

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

WAREN COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Report of Independent Accountants	Under a Separate Cover
Comprehensive Annual Financial Report	Under a Separate Cover
Schedule of Federal Awards Expenditures.....	1
Notes to the Schedule of Federal Awards Expenditures	4
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	5
Report of Independent Accountants on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	7
Schedule of Findings.....	9
Schedule of Prior Audit Findings	14

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WARREN COUNTY, OHIO

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education</i>			
Nutrition Cluster			
National School Breakfast Program	05-PU-2002	10.553	9,080
National School Lunch Program	LL-P4-2002	10.555	13,202
Total Nutrition Cluster			<u>22,282</u>
<i>Total Passed Through Ohio Department of Education</i>			<u>22,282</u>
Total U.S. Department of Agriculture			<u>22,282</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grant	B-F-00-076-1	14.228	\$265,159
	B-F-99-076-1		<u>94,709</u>
Total Community Development Block Grant			359,868
<i>Total Passed Through the Ohio Department of Development</i>			<u>359,868</u>
Total U.S. Department of Housing and Urban Development			<u>359,868</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pubic Safety Partnership and Community Policing Grants	2000SHWX0700	16.710	81,910
<i>Passed Through Ohio Attorney General's Office</i>			
Crime Victim Assistance	2002VAGENE032	16.575	15,461
	2001VAGENE032		<u>55,636</u>
Total Crime Victim Assistance			71,097
<i>Total Passed Through Ohio Attorney General's Office</i>			<u>71,097</u>
<i>Passed Through Ohio Office of Criminal Justice Services</i>			
Byrne Formula Grant	2000-DG-A01-7154	16.579	115,928
	2000-DG-C01-7136		<u>20,109</u>
Total Byrne Formula Grant			136,037
<i>Total Passed Through Ohio Office of Criminal Justice Services</i>			<u>136,037</u>
Total U.S. Department of Justice			<u>289,044</u>

WARREN COUNTY, OHIO

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Workforce Investment Act	N/A	17.255	778,190
<i>Total Passed Through Ohio Department of Job and Family Services</i>			778,190
Total U.S. Department of Labor			778,190
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Public Transportation for Nonurbanized Areas	RPT-4083-017-002	20.509	274,640
<i>Total Passed Through Ohio Department of Transportation</i>			274,640
<i>Passed Through Ohio Department of Public Safety</i>			
State and Community Highway Safety	2001-STP-6/3	20.600	56,500
<i>Total Passed Through Ohio Department of Public Safety</i>			56,500
Total U.S. Department of Transportation			331,140
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT ASSISTANCE</u>			
<i>Passed Through Ohio Department of Public Safety</i>			
Emergency Management Performance Grant	J732	83.552	11,924
	J236		32,929
Total Emergency Performance Grant			44,853
<i>Total Passed Through Ohio Department of Public Safety</i>			44,853
Total U.S. Department of Federal Emergency Management Assistance			44,853
<u>U.S. DEPARTMENT OF EDUCATION</u>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grants to States	6B-SF-02P	84.027	29,094
	6B-SF-01P		43,041
Total Special Education Grants to States			72,135

WARREN COUNTY, OHIO

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
Special Education - Preschool Grant	PG-S1-2002P	84.173	5,744
	PG-S1-2001P		<u>18,258</u>
Total Special Education - Preschool Grant			24,002
Total Special Education Cluster			<u>96,137</u>
Innovative Education Program (ESEA Title VI)	C2-S1-2000	84.298	3,908
<i>Total Passed Through Ohio Department of Education</i>			<u>100,045</u>
Total U.S. Department of Education			<u>100,045</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed Through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	2002	93.556	1,643
	2001		<u>15,790</u>
Total Promoting Safe and Stable Families			17,433
Child Welfare Services: State Grants	N/A	93.645	63,854
Independent Living	2002	93.674	7,245
	2001		<u>9,196</u>
			16,441
<i>Total Passed Through Ohio Department of Job and Family Services</i>			<u>97,728</u>
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Title XX Social Service Block Grant	N/A	93.667	97,618
Title XIX Medical Assistance Program	N/A	93.778	1,569,490
<i>Total Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			<u>1,667,108</u>
Total U.S. Department of Health and Human Services			<u>1,764,836</u>
Total			<u><u>\$3,690,258</u></u>

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

WARREN COUNTY

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2001**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE C – LOAN BALANCES

The HOME Improvement Partnership Program (CFDA #14.239, ProjectB-C-98-076-2) expenditures include loans to County residents based on income eligibility. These loans were used to assist with the down payment and closing cost for first-time home buyers and the rehabilitation of private residences. Interest is not assessed on these loans. These loans are collateralized by mortgages. As of December 31, 2001, the balance of loans outstanding is \$209,018. The County will use repayments of loans to make additional loans to assist additional low and moderate income households in the County for HOME eligible activities.

NOTE D – LOAN BALANCES

The County has outstanding loans from recaptured Community Development Block Grant (CDBG) Program (CFDA #14.228) funds with an outstanding balance as of December 31, 2001 of \$37,313. These loans were made to CDBG eligible applicants. These loans were used to assist with the down payment and closing cost for first time home buyers and the rehabilitation of private residences. Interest is not assessed on the loans. These loans are collateralized by mortgages. The County will use repayments of loans to make additional loans to assist low and moderate income households in the County for CDBG eligible activities.

NOTE E – LOAN BALANCES

The total HOME Improvement Partnership Program and Community Development Block Grant Program outstanding loan balances as of December 31, 2001 is \$691,831. These loans are collateralized by mortgages.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying financial statements of Warren County, Ohio (the County), as of and for the years ended December 31, 2001, and have issued our report thereon dated June 21, 2002, in which we noted the County adopted Governmental Accounting Standards Board (GASB) Statement numbers 33 and 36. We conducted our audit in accordance with 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2001-60483-001 through 2001-60483-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2001-60483-003 and 2001-60483-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

Warren County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

Jim Petro
Auditor of State

June 21, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Compliance

We have audited the compliance of the County with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2001. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

As described in item 2001-60483-005 in the accompanying schedule of findings, the County did not comply with requirements regarding subrecipient monitoring that are applicable to its Byrne Formula Grant: ADTP Jail Grant. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2001. We also noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of the County in a separate letter dated June 21, 2002.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program. In order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is described in the accompanying schedule of findings as item 2001-60483-005.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 21, 2002, in which we noted the County adopted Governmental Accounting Standards Board (GASB) Statement numbers 33 and 36.. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Jim Petro
Auditor of State

June 21, 2002

WARREN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2001

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	CFDA #14.228: Community Development Block Grant CFDA #16.579 Byrne Formula Grant CFDA #93.778: Title XIX: Medical Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2001-60483-001

Noncompliance Citation – Collateral Statements

Ohio Rev. Code, §135.18, mandates that the Treasurer of a political subdivision must require each depository to provide as security an amount equal to the funds on deposit at all times. Such security may consist of federal deposit insurance, surety company bonds, or pledged securities.

The County did not have adequate pledged collateral statements from First National Bank. In January 2001 and in February 2001, the County had \$27,772.55 and \$9,950,040.14, respectively in deposits exceeding the FDIC and pledged collateral amounts. This condition could result in a loss of County funds if the financial institution were to fail.

We recommend the County secure collateral from the bank for the amount of public monies deposited in excess of the amount covered by federal deposit insurance.

FINDING NUMBER 2001-60483-002

Noncompliance Citation – Super Blanket Purchase Orders

Ohio Rev. Code, Section 5705.41(D)(3), provides that fiscal officers may prepare so-called “blanket” certificates not exceeding \$5,000 against any specific line item account over a period not exceeding three months or running beyond the current fiscal year. The blanket certificate may, but need not, be limited to a specific vendor.

In addition to these blanket certificates, a subdivision’s fiscal officer may also issue so-called “super blanket” certificates for amounts over \$5,000 for expenditures and contracts from a specific line item appropriation account in a specified fund over \$5,000 upon certification of the fiscal officer for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year or, in the case of counties, beyond the quarterly spending plan established by the county commissioners. More than one super blanket certificate may be outstanding at one particular time for a particular line item appropriation account.

Seventy percent of the super blanket purchase orders tested were for amounts under \$5,000. We recommend the County not issue a super blanket purchase order unless it is for an amount over \$5,000.

FINDING NUMBER 2001-60483-003

Reportable Condition and Noncompliance Citation – Certification of Purchase Orders

Ohio Rev. Code, Section 5705.41(D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision’s fiscal officer. Every contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon.

This Section also provides for two exceptions to the above requirements:

1. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
2. If the amount involved is less than \$1,000, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the Board, if such expenditure is otherwise valid.

The County did not properly certify the availability of funds for purchase commitments for thirteen percent of expenditures tested over \$1,000. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances. Effort should be made by the County to properly utilize the encumbrance method of accounting by certifying the availability funds on properly approved purchase orders. We recommend the County obtain approved purchase orders, which contain the fiscal officer’s certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

FINDING NUMBER 2001-60483-004

Reportable Condition – Production Services Unlimited

Accurate records were not maintained for all moneys received and disbursed. The following conditions were noted in the internal control process of Production Services Unlimited (PSU), the County's component unit:

- 7 Bank reconciliations were not performed during 2001.
- 7 The list of outstanding checks was not complete or accurate. It included amounts dated back to 1994. For the period 1997 through 1999, the outstanding check list only included a total amount; it did not include individual check numbers and corresponding amounts. In addition, it included amounts that cleared the bank, voided checks, and wrong amounts for the corresponding check number.
- 7 Receipt ledgers, expense ledgers, payroll ledgers and corresponding subsidiary records were not maintained properly during the audit period.
- 7 A check register was maintained for non-payroll expenses, but it did not list check numbers in numerical order.
- 7 Some receipts and expenses were posted to the check register; however, both receipts and expenses were not posted in a timely manner. Receipts and expenses were posted up to two months after the transaction date or not posted at all.
- 7 Forty-eight percent of the expenses tested did not have a purchase order and three percent of expenses tested did not have the purchase order signed. In addition, twenty-seven percent of the expenses tested did not have an invoice or other supporting documentation.
- 7 Many purchase orders were not filled out properly; they were missing information such as the date, the amount, and a signature.
- 7 Sixty percent of payroll expenditures tested did not have payroll edit sheets and thirty seven percent of payroll did not agree to edit list.
- 7 Lack of a fixed asset policy for accounting and tracking of fixed assets, disposals, and depreciation.
- 7 Twenty-five percent of personnel files did not have a federal deduction form on file.
- 7 The bank balance exceeded the FDIC amount of \$100,000 by \$4,676 at December 31, 2001.

All of these conditions exhibit a lack of control over the recording and reporting of PSU financial activity and a need for increased oversight of management and the Board. These conditions did result in inaccurate and untimely accounting records.

