All Other Revenues	15,733	15,925	192
Total Revenues	<u>43,070</u>	<u>43,922</u>	<u>852</u>
Expenditures:			
Public Safety:			
Personal Services	119,255	1,058	118,197
Materials and Supplies	61,000	48,103	12,897
Contractual Services	34,000	9,290	24,710
Other Expenditures	3,500	0	3,500
Total Expenditures	<u>217,755</u>	<u>58,451</u>	<u>159,304</u>
Net Change in Fund Balance	(174,685)	(14,529)	160,156
Fund Balance at Beginning of Year	424,233	424,233	0
Fund Balance at End of Year	<u>\$ 249,548</u>	<u>\$ 409,704</u>	<u>\$ 160,156</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, 2023

DRUG LAW ENFORCEMENT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ -	\$ 3,253	\$ 3,253
Total Revenues	0	3,253	3,253
Expenditures:			
Public Safety:			
Materials and Supplies	2,500	2,500	0
Contractual Services	2,500	2,500	0
Total Expenditures	5,000	5,000	0
Net Change in Fund Balance	(5,000)	(1,747)	3,253
Fund Balance at Beginning of Year	5,330	5,330	0
Fund Balance at End of Year	\$ 330	\$ 3,583	\$ 3,253

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, 2023

LAW ENFORCEMENT TRUST FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 0	\$ 88,277	\$ 88,277
Total Revenues	0	88,277	88,277
Expenditures:			
Public Safety:			
Contractual Services	53,550	49,891	3,659
Other Expenditures	1,000	600	400
Total Expenditures	54,550	50,491	4,059
Net Change in Fund Balance	(54,550)	37,786	92,336
Fund Balance at Beginning of Year	311,491	311,491	0
Fund Balance at End of Year	\$ 256,941	\$ 349,277	\$ 92,336

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, 2023

HAZARDOUS MATERIALS EMERGENCY PLAN FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	27,119	27,118	1
Total Expenditures	27,119	27,118	1
Excess of Expenditures Over Revenues	(27,119)	(27,118)	1
Other Financing Sources:			
Transfers In	27,119	27,119	0
Total Other Financing Sources	27,119	27,119	0
Net Change in Fund Balance	0	1	1
Fund Balance at Beginning of Year	4	4	0
Fund Balance at End of Year	\$ 4	\$ 5	\$ 1

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, 2023

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Fines and Forfeitures	\$ 0	\$ 9,796	\$ 9,796
All Other Revenues	8,270	8,650	380
Total Revenues	<u>8,270</u>	<u>18,446</u>	<u>10,176</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,500	1,532	3,968
Contractual Services	3,000	2,150	850
Other Expenditures	1,600	592	1,008
Capital Outlay	5,700	0	5,700
Total Expenditures	<u>16,500</u>	<u>4,817</u>	<u>11,683</u>
Net Change in Fund Balance	(8,230)	13,629	21,859
Fund Balance at Beginning of Year	20,014	20,014	0
Fund Balance at End of Year	<u>\$ 11,784</u>	<u>\$ 33,643</u>	<u>\$ 21,859</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, 2023

REHABILITATION GRANTS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
All Other Revenues	\$ 10,000	\$ 20,334	\$ 10,334
Total Revenues	10,000	20,334	10,334
Expenditures:			
Human Services:			
Contractual Services	10,000	0	10,000
Other Expenditures	34,000	0	34,000
Total Expenditures	44,000	0	44,000
Net Change in Fund Balance	(34,000)	20,334	54,334
Fund Balance at Beginning of Year	127,268	127,268	0
Fund Balance at End of Year	\$ 93,268	\$ 147,602	\$ 54,334

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, 2023

ENFORCEMENT AND EDUCATION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	\$ 0	\$ 6,649	\$ 6,649
Total Revenues	0	6,649	6,649
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	30,000	0	30,000
Net Change in Fund Balance	(30,000)	6,649	36,649
Fund Balance at Beginning of Year	137,232	137,232	0
Fund Balance at End of Year	\$ 107,232	\$ 143,881	\$ 36,649

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, 2023

COUNTY TRANSIT FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 1,278,917	\$ 1,268,986	\$ (9,931)
Charges for Services	78,000	91,640	13,640
All Other Revenues	50,000	51,247	1,247
Total Revenues	<u>1,406,917</u>	<u>1,411,873</u>	<u>4,956</u>
Expenditures:			
Human Services:			
Personal Services	100	0	100
Materials and Supplies	240,000	180,321	59,679
Contractual Services	1,443,627	1,046,390	397,237
Other Expenditures	53,100	50,522	2,578
Capital Outlay	257,494	257,493	1
Total Expenditures	<u>1,994,321</u>	<u>1,534,726</u>	<u>459,595</u>
Excess of Expenditures Over Revenues	(587,404)	(122,853)	464,551
Other Financing Sources:			
Sale of Assets	2,000	3,951	1,951
Total Other Financing Sources	<u>2,000</u>	<u>3,951</u>	<u>1,951</u>
Net Change in Fund Balance	(585,404)	(118,902)	466,502
Fund Balance at Beginning of Year	801,675	801,675	0
Prior Year Encumbrances	518,121	518,121	0
Fund Balance at End of Year	<u>\$ 734,392</u>	<u>\$ 1,200,894</u>	<u>\$ 466,502</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, 2023

SPECIAL ASSESSMENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenues:			
Special Assessments	\$ 141,769	\$ 133,239	\$ (8,530)
Charges for Services	0	8,530	8,530
Total Revenues	<u>141,769</u>	<u>141,769</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	94,148	94,148	0
Interest and Fiscal Charges	40,145	40,141	4
Total Expenditures	<u>134,293</u>	<u>134,289</u>	<u>4</u>
Net Change in Fund Balance	7,476	7,480	4
Fund Balance at Beginning of Year	47,462	47,462	0
Fund Balance at End of Year	<u>\$ 54,938</u>	<u>\$ 54,942</u>	<u>\$ 4</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, 2023

OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN FUND

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

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

TAX INCREMENT DISTRICT REVENUE BOND FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Payments in Lieu of Taxes	\$ 465,420	\$ 465,420	\$ 0
Intergovernmental Revenues	38,917	38,917	0
Total Revenues	\$ 504,337	\$ 504,337	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	407,000	407,000	0
Interest and Fiscal Charges	134,664	133,008	1,656
Total Expenditures	541,664	540,008	1,656
Net Change in Fund Balance	(37,327)	(35,671)	\$ 1,656
Fund Balance at Beginning of Year	3,000,581	3,000,581	0
Fund Balance at End of Year	\$ 2,963,254	\$ 2,964,910	\$ 1,656

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, 2023

JAIL BONDS FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	9,900,000	9,900,000	0
Interest and Fiscal Charges	148,500	148,500	0
Total Expenditures	10,048,500	10,048,500	0
Excess of Expenditures Over Revenues	(10,048,500)	(10,048,500)	0
Other Financing Sources:			
Transfers In	10,048,500	10,048,500	0
Total Other Financing Sources	10,048,500	10,048,500	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NONMAJOR CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

AIRPORT CONSTRUCTION FUND

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental Revenues	\$ 0	\$ 253,443	\$ 253,443
Total Revenues	0	253,443	253,443
Expenditures:			
Capital Outlay	767,454	743,766	23,688
Total Expenditures	767,454	743,766	23,688
Net Change in Fund Balance	(767,454)	(490,323)	277,131
Fund Balance at Beginning of Year	797,604	797,604	0
Prior Year Encumbrances	198,118	198,118	0
Fund Balance at End of Year	\$ 228,268	\$ 505,399	\$ 277,131

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, 2023

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues:			
Payments in Lieu of Taxes	\$ 0	\$ 105,983	\$ 105,983
Intergovernmental Revenues	0	38,377	38,377
Total Revenues	<u>\$ 0</u>	<u>\$ 144,360</u>	<u>\$ 144,360</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>132,827</u>	<u>1,282</u>	<u>131,545</u>
Total Expenditures	<u>132,827</u>	<u>1,282</u>	<u>131,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(132,827)	143,078	275,905
Other Financing Sources:			
Sale of Assets	<u>0</u>	<u>56,477</u>	<u>56,477</u>
Total Other Financing Sources	<u>0</u>	<u>56,477</u>	<u>56,477</u>
Net Change in Fund Balance	(132,827)	199,555	332,382
Fund Balance at Beginning of Year	198,866	198,866	0
Prior Year Encumbrances	<u>129,827</u>	<u>129,827</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 195,866</u>	<u>\$ 528,248</u>	<u>\$ 332,382</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, 2023

SCHEURER-SMITH TRUST FUND

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

WARREN COUNTY, OHIO

Nonmajor Enterprise Funds

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

Storm Water Fund

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, 2023

	Storm Water	Communications Rotary	Total
Assets:			
Current Assets:			
Cash, Cash Equivalents, and Investments	\$ 221,964	\$ 281,920	\$ 503,884
Receivables:			
Accounts	0	1,156	1,156
Special Assessments	429,993	0	429,993
Due from Other Funds	0	658	658
Total Assets	651,957	283,734	935,691
Deferred Outflows of Resources:			
Pension	1,277	0	1,277
OPEB	46	0	46
Total Deferred Outflows of Resources	1,323	0	1,323
Liabilities:			
Current Liabilities:			
Accounts Payable	7,995	3,035	11,030
Total Liabilities	7,995	3,035	11,030
Deferred Inflows of Resources:			
Pension	26,031	0	26,031
OPEB	156	0	156
Total Deferred Inflows of Resources	26,187	0	26,187
Net Position:			
Unrestricted	619,098	280,699	899,797
Total Net Position	\$ 619,098	\$ 280,699	\$ 899,797

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Storm Water	Communications Rotary	Total
Operating Revenues:			
Charges for Services	\$ 0	\$ 43,084	\$ 43,084
Special Assessments	413,329	0	413,329
Other Operating Revenue	27,414	0	27,414
Total Operating Revenues	<u>440,743</u>	<u>43,084</u>	<u>483,827</u>
Operating Expenses:			
Pension and OPEB Expenses	(14,477)	0	(14,477)
Contractual Services	285,125	0	285,125
Other Operating Expenses	0	92,381	92,381
Total Operating Expenses	<u>270,648</u>	<u>92,381</u>	<u>363,029</u>
Change in Net Position	170,095	(49,297)	120,798
Net Position Beginning of Year	449,003	329,996	778,999
Net Position End of Year	<u>\$ 619,098</u>	<u>\$ 280,699</u>	<u>\$ 899,797</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 356,455	\$ 42,366	\$ 398,821
Cash Payments for Goods and Services	(277,295)	(93,857)	(371,152)
Cash Payments to Employees	(10,000)	0	(10,000)
Net Cash Provided (Used) by Operating Activities	<u>69,160</u>	<u>(51,491)</u>	<u>17,669</u>
Net Increase (Decrease) in Cash and Cash Equivalents	69,160	(51,491)	17,669
Cash and Cash Equivalents at Beginning of Year	152,804	333,411	486,215
Cash and Cash Equivalents at End of Year	<u>\$ 221,964</u>	<u>\$ 281,920</u>	<u>\$ 503,884</u>
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$ 221,964	\$ 281,920	\$ 503,884
Cash and Cash Equivalents at End of Year	<u>\$ 221,964</u>	<u>\$ 281,920</u>	<u>\$ 503,884</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ 170,095	\$ (49,297)	\$ 120,798
Adjustments to Reconcile Operating Income (Loss) to			
Net Cash Provided (Used) by Operating Activities:			
Changes in Assets, Liabilities, and Deferred Outflows/Inflows:			
(Increase) Decrease in Accounts Receivable	0	(718)	(718)
(Increase) Decrease in Due from Other Funds	0	(223)	(223)
(Increase) Decrease in Special Assessment Receivable	(84,288)	0	(84,288)
(Increase) Decrease in Net Pension Asset	907	0	907
(Increase) Decrease in Net OPEB Asset	7,627	0	7,627
(Increase) Decrease in Deferred Outflows - Pension	9,324	0	9,324
(Increase) Decrease in Deferred Outflows - OPEB	155	0	155
Increase (Decrease) in Accounts Payable	7,995	(1,253)	6,742
Increase (Decrease) in Due to Other Funds	(165)	0	(165)
Increase (Decrease) in Intergovernmental Payables	(10,000)	0	(10,000)
Increase (Decrease) in Net Pension Liability	(21,382)	0	(21,382)
Increase (Decrease) in Deferred Inflows - Pension	(2,095)	0	(2,095)
Increase (Decrease) in Deferred Inflows - OPEB	(9,013)	0	(9,013)
Total Adjustments	<u>(100,935)</u>	<u>(2,194)</u>	<u>(103,129)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 69,160</u>	<u>\$ (51,491)</u>	<u>\$ 17,669</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, 2023