To ensure accountability, strengthen internal accounting controls, add a substantial measure of control to the receipt and disbursement process, as well as provide assurance that the activity is properly handled and fairly presented on PSU's ledgers and financial reports, we recommend:

- 7 PSU account for revenue and expense activities in accordance to standard accounting practices according to the 1995 Master Operating Agreement and by-laws;
- 7 Board members periodically review the records, (i.e. reconciliations, receipt reports, expense reports, etc), to determine accuracy and to verify that proper procedures were followed by the fiscal officer. These periodic reviews should be noted in the minutes and documents reviewed should be initialed by the reviewer;

**FINDING NUMBER 2001-60483-004
 (Continued)**

Reportable Condition – Production Services Unlimited

- 7 PSU maintain a complete and accurate check register with check numbers for both non-payroll and payroll expenses. In addition, PSU should maintain a receipt ledger, a non-payroll expense ledger, and a payroll expense ledger. PSU should post all entries promptly to the check register and other ledgers in chronological order, reflecting month to date and year to date totals. Also, PSU should reconcile the receipt and expense ledgers to the check register and the check register to the bank deposits on a monthly basis;
- 7 PSU properly reconcile the bank account on a monthly basis. Any variances should be immediately investigated and justified. A Board member should review and sign off on the reconciliation thereby indicating approval and ensuring timeliness of reconciliations;
- 7 PSU maintain a complete and accurate list of outstanding checks;
- 7 PSU ensure all purchase orders are filled out completely and properly before approval;
- 7 PSU approve purchase orders as outlined in the by-laws which require approval of any purchase orders under \$500 by the Director or other appropriate authority and approval of purchase orders over \$500 by the Board with two additional bids. This approval process should occur before the item or service is ordered;
- 7 PSU review of the check register monthly to verify that all voided checks, duplicate checks, and payroll checks are not included in the total;
- 7 PSU reconcile the time sheets to subsidiary payroll ledgers and a check register. A copy of the time sheet should be attached to the payroll edit sheet for approval by a supervisor;
- 7 PSU accumulate, file, and maintain all appropriate supporting documentation (requisitions, original invoices, verification of receipt of purchase and agreement to invoice, purchase order) prior to authorization for payment;
- 7 PSU develop a policy for fixed assets that includes fixed asset thresholds, depreciation estimates, estimates of useful life, and estimates of salvage value;
- 7 PSU maintain a complete file on all employees which includes signed deduction forms for federal, state, and local taxes as well as any other deductions.
- 7 PSU monitor its bank balance to ensure the amount does not exceed the FDIC amount.

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2001-60483-005
CFDA Title and Number	Byrne Formula Grant CFDA #16.579
Federal Award Number / Year	2000-DG-C01-7136
Federal Agency	United States Department of Justice
Pass-Through Agency	Ohio Office of Criminal Justice Services

**FINDING NUMBER 2001-60483-005
(Continued)**

Noncompliance and Reportable Condition – Byrne Formula Grant

OMB Circular A-133, Audits of States, Local Governments, and Non-Profit organizations, Section .400(d)(3) states a pass-through entity shall monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements and that performance goals are achieved. A pass-through entity is held accountable for federal awards administered by their sub recipients; therefore, a pass-through entity is required to monitor the subrecipients' use of federal awards through site visits, limited scope audits, or other means. A pass-through entity needs to establish an appropriate subrecipient-monitoring process to decide what, if any, additional monitoring procedures may be necessary to ensure the subrecipients' compliance.

Warren County did not adequately monitor its subrecipients' use of federal funds. The Board did not receive monitoring reports from its subrecipient which outlined actual expenditures totaling \$20,109 of the Byrne Formula Grant: ADTP Jail Grant. As a result, the Board could not ensure its subrecipient was using Byrne Formula Grant: ADTP Jail Grant funds for allowable activities, complying with the payment of the last resort, or using proper procurement procedures. In addition, the County was not able to practice good cash management, determine that earmarking requirements were met, determine all funds were spent within the allowable period, or show that funding requests were supported by actual expenditures.

We recommend that Warren County establish internal control procedures over compliance and subrecipient monitoring procedures, such as:

- Including a list of specific activities which will be provided with Byrne Formula Grant : ADTP Jail Grant funds in the agreement between the County and its subrecipient
- Obtaining yearly reports outlining Byrne Formula Grant: ADTP Jail Grant receipts and expenditures in order to ensure the subrecipient is meeting the compliance requirements for activities allowed or unallowed, earmarking, and procurement, suspension and debarment. Reports specifically outlining grant receipts and expenditures will also aid the County in practicing good cash management, determining all funds are spent within the period of availability and showing that funding requests were supported by actual expenditures.
- Maintaining documentation to show the subrecipient is meeting compliance requirements and the County is performing monitoring procedures of the Byrne Formula Grant: ADTP Jail Grant.

WARREN COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2000-60483-001	Inadequate control over insurance claims processing.	Yes	Corrected.
2000-60483-002	Production Services Unlimited internal control procedures.	No	Not corrected, reissued as finding 2001-60483-003.

WARREN COUNTY
OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2001

WARREN COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2001

Prepared by:
Nick Nelson
County Auditor

TABLE OF CONTENTS

WARREN COUNTY, OHIO

I

INTRODUCTORY SECTION

A	Letter of Transmittal	v
B	Elected Officials	xxiii
C	Organizational Chart	xxiv
D	Certificate of Achievement	xxv

II

FINANCIAL SECTION

A	REPORT OF INDEPENDENT ACCOUNTANTS	1
B	GENERAL PURPOSE FINANCIAL STATEMENTS	
	Combined Balance Sheet as of December 31, 2001 All Fund Types, Account Groups and Discretely Presented Component Unit	4
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances for the Year Ended December 31, 2001 All Governmental Fund Types and Expendable Trust Fund	8
	Combined Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Non-GAAP Budgetary Basis) for the Year Ended December 31, 2001 All Governmental Fund Types	10
	Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance for the Year Ended December 31, 2001 All Proprietary Fund Types, Similar Trust Fund and Discretely Presented Component Unit	13
	Combined Statement of Cash Flows for the Year Ended December 31, 2001 All Proprietary Fund Types, Nonexpendable Trust Fund and Discretely Presented Component Unit	14
	Notes to the General Purpose Financial Statements for the Year Ended December 31, 2001	16

C	COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES	
	General Fund	
	Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis)	55
	Special Revenue Funds	
	Combining Balance Sheet	64
	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	70
	Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
	Motor Vehicle and Gasoline Tax Fund	76
	Human Services Fund	77
	Board of Mental Retardation Fund	78
	Dog and Kennel Fund	79
	Permissive Tax Fund	80
	Domestic Shelter Fund	81
	Real Estate Assessment Fund	82
	Children's Services Board Fund	83
	Crime Victim Grant Fund	84
	Youth Services Subsidy Fund	85
	Delinquent Real Estate Tax and Assessment Fund	86
	Certificate of Title Administration Fund	87
	County Court Probation Department Fund	88
	Warren County Solid Waste District Fund	89
	Workforce Investment Act Fund	90
	Job Training Partnership Act Fund	91
	Pass Through Grants Fund	92
	Child Support Enforcement Fund	93
	Emergency Management Fund	94
	Community Development Fund	95
	Sheriff Grants Fund	96
	Indigent Guardianship Fund	97
	Indigent Driver Fund	98
	Drug Law Enforcement Fund	99
	Law Enforcement Fund	100
	Court Computerization Fund	101
	County Court Special Projects Fund	102
	Treatment Alternative to Street Crime (TASC) Grant Fund	103
	Hazardous Materials Emergency Fund	104
	Enforcement and Education Fund	105
	Rehabilitation Grants Fund	106
	County Transit Fund	107

Debt Service Funds	
Combining Balance Sheet	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	110
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
East Street Building Fund	112
Court Building Construction Fund	113
Special Assessment Fund	114
Tax Increment Financing Fund	115
State Ohio Public Works Commission (OPWC) Loan Fund	116
Capital Projects Funds	
Combining Balance Sheet	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	120
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis):	
County Road Projects Fund	122
Water Extension Projects Fund	123
Sewer Extension Projects Fund	124
County Construction Projects Fund	125
Airport Construction Fund	126
Enterprise Funds	
Combining Balance Sheet	128
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	129
Combining Statement of Cash Flows	130
Internal Service Funds	
Combining Balance Sheet	134
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	136
Combining Statement of Cash Flows	138

Fiduciary Funds	
Combining Balance Sheet	143
Combining Statement of Changes in Assets and Liabilities - Agency Funds	144
General Fixed Assets Account Group	
Schedule of General Fixed Assets by Source	160
Schedule of General Fixed Assets by Category	161
Schedule of Changes in General Fixed Assets by Function and Activity	162

III

STATISTICAL SECTION

General Governmental Expenditures by Function - Last Ten Years	163
General Governmental Revenues by Source - Last Ten Years	164
Property Tax Levies and Collections - Last Ten Years	165
Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years	166
Property Tax Rates of all Direct and Overlapping Governments - Last Ten Years	167
Special Assessment Levies and Collections - Last Ten Years	170
Computation of Legal Debt Margin	171
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Years	172
Ratio of Annual Debt Service for General Bonded Debt to Total General Governmental Expenditures - Last Ten Years	173
Computation of Direct and Overlapping General Obligation Debt	174
Revenue Bond Coverage - Water - Last Ten Years	175
Revenue Bond Coverage - Sewer - Last Ten Years	176
Demographic Statistics	177
Property Value, Construction and Bank Deposits - Last Ten Years	178
Principal Taxpayers (Property Tax)	179
Miscellaneous Statistics	180

INTRODUCTORY SECTION

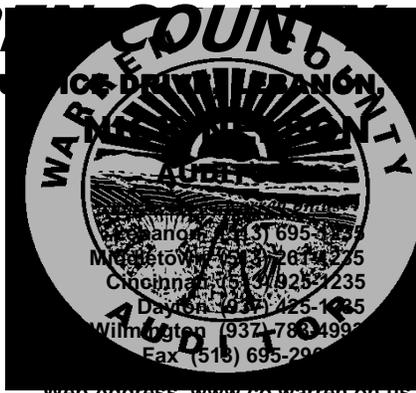
WARREN COUNTY AUDITOR

406 JUDICIAL DRIVE, CANTON, OHIO 45036

BILL SCHREINER
Chief Deputy Auditor
bill@co.warren.oh.us
513-695-2610

Real Estate
Elaine Saltgaver
Donna Elam
Jackie Frommling
Nancy Hoon
Nancy Isbell
Barb Siders
CAUV
Jim Bove

Personal Property
Ann Spencer
Amy Simons
Licensing
Beverly Wooley
Frances Roflow



Web Address www.co.warren.oh.us

ROBYN CRISENBERY
Director of Financial Operations
robyn@co.warren.oh.us
513-695-1219

Local Government
Debbie Young
Estate Tax
Belinda Hatfield
Weights and Measures
Bud Bradley
Dick Davison

Accounting/Payroll
FAX# (513) 695-2606
Pat Hancock
Brenda Quillen
Janice Reeves
Mary Sturgis
Patti Taulbee
Susan Secrist

June 21, 2002

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2001. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

While there is no legal requirement for the preparation of this report, it 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 Report:

This Comprehensive Annual Financial Report (CAFR) is designed to assist and guide the reader in understanding its contents. The report is comprised of the following three major sections:

1. *The Introductory Section* includes this letter of transmittal which presents the County's organization, operational structure and accomplishments; an organizational chart; and a list of elected officials.
2. *The Financial Section* contains the County's General Purpose Financial Statements and explanatory notes thereto; the combining and individual fund and account group financial statements and schedules; and the Report of the Independent Accountants.
3. *The Statistical Section* presents social, economic, and historical data in a multi-year format which can be used to identify financial trends and data relative to the fiscal capacity of the County.

The Reporting Entity:

The accompanying general purpose financial statements comply with the provisions of the Governmental Accounting Standards Board (the "GASB") Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component unit) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of the component unit's board and either, (1) the County's ability to impose its will over the component unit, or (2) the possibility that the component unit will provide financial benefit to, or impose a financial burden on, the County. Therefore, the reporting entity of the County includes the following services: police protection, water and sanitation services, the construction and maintenance of highways, streets and infrastructure, public assistance, health assistance, civil and criminal justice systems, and other general administrative support services. Production Services Unlimited, an adult workshop, has been included as a discretely presented component unit of the County due to its significant relationship with the County.

Certain organizations share some degree of name similarity with Warren County, however, they constitute separate and distinct entities, not only from the County, but also from each other. The County is not financially accountable for these entities. Because of their independent nature, none of the following organizations' financial statements are included in this report:

- Warren County Board of Education
- Warren County Agricultural Extension Office
- Warren County Metropolitan Housing Authority

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

County Organization and Services:

Warren County, Ohio was established by an act of the first General Assembly of Ohio on May 1, 1803. The County was named in honor of General Joseph Warren, a patriot who died in the Battle of Bunker Hill during the Revolutionary War. Six months after the establishment of the County, Lebanon became the County Seat.

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. Its 408 square mile area serves a residential population estimated at 158,383 (2000 U.S. Bureau of Census) and is classified as the 14th most populated county in the state. The County includes 11 townships, 11 villages and 6 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies. As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by state law, Secretary of the County Board of Revision and the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

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

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

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 and a wastewater collection and treatment system which are accounted for as enterprise funds.

The Reporting Standards:

The County's accounts are organized as funds and account groups. Each fund and account group is a separate accounting entity with its own self-balancing set of accounts, assets, liabilities and fund equity. Following are the titles of these funds and account groups with a brief description.

Governmental Funds:

The *General Fund* is the general operating fund of the County. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

The Special Revenue Funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The uses and limitations of each special revenue fund are specified by local legislation or state or federal statutes.

The Debt Service Funds are used to account for the accumulation of resources used for, and the payment of, general long-term principal, interest and related costs.

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

Proprietary Funds:

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Internal Service Funds are used to account for the financing of goods or services by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis.

Fiduciary Funds:

Fiduciary funds include Trust and Agency Funds. Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

General Fixed Assets Account Group:

Fixed assets of the County, other than those accounted for in the proprietary funds, are accounted for in the General Fixed Assets Account Group. General fixed assets reported at \$69,330,723 exclude the County's infrastructure. Infrastructure fixed assets are further explained in Note 1 of the general purpose financial statements.

General Long-Term Obligations Account Group:

All long-term liabilities of the County, except those accounted for in the proprietary funds, are accounted for in this account group. These obligations include bonds payable of \$21,434,000, loans payable of \$6,505,463, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$3,659,086, and amounts due on capitalized leases of \$57,226. These obligations are further explained in Notes 1, 11, 13, and 14.

Basis of Accounting:

Except for that used for budgetary purposes, the basis of accounting used by the County are in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and are consistent with GASB Codified Section 1600, "Basis of Accounting." All governmental and

expendable trust funds are accounted for using a current financial resources (current assets and current liabilities) measurement focus. The modified accrual basis of accounting is utilized for the governmental, expendable trust and agency funds. Revenues are recognized when they are susceptible to accrual; both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due.

The measurement focus for the County's proprietary funds and nonexpendable trust fund is on the flow of economic resources (all assets and all liabilities). The accrual basis of accounting is utilized which recognizes revenues when earned and expenses when incurred.

The County's basis of accounting for budgetary purposes differs from generally accepted accounting principles in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available) and encumbrances are recorded as expenditures rather than as reservations of fund balances. A reconciliation of the results of these two methods appears in Note 1. During 2001 the County implemented GASB Statement Nos. 33 and 36, all other accounting policies were applied consistently with those of 2000.

Economic Outlook

Warren County's location in the southwestern part of Ohio ranks it as one of the top growth areas in the country. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along Interstate 71's northeast corridor in the City of Mason and Deerfield Township, has contributed to Warren County's economic development. At the same time, Greater Dayton's expansion south has prompted strong growth along Interstate 75 in Franklin and Clearcreek Townships and particularly in Springboro. Many of the businesses constituting this development in the area are high technology, research and development, and service related industries. A summary of Warren County's growth is demonstrated in the following table:

Year	Number of County Building Permits Issued	Projected Cost
1992	1,394	\$121,265,578
1993	1,332	153,780,880
1994	1,533	178,798,323
1995	1,527	174,742,338
1996	1,542	153,790,226
1997	1,919	196,852,435
1998	2,220	222,905,827
1999	2,356	232,267,756
2000	2,204	210,864,401
2001	2,446	253,755,166

Source: Warren County Building Inspection Department

Warren County continues to experience positive growth and employment opportunities. The County employment rate has been better than both the state and national rate since 1990. The County currently has a 3.4% unemployment rate as compared to a 5.4% national rate for 2001 and a state-wide annual rate of 4.5%.

During 2001 new construction assessed values saw a 72% increase in the industrial category and an 18% increase in the commercial category. The residential category of new construction assessed values declined by 5% as shown in the following table:

Warren County New Construction Assessed Values				
Tax Year	Residential	Industrial	Commercial	Total
1992	\$35,140,660	\$1,293,850	\$8,925,530	\$45,360,040
1993	50,105,940	2,672,550	7,175,630	59,954,120
1994	65,475,890	1,011,600	6,830,100	73,317,590
1995	69,595,830	922,190	12,227,360	82,745,380
1996	69,591,850	4,843,680	17,950,590	92,386,120
1997	88,417,830	2,778,620	22,863,520	114,059,970
1998	109,634,700	1,414,640	15,925,340	126,974,680
1999	131,663,210	1,956,840	14,448,820	148,068,870
2000	164,996,060	1,788,100	15,204,600	181,988,760
2001	156,540,920	3,086,230	18,040,820	177,667,970

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

Source: Warren County Auditor's Office

While new construction is having a positive impact in the county, it also presents significant challenges for the government. Warren County will continue to respond to these challenges in a positive and progressive manner.

Tourism is one of Warren County's largest industries, with such attractions as Paramount's Kings Island Amusement Park (known as the Midwest's largest theme park), The Golf Center (home of the Kroger Senior PGA Classics and the Great American Insurance ATP Championship), and the Beach Waterpark all near Mason.

Waynesville, located in the northwest part of the County has been recognized by USA Today as "The Antique Capital of the Midwest". Caesar Creek State Park is also located near Waynesville. The park consists of 7,940 acres of beautiful terrain and a 2,830 acre lake with 5 boat ramps. The park offers an abundance of trails for horseback riding, mountain biking, and hiking. The park also includes a campground with 287 campsites and a 1400' beach.

Lebanon is the home to The Golden Lamb, Ohio's oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and ten Presidents of the United States. Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year.

Warren County hosts numerous communities that offer an abundance of restaurants, shopping, scenic train rides, and several annual festivals including the Applefest, Sauerkraut Festival, Wine Festival, Heritage Festival and Renaissance Festival. There are bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries offering a variety of canoe trips on the river. There are also several museums depicting the rich history in Shaker and Quaker heritages.

As the economic strength in Ohio and nationally continues to grow, the prospects for 2001 and beyond look promising. Warren County's proximity to the metro area has been a key factor in the population growth that has been experienced in the last two decades. The County will continue to provide the greater metropolitan area with an environment that offers the pleasures of small town and/or country living within minutes of a large urban community.

Warren County's General Fund year-end balance has shown healthy improvements over the last ten years in spite of increased expenditures and greater demands for services. Because of conservative revenue estimates from the County Budget Commission and conservative appropriations monitoring by the County Commissioners, the County's financial condition should continue to be strong into the foreseeable future. The \$19,182,006 unreserved and undesignated General Fund balance at December 31, 2001, represents approximately 52% of General Fund expenditures and other uses.

The County's 1% sales tax revenues had an increase of 7.9% generating \$20,075,961. Sales tax revenues over the last nine years have continued to show healthy increases with the highest increase in 1994 at 22.5% and the lowest in 1999 at 6.9%. This growth in sales tax revenues has allowed the County to gradually phase out the County's share of property taxes. The County's inside millage entitlement is 2.57 mills per 1000 dollars of tax value. In 1997, The County reduced their levy to 1.00 mills per 1000. In 1999, we further reduced to .75 mills, and in 2000, the County levied zero mills for property taxes. This action saved Warren County taxpayers over \$9.4 million in 2001 alone, and is expected to save the taxpayers over \$9.9 million in 2002. This action demonstrates the County's responsible attitude towards citizens.

Major Initiatives and Future Outlook

Major initiatives in the county during 2001 focused on infrastructure, county buildings and confronting the issues that came to the forefront as a result of Sept. 11, 2001.

The Warren County Engineer's Office resurfaced a total of 19.20 miles of roadway during 2001 at a cost of \$855,814. Seven bridges and large culverts were replaced at a cost of \$709,100. With a grant from the County Engineer's Association and the Governor's Office, \$172,643 was spent to re-stripe 104.88 miles of roadway.

In 2000, the County Commissioners agreed to fund the reconstruction of fourteen hazardous intersections. To date, six of those intersections have been completed at a cost \$1,806,916. Five additional intersections are slated to be completed in 2002 and the remaining three intersections in 2003.

The new County Administration Building, with the exception of some landscaping and additional sidewalks, came to a welcomed completion in 2001 at a cost of \$14,370,322. The project was funded with cash on hand and took four years to finish once the initial planning began. The 110,000 square foot building now houses sixteen county departments.

In addition to the new County Administration Building, extensive remodeling continued in the Common Pleas Courts Building. The project included the addition of a 400 square foot lobby and common area and the renovation of the 10,620 square foot basement. This renovation allowed the Child Support Enforcement Agency and Law Library to relocate to the lower level. The first floor of the building was then renovated which allowed Domestic Relations to gain two additional hearing rooms, a magistrate's

office, a conference room and an attorney's lounge. The Civil and Criminal Courts gained space for two courtrooms, two jury rooms, three office areas and a Judge's Chambers. The Prosecutor's Office gained additional office and storage space. As of Dec. 31, 2001 construction costs totaled \$3,114,074 and are expected to be completed in 2002.

Warren County Emergency Service's immediate response to the tragedy on September 11, 2001 was to gather essential officials within the County government body and go over a few precautionary measures. Their main objective was to ensure that our government operations would continue, uninterrupted, should something happen locally. The next step was to evaluate Warren County's Hazmat unit to determine if any specialized equipment needed to be acquired. Prior to September 11th, they were in the process of working with Federal and State agencies to secure grants to identify and purchase equipment specific to terrorism events, however, this process was going to take longer than was reasonably safe. The department identified several types of specialized equipment that was needed. The uncertainty of the time made these items a priority and the County Commissioners immediately approved the purchase of the specialized equipment at a cost of \$190,000. They also approved the purchases of chemical and biological masks; something many of us never dreamed would become standard equipment for our emergency responders.

Even though there was a scramble to secure specialized equipment, Emergency Services was 98% prepared to respond to a terrorism event prior to Sept. 11th. Several years prior, the County Commissioners made a commitment to funding and operating the Warren County Hazardous Materials Response Team. This meant the acquisition of vehicles, Hazmat operations equipment and hiring a full time Coordinator. This commitment by the Commissioners has placed Warren County ahead of many other counties in Ohio. Warren County's Hazmat Department has state of the art equipment, a group of 20+ Hazmat technicians and a couple of chemists along with the coordinator to comprise the response team. The expertise of this elite group is such that any situation can be sorted out and dealt with in a professional manner. They work and train constantly with local fire and law enforcement agencies, to hone the skills necessary to avert disaster.

In early October, a new threat of Anthrax appeared at a major employer in Warren County. It wasn't long before our Response Team was being called out to investigate the facility. Mailroom employees had discovered an envelope, leaking a powder, mailed from a foreign country, and having no return address. This happened within one week of the Florida Publishing Company employee death. The Hazmat team responded, and put their skills and training to work as they removed the substance from the building. The substance was transported to the Ohio Department of Health laboratory in Columbus and was found to be benign. Since the attack on the United States of America, Hazmat has responded to over 140 anthrax calls, several suspicious packages and barrels, and fielded hundreds of calls on many related issues.