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Assets:						
<i>Current Assets:</i>						
Cash, Cash Equivalents, and Investments	\$ 72,569	\$ 781,569	\$ 1,650,230	\$ 293,451	\$ 153,812	\$ 2,951,631
Receivables:						
Accounts	44,729	462,050	30,848	0	4,023	541,650
Due from Other Funds	0	0	378,008	0	61,136	439,144
Inventory of Supplies at Cost	0	0	0	0	46,634	46,634
Prepaid Items	0	0	0	131,068	0	131,068
Total Current Assets	<u>117,298</u>	<u>1,243,619</u>	<u>2,059,086</u>	<u>424,519</u>	<u>265,605</u>	<u>4,110,127</u>
<i>Non Current Assets:</i>						
Net Pension Asset	651	1,023	651	0	0	2,325
Depreciable Capital Assets, Net	11,892	0	0	0	0	11,892
Total Non Current Assets	<u>12,543</u>	<u>1,023</u>	<u>651</u>	<u>0</u>	<u>0</u>	<u>14,217</u>
Total Assets	<u>129,841</u>	<u>1,244,642</u>	<u>2,059,737</u>	<u>424,519</u>	<u>265,605</u>	<u>4,124,344</u>
Deferred Outflows of Resources:						
Pension	40,075	65,166	40,480	0	0	145,721
OPEB	6,109	9,975	6,175	0	0	22,259
Total Deferred Outflows of Resources	<u>46,184</u>	<u>75,141</u>	<u>46,655</u>	<u>0</u>	<u>0</u>	<u>167,980</u>
Liabilities:						
<i>Current Liabilities:</i>						
Accounts Payable	54,924	27,871	17,511	0	74,002	174,308
Accrued Wages and Benefits Payable	2,644	4,789	3,265	0	0	10,698
Intergovernmental Payable	406	1,310	503	0	0	2,219
Claims Payable	0	1,809,359	0	0	0	1,809,359
Due to Other Funds	0	422	278	0	0	700
Total Current Liabilities	<u>57,974</u>	<u>1,843,751</u>	<u>21,557</u>	<u>0</u>	<u>74,002</u>	<u>1,997,284</u>
<i>Long Term Liabilities:</i>						
Compensated Absences Payable	10,223	24,342	21,040	0	0	55,605
Net Pension Liability	95,599	150,228	95,599	0	0	341,426
Net OPEB Liability	2,022	3,177	2,022	0	0	7,221
Total Long Term Liabilities	<u>107,844</u>	<u>177,747</u>	<u>118,661</u>	<u>0</u>	<u>0</u>	<u>404,252</u>
Total Liabilities	<u>165,818</u>	<u>2,021,498</u>	<u>140,218</u>	<u>0</u>	<u>74,002</u>	<u>2,401,536</u>
Deferred Inflows of Resources:						
Pension	3,601	3,690	2,300	0	0	9,591
OPEB	885	1,067	679	0	0	2,631
Total Deferred Inflows of Resources	<u>4,486</u>	<u>4,757</u>	<u>2,979</u>	<u>0</u>	<u>0</u>	<u>12,222</u>
Net Position:						
Investment in Capital Assets	11,892	0	0	0	0	11,892
Unrestricted (deficit)	(6,171)	(706,472)	1,963,195	424,519	191,603	1,866,674
Total Net Position	<u>\$ 5,721</u>	<u>\$ (706,472)</u>	<u>\$ 1,963,195</u>	<u>\$ 424,519</u>	<u>\$ 191,603</u>	<u>\$ 1,878,566</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Operating Revenues:						
Charges for Services	\$ 569,736	\$ 10,956,319	\$ 408,854	\$ 84,799	\$ 993,384	\$ 13,013,092
Other Operating Revenue	0	1,526,870	87,600	0	0	1,614,470
Total Operating Revenues	<u>569,736</u>	<u>12,483,189</u>	<u>496,454</u>	<u>84,799</u>	<u>993,384</u>	<u>14,627,562</u>
Operating Expenses:						
Personal Services	77,583	459,794	277,785	0	0	815,162
Pension and OPEB Expenses	10,276	22,340	11,722	0	0	44,338
Contractual Services	195,721	524,628	220,483	0	0	940,832
Materials and Supplies	377,923	262	0	477,674	1,062,241	1,918,100
Depreciation	5,502	0	0	0	0	5,502
Health Insurance Claims	0	13,328,830	0	0	0	13,328,830
Other Operating Expenses	0	541,491	0	0	0	541,491
Total Operating Expenses	<u>667,005</u>	<u>14,877,345</u>	<u>509,990</u>	<u>477,674</u>	<u>1,062,241</u>	<u>17,594,255</u>
Operating (Loss)	(97,269)	(2,394,156)	(13,536)	(392,875)	(68,857)	(2,966,693)
Nonoperating Revenue:						
Intergovernmental	0	570,621	0	0	0	570,621
Total Nonoperating Revenues	<u>0</u>	<u>570,621</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>570,621</u>
(Loss) Before Transfers	(97,269)	(1,823,535)	(13,536)	(392,875)	(68,857)	(2,396,072)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>378,633</u>	<u>0</u>	<u>378,633</u>
Change in Net Position	(97,269)	(1,823,535)	(13,536)	(14,242)	(68,857)	(2,017,439)
Net Position Beginning of Year	102,990	1,117,063	1,976,731	438,761	260,460	3,896,005
Net Position End of Year	<u>\$ 5,721</u>	<u>\$ (706,472)</u>	<u>\$ 1,963,195</u>	<u>\$ 424,519</u>	<u>\$ 191,603</u>	<u>\$ 1,878,566</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance	Gasoline	Total
Cash Flows from Operating Activities:						
Cash Received from Customers	\$ 575,260	\$ 12,064,660	\$ 531,103	\$ 84,799	\$ 996,899	\$ 14,252,721
Cash Payments for Goods and Services	(555,055)	(1,060,004)	(213,190)	(501,183)	(1,001,413)	(3,330,845)
Cash Payments to Employees	(84,057)	(13,704,055)	(283,579)	0	0	(14,071,691)
Net Cash Provided (Used) by Operating Activities	<u>(63,852)</u>	<u>(2,699,399)</u>	<u>34,334</u>	<u>(416,384)</u>	<u>(4,514)</u>	<u>(3,149,815)</u>
Cash Flows from Noncapital Financing Activities:						
Transfers In	0	0	0	378,633	0	378,633
Operating Grants	0	570,621	0	0	0	570,621
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>570,621</u>	<u>0</u>	<u>378,633</u>	<u>0</u>	<u>949,254</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(63,852)	(2,128,778)	34,334	(37,751)	(4,514)	(2,200,561)
Cash and Cash Equivalents at Beginning of Year	136,421	2,910,347	1,615,896	331,202	158,326	5,152,192
Cash and Cash Equivalents at End of Year	<u>\$ 72,569</u>	<u>\$ 781,569</u>	<u>\$ 1,650,230</u>	<u>\$ 293,451</u>	<u>\$ 153,812</u>	<u>\$ 2,951,631</u>
Reconciliation of Cash and Cash Equivalents per the Balance Sheet:						
Cash and Cash Equivalents	\$ 72,569	\$ 781,569	\$ 1,650,230	\$ 293,451	\$ 153,812	\$ 2,951,631
Cash and Cash Equivalents at End of Year	<u>\$ 72,569</u>	<u>\$ 781,569</u>	<u>\$ 1,650,230</u>	<u>\$ 293,451</u>	<u>\$ 153,812</u>	<u>\$ 2,951,631</u>
Reconciliation of Operating (Loss) to Net Cash						
Provided (Used) by Operating Activities:						
Operating (Loss)	\$ (97,269)	\$ (2,394,156)	\$ (13,536)	\$ (392,875)	\$ (68,857)	\$ (2,966,693)
Adjustments to Reconcile Operating (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	(17,840)	(418,529)	(6,931)	0	1,503	(441,797)
(Increase) Decrease in Due from Other Funds	23,364	0	41,580	0	2,012	66,956
(Increase) Decrease in Prepaid Items	0	0	0	(23,009)	0	(23,009)
(Increase) Decrease in Inventory	0	0	0	0	12,403	12,403
(Increase) Decrease in Net Pension Asset	619	974	619	0	0	2,212
(Increase) Decrease in Net OPEB Asset	10,678	16,780	10,678	0	0	38,136
(Increase) Decrease in Deferred Outflows - Pension	(24,543)	(36,301)	(25,707)	0	0	(86,551)
(Increase) Decrease in Deferred Outflows - OPEB	(4,180)	(8,317)	(5,598)	0	0	(18,095)
Increase (Decrease) in Accounts Payable	18,589	6,208	7,152	(500)	48,425	79,874
Increase (Decrease) in Accrued Wages and Benefits	375	1,432	1,065	0	0	2,872
Increase (Decrease) in Due to Other Funds	0	169	141	0	0	310
Increase (Decrease) in Intergovernmental Payables	58	793	164	0	0	1,015
Increase (Decrease) in Claims Payable	0	89,564	0	0	0	89,564
Increase (Decrease) in Compensated Absences	1,463	6,013	1,813	0	0	9,289
Increase (Decrease) in Net Pension Liability	65,665	103,189	65,665	0	0	234,519
Increase (Decrease) in Net OPEB Liability	2,022	3,177	2,022	0	0	7,221
Increase (Decrease) in Deferred Inflows - Pension	(37,606)	(54,125)	(34,439)	0	0	(126,170)
Increase (Decrease) in Deferred Inflows - OPEB	(10,749)	(16,270)	(10,354)	0	0	(37,373)
Total Adjustments	<u>27,915</u>	<u>(305,243)</u>	<u>47,870</u>	<u>(23,509)</u>	<u>64,343</u>	<u>(188,624)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (63,852)</u>	<u>\$ (2,699,399)</u>	<u>\$ 34,334</u>	<u>\$ (416,384)</u>	<u>\$ (4,514)</u>	<u>\$ (3,149,815)</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

Health District Fund

Mental Health Recovery Board Fund

Park District Fund

Regional Planning Commission Fund

Soil & Water Fund

Fire Response 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, 2023

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Assets:					
Cash, Cash Equivalents, and Investments	\$ 788,113	\$ 10,150,559	\$ 15,632,513	\$ 2,662,471	\$ 340,835
Cash in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	0	8,958,977	16,034,384	0	0
Accounts	0	26,216	124	0	0
Intergovernmental	54,607	32,473	234,664	0	0
Total Assets	<u>842,720</u>	<u>19,168,225</u>	<u>31,901,685</u>	<u>2,662,471</u>	<u>340,835</u>
Liabilities:					
Accounts Payable	417	104,639	869,680	573,744	0
Intergovernmental Payable	4,579	53,779	25,992	5,316	1,802
Deposits Payable	0	0	0	0	0
Total Liabilities	<u>4,996</u>	<u>158,418</u>	<u>895,672</u>	<u>579,060</u>	<u>1,802</u>
Deferred Inflows of Resources:					
Property Taxes Levied for Next Fiscal Year	0	8,958,977	16,034,384	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>8,958,977</u>	<u>16,034,384</u>	<u>0</u>	<u>0</u>
Net Position:					
Restricted for individuals, organizations and other governments	837,724	10,050,830	14,971,629	2,083,411	339,033
Total Net Position	<u>\$ 837,724</u>	<u>\$ 10,050,830</u>	<u>\$ 14,971,629</u>	<u>\$ 2,083,411</u>	<u>\$ 339,033</u>

<u>Soil & Water</u>	<u>Fire Response</u>	<u>Undivided Monies</u>	<u>Segregated Custodial</u>	<u>Other Custodial</u>	<u>Total</u>
\$ 802,866	\$ 0	\$ 6,182,661	\$ 0	\$ 1,428,363	\$ 37,988,381
0	0	0	4,933,284	0	4,933,284
0	0	466,501,506	0	0	491,494,867
0	0	13,460	0	1,527,746	1,567,546
0	0	240,350	0	0	562,094
<u>802,866</u>	<u>0</u>	<u>472,937,977</u>	<u>4,933,284</u>	<u>2,956,109</u>	<u>536,546,172</u>
1,347	0	21,517	0	1,377,647	2,948,991
3,933	0	6,312,979	4,933,284	1,198,944	12,540,608
111,734	0	0	0	15,087	126,821
<u>117,014</u>	<u>0</u>	<u>6,334,496</u>	<u>4,933,284</u>	<u>2,591,678</u>	<u>15,616,420</u>
<u>0</u>	<u>0</u>	<u>466,501,506</u>	<u>0</u>	<u>0</u>	<u>491,494,867</u>
<u>0</u>	<u>0</u>	<u>466,501,506</u>	<u>0</u>	<u>0</u>	<u>491,494,867</u>
685,852	0	101,975	0	364,431	29,434,885
<u>\$ 685,852</u>	<u>\$ 0</u>	<u>\$ 101,975</u>	<u>\$ 0</u>	<u>\$ 364,431</u>	<u>\$ 29,434,885</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	Drug Task Force	Health District	Mental Health Recovery Board	Park District	Regional Planning Commission
Additions:					
Taxes	\$ 0	\$ 3,299,406	\$ 6,474,457	\$ 0	\$ 0
Intergovernmental Revenues	247,083	2,489,546	8,366,320	2,103,610	267,452
Licenses and Permits	0	1,869,806	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	173,984	0	0	0	0
Other Custodial Collections	486,840	146,874	121,070	1,195,251	155,049
Total Additions	<u>907,907</u>	<u>7,805,632</u>	<u>14,961,847</u>	<u>3,298,861</u>	<u>422,501</u>
Deductions:					
Distributions to the State of Ohio	0	0	0	22,890	0
Distributions of State Funds	0	0	12,202,854	0	0
Distributions as Fiscal Agent	867,093	8,616,136	2,751,752	2,819,443	510,548
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	<u>867,093</u>	<u>8,616,136</u>	<u>14,954,606</u>	<u>2,842,333</u>	<u>510,548</u>
Change in Net Position	40,814	(810,504)	7,241	456,528	(88,047)
Net Position Beginning of Year	<u>796,910</u>	<u>10,861,334</u>	<u>14,964,388</u>	<u>1,626,883</u>	<u>427,080</u>
Net Position End of Year	<u>\$ 837,724</u>	<u>\$ 10,050,830</u>	<u>\$ 14,971,629</u>	<u>\$ 2,083,411</u>	<u>\$ 339,033</u>