Departmental Focus

The Warren County Records Center & Archives was established in September of 1998 under the administration of the Warren County Recorder, Beth Deckard, and under the direction of the County Records Manager & Archivist, Pamela Spetter. The Microfilm Department, formerly part of the Recorder's Office, became a division of the Records Center in that year. The Warren County records management program strives to increase the county's efficiency by reducing paperwork volume, by meeting legal requirements for the disposition of information, by maintaining the county's recorded history, and by making information available at a reduced cost.

On June 22, 2001, The Edna L. Bowyer Records Center and Archives of Warren County was dedicated in honor of the former Warren County Recorder, who served from 1965-1984. Housed in the County Administration Building, the new facility has a storage capacity of over 20,000 cubic feet by means of a high-density, mobile shelving system. The Records Center accepts for long-term storage inactive records, or records that do not require frequent reference, and that have retention requirements beyond five years, including the oldest books and manuscripts from Warren County's inception in 1803. The Reading Room offers patrons an opportunity to research many county records and archival materials in hard copy, electronic, and microfilm forms. Records of genealogical interest stored at the Archives include births, deaths, marriages, wills, and estates, and constitute the bulk of requests for information received by the Records Center from all over the country.

The Records Center & Archives is governed by the Warren County Records Commission, comprised of the President of the Board of Commissioners as Chair, the Recorder as Chief Administrator, the Prosecuting Attorney, the Auditor, and the Clerk of the Court of Common Pleas. The Commission is charged with the responsibility to provide rules for the retention and disposition of records of the county, and to review applications for records disposal and schedules of records retention submitted by county offices. The Records Commission approves all policies and regulations associated with the operation of the Records Center & Archives.

The county's microfilm program is governed by the Warren County Microfilm Board, which consists of the Recorder as Chief Administrator/Secretary, the Treasurer, the Auditor, the Clerk of the Court of Common Pleas, and a member of the Board of Commissioners, chosen by the Commissioners. The Microfilm Board approves county office requests for microfilm-related equipment and services. The Board also monitors the status of offsite, environmentally-controlled storage of vital county records on microfilm, which provides for the availability of information in an emergency situation. The Board recently approved the acquisition of a digital imaging system at the Microfilm Department for the production of electronic and microfilm media to facilitate the availability of information throughout the agency.

The County Records Manager & Archivist advocates sound records management practices to county departments and agencies based on state and federal laws and recommendations. Through consultations with elected officials, department heads, and staff, the Records Manager & Archivist designs schedules of records retention and disposition, and facilitates the procurement of new records management technologies to meet the current organizational needs of each department. For records that have met their retention period requirements, recycling of public records, and onsite shredding of confidential records are overseen by the Records Manager & Archivist. In an effort to standardize records storage throughout the agency, the Records Center & Archives warehouses records storage boxes available to all county departments. An inventory tracking software application provides the location of every box and file accessioned into the Records Center & Archives holdings. A Records Center Specialist, who reports to the Records Manager & Archivist, is charged with responding to requests for information and with assisting patrons of the Reading Room. The Records Center Specialist aids in the department's archival preservation efforts by processing the Common Pleas Court's earliest manuscript collection, an effort which includes careful handling, cleaning, and re-formatting of court records dating from 1803 for proper storage and retrieval.

A Microfilm Supervisor, who reports regularly to the Records Manager & Archivist, organizes the workflow and production of the county microfilm program. Two Microfilm Specialists operate 16mm and 35mm planetary cameras to capture information on microfilm roll and microfiche jacket formats. A Microfilm Technician, who reviews all microfilm to ensure that it meets American National Standards Institute regulations for the legal reproduction of a record, operates the department's new digital imaging system. Through the team effort of micrographics professionals on staff and the incorporation of digital technology, the Microfilm Department has dramatically increased its productivity, which allows for the expansion of the department's services throughout the county agency. In 1998, the Microfilm Department filmed 321,300 documents. In 2001 the department filmed and digitally scanned 731,375 documents, a 128% increase since the Microfilm Department became a subdivision of the Records Center & Archives.

Financial Information

Internal Control, Budgetary Control and the Accounting System:

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

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

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

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

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

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

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

Budgetary control is maintained at the object level for each department or organizational unit by function (public safety, public works, health, human services, conservation / recreation, general government, debt service and capital outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

- * Personal Services
- * Contractual Services
- * Other Financing Uses
- * Transfers
- * Materials and Supplies
- * Capital Outlay
- * Debt Service:
 - Principal
 - Interest

Lower levels within each object are accounted for and reported internally. Such lower levels are referred to as line items of expenditure. Estimated amounts must be encumbered prior to final approval of purchase orders or other contracts to vendors. Unencumbered appropriations return (lapse) to the unappropriated balances in the individual funds at the end of each fiscal year, which coincides with the calendar year.

The Board of County Commissioners must authorize appropriations, both original and supplemental. Supplemental appropriations occurred numerous times during the year. The original General Fund appropriation for 2001 was \$45,083,532, with additional appropriations from carryover encumbrances of \$1,904,101. During 2001, General Fund total appropriations were impacted by both supplemental appropriations and appropriation decreases. The final General Fund appropriation was \$46,847,085, a decrease of \$140,548. Special Revenue Funds appropriations increased by \$3,118,907 from initial appropriations of \$47,090,161 and carryover encumbrances of \$4,380,493 to year end appropriations of \$54,589,561. Debt service funds original appropriations were \$2,390,636 with no carryover encumbrances. Appropriation increases in Debt Service funds totaled \$134,878 during 2001. An increase of \$6,517,771 was the net result of various supplemental appropriations and appropriation decreases throughout the year for capital project funds, which initially included appropriations of \$15,127,780 and carryover encumbrances of \$6,299,114, and ended with final appropriations of \$27,944,665.

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund (or account group) 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 for all governmental, expendable trust, and agency funds are converted to the modified accrual basis, whereby revenues are recognized

when measurable and available within the business cycle (60 days after year end), and expenditures are recognized when the related fund liability is incurred. The accounting records for the proprietary funds and non-expendable trust fund are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized when goods and services are received.

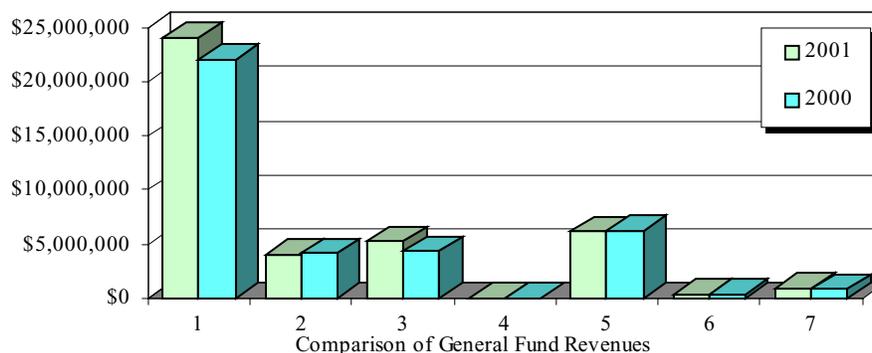
The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must 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 for the various funds and account groups utilized by Warren County are fully described in Note 1.

General Governmental Functions:

The following schedule presents a summary of General Fund revenues and the percentage of each source to total revenues for the fiscal year ended December 31, 2001, and the amount of increases and decreases in relation to 2000 revenues.

Revenues	2001 Total	Percent of Total	2000 Total	Increase (Decrease) over/under 2000
General Fund:				
1 Taxes	\$24,010,730	58.88%	\$22,081,562	\$1,929,168
2 Intergovernmental	4,077,568	10.00%	4,164,113	(86,545)
3 Charges for Services	5,228,127	12.82%	4,332,517	895,610
4 Licenses and Permits	15,942	0.04%	19,325	(3,383)
5 Investment Earnings	6,161,549	15.11%	6,318,845	(157,296)
6 Fines and Forfeitures	391,179	0.96%	383,510	7,669
7 All Other Revenues	893,332	2.19%	843,666	49,666
	\$40,778,427	100.00%	\$38,143,538	\$2,634,889



General Fund revenues and other financing sources totaled \$40,792,552 in 2001. The three largest individual sources to the General Fund, accounting for over 87% of this total, were as follows:

Taxes:	
Sales and Use Taxes	\$10,039,683
Additional 1/2% Sales Tax	10,036,278
Property Transfer Tax	3,907,713
All Other Taxes	27,056
Charges for Services:	
Private Sector Receipts	3,361,411
Intergovernmental Receipts	1,866,716
Investment Income	6,161,549
Total	<u>\$35,400,406</u>

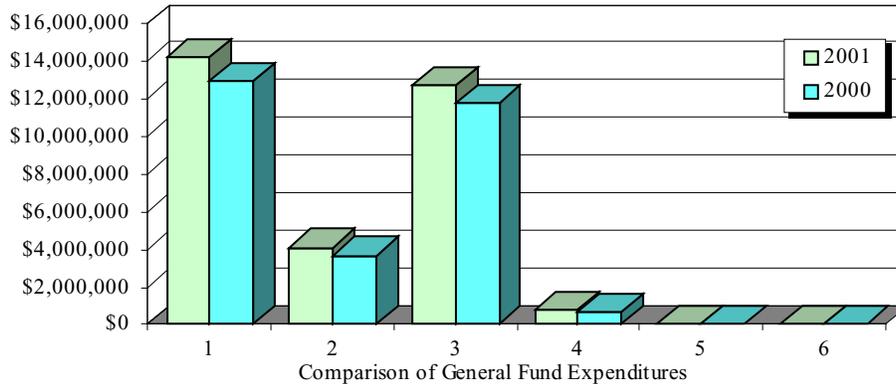
In 2001, overall tax revenue generated \$24,010,730, which is an increase of 8.7% from 2000. Each tax category generated additional dollars. The County's Sales and Use Tax was up 7.84% from 2000 generating an additional \$730,051. The additional 0.5% sales tax was up 7.92% generating an additional \$736,605. Property Transfer Taxes were up by 12.54% generating an additional \$435,456.

Investment Earnings generated \$6,161,549 realizing a 2.5% decrease when compared to 2000. The average weighted yield for investments decreased from 6.29% in 2000 to 5.62% in 2001, resulting in lower investment earnings for the county.

Charges for Services remained as the third largest revenue source for the General Fund. This category generated the largest percentage increase at 20.67%. Charges for Services is comprised of both private sector and intergovernmental receipts. Private Sector receipts were up 35.8%, or \$885,896, in 2001 primarily due to the lowering of interest rates by the federal government. Lower interest rates generated a surge in property refinancing and this resulted in the considerable increase of recording fees in the Private Sector category. Intergovernmental receipts in the Charges for Services category remained fairly steady, generating an additional \$9,714 or .5% over 2000.

The following schedule presents a summary of General Fund expenditures for the fiscal year ended December 31, 2001, the percentages of total expenditures for the current year and increases and decreases in relation to 2000 expenditures.

Expenditures	2001 Total	Percent of Total	2000 Total	Increase (Decrease) over/under 2000
General Fund:				
1 Legislative & Executive	\$14,166,324	44.55%	\$12,912,759	\$1,253,565
2 Judicial	4,087,510	12.86%	3,679,219	408,291
3 Public Safety	12,730,411	40.04%	11,777,218	953,193
4 Human Services	790,400	2.49%	653,761	136,639
5 Principal Retirement	12,435	0.04%	10,668	1,767
6 Interest and Fiscal Charges	4,773	0.02%	3,938	835
	<u>\$31,791,853</u>	<u>100.00%</u>	<u>\$29,037,563</u>	<u>\$2,754,290</u>



In 2001 General Fund Expenditures increased overall by 9.5% or \$2,754,290. Personal Services of the General Fund increased by 11.9% over 2000. Contributing to this increase was a 13.5% rise in health insurance costs. Workers Compensation expenditures more than doubled due to lack of the previous year's 75% premium reduction. The PERS rate rollback was also discontinued which increased the 2001 expenditures by 9.3%. Employee training was up 61%. Salaries overall were up 9.2% due to the hiring of additional staff, increases in staff work hours and pay increases.

Other Operating Charges increased by 19.9% predominantly due to the County Commissioners financial support provided to the Drug Task Force, Soil and Water Conservation, Senior Services, and the Airport Authority. New commitments in 2001 included the Drug Task Force receiving \$98,517 and the Senior Services receiving \$266,847.

Materials and Supplies expenses reflected an increase of 24.5%. Postage expense was the major contributor to the increase. Postage was up by \$102,812, however this is not a true increase. With the new county administration mailroom the processing of mail was consolidated. Many additional departments now utilize one postage machine. Departments are billed for their portion and the general fund is reimbursed. The true increases to this category were a 12% increase in vehicle repairs, an 8% increase for gas and oil and a 27% increase in office supplies due to the needs created by the move to the new building.

Capital Outlay expenditures overall were up by 17%. Most general fund departments in 2001 were either a part of the move to the new County Administration Building, part of the renovation of the Common Pleas Courts Building or part of the Jail Renovations/Upgrade. These changes created needs for additional office equipment which resulted in an increase in expenditures for capital outlay.

Highlights - Governmental Fund Operations:

- General Fund Balance

General Fund revenues and other sources exceeded expenditures and other uses by \$3,984,456 on a GAAP basis. General Fund revenues and other sources had an overall increase of 6.9% over the previous year. General Fund expenditures and other uses had an overall increase of 6%. The restated fund balance of \$17,184,406 at the beginning of the year increased to \$21,169,113 at year end.

- Special Revenue Funds

Special revenue funds are used primarily to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes. Some of the specific revenue sources include voter approved property tax levies, grants, fines, child support payments, landfill fees, and court fines.

Revenue and other financing sources for the special revenue funds totaled \$38,883,968. The Intergovernmental Revenues account for 56.8% of this total, generating \$22,075,717. The three largest contributors to intergovernmental revenue are the Motor Vehicle and Gas Tax Fund, the Human Services Fund and the Mental Retardation Fund. The Motor Vehicle and Gas Tax Fund generated \$4,503,264 and is primarily a result of license and gas tax revenues from the State of Ohio. The Human Services Intergovernmental Revenue generated \$5,573,364 and the Board of Mental Retardation Fund received \$4,637,397 in Intergovernmental Revenue that is mainly from state and federal allocations.

- Debt Service Funds

The debt service funds account for the accumulation of resources for, and payment of, interest and principal on long-term obligations.

The major source of revenue and other financing sources to the Debt Service Fund are special assessment levies. The County has never defaulted on debt obligations.

The debt service funds had fund balances totaling \$2,004,455 at December 31, 2001, available to pay future principal and interest obligations. The fund balance increased by \$306,352 during 2001.

- Capital Projects Funds

In terms of the capital projects funds, the major highlights in 2001 were as follows:

- ◆ New County Administration Building
- ◆ Otterbein Homes Water
- ◆ Hunter-Dicks Creek Sewer
- ◆ Common Pleas Courts Building - Upgrade

The fund balance in the capital projects funds decreased by \$6,870,441.

Highlights - Proprietary Funds

- Enterprise Funds

The enterprise funds operated by the County include the Water and Sewer Funds. In 2001 operating revenues and nonoperating revenues for the County enterprise funds totaled \$28,826,119. In 2000 operating and nonoperating revenues totaled \$12,049,798. This large increase is a result of the county implementing the GASB 33 Statement. Prior to implementing this statement tap-in fees in excess of costs and private development capital improvements were reported as contributed capital on the balance sheet, whereas, now they are reported as other nonoperating revenues. The Water and Sewer funds collected \$4,589,704 and \$4,020,712 respectively for total tap-in fees during 2001. This is a 28% increase for the water tap fees and a 15.8% increase in sewer tap fees from the previous year.

- Internal Service Funds

The internal service funds operated by Warren County include: Vehicle Maintenance, Sheriff, Communications Rotary, Health Insurance, MRDD Health Insurance and Gasoline funds. These funds provide services to County departments and other County entities. Charges are billed as services are used.

Highlights - Fiduciary Funds

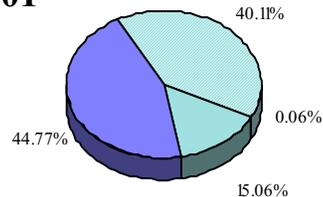
At December 31, 2001, assets held in fiduciary funds totaled \$147,966,888. Liabilities related to agency funds amounted to \$147,590,043.

Cash Management

The County pools its cash to simplify cash management. All idle monies are invested, with the earnings being paid into the Undivided Interest Agency Fund and then allocated to the General Fund and other qualifying funds as prescribed by Ohio law. The County invests in certificates of deposit which vary in length from one to 90 days. The County Treasurer makes such commitments of County resources only with federally insured financial institutions. Interest earnings for the governmental funds of the County (primary government) in 2001 totaled \$6,255,856.

<u>Cash Resources</u>	<u>2001</u>	<u>%</u>
Cash and Cash Equivalents	\$44,839,984	44.77
Government Securities	40,163,938	40.11
Money Market Mutal Fund	64,144	0.06
STAR Ohio	15,078,622	15.06
	<u>\$100,146,688</u>	<u>100.00</u>

2001



Risk Management

Warren County is self-insured for employee health care benefits utilizing a \$200 annual per person deductible (\$400 per family) and an additional 80/20% co-pay for non-network providers (\$600 per person with a \$1,200 per family maximum) or a 90/100% co-pay for network providers (\$400 per person with a \$800 per family maximum). Excess loss coverage, carried through Medical Mutual of Ohio, becomes effective after \$100,000 per year per specific claim. There is a lifetime maximum coverage per person of \$2,000,000.

Each County department makes monthly payments to the self-insurance fund.

The County contracted with County Risk Sharing Authority (CORSA) to provide for general liability, public officials liability, and auto liability coverages. CORSA was established by the County Commissioner's Association of Ohio in 1987 to provide counties with comprehensive property and liability coverage. Warren County's coverage provides liability limits of \$10,000,000, with a \$2,500 per occurrence deductible. Maximum per occurrence liability limit for CORSA is \$500,000, with an additional \$9,500,000 available from excess coverage purchased from Royal Sun Alliance. Any additional liability incurred in excess of the \$10,000,000 coverage is the responsibility of the County.

Debt Administration

At December 31, 2001, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$7,160,000. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,160,000
Net Debt Per Capita	\$45.21
Net Debt to Assessed Value	.195%
Net Debt to Estimated Actual Value	.0675%

The outstanding debt is primarily related to repayment of the proceeds of monies used to construct or renovate water and sewer facilities operated by the County, construction of an addition to the County's East Street Building, construction of the County Courts Building Addition, and an extension to Justice Drive.

The County maintains an "Aa2" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds which are backed by utility billings.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds and account groups performed by the State Auditor for the year ended December 31, 2001. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 10 years (1991 - 2000). 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 2001.

Acknowledgments

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

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

Robyn Crisenbery, Auditor's Office, Director Financial Operations

Patti Taulbee, Auditor's Office

Erica Coffman, Auditor's Office

Debbie Young, Auditor's Office

Brenda Quillen, Auditor's Office

Gary Browning, Data Processing Director

Donald J. Schonhardt and Associates, Inc.

Sincerely,



Nick Nelson,
Warren County Auditor

WARREN COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2001

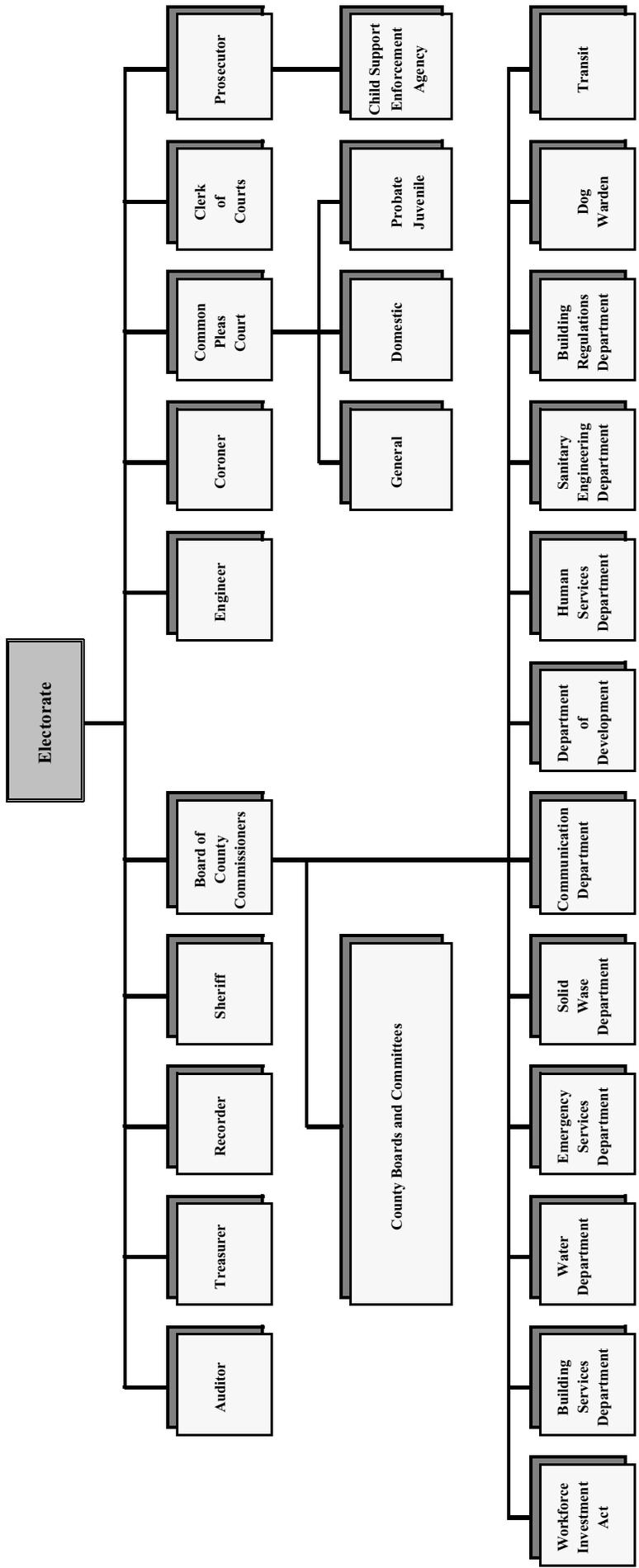
OFFICE HELD	NAME OF OFFICIAL
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South C. Michael Kilburn Larry Crisenbery
Coroner	Warren C. Young Jr.
Engineer	Neil Tunison
Prosecutor	Timothy Oliver
Recorder	Beth Deckard
Sheriff	William Thomas Ariss
Treasurer	Jim LeFevers

JUDGES

Common Pleas Judges:	
General Division	P. Daniel Fedders Neal Bronson
Domestic Relations	James L. Flannery
Juvenile/Probate	Michael E. Powell
County Court Judges:	Dallas Powers James Heath

Warren County, Ohio

Organizational Chart



County Boards and Committees

- County Budget Commission Board
- Record Commission
- Soldiers' Relief Commission
- Planning Commission
- Board of Revision
- Mental Health Services Board
- Mental Retardation/Development Disabilities Board
- Data Processing Board
- Microfilming Board
- Board of Elections

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Warren County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Timothy A. Crave
President

Jeffrey L. Esser
Executive Director



FINANCIAL SECTION



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

250 West Court Street
Suite 150 E
Cincinnati, Ohio 45202
Telephone 513-361-8550
800-368-7419
Facsimile 513-361-8577
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited the accompanying general-purpose financial statements of Warren County, Ohio (the County), as of and for the year ended December 31, 2001, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Warren County, Ohio as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and its nonexpendable trust fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 2, during the year ended December 31, 2001, the County adopted Governmental Accounting Statements No. 33 and 36.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

We performed our audit to form an opinion on the general-purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the general-purpose financial statements. We subjected this information to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 21, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

THE FOLLOWING GENERAL PURPOSE FINANCIAL STATEMENTS, ALONG WITH THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, PRESENT AN OVERVIEW OF THE COUNTY'S FINANCIAL POSITION AT DECEMBER 31, 2001 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND FOR THE YEAR THEN ENDED.