Soil & Water	Fire Response	Undivided Monies	Segregated Custodial	Other Custodial	Total
\$ 0	\$ 0	\$ 451,064,852	\$ 0	\$ 23,981	\$ 460,862,696
1,063,489	0	14,922,953	0	0	29,460,453
0	0	0	0	0	1,869,806
0	0	411,970	0	0	411,970
0	0	0	0	0	173,984
234	27,118	9,099	83,552,114	17,287,781	102,981,430
<u>1,063,723</u>	<u>27,118</u>	<u>466,408,874</u>	<u>83,552,114</u>	<u>17,311,762</u>	<u>595,760,339</u>
0	0	43,198	0	858,784	924,872
0	0	14,832,208	0	0	27,035,062
1,071,343	0	426,525	0	13,029,863	30,092,703
0	0	63,642	0	0	63,642
0	0	451,037,312	0	23,981	451,061,293
0	27,118	43,318	83,552,114	3,406,444	87,028,994
<u>1,071,343</u>	<u>27,118</u>	<u>466,446,203</u>	<u>83,552,114</u>	<u>17,319,072</u>	<u>596,206,566</u>
(7,620)	0	(37,329)	0	(7,310)	(446,227)
693,472	0	139,304	0	371,741	29,881,112
<u>\$ 685,852</u>	<u>\$ 0</u>	<u>\$ 101,975</u>	<u>\$ 0</u>	<u>\$ 364,431</u>	<u>\$ 29,434,885</u>



WARREN COUNTY, OHIO

STATISTICAL SECTION

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

Contents

Financial Trends S 2 – S 11

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

Revenue Capacity S 12 – S 21

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

Debt Capacity S 22 – S 29

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

Demographic and Economic Information S 30 – S 33

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

Operating Information S 34 – S 51

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

Sources Note:

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

WARREN COUNTY, OHIO
NET POSITION BY COMPONENT
LAST TEN YEARS
(accrual basis of accounting)

	2014	2015	2016	2017
Governmental Activities:				
Net Investment in Capital Assets	\$101,160,373	\$105,717,834	\$109,867,619	\$121,965,514
Restricted	114,844,167	122,315,715	134,296,761	140,541,689
Unrestricted	(10,299,037)	(7,318,658)	(12,442,902)	(52,515,352)
Total Governmental Activities Net Position	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>	<u>\$209,991,851</u>
Business-type Activities:				
Net Investment in Capital Assets	\$193,130,833	\$186,570,228	\$182,926,810	\$178,510,206
Restricted	0	0	0	0
Unrestricted	22,720,635	30,173,405	39,822,386	43,728,466
Total Business-type Activities Net Position	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>	<u>\$222,238,672</u>
Primary Government:				
Net Investment in Capital Assets	\$294,291,206	\$292,288,062	\$292,794,429	\$300,475,720
Restricted	114,844,167	122,315,715	134,296,761	140,541,689
Unrestricted	12,421,598	22,854,747	27,379,484	(8,786,886)
Total Primary Government Net Position	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>	<u>\$432,230,523</u>

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.

GASB 96 was adopted in 2023. In connection with this adoption, 2022 Net Position was restated to account for the net right-to-use IT subscription asset and IT subscription liability.

2018	2019	2020	2021	2022	2023
\$127,268,827	\$146,598,235	\$162,666,192	\$180,859,218	\$203,293,260	\$223,024,248
155,272,013	138,026,095	142,986,953	145,589,030	129,233,741	120,476,747
(55,075,356)	(25,208,155)	(10,773,415)	58,648,181	67,073,238	89,714,780
<u>\$227,465,484</u>	<u>\$259,416,175</u>	<u>\$294,879,730</u>	<u>\$385,096,429</u>	<u>\$399,600,239</u>	<u>\$433,215,775</u>
\$172,887,158	\$175,018,867	\$181,388,232	\$193,656,734	\$201,700,029	\$208,022,487
0	0	0	0	0	0
50,549,081	54,361,781	54,444,915	61,966,441	57,222,477	52,217,418
<u>\$223,436,239</u>	<u>\$229,380,648</u>	<u>\$235,833,147</u>	<u>\$255,623,175</u>	<u>\$258,922,506</u>	<u>\$260,239,905</u>
\$300,155,985	\$321,617,102	\$344,054,424	\$374,515,952	\$404,993,289	\$431,046,735
155,272,013	138,026,095	142,986,953	145,589,030	129,233,741	120,476,747
(4,526,275)	29,153,626	43,671,500	120,614,622	124,295,715	141,932,198
<u>\$450,901,723</u>	<u>\$488,796,823</u>	<u>\$530,712,877</u>	<u>\$640,719,604</u>	<u>\$658,522,745</u>	<u>\$693,455,680</u>

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2014	2015	2016	2017
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,697,153	\$20,947,312	\$22,962,392	\$24,078,050
Judicial	10,245,183	10,031,641	10,936,582	12,361,315
Public Safety	32,523,550	32,704,802	36,381,006	39,189,369
Public Works	16,941,023	14,097,496	14,782,537	18,184,420
Health	803,660	721,478	772,568	535,798
Human Services	44,781,022	46,556,568	50,592,701	56,157,383
Community and Economic Development	839,410	1,868,539	1,012,399	766,686
Interest and Fiscal Charges	984,976	856,805	759,944	660,137
<i>Total Governmental Activities Expenses</i>	<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>	<u>151,933,158</u>
Business-type Activities:				
Water	13,199,905	13,570,477	13,793,369	15,085,541
Sewer	11,353,148	11,471,919	12,348,975	12,273,719
Sheriff	3,939,563	4,033,407	4,434,600	5,053,791
Communications Rotary	95,203	51,731	38,060	53,592
Storm Water	305,221	229,600	324,893	415,770
<i>Total Business-type Activities Expenses</i>	<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>	<u>32,882,413</u>
<i>Total Primary Government Expenses</i>	<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>	<u>\$184,815,571</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$8,356,380	\$7,781,430	\$8,089,838	\$7,831,534
Judicial	3,951,971	4,205,338	3,972,238	4,407,438
Public Safety	3,506,114	3,358,883	3,965,564	4,338,569
Public Works	290,728	377,913	176,725	278,202
Health	642,561	654,082	603,316	563,995
Human Services	1,455,148	2,445,466	1,674,231	1,528,271
Community and Economic Development	11,016	42,996	5,970	5,657
Operating Grants and Contributions	21,466,029	18,474,444	21,473,325	23,574,422
Capital Grants and Contributions	7,095,137	1,702,284	2,145,499	13,219,479
<i>Total Governmental Activities Program Revenues</i>	<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>	<u>55,747,567</u>

2018	2019	2020	2021	2022	2023
\$25,074,165	\$28,974,703	\$30,888,251	\$12,291,053	\$26,919,956	\$29,250,684
12,535,055	12,241,806	12,141,938	6,481,069	9,915,666	13,126,416
39,818,785	46,405,203	38,713,607	22,378,158	35,245,649	48,233,237
17,381,535	19,438,257	19,438,689	19,395,064	22,814,206	26,007,205
537,045	682,810	583,835	278,455	786,023	923,484
52,725,413	57,004,894	51,881,748	40,041,988	49,942,189	59,143,215
2,297,984	4,129,047	4,007,994	5,450,016	9,436,102	11,070,127
553,316	1,061,127	864,963	502,551	177,862	124,964
150,923,298	169,937,847	158,521,025	106,818,354	155,237,653	187,879,332
14,713,668	15,907,890	15,876,007	14,341,144	17,316,144	20,809,628
14,910,173	13,077,880	13,639,852	11,623,058	13,754,433	15,072,820
5,515,248	6,454,759	5,674,712	1,392,975	3,639,080	6,334,861
56,391	45,170	38,894	47,876	42,529	92,381
392,029	373,286	278,598	221,183	267,256	270,653
35,587,509	35,858,985	35,508,063	27,626,236	35,019,442	42,580,343
\$186,510,807	\$205,796,832	\$194,029,088	\$134,444,590	\$190,257,095	\$230,459,675
\$8,012,025	\$11,358,358	\$7,717,392	\$7,978,121	\$7,489,710	\$7,296,781
4,471,351	1,636,051	3,696,417	4,192,267	4,049,594	4,180,072
4,259,076	3,989,374	3,985,589	3,959,912	3,941,269	4,191,045
242,076	605,125	145,828	126,258	99,099	120,272
601,508	571,761	575,886	578,407	578,908	554,453
1,727,990	1,841,059	1,594,192	1,410,369	1,784,697	2,387,879
2,500	2,500	2,500	91	7,500	0
25,081,870	30,347,714	36,030,673	35,431,717	41,424,265	35,365,661
6,205,207	15,963,650	4,105,186	2,589,518	7,737,913	11,596,862
50,603,603	66,315,592	57,853,663	56,266,660	67,112,955	65,693,025

(continued)

WARREN COUNTY, OHIO
CHANGES IN NET POSITION
LAST TEN YEARS
(accrual basis of accounting)

	2014	2015	2016	2017
Charges for Services				
Water	\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900
Sewer	8,764,591	8,955,427	10,030,296	9,541,003
Sheriff	3,853,398	4,036,459	4,128,694	4,317,357
Communications Rotary	96,224	132,943	81,961	63,592
Storm Water	250,504	254,550	261,778	265,851
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	7,430,418	6,312,507	9,476,954	10,269,657
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	30,401,055	30,249,299	35,714,257	37,530,360
<i>Total Primary Government</i>				
<i>Program Revenues</i>	77,176,139	69,292,135	77,820,963	93,277,927
Net (Expense)/Revenue				
Governmental Activities	(86,040,893)	(88,741,805)	(96,093,423)	(96,185,591)
Business-type Activities	1,508,015	892,165	4,774,360	4,647,947
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$84,532,878)	(\$87,849,640)	(\$91,319,063)	(\$91,537,644)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$44,333,710	\$46,638,924	\$48,595,401	\$50,276,781
Payment in Lieu of Taxes (1)	0	0	0	0
Sales Taxes	35,006,529	37,382,106	39,550,594	40,717,666
Other Local Taxes	260	271	373	421
Grants and Entitlements not				
Restricted to Specific Programs	18,946,910	18,111,930	17,886,740	17,579,024
Investment Earnings	2,058,230	1,605,704	946,193	3,205,637
Miscellaneous	11,866	12,258	160,029	305,388
Transfers	0	0	(39,320)	0
<i>Total Governmental Activities</i>	100,357,505	103,751,193	107,100,010	112,084,917
Business-type Activities:				
Investment Earnings	0	0	0	0
Miscellaneous	0	0	0	0
Transfers	0	0	39,320	0
Special Item-Gain on Transfer of Operations	0	0	1,191,883	0
<i>Total Business-type Activities</i>	0	0	1,231,203	0
<i>Total Primary Government</i>	\$100,357,505	\$103,751,193	\$108,331,213	\$112,084,917
Change in Net Position				
Governmental Activities	\$14,316,612	\$15,009,388	\$11,006,587	\$15,899,326
Business-type Activities	1,508,015	892,165	6,005,563	4,647,947
<i>Total Primary Government Change in</i>				
<i>Net Position</i>	\$15,824,627	\$15,901,553	\$17,012,150	\$20,547,273