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 2001**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Assets and Other Debits:				
<i>Assets:</i>				
Cash and Cash Equivalents	\$16,924,478	\$21,123,158	\$1,884,841	\$10,342,305
Cash in Segregated Accounts	0	0	0	0
Receivables (net of allowances for doubtful accounts):				
Taxes	3,295,527	9,037,436	0	0
Accounts	126,936	104,003	0	0
Special Assessments	0	0	20,591,000	0
Interest	1,411,580	7,914	0	2,716
Due from Other Funds	64,289	32,997	119,869	0
Intergovernmental Receivables	1,954,670	5,433,857	0	334,589
Interfund Loans Receivable	397,061	0	0	0
Inventory of Supplies at Cost	9,126	825,310	0	0
Prepaid Items	155,006	19,417	0	0
Prepaid Water Contract	0	0	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Bond Issuance Costs	0	0	0	0
Restricted Assets:				
Cash with Fiscal Agent	0	0	368	0
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0
Construction in Progress	0	0	0	0
<i>Other Debits:</i>				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided For General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	\$24,338,673	\$36,584,092	\$22,596,078	\$10,679,610

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 2001**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$32,987,193	\$2,248,788	\$13,150,726	\$0	\$0	\$98,661,489	\$160,813
0	0	1,069,226	0	0	1,069,226	0
0	0	133,746,819	0	0	146,079,782	0
1,726,905	8,436	0	0	0	1,966,280	23,647
0	0	0	0	0	20,591,000	0
84,156	0	117	0	0	1,506,483	0
0	40,751	0	0	0	257,906	0
686	18,194	0	0	0	7,741,996	0
3,624,797	0	0	0	0	4,021,858	0
303,768	7,072	0	0	0	1,145,276	0
6,618	0	0	0	0	181,041	0
4,246,154	0	0	0	0	4,246,154	0
556,681	0	0	0	0	556,681	0
649,518	0	0	0	0	649,518	0
415,605	0	0	0	0	415,973	0
105,474,008	0	0	65,924,822	0	171,398,830	69,624
12,561,052	0	0	3,405,901	0	15,966,953	0
0	0	0	0	2,004,455	2,004,455	0
0	0	0	0	29,651,320	29,651,320	0
<u>\$162,637,141</u>	<u>\$2,323,241</u>	<u>\$147,966,888</u>	<u>\$69,330,723</u>	<u>\$31,655,775</u>	<u>\$508,112,221</u>	<u>\$254,084</u>

(Continued)

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 2001**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
<i>Liabilities:</i>				
Accounts Payable	\$564,202	\$819,000	\$255	\$1,678,247
Accrued Wages and Benefits Payable	700,207	654,277	0	0
Due to Other Funds	30,696	92,760	0	0
Intergovernmental Payables	412,799	717,074	0	0
Claims Payable	0	0	0	0
Matured Bonds and Interest Payable	0	0	368	0
Accrued Interest Payable	0	0	0	6,205
Unapportioned Monies	0	0	0	0
Payroll Withholding	0	0	0	0
Deposits Held Due to Others	0	0	0	0
Deferred Revenue	1,457,248	12,627,269	20,591,000	739
Interfund Loans Payable	0	320,000	0	3,701,858
General Obligation Notes Payable	0	0	0	1,650,000
Compensated Absences Payable	4,408	21,167	0	0
Obligations Under Capital Leases	0	0	0	0
Long-Term Contract Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0
Ohio Public Works Commission Loans Payable	0	0	0	0
Ohio Water Development Authority Loans Payable	0	0	0	0
Revenue Bonds Payable	0	0	0	0
State Loans Payable	0	0	0	0
Total Liabilities	3,169,560	15,251,547	20,591,623	7,037,049
<i>Equity and Other Credits:</i>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved for Restricted Assets	0	0	0	0
Unreserved	0	0	0	0
Total Retained Earnings	0	0	0	0
<i>Fund Balances:</i>				
Reserved for Encumbrances	1,425,914	2,767,295	0	7,727,860
Reserved for Interfund Loans Receivable	397,061	0	0	0
Reserved for Supplies Inventory	9,126	825,310	0	0
Reserved for Prepaid Items	155,006	19,417	0	0
Reserved for Debt Service	0	0	2,004,455	0
Unreserved	19,182,006	17,720,523	0	(4,085,299)
Total Equity and Other Credits	21,169,113	21,332,545	2,004,455	3,642,561
Total Liabilities, Equity and Other Credits	\$24,338,673	\$36,584,092	\$22,596,078	\$10,679,610

The notes to the general purpose financial statements are an integral part of this statement.

**WARREN COUNTY, OHIO
COMBINED BALANCE SHEET
DECEMBER 31, 2001**

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations	Government (Memorandum Only)	Production Services Unlimited, Inc.
\$1,010,620	\$28,587	\$0	\$0	\$0	\$4,100,911	\$1,388
101,103	55,211	0	0	0	1,510,798	3,332
133,679	771	0	0	0	257,906	0
203,768	16,865	140,039,005	0	0	141,389,511	0
0	921,086	0	0	0	921,086	0
0	0	0	0	0	368	0
126,053	0	0	0	0	132,258	0
0	0	5,778,524	0	0	5,778,524	0
0	0	405,929	0	0	405,929	0
0	0	1,366,585	0	0	1,366,585	0
0	0	0	0	0	34,676,256	0
0	0	0	0	0	4,021,858	0
665,000	0	0	0	0	2,315,000	0
381,354	85,934	0	0	3,659,086	4,151,949	0
0	0	0	0	57,226	57,226	0
2,185,198	0	0	0	0	2,185,198	0
0	0	0	0	7,160,000	7,160,000	0
0	0	0	0	14,274,000	14,274,000	0
0	0	0	0	482,066	482,066	0
1,811,485	0	0	0	0	1,811,485	0
27,592,259	0	0	0	0	27,592,259	0
0	0	0	0	6,023,397	6,023,397	0
<u>34,210,519</u>	<u>1,108,454</u>	<u>147,590,043</u>	<u>0</u>	<u>31,655,775</u>	<u>260,614,570</u>	<u>4,720</u>
0	0	0	69,330,723	0	69,330,723	0
105,454,804	11,084	0	0	0	105,465,888	0
415,605	0	0	0	0	415,605	0
22,556,213	1,203,703	0	0	0	23,759,916	249,364
<u>22,971,818</u>	<u>1,203,703</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,175,521</u>	<u>249,364</u>
0	0	0	0	0	11,921,069	0
0	0	0	0	0	397,061	0
0	0	0	0	0	834,436	0
0	0	0	0	0	174,423	0
0	0	0	0	0	2,004,455	0
0	0	376,845	0	0	33,194,075	0
<u>128,426,622</u>	<u>1,214,787</u>	<u>376,845</u>	<u>69,330,723</u>	<u>0</u>	<u>247,497,651</u>	<u>249,364</u>
<u>\$162,637,141</u>	<u>\$2,323,241</u>	<u>\$147,966,888</u>	<u>\$69,330,723</u>	<u>\$31,655,775</u>	<u>\$508,112,221</u>	<u>\$254,084</u>

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND

	<i>Governmental</i>			
	<i>Fund Types</i>			
	General	Special	Debt	Capital
	Fund	Revenue	Service	Projects
	Funds	Funds	Funds	Funds
<u>Revenues:</u>				
Taxes	\$24,010,730	\$8,906,476	\$64,858	\$0
Intergovernmental Revenues	4,077,568	22,075,717	583,725	1,542,030
Charges for Services	5,228,127	3,679,193	197,970	0
Licenses and Permits	15,942	145	0	0
Investment Earnings	6,161,549	84,246	4,482	5,579
Special Assessments	0	0	1,788,612	252,050
Fines and Forfeitures	391,179	280,917	0	0
All Other Revenues	893,332	325,311	0	729
Total Revenues	40,778,427	35,352,005	2,639,647	1,800,388
<u>Expenditures:</u>				
<i>Current:</i>				
General Government:				
Legislative and Executive	14,166,324	1,288,906	0	0
Judicial	4,087,510	2,429,967	0	0
Public Safety	12,730,411	1,292,151	0	0
Public Works	0	5,663,208	0	0
Health	0	731,368	0	0
Human Services	790,400	27,286,920	0	0
Community and Economic Development	0	443,890	0	0
Other Expenditures	0	0	0	0
Capital Outlay	0	0	0	11,430,252
<i>Debt Service:</i>				
Principal Retirement	12,435	3,752	1,351,372	0
Interest and Fiscal Charges	4,773	1,446	1,173,765	54,096
Total Expenditures	31,791,853	39,141,608	2,525,137	11,484,348
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	8,986,574	(3,789,603)	114,510	(9,683,960)
<u>Other Financing Sources (Uses):</u>				
Proceeds from Ohio				
Public Works Commission Loan	0	0	0	88,973
Proceeds from Special Assessment Bonds	0	0	0	2,320,000
Operating Transfers In	0	3,531,963	191,842	404,546
Operating Transfers Out	(5,016,243)	(112,108)	0	0
Proceeds of Capital Lease	14,125	0	0	0
Total Other Financing Sources (Uses)	(5,002,118)	3,419,855	191,842	2,813,519
Excess (Deficiency) of Revenues				
and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses	3,984,456	(369,748)	306,352	(6,870,441)
Restated Balance at Beginning of Year - See Note 2	17,184,406	21,549,625	1,698,103	10,513,002
Increase in Inventory Reserve	251	152,668	0	0
Fund Balance at End of Year	\$21,169,113	\$21,332,545	\$2,004,455	\$3,642,561

The notes to the general purpose financial statements are an integral part of this statement.

<i>Fiduciary</i>	
<i>Fund Type</i>	
Expendable	Totals
Trust	(Memorandum
Fund	Only)
\$0	\$32,982,064
0	28,279,040
0	9,105,290
0	16,087
0	6,255,856
0	2,040,662
0	672,096
57,111	1,276,483
57,111	80,627,578
0	15,455,230
0	6,517,477
0	14,022,562
0	5,663,208
0	731,368
0	28,077,320
0	443,890
43,135	43,135
0	11,430,252
0	1,367,559
0	1,234,080
43,135	84,986,081
13,976	(4,358,503)
0	88,973
0	2,320,000
0	4,128,351
0	(5,128,351)
0	14,125
0	1,423,098
13,976	(2,935,405)
322,716	51,267,852
0	152,919
\$336,692	\$48,485,366

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL GOVERNMENTAL FUND TYPES

	<i>General Fund</i>			<i>Special Revenue Funds</i>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Taxes	\$20,000,000	\$23,725,446	\$3,725,446	\$8,570,000	\$8,902,890	\$332,890
Intergovernmental Revenues	3,982,980	4,149,348	166,368	25,206,233	23,448,177	(1,758,056)
Charges for Services	4,019,345	5,266,224	1,246,879	2,868,282	3,760,403	892,121
Licenses and Permits	10,000	15,842	5,842	50	145	95
Investment Earnings	5,263,000	6,817,073	1,554,073	125,000	91,847	(33,153)
Special Assessments	0	0	0	0	0	0
Fines and Forfeitures	175,500	404,393	228,893	324,000	304,817	(19,183)
All Other Revenues	740,503	1,546,229	805,726	534,447	819,657	285,210
Total Revenues	34,191,328	41,924,555	7,733,227	37,628,012	37,327,936	(300,076)
Expenditures:						
<i>Current:</i>						
General Government						
Legislative and Executive	17,507,282	15,659,168	1,848,114	2,394,572	1,458,477	936,095
Judicial	4,723,278	4,214,782	508,496	3,172,890	2,628,841	544,049
Public Safety	14,536,032	13,210,082	1,325,950	2,084,344	1,811,667	272,677
Public Works	0	0	0	7,862,705	6,285,842	1,576,863
Health	0	0	0	1,034,518	819,771	214,747
Human Services	805,280	774,738	30,542	34,529,740	30,017,076	4,512,664
Community and Economic Development	0	0	0	598,829	566,770	32,059
Capital Outlay	0	0	0	0	0	0
<i>Debt Service:</i>						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	37,571,872	33,858,770	3,713,102	51,677,598	43,588,444	8,089,154
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,380,544)	8,065,785	11,446,329	(14,049,586)	(6,260,508)	7,789,078
Other Financing Sources (Uses):						
Proceeds from Notes	0	0	0	0	0	0
Proceeds from Special Assessment Bonds	0	0	0	0	0	0
Proceeds from OPWC Loans	0	0	0	0	0	0
Operating Transfers In	0	0	0	5,853,273	5,731,963	(121,310)
Operating Transfers Out	(9,275,215)	(6,287,517)	2,987,698	(2,663,669)	(2,418,981)	244,688
Construction Advances In	0	0	0	0	0	0
Advances In	0	188,429	188,429	0	315,980	315,980
Advances Out	0	(375,980)	(375,980)	0	(70,037)	(70,037)
Total Other Financing Sources (Uses)	(9,275,215)	(6,475,068)	2,800,147	3,189,604	3,558,925	369,321
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,655,759)	1,590,717	14,246,476	(10,859,982)	(2,701,583)	8,158,399
Fund Balance at Beginning of Year	10,950,287	10,950,287	0	16,120,832	16,120,832	0
Prior Year Encumbrances	1,904,101	1,904,101	0	4,380,493	4,380,493	0
Fund Balance at End of Year	\$198,629	\$14,445,105	\$14,246,476	\$9,641,343	\$17,799,742	\$8,158,399

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL GOVERNMENTAL FUND TYPES

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised		Variance:	Revised		Variance:	Revised		Variance:
Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
\$60,000	\$64,858	\$4,858	\$0	\$0	\$0	\$28,630,000	\$32,693,194	\$4,063,194
540,000	583,725	43,725	2,399,867	1,429,961	(969,906)	32,129,080	29,611,211	(2,517,869)
0	197,970	197,970	0	0	0	6,887,627	9,224,597	2,336,970
0	0	0	0	0	0	10,050	15,987	5,937
0	4,482	4,482	0	2,240	2,240	5,388,000	6,915,642	1,527,642
1,600,000	1,668,743	68,743	254,200	252,050	(2,150)	1,854,200	1,920,793	66,593
0	0	0	0	0	0	499,500	709,210	209,710
0	0	0	95,436	162,077	66,641	1,370,386	2,527,963	1,157,577
2,200,000	2,519,778	319,778	2,749,503	1,846,328	(903,175)	76,768,843	83,618,597	6,849,754
0	0	0	0	0	0	19,901,854	17,117,645	2,784,209
0	0	0	0	0	0	7,896,168	6,843,623	1,052,545
0	0	0	0	0	0	16,620,376	15,021,749	1,598,627
0	0	0	0	0	0	7,862,705	6,285,842	1,576,863
0	0	0	0	0	0	1,034,518	819,771	214,747
0	0	0	0	0	0	35,335,020	30,791,814	4,543,206
0	0	0	0	0	0	598,829	566,770	32,059
0	0	0	26,246,772	21,437,388	4,809,384	26,246,772	21,437,388	4,809,384
1,351,372	1,351,372	0	1,650,000	1,650,000	0	3,001,372	3,001,372	0
1,174,142	1,173,728	414	47,891	47,891	0	1,222,033	1,221,619	414
2,525,514	2,525,100	414	27,944,663	23,135,279	4,809,384	119,719,647	103,107,593	16,612,054
(325,514)	(5,322)	320,192	(25,195,160)	(21,288,951)	3,906,209	(42,950,804)	(19,488,996)	23,461,808
0	0	0	7,368,891	3,300,000	(4,068,891)	7,368,891	3,300,000	(4,068,891)
0	0	0	2,324,300	2,320,000	(4,300)	2,324,300	2,320,000	(4,300)
0	0	0	227,531	254,023	26,492	227,531	254,023	26,492
191,842	191,842	0	1,556,256	404,546	(1,151,710)	7,601,371	6,328,351	(1,273,020)
0	0	0	0	0	0	(11,938,884)	(8,706,498)	3,232,386
0	0	0	5,024,600	0	(5,024,600)	5,024,600	0	(5,024,600)
0	0	0	0	3,560,000	3,560,000	0	4,064,409	4,064,409
0	0	0	0	(2,322,851)	(2,322,851)	0	(2,768,868)	(2,768,868)
191,842	191,842	0	16,501,578	7,515,718	(8,985,860)	10,607,809	4,791,417	(5,816,392)
(133,672)	186,520	320,192	(8,693,582)	(13,773,233)	(5,079,651)	(32,342,995)	(14,697,579)	17,645,416
1,698,321	1,698,321	0	8,569,294	8,569,294	0	37,338,734	37,338,734	0
0	0	0	6,299,112	6,299,112	0	12,583,706	12,583,706	0
\$1,564,649	\$1,884,841	\$320,192	\$6,174,824	\$1,095,173	(\$5,079,651)	\$17,579,445	\$35,224,861	\$17,645,416



WARREN COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL PROPRIETARY FUND TYPES, SIMILAR TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Type</i>	Totals	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	Primary Government (Memorandum Only)	Production Services Unlimited, Inc.
<u>Operating Revenues:</u>					
Charges for Services	\$11,290,548	\$7,438,752	\$0	\$18,729,300	\$263,082
Tap in Fees	352,048	0	0	352,048	0
Investment Earnings	0	0	1,152	1,152	0
Other Operating Revenues	23,423	780	0	24,203	5,132
Total Operating Revenues	11,666,019	7,439,532	1,152	19,106,703	268,214
<u>Operating Expenses:</u>					
Personal Services	3,156,852	1,642,559	0	4,799,411	186,638
Materials and Supplies	927,416	327,889	0	1,255,305	87,027
Contractual Services	1,422,196	1,274,748	3,600	2,700,544	0
Utilities	3,431,221	0	0	3,431,221	0
Depreciation	3,495,519	438	0	3,495,957	8,452
Health Insurance Claims	0	5,568,567	0	5,568,567	0
Other Operating Expenses	62,448	2,487	0	64,935	0
Total Operating Expenses	12,495,652	8,816,688	3,600	21,315,940	282,117
Operating Loss	(829,633)	(1,377,156)	(2,448)	(2,209,237)	(13,903)
<u>Nonoperating Revenues (Expenses):</u>					
Capital Contributions - Special Assessments	3,715,886	0	0	3,715,886	0
Capital Contributions - Tap-in Fees	8,610,416	0	0	8,610,416	0
Capital Contributions	3,079,919	0	0	3,079,919	0
Intergovernmental Grants	960,349	0	0	960,349	0
Investment Earnings	793,530	0	0	793,530	6,590
Interest and Fiscal Charges	(2,124,349)	0	0	(2,124,349)	0
Loss on Disposal of Fixed Assets	(38,095)	0	0	(38,095)	0
Total Nonoperating Revenues (Expenses)	14,997,656	0	0	14,997,656	6,590
Income (Loss) Before Operating Transfers	14,168,023	(1,377,156)	(2,448)	12,788,419	(7,313)
<u>Operating Transfers:</u>					
Operating Transfer In	0	1,000,000	0	1,000,000	0
Total Operating Transfers	0	1,000,000	0	1,000,000	0
Net Income (Loss)	14,168,023	(377,156)	(2,448)	13,788,419	(7,313)
Add: Depreciation on Contributed Capital	991,591	0	0	991,591	0
Restated Retained Earnings/Fund Balance at Beginning of Year - see Note 2	7,812,204	1,580,859	42,601	9,435,664	256,677
Retained Earnings/ Fund Balance at End of Year	\$22,971,818	\$1,203,703	\$40,153	\$24,215,674	\$249,364

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited
<u>Cash Flows from Operating Activities:</u>					
Cash Received from Customers	\$11,595,323	\$7,780,630	\$0	\$19,375,953	\$277,467
Cash Payments for Goods and Services	(5,812,971)	(7,390,377)	(3,600)	(13,206,948)	(88,209)
Cash Payments to Employees	(3,119,233)	(1,595,166)	0	(4,714,399)	(183,306)
Other Operating Revenues	0	0	0	0	5,132
Net Cash Provided (Used) by Operating Activities	2,663,119	(1,204,913)	(3,600)	1,454,606	11,084
<u>Cash Flows from Noncapital Financing Activities:</u>					
Transfer In From Other Funds	0	1,000,000	0	1,000,000	0
Advances In From Other Funds	2,204,459	0	0	2,204,459	0
Advances Out to Other Funds	(3,556,505)	0	0	(3,556,505)	0
Net Cash Provided (Used) for Noncapital Financing Activities	(1,352,046)	1,000,000	0	(352,046)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>					
Cash Received from Tap-in Fees in Excess of Cost	8,610,416	0	0	8,610,416	0
Cash Received from Intergovernmental Grants	960,349	0	0	960,349	0
Proceeds from Notes Payable	665,000	0	0	665,000	0
Acquisition and Construction of Assets	(6,075,753)	0	0	(6,075,753)	0
Principal Paid on Revenue Bonds	(3,200,000)	0	0	(3,200,000)	0
Principal Paid on Long Term Contracts	(293,068)	0	0	(293,068)	0
Principal Paid on Ohio Water Development Authority Loan	(331,960)	0	0	(331,960)	0
Interest Paid on All Debt	(2,006,192)	0	0	(2,006,192)	0
Net Cash Used for Capital and Related Financing Activities	(1,671,208)	0	0	(1,671,208)	0
<u>Cash Flows from Investing Activities:</u>					
Receipts of Interest	977,103	0	1,463	978,566	6,590
Net Cash Provided by Investing Activities	977,103	0	1,463	978,566	6,590
Net Increase (Decrease) in Cash and Cash Equivalents	616,968	(204,913)	(2,137)	409,918	17,674
Cash and Cash Equivalents at Beginning of Year	32,785,830	2,453,701	42,173	35,281,704	143,139
Cash and Cash Equivalents at End of Year	\$33,402,798	\$2,248,788	\$40,036	\$35,691,622	\$160,813
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>					
Cash and Cash Equivalents	\$32,987,193	\$2,248,788	\$13,150,726	\$48,386,707	\$160,813
Cash in Segregated Accounts	0	0	1,069,226	1,069,226	0
Restricted Cash with Fiscal Agent	415,605	0	0	415,605	0
Less: Cash and Cash Equivalents in Agency Funds	0	0	(13,843,224)	(13,843,224)	0
Less: Cash and Cash Equivalents in Expendable Trust Fund	0	0	(336,692)	(336,692)	0
Cash and Cash Equivalents at End of Year	\$33,402,798	\$2,248,788	\$40,036	\$35,691,622	\$160,813