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

2018	2019	2020	2021	2022	2023
\$13,663,149	\$14,848,477	\$15,244,031	\$15,461,454	\$14,583,808	15,486,797
9,911,652	10,115,363	10,136,225	10,526,319	10,504,214	10,550,096
4,643,269	4,682,461	4,905,396	4,975,420	5,147,009	5,923,421
80,082	74,586	67,525	65,840	64,947	43,084
277,726	336,855	321,263	326,676	338,991	440,743
0	0	0	4,993	22,723	16,656
8,209,198	11,723,609	10,491,315	15,595,583	7,061,535	10,142,942
36,785,076	41,781,351	41,165,755	46,956,285	37,723,227	42,603,739
87,388,679	108,096,943	99,019,418	103,222,945	104,836,182	108,296,764
(100,319,695)	(103,622,255)	(100,667,362)	(50,551,694)	(88,124,698)	(122,186,307)
1,197,567	5,922,366	5,657,692	19,330,049	2,703,785	23,396
(\$99,122,128)	(\$97,699,889)	(\$95,009,670)	(\$31,221,645)	(\$85,420,913)	(\$122,162,911)
\$44,740,810	\$44,172,056	\$43,311,776	\$47,075,752	\$21,956,018	\$49,358,684
0	5,602,178	5,002,423	5,273,796	5,235,672	1,682,399
51,992,878	56,435,562	58,384,010	68,390,390	71,282,518	62,469,837
0	0	0	0	0	0
16,390,393	18,640,748	20,115,301	22,380,712	18,586,860	23,936,225
4,533,137	9,689,339	9,069,380	(2,732,239)	(14,716,818)	17,941,468
136,110	111,520	248,027	379,982	279,258	413,230
0	0	0	0	0	0
117,793,328	134,651,403	136,130,917	140,768,393	102,623,508	155,801,843
0	0	776,713	433,619	593,799	1,207,729
0	2,834	18,094	26,360	1,747	86,274
0	0	0	0	0	0
0	0	0	0	0	0
0	2,834	794,807	459,979	595,546	1,294,003
\$117,793,328	\$134,654,237	\$136,925,724	\$141,228,372	\$103,219,054	\$157,095,846
\$17,473,633	\$31,029,148	\$35,463,555	\$90,216,699	\$14,498,810	\$33,615,536
1,197,567	5,925,200	6,452,499	19,790,028	3,299,331	1,317,399
\$18,671,200	\$36,954,348	\$41,916,054	\$110,006,727	\$17,798,141	\$34,932,935

WARREN COUNTY, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2014	2015	2016	2017
General Fund				
Nonspendable	\$118,589	\$14,530	\$11,173	\$53,443
Assigned	2,300,426	3,000,240	3,300,189	5,985,074
Unassigned	27,856,716	29,472,049	28,444,831	31,828,796
<i>Total General Fund</i>	<u>30,275,731</u>	<u>32,486,819</u>	<u>31,756,193</u>	<u>37,867,313</u>
All Other Governmental Funds				
Nonspendable	2,669,190	2,145,522	2,275,284	1,280,303
Restricted	87,687,837	92,251,541	100,042,934	107,275,427
Committed	8,335,590	11,663,371	17,270,495	19,546,024
Unassigned	(2,743,047)	(843,113)	(1,035,223)	(1,693,032)
<i>Total All Other Governmental Funds</i>	<u>95,949,570</u>	<u>105,217,321</u>	<u>118,553,490</u>	<u>126,408,722</u>
<i>Total Governmental Funds</i>	<u>\$126,225,301</u>	<u>\$137,704,140</u>	<u>\$150,309,683</u>	<u>\$164,276,035</u>

GASB 84 was adopted in 2020. In connection with this adoption, 2019 Fund Balance was restated to account for fund reclassifications.

2018	2019	2020	2021	2022	2023
\$227,985	\$1,428,656	\$1,463,168	\$1,667,319	\$2,069,269	\$2,262,517
3,863,962	2,276,170	1,543,161	20,682,214	4,580,111	2,216,823
41,394,877	53,380,686	69,336,034	60,074,787	53,944,737	90,660,927
45,486,824	57,085,512	72,342,363	82,424,320	60,594,117	95,140,267
988,425	1,773,386	1,829,615	1,291,039	1,956,309	1,442,703
115,092,170	155,314,943	144,024,063	132,730,120	121,335,615	112,971,539
25,443,791	30,188,876	38,585,182	49,834,941	58,698,207	50,956,546
(344,266)	(1,267)	(9,530)	(175,966)	0	0
141,180,120	187,275,938	184,429,330	183,680,134	181,990,131	165,370,788
\$186,666,944	\$244,361,450	\$256,771,693	\$266,104,454	\$242,584,248	\$260,511,055

WARREN COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(modified accrual basis of accounting)

	2014	2015	2016	2017
Revenues:				
Property and Other Taxes (1)	\$81,179,735	\$85,936,717	\$90,116,220	\$92,988,455
Sales Taxes (1)	0	0	0	0
Payment in Lieu of Taxes (2)	0	0	0	0
Intergovernmental Revenues	40,371,800	37,159,816	38,291,382	42,644,173
Charges for Services	13,886,374	14,360,672	14,808,160	15,174,059
Licenses and Permits	11,881	12,263	12,804	12,638
Investment Earnings	2,078,922	1,596,930	813,189	3,191,621
Special Assessments	1,321,980	1,354,610	1,306,444	1,390,768
Fines and Forfeitures	1,464,896	1,462,069	1,510,868	1,736,459
All Other Revenue	3,124,962	3,680,509	2,806,370	2,683,264
Total Revenue	143,440,550	145,563,586	149,665,437	159,821,437
Expenditures:				
Current:				
General Government:				
Legislative and Executive	24,836,330	21,030,071	21,088,042	21,481,634
Judicial	10,084,465	10,206,280	10,889,249	10,501,637
Public Safety	31,450,422	31,565,945	32,977,073	33,932,231
Public Works	6,781,163	8,504,917	7,836,445	9,064,793
Health	790,993	761,050	761,785	532,564
Human Services	44,784,175	46,992,012	48,996,353	52,945,538
Community and Economic Development	829,873	1,881,304	974,813	840,665
Capital Outlay	19,000,295	8,811,601	9,385,124	12,118,779
Debt Service:				
Principal Retirement	3,473,159	3,459,908	3,668,951	3,207,570
Interest and Fiscal Charges	1,025,137	896,102	797,740	674,760
Total Expenditures	143,056,012	134,109,190	137,375,575	145,300,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	384,538	11,454,396	12,289,862	14,521,266
Other Financing Sources (Uses):				
Inception of IT Subscription Agreements	0	0	0	0
Inception of Lease Agreements	0	0	0	0
Sale of Capital Assets	0	0	0	0
Ohio Public Works Commission Loan	0	1,000,000	0	0
Special Assessment Bonds Issued	0	0	0	129,254
General Obligation Bonds Issued	0	0	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Pledged Revenues	0	0	0	292,535
Transfers In	15,100,434	15,753,634	20,003,560	16,104,380
Transfers Out	(15,900,434)	(16,553,634)	(20,042,880)	(16,371,815)
Total Other Financing Sources (Uses)	(800,000)	200,000	(39,320)	154,354
Net Change in Fund Balance	(\$415,462)	\$11,654,396	\$12,250,542	\$14,675,620

Debt Service as a Percentage of Noncapital Expenditures	3.42%	3.42%	3.49%	2.83%
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(1) In 2021, began reporting Sales Taxes separately from Property and Other Taxes.

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

2018	2019	2020	2021	2022	2023
\$98,861,221	\$103,886,660	\$105,002,349	\$54,400,101	\$30,012,229	\$57,688,076
0	0	0	64,649,384	66,747,356	57,776,659
0	5,602,178	5,002,423	5,273,796	5,235,672	1,682,399
45,928,927	46,395,284	53,511,348	54,016,544	63,318,119	65,742,428
15,297,745	14,980,742	15,726,705	16,294,183	15,610,394	15,579,315
12,882	13,862	13,807	16,217	15,801	15,757
3,929,179	10,077,571	9,328,062	(2,828,072)	(14,319,742)	17,654,292
943,362	701,710	291,565	251,685	130,485	134,289
1,936,661	1,474,322	1,275,703	1,347,155	1,539,110	1,599,986
2,969,532	3,294,436	2,776,571	2,580,676	2,761,533	2,841,107
169,879,509	186,426,765	192,928,533	196,001,669	171,050,957	220,714,308
21,884,643	25,412,347	27,936,155	22,964,319	28,077,203	26,463,258
10,849,259	10,840,734	10,969,740	10,856,686	11,947,968	11,932,156
34,994,880	35,564,657	35,798,193	37,680,527	42,270,401	44,654,632
8,197,651	10,322,500	8,764,778	8,846,051	9,600,757	10,780,351
491,450	526,507	568,030	500,659	849,232	889,086
51,728,436	51,689,279	49,137,907	53,007,557	55,593,258	58,746,093
2,160,486	3,639,736	3,948,784	5,578,206	9,506,883	11,038,135
14,209,275	26,083,213	31,666,752	36,095,669	25,215,794	28,143,439
2,224,701	9,740,511	10,769,749	11,362,708	11,700,090	11,008,749
567,294	1,157,099	1,395,788	1,058,814	747,378	370,379
147,308,075	174,976,583	180,955,876	187,951,196	195,508,964	204,026,278
22,571,434	11,450,182	11,972,657	8,050,473	(24,458,007)	16,688,030
0	0	0	0	0	1,121,732
0	0	0	0	292,343	0
0	0	267,799	628,209	108,440	961,494
0	0	0	0	0	0
0	620,221	0	0	0	0
0	42,500,000	0	0	0	0
0	0	0	1,620,000	0	0
0	1,841,703	0	0	0	0
0	0	0	0	0	0
16,020,303	24,585,819	33,950,604	35,024,203	35,890,647	20,242,094
(16,286,743)	(24,949,656)	(33,950,604)	(35,262,451)	(36,198,075)	(20,620,727)
(266,440)	44,598,087	267,799	2,009,961	93,355	1,704,593
\$22,304,994	\$56,048,269	\$12,240,456	\$10,060,434	(\$24,364,652)	\$18,392,623
2.03%	7.08%	7.94%	7.79%	6.83%	6.16%

WARREN COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES OF TAXABLE PROPERTY (1)
LAST TEN YEARS

Collection year	2014	2015	2016 (3)	2017
Real Property (2)				
Assessed				
Residential/Agricultural	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950	\$5,108,590,010
Commercial/Industrial/Public Utility	841,493,780	862,154,640	890,946,780	903,153,890
Assessed Total	5,316,136,140	5,410,653,870	5,893,688,730	6,011,743,900
Actual	15,188,960,400	15,459,011,060	16,839,110,660	17,176,411,143
Personal Property - Public Utility (2)				
Assessed	285,162,200	292,369,620	297,320,090	329,708,200
Actual	324,047,955	332,238,205	337,863,739	374,668,409
Total				
Assessed	5,601,298,340	5,703,023,490	6,191,008,820	6,341,452,100
Actual	15,513,008,350	15,791,249,265	17,176,974,399	17,551,079,552
Assessed Value as a				
Percentage of Actual Value	36.11%	36.12%	36.04%	36.13%
Total Direct Tax Rate (4) (7)				
	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 2015 resulting in an increase of property values in 2016.

(4) BDD rate reduced 1.5 starting in 2018.

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

(6) A triennial update of property values was done in 2021 resulting in an increase of property values in 2022.

(7) For Collection Year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2018	2019 (5)	2020	2021	2022 (6)	2023
\$5,233,469,080	\$6,028,821,500	\$6,181,182,070	\$6,343,122,100	\$7,601,205,430	\$7,788,287,460
932,392,620	973,301,300	1,027,120,660	1,260,668,510	1,272,609,540	1,349,963,630
6,165,861,700	7,002,122,800	7,208,302,730	7,603,790,610	8,873,814,970	9,138,251,090
17,616,747,714	20,006,065,143	20,595,150,657	21,725,116,029	25,353,757,057	26,109,288,829
354,092,590	403,781,490	416,020,050	439,548,680	472,175,760	477,926,440
402,377,943	458,842,602	472,750,057	499,487,136	536,563,364	543,098,227
6,519,954,290	7,405,904,290	7,624,322,780	8,043,339,290	9,345,990,730	9,616,177,530
18,019,125,657	20,464,907,745	21,067,900,714	22,224,603,165	25,890,320,421	26,652,387,056
36.18%	36.19%	36.19%	36.19%	36.10%	36.08%
6.28	6.28	6.28	6.28	2.50	6.28

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN YEARS - BY COLLECTION YEAR

	2014	2015	2016	2017
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	7.78	7.78	7.78	7.78
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Warren County Joint Emergency Medical Services	4.41	4.41	4.41	4.41
Warren/Clinton Joint Fire	4.00	4.00	4.00	4.00
Municipalities	1.11-10.07	1.11-11.82	1.11-11.82	1.11-11.82
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.97	28.90-83.97	28.90-83.11	28.90-83.11
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	.50-1.00	.50-1.0	.50-1.0	.50-1.0

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

- (1) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.
- (2) For tax year 2022/collection year 2023, the Mary L. Cook Library reduced their tax levy to zero for one year only.

2018	2019	2020	2021	2022 (1)	2023 (2)
2.57	2.57	2.57	2.57	0.00	2.57
2.50	2.50	2.50	2.50	2.50	2.50
1.21	1.21	1.21	1.21	0.00	1.21
6.28	6.28	6.28	6.28	2.50	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	6.50	6.50	6.50
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	3.87-20.72	3.87-20.72	3.87-20.72
28.90-83.11	28.90-82.79	29.80-82.79	29.20-87.10	29.05-86.35	29.05-85.91
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.5	1.93-4.5	1.93-4.5
.50-1.0	.50-1.0	.50-1.0	.50-1.0	.50-1.0	.00-1.0

**WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS
REAL ESTATE TAX
CURRENT YEAR AND NINE YEARS AGO**

Name of Taxpayer	Nature of Business	2023		
		Assessed Value	Rank	Percent of Total Assessed Value
Proctor & Gamble Co	Manufacturing	\$55,584,720	1	0.61%
Ramco-Gershenson	Real Estate/Strip Mall	32,050,570	2	0.35%
Kings Island Park LLC	Amusement Park	21,858,950	3	0.24%
Somerset Deerfield	Apartments	15,887,550	4	0.17%
Mason Family Resorts LLC	Hospitality	15,300,590	5	0.17%
Otterbein Lebanon LLC	Senior Living Complex	15,112,270	6	0.17%
CVG Partners LLC	Real Estate/Office Buildings	14,376,730	7	0.16%
GS-A Deerfield Crossing	Real Estate/Office Buildings	12,110,000	8	0.13%
District Partners I LLC	Apartments	11,825,770	9	0.13%
Inland American Loveland	Apartments	11,812,100	10	0.13%
	Subtotal	205,919,250		2.26%
	All Others	8,932,331,840		97.74%
	Total	\$9,138,251,090		100.00%

Name of Taxpayer	Nature of Business	2014		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	20,493,790	1	0.39%
Somerset at Deerfield	Real Estate	15,889,860	2	0.30%
Inland America Loveland	Rental Properties	11,812,100	3	0.22%
Hills Properties Ltd	Apartments	10,995,500	4	0.21%
Middletown Regional Hospital	Medical Office Building	10,015,830	5	0.19%
Passco Mallard Crossing	Apartments	8,712,790	6	0.16%
Twin Fountains of Mason	Apartments	8,044,720	7	0.15%
Community Insurance Co	Insurance/Office Space	7,863,740	8	0.15%
Duke Realty Ohio	Office Buildings	7,721,000	9	0.15%
Cyrusone LLC	Office Building	7,500,540	10	0.14%
	Subtotal	109,049,870		2.06%
	All Others	5,207,086,270		97.94%
	Total	\$5,316,136,140		100.00%

Source: Warren County Auditor - Land and Buildings

Based on valuation of property in 2023 and 2014. 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**

		2023		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc	Gas & Electric	\$227,577,460	1	47.62%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	98,184,550	2	20.54%
Texas Eastern Trans Corp	Gas Pipeline & Storage	43,253,370	3	9.05%
Vectren Energy Delivery	Gas Pipeline & Storage	22,882,810	4	4.79%
AEP Ohio Transmission	Gas Transportation	20,313,280	5	4.25%
Dayton Power & Light	Electric	19,024,600	6	3.98%
Eastern Gas Transmission	Gas Transportation	15,982,230	7	3.34%
ANR Pipeline Co	Gas Pipeline	7,075,100	8	1.48%
Columbia Gas Transmission	Gas Transportation	2,895,560	9	0.61%
Haymarket Solar LLC	Solar Energy	858,580	10	0.18%
	Subtotal	458,047,540		95.84%
	All Others	19,878,900		4.16%
	Total	<u>\$477,926,440</u>		<u>100.00%</u>
		2014		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio Inc LLC	Gas & Electric	122,675,900	1	43.02%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	102,961,680	2	36.11%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	18,675,030	3	6.55%
Dayton Power & Light Co	Gas & Electric	14,402,840	4	5.05%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,786,570	5	2.38%
Dominion Transmission Inc	Gas Transportation	6,070,300	6	2.13%
ANR Pipeline Company	Gas Pipeline & Storage	4,732,640	7	1.66%
Ohio Power Company	Gas & Electric	3,222,250	8	1.13%
Texas Gas Transmission Co	Gas Pipeline & Storage	2,756,600	9	0.97%
Banc of America Leasing	Leasing to Public Utility	1,834,010	10	0.64%
	Subtotal	284,117,820		99.64%
	All Others	1,044,380		0.36%
	Total	<u>\$285,162,200</u>		<u>100.00%</u>

Source: Warren County Auditor - Land and Buildings
Based on valuation of property in 2023 and 2014.

WARREN COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Collection Year	2014	2015	2016	2017
Total Current Tax Levy (1)	\$40,340,149	\$41,406,295	\$43,669,333	\$44,709,929
Total Delinquent Levy	1,659,516	1,246,552	1,411,300	1,229,542
Total Levy	41,999,665	42,652,847	45,080,633	45,939,471
Collections within the Fiscal Year of the Levy:				
Current Tax Collections (2)	39,556,557	40,449,437	42,836,026	43,850,377
Percent of Current Levy Collected	98.06%	97.69%	98.09%	98.08%
Delinquent Tax Collections	1,135,743	875,917	1,061,367	862,744
Percent of Delinquent Collected	68.44%	70.27%	75.20%	70.17%
Total Tax Collections	40,692,300	41,325,354	43,897,393	44,713,121
Percent of Total Tax Collections to Total Tax Levy	96.89%	96.89%	97.38%	97.33%

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.
- (3) For tax year 2021 / collection year 2022, the County implemented a one-year tax holiday to reduce the General Fund and Senior Citizens tax rates down to zero.

2018	2019	2020	2021	2022 (3)	2023
\$37,697,060	\$40,799,664	\$40,668,673	\$44,050,701	\$15,600,473	\$49,068,648
666,160	616,931	833,108	965,789	359,155	1,304,105
38,363,220	41,416,595	41,501,781	45,016,490	15,959,628	50,372,753
36,612,081	40,183,928	39,741,292	43,292,470	15,216,474	47,893,037
97.12%	98.49%	97.72%	98.28%	97.54%	97.60%
430,599	405,356	605,286	743,386	298,146	995,478
64.64%	65.71%	72.65%	76.97%	83.01%	76.33%
37,042,680	40,589,284	40,346,578	44,035,856	15,514,620	48,888,515
96.56%	98.00%	97.22%	97.82%	97.21%	97.05%

WARREN COUNTY, OHIO
TAXABLE SALES BY INDUSTRY (CATEGORY - CASH BASIS)
LAST TEN YEARS

Industry (Category)	2014	2015	2016	2017
Sales Tax Payments (1)	\$4,522,487	\$0	\$0	\$0
Direct Pay Tax Return Payments (1)	387,307	0	0	0
Seller's Use Tax Return Payments (1)	2,260,384	0	0	0
Consumer's Use Tax Return Payments (1)	878,142	0	0	0
Motor Vehicle Tax Payments (1)	2,135,611	0	0	0
Watercraft and Outboard Motors (1)	18,373	0	0	0
Department of Liquor Control (1)	47,384	0	0	0
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,412	0	0	0
Sales/Use Tax Voluntary Payments (1)	7,332	0	0	0
Statewide Master Numbers (1)	6,160,406	0	0	0
Sales/Use Tax Assessment Payments (1)	63,104	0	0	0
Streamlined Sales Tax Payments (1)	14,110	0	0	0
Use Tax Amnesty Payments (1)	4,311	0	0	0
State Administrative Rotary Fund (1)	(165,005)	0	0	0
Sales/Use Tax Refunds Approved (1)	(52,902)	0	0	0
Non-Resident Motor Vehicle Tax Payments (1)	53,086	0	0	0
Regular Sales (2)	2,973,041	5,826,942	6,705,288	6,431,993
Direct Pay (2)	708,812	1,720,831	1,607,244	1,570,852
Sellers Use (2)	2,276,106	4,799,801	5,832,878	5,887,346
Consumers Use (2)	859,989	1,900,883	1,868,979	2,163,722
Motor Vehicle (2)	2,605,944	5,006,930	5,384,016	5,876,023
Watercraft and Outboard Motors (2)	39,385	59,443	78,562	88,573
Liquor Control (2)	47,064	98,880	113,969	118,769
Voluntary Payments (2)	20,820	99,569	89,401	32,294
Assessment Payments (2)	52,551	135,236	59,134	237,243
Audit Payments (2)	170,874	95,668	29,939	49,257
Sales Tax on Motor Fuel (2)	1,731	3,113	7,160	4,853
Certified Assessment Payments (2)	4,737	177,677	107,180	156,163
Statewide Master (2)	6,787,403	13,385,998	13,874,244	14,139,741
Streamline Sales-Intrastate (2)	808	18,369	14,263	35,196
Streamline Sales-Interstate (2)	1,882	39,603	25,659	33,935
Streamline Use (2)	0	4	52	41
Use Tax from Ohio IT 1040 (2)	0	0	0	11,720
Non-Resident Motor Vehicle (2)	63,951	122,645	168,346	198,414
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	1,935,716	3,744,511	3,772,912	3,681,283
Amnesty (2)	595	1,376	1,347	1,332
Amnesty 2018	0	0	0	0
Adjustments (2)	632	0	0	0
Sales/Use Tax Refunds Approved (2)	(63,852)	(405,262)	(500,064)	(162,694)
Administrative Rotary Fund (2) (3)	(184,882)	(368,322)	(392,405)	(405,561)
Total	\$34,638,849	\$36,463,895	\$38,848,104	\$40,150,495
Sales Tax Rate	6.75%	6.75%	6.75%	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.

2018	2019	2020	2021	2022	2023
\$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
8,065,010	10,568,781	7,706,340	9,361,914	10,654,290	9,548,168
790,713	868,168	944,509	974,643	998,322	892,412
7,821,474	9,174,949	12,034,043	13,247,363	14,672,476	12,982,088
2,367,073	2,467,584	2,216,085	2,247,979	2,865,031	2,241,627
7,195,639	7,821,567	8,250,981	9,763,704	10,571,399	9,204,338
125,273	115,270	195,436	201,933	200,743	137,738
154,735	185,317	259,123	308,678	313,705	268,419
16,631	78,791	48,478	10,994	5,041	12,204
156,107	154,406	184,273	416,667	437,921	419,730
79,686	87,919	928,079	179,697	210,951	132,133
9,668	7,010	7,775	5,237	7,767	8,658
155,384	129,697	149,687	161,066	182,095	141,231
16,953,844	18,552,276	17,844,257	20,035,644	21,578,211	18,397,161
36,340	472,649	1,150,703	1,440,226	1,726,922	1,788,565
54,806	132,910	317,678	586,761	712,546	667,158
39	1,356	4,913	15,371	25,426	56,688
11,836	13,309	6,483	10,471	5,262	5,193
209,837	231,709	252,689	325,796	263,361	285,249
0	2,751	2,858	8,358	10,761	1,916
4,582,505	4,381,616	3,758,673	4,094,748	2,969,658	2,948,997
5,825	666	0	0	0	0
0	163	0	0	0	0
0	0	0	0	0	0
(26,048)	(330,745)	(48,470)	(238,031)	(806,015)	(1,538,062)
(487,664)	(551,181)	(562,146)	(631,592)	(676,058)	(586,016)
<u>\$48,278,713</u>	<u>\$54,566,938</u>	<u>\$55,652,447</u>	<u>\$62,527,627</u>	<u>\$66,929,815</u>	<u>\$58,015,595</u>
7.00%	7.00%	7.00%	7.00%	7.00%	6.75%

WARREN COUNTY, OHIO
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

	2014	2015	2016	2017
Governmental Activities				
General Obligation Bonds Payable	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135
Special Assessment Bonds Payable	8,405,097	7,472,884	6,508,405	5,632,634
Tax Increment Dist. Revenue Bonds Payable	2,155,000	2,105,000	2,055,000	1,995,000
State 166 Loan Payable	2,508,500	1,728,521	916,765	71,936
OPWC Loan Payable	222,524	1,209,808	1,097,092	984,376
Lease Liabilities (3)	0	0	0	0
IT Subscription Liabilities (4)	0	0	0	0
Business-type Activities				
OWDA Loan Payable	14,557,956	13,847,998	13,944,198	12,965,599
OPWC Loan Payable	0	0	65,040	43,360
Total Primary Government	\$38,905,167	\$35,703,383	\$32,165,662	\$28,078,040
Population (1)				
Warren County	221,659	224,469	227,063	228,882
Outstanding Debt Per Capita	\$176	\$159	\$142	\$123
Income (2)				
Personal (in thousands)	\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592
Percentage of Personal Income	0.45%	0.32%	0.28%	0.23%

Sources:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (2) US Department of Commerce, Bureau of Economic Analysis
- (3) The County implemented Statement No. 87, *Leases*, in 2022.
- (4) The County implemented Statement No. 96, *Subscription-Based Information Technology Arrangements*, in 2023.

2018	2019	2020	2021	2022	2023
\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624	\$0
4,857,585	1,885,011	1,547,978	1,285,986	1,195,606	1,101,458
1,935,000	1,870,000	1,800,000	3,032,000	2,637,000	2,230,000
0	0	0	0	0	0
871,660	758,944	646,228	533,512	420,796	308,080
0	0	0	0	382,225	246,583
0	0	0	0	0	1,462,435
11,960,401	10,927,858	11,819,350	22,273,525	23,119,483	22,244,112
21,680	0	0	0	0	0
<u>\$24,817,434</u>	<u>\$58,811,890</u>	<u>\$48,433,482</u>	<u>\$48,644,798</u>	<u>\$37,859,734</u>	<u>\$27,592,668</u>
232,173	234,602	238,412	246,553	249,778	252,148
\$107	\$251	\$203	\$197	\$152	\$109
\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337	\$18,381,641
0.19%	0.42%	0.33%	0.31%	0.22%	0.15%

WARREN COUNTY, OHIO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

Year	2014	2015	2016	2017
Population (1)	221,659	224,469	227,063	228,882
Assessed Value (2)	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
General Bonded Debt (3)				
General Obligation Bonds	\$11,056,090	\$9,339,172	\$7,579,162	\$6,385,135
Resources Available to Pay Principal (4)	4,286,090	3,359,172	2,404,162	2,030,135
Net General Bonded Debt	\$6,770,000	\$5,980,000	\$5,175,000	\$4,355,000
Ratio of Net Bonded Debt to Assessed Value	0.1209%	0.1049%	0.0836%	0.0687%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0436%	0.0379%	0.0301%	0.0248%
Net Bonded Debt per Capita	\$30.54	\$26.64	\$22.79	\$19.03

Sources:

- (1) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (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 and RID Funds are excluded from this amount.

2018	2019	2020	2021	2022	2023
232,173	234,602	238,412	246,553	249,778	252,148
\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530
\$5,171,108	\$43,370,077	\$32,619,926	\$21,519,775	\$10,104,624	\$0
1,651,108	18,703,881	18,972,976	13,925,359	9,900,000	-
\$3,520,000	\$24,666,196	\$13,646,950	\$7,594,416	\$204,624	\$0
0.0540%	0.3331%	0.1790%	0.0944%	0.0022%	0.0000%
0.0195%	0.1205%	0.0648%	0.0342%	0.0008%	0.0000%
\$15.16	\$105.14	\$57.24	\$30.80	\$0.82	\$0.00

WARREN COUNTY, OHIO
DEBT LIMITATIONS
LAST TEN YEARS

Collection Year	2014	2015	2016	2017
<u>Total Debt</u>				
Net Assessed Valuation	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
Debt Limit (1)	138,532,459	141,075,587	153,275,221	157,036,303
County G.O. Debt Outstanding (2)	10,940,000	9,255,000	7,525,000	6,340,000
Less:				
Applicable Debt Service Fund Amounts	(4,286,090)	(3,359,172)	(2,404,162)	(2,030,135)
Net Indebtedness Subject to Limit	6,653,910	5,895,828	5,120,838	4,309,865
Overall Legal Debt Margin	<u>\$131,878,549</u>	<u>\$135,179,759</u>	<u>\$148,154,383</u>	<u>\$152,726,438</u>
	95.20%	95.82%	96.66%	97.26%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820	\$6,341,452,100
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	56,012,983	57,030,235	61,910,088	63,414,521
Net Indebtedness Subject to Limit	6,653,910	5,895,828	5,120,838	4,309,865
Overall Legal Debt Margin	<u>\$49,359,073</u>	<u>\$51,134,407</u>	<u>\$56,789,250</u>	<u>\$59,104,656</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 and RID Funds and unamortized premiums.

2018	2019	2020	2021	2022	2023
\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530
161,498,857	183,647,607	189,108,070	199,583,482	232,149,768	238,904,438
5,135,000	41,665,000	31,415,000	20,815,000	9,900,000	0
(1,651,108)	(18,703,881)	(18,972,976)	(13,925,359)	(9,900,000)	0
3,483,892	22,961,119	12,442,024	6,889,641	0	0
<u>\$158,014,965</u>	<u>\$160,686,488</u>	<u>\$176,666,046</u>	<u>\$192,693,841</u>	<u>\$232,149,768</u>	<u>\$238,904,438</u>
97.84%	87.50%	93.42%	96.55%	100.00%	100.00%
\$6,519,954,290	\$7,405,904,290	\$7,624,322,780	\$8,043,339,290	\$9,345,990,730	\$9,616,177,530
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
65,199,543	74,059,043	76,243,228	80,433,393	93,459,907	96,161,775
3,483,892	22,961,119	12,442,024	6,889,641	0	0
<u>\$61,715,651</u>	<u>\$51,097,924</u>	<u>\$63,801,204</u>	<u>\$73,543,752</u>	<u>\$93,459,907</u>	<u>\$96,161,775</u>

WARREN COUNTY, OHIO
PLEGGED REVENUE COVERAGE
LAST TEN YEARS

	2014	2015	2016	2017
Water System Loans (1)				
Gross Revenues (2)	\$10,005,920	\$10,557,413	\$11,734,574	\$13,072,900
Direct Operating Expenses (3)	8,265,954	8,671,385	8,680,386	9,709,670
Net Revenue Available for Debt Service	1,739,966	1,886,028	3,054,188	3,363,230
Debt Service				
Principal	222,618	227,093	231,658	236,314
Interest	81,946	77,471	72,906	68,250
Coverage	5.71	6.19	10.03	11.04
Sewer System Loans (1)				
Gross Revenues (2)	\$8,764,591	\$8,955,427	\$10,030,296	\$9,541,003
Direct Operating Expenses (3)	6,431,656	6,560,500	7,161,614	7,020,518
Net Revenue Available for Debt Service	2,332,935	2,394,927	2,868,682	2,520,485
Debt Service				
Principal	468,191	482,865	742,745	763,965
Interest	341,476	326,802	319,769	304,815
Coverage	2.88	2.96	2.70	2.36
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,321,980	\$1,356,383	\$1,334,108	\$1,286,133
January 1 Restricted Fund Balance to pay				
Debt Service	575,202	436,536	405,783	373,459
Debt Service				
Principal	1,025,998	932,213	964,479	1,005,025
Interest	455,349	403,469	359,701	313,432
Coverage	1.28	1.34	1.31	1.26
Tax Increment Financing (TIF)				
Bonds (1)				
Collections	\$0	\$0	\$0	\$0
January 1 Restricted Fund Balance to pay				
Debt Service	9,342,535	5,515,189	3,604,369	2,288,241
Debt Service				
Principal	1,614,445	1,674,979	1,736,756	1,209,829
Interest	301,707	236,215	174,064	106,299
Coverage	4.88	2.89	1.89	1.74
Tax Increment District Revenue				
Bonds (1)				
Collections	\$523,117	\$546,320	\$583,650	\$578,884
January 1 Restricted Fund Balance to pay				
Debt Service	1,440,426	1,791,425	2,182,696	2,563,162
Debt Service				
Principal	50,000	50,000	50,000	60,000
Interest	148,334	145,321	142,379	138,418
Coverage	9.90	11.97	14.38	15.84

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.

2018	2019	2020	2021	2022	2023
\$13,663,149	\$14,848,477	\$15,674,788	\$15,695,734	\$14,881,502	\$16,057,741
9,454,527	10,577,436	10,148,920	8,745,686	11,517,954	14,713,840
4,208,622	4,271,041	5,525,868	6,950,048	3,363,548	1,343,901
241,064	245,909	250,852	255,894	261,038	622,867
63,500	58,655	53,712	48,670	43,527	169,716
13.82	14.02	18.14	22.82	11.04	1.70
\$9,911,652	\$10,115,363	\$10,482,181	\$10,725,658	\$10,800,319	\$11,186,881
9,701,736	8,066,977	8,144,401	6,154,261	7,842,926	9,035,171
209,916	2,048,386	2,337,780	4,571,397	2,957,393	2,151,710
785,814	808,314	685,850	581,087	599,300	618,083
283,534	261,622	239,060	220,495	202,927	184,808
0.20	1.91	2.53	5.70	3.69	2.68
\$946,676	\$701,710	\$291,565	\$251,685	\$130,485	\$134,289
273,641	233,165	112,971	46,830	51,957	60,487
775,049	3,592,795	337,033	261,992	90,380	94,148
271,445	164,176	74,726	55,834	43,508	40,141
1.17	0.25	0.98	0.94	1.36	1.45
\$0	\$0	\$0	\$0	\$0	\$0
1,773,325	1,327,625	885,400	442,000	0	0
441,936	385,000	395,000	410,000	425,000	0
72,980	60,700	47,225	33,400	17,000	0
3.44	2.98	2.00	1.00	0.00	0.00
\$553,698	\$306,191	\$0	\$589,133	\$661,313	\$499,151
2,922,927	3,036,263	2,845,850	2,899,999	3,020,088	2,979,231
60,000	65,000	70,000	388,000	395,000	407,000
133,933	127,855	120,413	146,984	146,224	133,008
17.93	17.33	14.95	6.52	6.80	6.44

WARREN COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

	Calendar Year	2014	2015	2016	2017
Population (4)					
Warren County		221,659	224,469	227,063	228,882
Income (2)					
Total Personal (in thousands)		\$8,657,336	\$10,990,640	\$11,572,120	\$12,024,592
Per Capita (2) (a)		\$39,057	\$48,963	\$50,964	\$52,536
Unemployment Rate (3)					
Federal		6.2%	5.0%	4.7%	4.4%
State		5.7%	4.8%	5.0%	4.8%
Warren County		4.8%	3.9%	3.9%	3.9%
Civilian Work Force Estimates (3)					
State		5,719,500	5,719,872	5,720,387	5,748,400
Warren County		110,700	109,662	111,749	115,600
Total Retail Sales (thousands) (5)					
Warren County		\$3,501,007	\$3,732,564	\$3,955,059	\$4,071,767
Employment Distribution by Occupation (1)					
Manufacturing		14,214	9,281	10,243	13,032
Education		3,909	7,372	6,412	6,270
Service		28,538	38,315	38,929	39,388
Retail		17,099	16,992	17,422	16,923
Medical		6,291	9,801	10,189	10,034
Construction		4,039	4,971	4,890	3,970
Financial		4,709	7,726	7,293	5,186
Restaurants/Accommodations		6,917	9,108	9,263	9,121
Daytime Population (1)		85,710	103,556	104,641	105,402

Sources:

- (1) Warren County Office of Economic Development
- (2) US Department of Commerce, Bureau of Economic Analysis
 - (a) Total Personal Income is available by County, Per Capita Income is a calculation
- (3) State Department of Labor Statistics
- (4) Population numbers in non-census years are estimated and provided by the US Census Bureau.
- (5) Warren County Auditor's Office

2018	2019	2020	2021	2022	2023
232,173	234,602	238,412	246,553	249,778	252,148
\$13,002,293	\$13,883,738	\$14,571,287	\$15,700,507	\$17,155,337	\$18,381,641
\$56,003	\$59,180	\$61,118	\$63,680	\$68,682	\$72,900
3.9%	3.7%	6.7%	3.9%	3.5%	3.7%
4.6%	4.1%	5.6%	4.5%	4.1%	3.6%
3.9%	3.1%	3.9%	4.0%	3.3%	3.0%
5,755,000	5,811,750	5,763,300	5,743,974	5,720,200	5,793,700
116,703	119,179	118,838	121,173	122,794	124,076
\$4,175,867	\$4,437,248	\$4,504,807	\$5,170,942	\$5,426,961	\$5,546,710
13,542	14,868	12,473	12,379	14,387	13,143
6,130	5,974	5,435	5,956	5,417	5,404
38,906	38,762	34,182	39,768	41,850	42,028
16,971	16,461	16,358	16,252	16,453	16,597
10,481	10,983	12,030	13,179	14,965	14,768
4,057	4,130	4,141	4,255	4,632	4,937
5,677	5,292	7,182	7,393	7,515	7,424
9,409	9,441	8,114	8,343	9,665	9,731
105,747	114,822	103,147	104,046	109,323	109,448



**WARREN COUNTY, OHIO
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	Nature of Business	2023		
		Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Healthcare Research	3,189	1	2.91%
Luxottica Retail	Eyewear & Lens	1,742	2	1.59%
Atrium Medical Center	Healthcare	1,600	3	1.46%
Anthem Blue Cross & Blue Shield	Insurance	1,500	4	1.37%
Amazon	Logistics	1,348	5	1.23%
Kings Island	Tourism	1,250	6	1.14%
Cintas	Professional Uniforms	1,228	7	1.12%
Macy's Credit & Customer Service	Financial Transactions Processing	1,200	8	1.10%
ADVICS Manufacturing	Automotive Parts Manufacturing	1,000	9	0.91%
Cincinnati Premium Outlets	Retail	1,000	10	0.91%
	Total	15,057		13.74%
	Total Employment within the County	109,448		

Employer	Nature of Business	2014		
		Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Research and Development	1,948	1	2.27%
Macy's Credit and Customer Service	Financial Processing	1,850	2	2.16%
WellPoint	Health Insurance	1,748	3	2.04%
Luxottica	Eyewear and Lens HQ	1,533	4	1.79%
Cintas	Uniform & Business Services	1,322	5	1.54%
Cincinnati Premium Outlets	Retail Center	1,000	6	1.17%
ADVICS Manufacturing	Automotive Manufacturer	750	7	0.88%
Express Scripts	Medical/Prescription Services	700	8	0.82%
Otterbein Retirement Community	Senior Services	700	9	0.82%
L3 Cincinnati Electronics	Aerospace & Defense	653	10	0.76%
	Total	12,204		14.25%
	Total Employment within the County	85,710		

Source: Warren County Office of Economic Development

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners	7	7	7
Auditor	14	14	14
Treasurer	7	7	7
Prosecuting Attorney	32	31	32
Recorder	12	10	10
Board of Elections	10	10	10
Data Processing	28	22	21
Records Center	4	5	5
Facilities Management	42	47	45
Tax Maps	4	6	7
Office of Management and Budget	8	8	8
Real Estate Assessment	13	12	9
Delinquent Real Estate Tax and Assessment	3	3	3
Judicial			
Common Pleas Court	24	22	29
Domestic Relations	9	10	10
Juvenile Court	19	18	18
Probate Court	9	9	10
Clerk of Courts	17	16	16
Municipal Court	9	9	9
Criminal Prosecutors	3	3	3
County Court	4	4	6
County Court Clerk	10	10	10
Notary Public	1	1	1
Certificate of Title Administration	16	17	17
County Court Special Projects	4	4	0
Mental Health Grant	0	1	0

2017	2018	2019	2020	2021	2022	2023
7	8	8	9	8	8	9
16	16	12	13	11	11	11
7	7	7	7	6	6	6
34	31	32	32	31	32	34
11	12	8	8	9	8	7
10	11	10	12	16	14	16
22	23	22	22	19	18	18
5	6	6	5	6	6	6
47	46	47	41	46	47	46
6	6	5	4	4	6	5
9	8	7	7	7	7	9
10	9	9	9	10	9	10
3	11	3	2	2	2	2
22	33	24	24	23	22	21
9	14	13	13	13	14	13
18	21	22	22	30	30	28
9	11	11	11	7	7	7
16	16	16	16	17	17	16
9	10	10	10	9	9	9
3	3	2	2	2	1	1
6	6	6	6	6	5	5
11	11	10	9	10	10	11
1	1	1	1	1	1	1
18	18	18	20	18	18	18
0	0	0	0	0	0	0
0	0	0	0	0	0	0

(Continued)

WARREN COUNTY, OHIO
FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION
LAST TEN YEARS

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Public Safety			
Coroner	4	4	4
Sheriff	191	190	188
Building Regulation	12	12	16
Adult Probation	28	32	33
Juvenile Probation	13	17	14
Juvenile Detention	25	24	26
Communication Dispatch	36	32	36
Telecommunications	21	20	23
Crime Victim Grant	1	2	2
Youth Services Subsidy Public Safety	37	43	35
Emergency Management	7	7	5
County Court Probation Department	4	2	3
Indigent Guardianship	0	0	1
Cognitive Intervention Program	2	0	0
Municipal Victim Witness	2	3	3
Public Works			
Engineer	44	45	45
Water	36	37	37
Sewer	30	34	34
Storm Water	1	1	0
Health			
Dog and Kennel	4	4	4
Warren County Solid Waste District	2	2	2
Human Services			
Board of Development Disabilities	175	169	170
Jobs and Family Services	42	44	45
Children's Services Board	42	45	52
Workforce Investment Act	10	9	9
Workforce Investment Board	0	1	2
Child Support Enforcement Agency	50	49	49
Veteran Services	15	19	22
Community and Economic Development	5	5	5
	<u>1,148</u>	<u>1,158</u>	<u>1,172</u>

Source: Warren County Auditor's Office

2017	2018	2019	2020	2021	2022	2023
4	5	5	5	5	5	5
190	194	193	200	197	208	206
15	15	14	14	14	15	16
34	32	40	41	43	43	40
17	17	16	15	11	12	13
25	24	27	26	21	21	18
39	42	37	43	42	39	43
22	23	24	24	25	26	27
2	2	2	2	2	2	1
34	34	32	35	31	31	33
4	5	4	5	4	3	2
4	5	5	5	5	5	6
0	0	0	0	0	0	0
2	2	2	0	0	0	0
2	2	4	3	2	1	1
43	45	46	42	42	42	43
36	36	38	39	39	37	40
34	36	37	34	37	36	41
2	3	0	0	1	1	0
4	4	4	4	4	4	4
2	2	3	3	3	2	2
174	127	125	123	120	122	127
45	44	46	46	45	42	45
50	55	51	53	55	55	67
7	8	8	8	9	6	9
1	2	2	2	3	3	3
48	50	48	44	42	37	38
22	26	26	31	30	30	30
5	5	4	5	4	3	4
<u>1,176</u>	<u>1,183</u>	<u>1,152</u>	<u>1,157</u>	<u>1,147</u>	<u>1,139</u>	<u>1,173</u>

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners			
Number of Resolutions	2,058	2,228	2,110
Number of Public Hearings	28	39	46
Auditor			
Number of Non-exempt Conveyances	5,419	5,878	6,472
Number of Exempt Conveyances	2,810	2,792	3,003
Number of Real Estate Transfers	8,229	8,670	9,475
Number of Dog Licenses Issued	27,564	27,108	27,367
Number of General Warrants Issued	52,707	50,271	51,821
Number of Payroll Warrants Issued	36,564	35,783	37,448
Number of Receipt Payments Issued	9,297	10,156	10,337
Treasurer			
Number of Parcels Billed-see (2) below	89,510	89,792	90,390
Number of Parcels Collected - see (2) below	88,063	88,455	89,151
Return on Portfolio as of December 31st	1.34%	1.54%	1.59%
Prosecuting Attorney			
Criminal Cases - Common Pleas	959	1,007	1,089
Criminal/Traffic Cases - Juvenile Court - see (4) below	2,756	2,659	2,195
Criminal/Traffic Cases - County Court - see (4) below	6,655	5,539	4,329
Board of Elections			
Number of Registered Voters	147,798	143,235	152,350
Number of Voters Last General Election	60,050	65,461	119,450
Percentage of Registered Voters that Voted	40.86%	45.70%	78.40%
Recorder			
Number of Deeds Recorded	7,563	8,075	9,315
Number of Mortgages Recorded	9,001	10,553	11,763
Number of Military Discharges Recorded	111	103	86
Facilities Management			
Number of Buildings	24	25	25
Square Footage of Buildings	528,344	536,639	536,639
Total Acreage	406	408	408

2017	2018	2019	2020	2021	2022	2023
2,092	1,920	1,807	1,902	1,856	2,003	1,796
40	22	22	29	26	18	13
7,027	6,825	6,688	6,848	7,492	6,409	4,567
2,640	2,667	2,726	2,952	3,535	2,982	2,957
9,667	9,492	9,414	9,800	11,027	9,391	7,524
26,900	27,304	27,522	26,593	24,818	22,297	21,901
52,120	52,151	31,162 (7)	29,089	28,172	29,280	30,207
36,066	36,018	35,160	34,183	33,938	36,817	34,314
10,653	10,490	24,676 (7)	29,440	31,643	28,054 (10)	25,751
91,467	92,610	93,699	94,871	95,873	97,457	98,981
90,286	91,532	92,729	93,829	94,884	96,339	97,849
1.72%	1.83%	1.91%	1.10%	0.85%	1.64%	2.13%
1,235	1,320	1,210	1,210	1,132	1,136	1,189
1,111	1,017	1,047	735	885	852	910
6,434	6,814	4,361	2,878	2,960	3,182	3,250
154,723	160,372	155,939	167,624	166,843	172,104	171,914
47,131	101,067	39,732	137,187	41,909	102,911	92,072
30.46%	63.02%	25.50%	81.80%	25.10%	59.80%	53.60%
9,040	8,769	8,654	12,364 (9)	11,025 (9)	9,360 (9)	7,510 (9)
10,563	9,668	11,707	17,737	18,625	11,130	7,072
266	155	312	185	134	149	123
25	25	25	24	24	24	25
536,639	536,639	548,261	547,309	547,309	547,309	731,910
408	408	408	402	402	402	402

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Data Processing			
GIS Group			
Number of GIS Outside Requests	205	231	154
Number of Internal GIS Users	83	83	83
Systems Development Group			
Number of Outside Requests	104	97	52
Number of Users Supported	942	955	955
Web Group			
Number of Sites Maintained	46	44	44
Support Group			
Number of Departments Supported	48	48	62
Number of Help Desk Work Orders	2,850	2,876	3,005
Office of Management and Budget			
Number of Workers' Compensation Claims	32	41	52
Judicial			
Common Pleas Court			
Number of Civil Cases Filed	1,490	1,464	1,267
Number of Criminal Cases Filed	911	973	1,080
Probate Court			
Number of Estates Filed	739	668	609
Number of Guardianships Filed	105	85	124
Number of Marriages Filed	1,146	1,106	1,149
Juvenile Court			
Number of Civil Cases Filed	2,224	1,949	1,848
Number of Adult Cases Filed	208	226	164
Number of Delinquent Cases Filed	1,263	1,106	834
Common Pleas Court			
Franklin			
Number of Civil Cases Filed	551	543	592
Number of Criminal and Traffic Cases Filed	7,506	6,837	7,665
Number of Small Claims Cases Filed	33	25	37
Lebanon			
Number of Civil Cases Filed	605	586	592
Number of Criminal and Traffic Cases Filed	6,191	5,835	5,749
Number of Small Claims Cases Filed	56	52	74
Mason			
Number of Civil Cases Filed	807	640	673
Number of Criminal and Traffic Cases Filed	8,985	8,555	8,175
Number of Small Claims Cases Filed	116	90	135

2017	2018	2019	2020	2021	2022	2023
143	248	336	214	461	391	344
84	77	81	55	55	55	55
25	55	57	42	34	29	74
955	982	980	1,023	1,050	1,015	1,015
44	47	47	47	47	47	51
58	58	58	61	61	61	61
2,954	3,120	2,800	2,458	3,079	3,364	4,344
44	58	61	26	43	50	40
1,234	1,200	1,157	925	905	905	1,176
1,227	1,234	1,277	1,255	1,237	1,247	1,229
697	718	695	673	883	853	783
118	100	143	126	131	122	161
1,173	1,263	1,141	1,154	1,097	1,218	1,204
884	2,565	2,208	1,645	1,633	1,658	2,113
78	87	131	103	102	48	88
868	700	767	463	511	626	593
636	666	767	575	618	724	669
9,533	8,876	8,115	5,599	6,448	8,097	7,183
25	56	77	71	34	25	32
649	658	755	493	603	553	700
5,436	4,985	4,601	3,292	3,949	3,978	3,970
43	51	47	35	50	38	53
790	874	1,002	629	768	881	885
9,736	8,395	7,780	5,554	5,697	6,668	5,916
76	78	64	67	78	63	68

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Clerk of Courts			
Number of Domestic Relations Cases Filed	825	817	777
Number of Civil Cases Filed	1,490	1,464	1,267
Number of Criminal Cases Filed	904	1,001	1,054
Number of Domestic Violence Cases Filed	386	387	366
Number of Civil Stalking Cases Filed	179	192	150
Number of Appeals Filed	149	114	108
Number of Certificates of Judgement Filed	5,046	3,392	2,960
Number of Executions Filed	241	195	200
Number of Notary Commissions	578	546	576
Number of Passport Applications	5,460	5,886	5,926
Number of Expungements	57	60	67
Domestic Relations			
Number of Domestic Relations Cases Filed	825	817	777
Number of Protective Orders	386	388	363
Law Library			
Number of Volumes in Collection	6,073	6,080	5,841
Public Safety			
Building Department			
Number of Permits Issued	2,529	2,671	3,067
Number of Inspections Performed	18,260	19,108	19,442
Sheriff			
Jail Operations			
Average Daily Jail Census	268	266	294
Prisoners Booked	5,533	5,206	4,588
Prisoners Released	5,642	5,177	4,560
Average Jail Stay (in days)	19	18	23
Enforcement			
Number of Accident Reports	1,502	1,765	1,774
Number of Citations Issued	5,987	4,555	4,553
Number of Warrants Served	2,555	2,640	2,731
Number of Calls for Service	71,219	69,623	66,537
Number of Transport Miles	169,650	153,385	134,134
Number of Court Security Hours	3,279	3,047	2,826
Number of Registered Sex Offenders	220	216	216
Probation			
Average Daily Case Load	840	733	760
Electronic Monitoring	254	276	300
Pretrial Services	289	315	275

2017	2018	2019	2020	2021	2022	2023
782	820	735	740	724	721	634
1,234	1,200	1,157	925	905	904	1,179
1,227	1,234	1,277	1,255	1,237	1,248	1,230
454	505	473	416	432	513	456
137	181	160	165	172	190	211
179	147	135	93	119	77	117
4,429	4,156	3,728	5,333	6,288	6,105	5,000
182	203	201	157	158	172	153
568	576	533	0	0	0	0
5,776	5,577	5,735	1,581	2,580	4,429	5,755
71	80	294	101	320	491	539
763	805	710	708	696	695	610
454	504	485	415	421	513	456
5,855	5,860	5,868	5,876	5,885	5,894	5,902
3,235	3,277	3,482	3,672	3,626	3,037	3,419
21,975	19,253	19,329	19,371	21,062	21,019	18,439
299	295	297	243	295	299	288
4,807	4,984	4,700	3,463	4,666	4,751	5,445
4,853	4,938	4,710	3,608	4,630	4,756	5,421
22	21	22	22	21	22	16
1,524	1,843	1,723	1,937	1,540	1,591	1,593
4,305	4,723	3,137	2,069	1,433	1,499	1,271
2,830	2,909	3,145	2,729	2,579	4,456	5,208
68,269	66,987	66,267	61,074	68,355	67,525	72,642
145,657	141,236	141,809	109,181	129,089	84,153	98,580
3,101	2,822	2,791	2,316	2,331	2,527	2,502
221	230	239	242	230	251	231
685	976	1,111	1,150	1,197	1,175	1,206
163	257	270	198	235	267	217
261	204	213	289	268	253	342

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Emergency Services			
Number of Calls for Service	213,188	278,496	216,626
Number of 9-1-1 Calls	53,788	68,549	55,482
Coroner			
Number of Cases Investigated	765	812	895
Public Works			
Engineer			
Miles of Road Resurfaced	16.83	8.45	8.97
Number of Bridges Replaced/Improved	5	3	5
Number of Culverts Built/Replaced/Improved	2	0	1
Sewer District			
Average Daily Sewage Treated (mgd)	5.12	5.69	5.82
Number of Tap-ins	202	278	491
Number of Customers-See (3) below	20,406	19,910	20,507
Water District			
Average Daily Water Treated (mgd)	5.41	6.01	5.81
Average Daily Water Billed (mgd) - see (1) below	7.42	7.46	7.88
Number of Tap-ins	424	671	688
Number of Customers	28,166	28,837	29,558
Human Services			
BDD			
Clients Enrolled in:			
Family Services	180	173	186
Early Intervention Program	229	244	252
Respite Services	180	173	174
Clients Assisted with:			
Employment Planning	75	84	73
Community Employment	78	102	105
Organizational Employment	189	192	193
Transition School to Work	128	118	121
Job and Family Services -			
Recipients Receiving Ohio Works First	655	577	582
Recipients Receiving Day Care	847	860	872
Recipients Receiving Food Stamps	9,260	8,706	8,089
Recipients Receiving Medicaid	22,770	27,178	26,663
Recipients Receiving Disability Assistance	45	36	20

2017	2018	2019	2020	2021	2022	2023
240,086	234,310	358,501	245,355	250,496	258,557	298,748
47,707	56,286	66,321	61,605	77,972	64,252	66,046
996	930	957	1,119	1,123	1,039	999
6.99	12.02	14.47	12.53	16.27	12.49	11.76
8	2	6	6	7	3	6
3	3	2	1	0	2	0
5.92	6.12	6.35	5.93	5.77	5.94	6.64
462	343	422	688	472	329	335
20,719	21,062	21,435	22,123	22,595	22,924	23,259
5.36	5.72	6.07	6.42	6.37	7.03	7.35
7.99	7.80	8.31	8.60	8.52	8.49	8.85
747	704	715	823	681	395	387
30,272	30,976	31,678	32,501	33,182	33,577	33,964
281	410	484	568	607	698	684
245	254	533	511	561	646	655
281	410	484	568	607	698	684
58	60	76	68	52	52	47
68	248	176	210	254	259	220
(5)	(5)	(5)	(5)	(5)	(5)	(5)
184	227	225	211	228	246	255
610	572	606	698	555	341	425
865	879	1,063	1,032	894	859	898
7,686	7,314	7,543	9,021	9,833	10,046	9,841
26,802	22,592	23,128	25,271	30,402	33,712	32,495
10	(6)	(6)	(6)	(6)	(6)	(6)

(Continued)

WARREN COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016
Assistance Groups Receiving Prevention, Retention and Contingency Program	229	31	420
Clients Served in Agency	16,100	18,095	16,121
Children's Services			
Average Client Count - Foster Care	111	150	199
Adoptions Finalized	16	14	20
New Investigations	725	693	679
Child Support Enforcement Agency			
Average Number of Active Support Orders	12,168	12,199	12,320
Percentage Collected	75.73%	76.00%	75.63%
Veteran Services			
Number of Clients Assisted	706	774	769
Amount of Financial Assistance Paid	427,333	476,435	479,752
Community and Economic Development			
Number of Jobs Created	2,138	3,248	1,615
Number of Jobs Retained	2,137	4,946	4,314
Number of Projects	45	24	23
Total Project Investment	\$257.8 M	\$685.3 M	\$256.7 M

Source: Warren County Auditor's Office

- (1) - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.
- (2) - Collection year
- (3) - 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.
- (4) - 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.
- (5) - Discontinued in 2017.
- (6) - Program ended on 1/1/18.
- (7) - Implemented new accounting software in 2019 which changed the general warrants and receipt pay in processes.
- (8) - 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.
- (9) - Beginning in 2020, transferred deeds and affidavits are also included in this number.
- (10) - Numbers were restated from previous years.

2017	2018	2019	2020	2021	2022	2023
908	907	1,154	1,254	222	135 (10)	215
16,107	12,203	13,729	10,111 (10)	9,827 (10)	9,573 (10)	10,968
235	218	168	149	104	97	182
20	23	31	41	24	23	7
683	787	860	759	865	725	837
12,478	12,605	12,763	12,720	12,408	11,908	11,715
76.75%	75.79%	75.71%	75.87%	77.08%	77.67%	78.05%
708	811	442 (8)	118	126	93	91
460,501	544,051	308,608	101,390	106,709	83,306	76,984
3,074	1,201	648	712	3,104	2,382	726
5,213	3,783	1,070	876	4,087	936	2,416
51	37	14	27	27	25	23
\$273.8 M	\$315.4 M	\$319.8 M	\$113.1 M	\$831.8M	\$219.6M	\$461.4M

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016	2017
Governmental Activities				
General Government				
Judicial				
Buildings, Structures, and Improvements	\$69,408	\$69,408	\$69,408	\$69,408
Furniture, Fixtures, and Equipment	405,387	404,709	604,676	1,831,993
Legislative & Executive				
Land	6,482,556	6,513,172	6,880,397	6,160,036
Land Improvements	507,516	577,389	810,074	821,461
Buildings, Structures, and Improvements	62,464,171	63,221,554	63,552,150	60,432,707
Furniture, Fixtures, and Equipment	4,069,530	4,746,366	4,911,458	4,299,024
Public Safety				
Land	80,000	80,000	80,000	80,000
Land Improvements	22,995	22,995	22,995	22,995
Buildings, Structures, and Improvements	1,282,152	1,282,152	1,423,538	1,423,538
Furniture, Fixtures, and Equipment	8,019,592	13,623,211	13,380,017	13,880,702
Public Works				
Land	5,217,606	5,308,889	5,308,889	5,847,063
Land Improvements	0	0	0	0
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	4,473,785	5,135,636	5,764,525	6,151,862
Infrastructure	85,078,440	88,334,797	89,097,530	99,233,609
Health				
Buildings, Structures, and Improvements	0	0	0	0
Furniture, Fixtures, and Equipment	156,185	163,294	198,801	216,107
Human Services				
Land	274,729	274,729	274,729	970,409
Land Improvements			52,440	106,536
Buildings, Structures, and Improvements	1,057,834	1,057,834	1,057,834	4,510,992
Furniture, Fixtures, and Equipment	2,730,486	2,661,201	2,883,662	3,083,205
Community and Economic Development				
Buildings, Structures, and Improvements	0	0	0	0
Construction in Progress	11,836,908	6,098,393	7,834,990	8,549,290

2018 (1)	2019 (2)	2020	2021	2022	2023
\$9,585,287	\$13,609,814	\$15,635,313	\$16,345,722	\$16,551,806	\$16,551,806
1,888,779	2,000,659	2,078,677	2,209,917	2,416,892	2,329,742
6,160,036	6,160,036	6,058,480	6,058,480	6,058,480	6,058,480
832,462	834,323	3,397,792	3,447,944	3,447,944	3,580,065
24,517,858	24,708,857	25,338,823	25,597,270	25,744,521	26,158,112
4,505,999	4,896,658	6,467,513	6,653,224	7,299,118	7,229,070
80,000	80,000	80,000	80,000	80,000	80,000
22,995	121,995	121,995	121,995	121,995	121,995
19,280,280	18,584,568	21,092,203	22,007,983	22,381,335	76,230,558
14,290,780	15,283,267	17,237,054	17,674,102	21,311,094	22,135,257
6,005,442	7,462,146	7,605,325	7,613,813	7,630,543	7,488,793
0	375,689	877,228	1,028,423	1,028,423	1,028,423
940,484	940,484	940,484	940,484	940,484	940,484
6,340,745	7,522,082	7,664,330	7,736,119	8,042,394	8,033,425
102,744,287	117,010,758	119,557,784	121,137,640	122,864,879	124,801,458
174,588	174,588	174,588	174,588	174,588	174,588
195,205	225,505	210,306	210,306	210,306	255,351
965,901	965,901	965,900	886,696	886,696	681,216
106,536	162,795	162,795	162,795	162,795	162,795
11,485,180	11,472,329	11,664,896	11,535,060	11,583,915	11,218,882
3,044,639	3,178,368	3,464,749	3,386,411	3,435,445	3,791,029
319,449	319,449	319,449	319,449	319,449	319,449
11,897,556	24,510,536	38,202,527	61,158,590	66,396,068	24,451,881

(Continued)

WARREN COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS

	2014	2015	2016	2017
Business-Type Activities				
Utilities				
Water				
Land	1,914,673	1,914,673	1,914,673	2,218,381
Land Improvements	109,630,579	111,011,301	113,057,051	114,364,481
Buildings, Structures, and Improvements	44,718,162	44,256,491	52,078,622	53,384,653
Furniture, Fixtures, and Equipment	1,868,227	2,015,805	2,292,776	2,359,779
Construction in Progress	7,498,057	7,866,452	1,353,002	579,337
Sewer				
Land	406,165	411,165	464,055	464,055
Land Improvements	95,320,891	95,395,234	96,585,269	97,393,860
Buildings, Structures, and Improvements	61,424,226	61,832,269	62,361,019	62,361,019
Furniture, Fixtures, and Equipment	3,264,605	3,310,475	3,547,916	3,564,848
Construction in Progress	489,606	125,187	791,583	2,039,112
Storm Water				
Furniture, Fixtures, and Equipment	24,793	24,793	24,793	24,793
Sheriff				
Furniture, Fixtures, and Equipment	0	0	0	0

Source: Warren County Auditor's Office

(1) In 2018, began allocating shared building space to the appropriate governmental function within Buildings, Structures, and Improvements.

(2) In 2019, began capitalizing retaining walls within Land Improvements

Note: Excludes right-to-use lease and IT subscription assets

2018 (1)	2019 (2)	2020	2021	2022	2023
2,218,380	2,218,380	2,218,380	2,478,380	2,478,380	2,478,380
116,156,953	120,464,583	122,816,813	124,635,969	126,571,618	131,208,310
53,384,653	53,384,653	54,090,377	54,994,728	55,333,924	55,674,874
2,526,879	2,815,624	3,248,609	3,616,968	3,867,319	4,133,378
826,707	2,332,345	9,164,018	33,853,992	47,801,954	52,730,838
464,055	464,055	464,055	464,055	464,055	464,055
100,408,354	102,002,154	103,150,876	105,268,622	106,665,039	107,772,841
66,689,650	66,689,650	71,719,675	74,931,536	77,136,061	77,477,321
3,540,296	3,617,129	4,413,955	4,647,726	5,154,615	5,595,641
963,626	6,213,833	4,232,453	4,007,154	3,862,933	8,615,591
24,793	24,793	24,793	24,793	24,793	24,793
35,824	35,824	35,824	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 9/26/2024

65 East State 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