WARREN COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2001
ALL PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUND
AND DISCRETELY PRESENTED COMPONENT UNIT

	<i>Proprietary</i>		<i>Fiduciary</i>	Totals	<i>Component</i>
	<i>Fund Types</i>		<i>Fund Type</i>	Primary	<i>Unit</i>
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	Government (Memorandum Only)	Production Services Unlimited
<u>Reconciliation of Operating Loss to Net Cash</u>					
<u>Provided (Used) by Operating Activities:</u>					
Operating Loss	(\$829,633)	(\$1,377,156)	(\$2,448)	(\$2,209,237)	(\$13,903)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:					
Interest on Investments	0	0	(1,152)	(1,152)	0
Depreciation Expense	3,495,519	438	0	3,495,957	8,452
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(296,892)	62,289	0	(234,603)	14,385
Decrease in Due from Other Funds	0	5,553	0	5,553	0
(Increase) Decrease in Intergovernmental Receivables	(686)	12,371	0	11,685	0
Decrease in Inventory	119,985	3,413	0	123,398	0
Increase in Prepaid Items	(278)	0	0	(278)	0
Decrease in Prepaid Water Contract	176,923	0	0	176,923	0
Increase (Decrease) in Accounts Payable	451	(61,571)	0	(61,120)	(1,182)
Increase in Accrued Wages and Benefits	14,296	15,792	0	30,088	3,332
Increase in Due to Other Funds	121,696	9	0	121,705	0
Increase (Decrease) in Intergovernmental Payables	(154,025)	388	0	(153,637)	0
Increase in Claims Payable	0	102,348	0	102,348	0
Increase in Compensated Absences	15,763	31,213	0	46,976	0
Total Adjustments	3,492,752	172,243	(1,152)	3,663,843	24,987
Net Cash Provided (Used) by Operating Activities	<u>\$2,663,119</u>	<u>(\$1,204,913)</u>	<u>(\$3,600)</u>	<u>\$1,454,606</u>	<u>\$11,084</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2001 the Water and Sewer Funds had outstanding liabilities of \$497,734 and \$378,347 respectively for certain capital assets. The Water Fund received \$2,815,525 and the Sewer Fund received \$3,980,280 of capital contributions from other funds, special assessments and developers. During 2001, the fair value of investments increased by \$12,556 and \$4,115 in the Water and Sewer Funds, respectively.

The notes to the general purpose financial statements are an integral part of this statement.

WARREN COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

The accompanying general purpose financial statements comply with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "*The Financial Reporting Entity*", 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, account groups, 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, Production Services Unlimited, Inc. 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, a water supply and sanitary sewer system is operated by the County.

Discretely Presented Component Unit - The component unit column in the combined financial statements includes the financial data of the County's component unit. It is reported in a separate column to emphasize that it is legally separate from the county. The workshops are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

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

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

Joint Venture without Equity Interest

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

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds and account groups, 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 /expenses. The various funds are summarized by type in the general purpose financial statements. The following fund types and account groups are used by the County:

Governmental Funds - are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in "financial flow" (sources, uses and balances of financial resources). The following are the County's governmental fund types:

General 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 taxes, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Special Revenue Funds - monies in these funds are restricted by state and/or federal law to the financing of certain governmental functions (other than those involving major capital projects) for specified purposes.

Debt Service Funds - are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment long-term debt principal and interest.

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

Proprietary Funds - are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of the proprietary funds are included on the balance sheet. Fund equity (i.e. net assets) are segregated into contributed capital and retained earnings components. The proprietary fund operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net total assets.

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

Internal Service Funds - are used to account for the financing of goods or services by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds - These funds are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The County maintains an expendable trust fund, a nonexpendable trust fund and agency funds. The expendable trust fund is accounted for and reported similarly to governmental funds. The nonexpendable trust fund is accounted for and reported similarly to proprietary funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

Trust and Agency Funds - include property and other taxes, as well as other intergovernmental resources which have been collected and which will be distributed to other taxing districts located in Warren County. The expendable trust fund includes unclaimed funds of the courts.

Account Groups - To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature the following account groups are used:

General Fixed Assets Account Group - is established to account for fixed assets of the County, other than those accounted for in the proprietary funds.

General Long-Term Obligations Account Group - is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

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

The financial statements of the governmental, expendable trust and agency funds are prepared using the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the County is considered to be 60 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due. Revenues which are measurable, but which are not considered available, such as delinquent real and personal property taxes whose availability is indeterminate, are recorded as deferred revenue. Special assessment installments, including related accrued interest and current property taxes which are measurable at December 31, 2001, but which are not available are also recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before it has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. 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. In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state intergovernmental grants, levied fines and forfeitures, state-levied locally shared taxes (including motor vehicle registration fees) and certain charges for current services.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

All proprietary fund types and the nonexpendable trust fund are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**C. Basis of Accounting (Continued)**

Pursuant to GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the County follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

D. Budgetary Process

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

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

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. 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 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 in the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances--Budget and Actual--All Governmental Fund Types are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

4. Encumbrances

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

5. Lapsing of Appropriations

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

6. Budgetary Basis of Accounting

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)6. Budgetary Basis of Accounting (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis is shown below:

	Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
GAAP Basis (as reported)	\$3,984,456	(\$369,748)	\$306,352	(\$6,870,441)
Increase (Decrease):				
Accrued Revenues at December 31, 2001 received during 2002	(5,395,754)	(1,988,938)	(119,869)	(336,566)
Accrued Revenues at December 31, 2000 received during 2001	5,499,411	2,796,739	0	165,779
Accrued Expenditures at December 31, 2001 paid during 2002	1,712,312	2,304,278	255	1,684,452
Accrued Expenditures at December 31, 2000 paid during 2001	(1,704,602)	(2,366,448)	(218)	(1,971,585)
Change in Fair Value, 2001	(707,936)	(3,970)	0	(1,362)
Change in Fair Value, 2000	178,806	2,075	0	0
2001 Prepays for 2002	(155,006)	(19,417)	0	0
2000 Prepays for 2001	138,019	17,348	0	0
Interfund Loans Receivable, 2001	(397,061)	0	0	0
Interfund Loans Receivable, 2000	209,510	0	0	56,505
Interfund Loans Payable, 2001	0	320,000	0	3,701,858
Interfund Loans Payable, 2000	0	(74,057)	0	(2,606,103)
Note Proceeds	0	0	0	3,300,000
Note Retirements	0	0	0	(1,650,000)
Outstanding Encumbrances	(1,771,438)	(3,319,445)	0	(9,245,770)
Budget Basis	<u>\$1,590,717</u>	<u>(\$2,701,583)</u>	<u>\$186,520</u>	<u>(\$13,773,233)</u>

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, the State Treasury Asset Reserve of Ohio (STAR Ohio), short-term certificates of deposit and treasury securities. The STAR Ohio, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 4 "Cash, Cash Equivalents and Investments."

F. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices, except for nonparticipating investment contracts (certificates of deposit) which are reported at cost. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 4 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in the STAR Ohio during 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2001.

G. Inventory of Supplies

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

H. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**I. Fixed Assets and Depreciation**

Fixed assets acquired or constructed for general governmental purposes are recorded as expenditures in the governmental funds and are capitalized at cost (or estimated historical cost for assets not purchased in recent years) in the General Fixed Assets Account Group. Contributed fixed assets are recorded at fair market value at the date received.

Fixed assets consisting of certain improvements other than buildings, including infrastructure such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the County. Therefore, the purpose of stewardship for capital expenditures can be satisfied without recording these assets.

General fixed asset values were initially determined at December 31, 1987 by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

The County has elected not to record depreciation in the General Fixed Asset Account Group.

Property, plant and equipment acquired by the proprietary funds are stated at cost (or estimated historical cost), including interest capitalized during construction, and architectural and engineering fees where applicable. Contributed fixed assets are recorded at fair market value at the date received.

Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives (in Years)</u>
Land Improvements (Water and Sewer Lines)	50
Buildings, Structures and Improvements	20 - 40
Furniture, Fixtures and Equipment	3 - 25

A full year of depreciation expense is taken in the year of acquisition and no depreciation expense is recorded in the year of disposal.

J. Capitalization of Interest

The County's policy is to capitalize interest on governmental (capital projects) and proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for governmental funds during 2001.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-Term Obligations

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

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	East Street Building Fund Court Building Fund Tax Increment Financing Fund
Mortgage Revenue Bonds	Water Fund Sewer Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	General Fund Human Services Fund Child Support Enforcement Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loan	Sewer Fund
Long-Term Contracts	Water Fund
Compensated Absences	General Fund Motor Vehicle and Gas Tax Fund Human Services Fund Board of Mental Retardation Fund Dog and Kennel Fund Real Estate Assessment Fund Children's Services Board Fund Crime Victim Grant Fund Youth Services Subsidy Fund Delinquent Real Estate Tax and Assessment Fund Certificate of Title Administration Fund County Court Probation Department Fund Warren County Solid Waste District Fund Workforce Investment Act Fund Child Support Enforcement Agency Fund Emergency Management Agency Fund Community Development Fund Sheriff Grants Fund TASC Grant Fund Hazardous Materials Emergency Fund Water Fund Sewer Fund Sheriff Revolving Fund Health Insurance Fund

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**L. Contributed Capital**

Contributed capital represents resources received by the Proprietary Funds from other governmental funds, other governments, and private resources, and are not subject to repayment. Proprietary fund tap-in fees, in excess of costs, were recorded as contributed capital. Resources restricted for the acquisition or construction of proprietary fixed assets were recorded at cost on the date the asset was acquired. Depreciation on those assets is expensed, and closed to the contributed capital fund equity account and added back to retained earnings. Capital contributions received after December 31, 2000 are recorded as nonoperating revenue in the proprietary funds.

M. Bond Discounts/Issuance Costs

In governmental fund types, bond discounts and issuance costs are recognized in the current period. Bond discounts and issuance costs for 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 whereas issuance costs are recorded as deferred charges.

N. Compensated Absences

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

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

For governmental funds, the portion of unpaid compensated absences that is expected to be paid using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." The long-term portion of the liability is reported in the General Long-Term Obligations Account Group.

Compensated absences are expensed in the water and sewer enterprise funds and the sheriff and health internal service funds when earned. The related liability is reported within the fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of fixed 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.

P. Special Assessments

The County reports Special Assessment bonds in the general long-term obligations account group. 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 a Debt Service Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

Q. Self-Funded Insurance

The County is self-funded for employee health care benefits. The program is administered by Medical Mutual of Ohio which provides claims review and processing services. 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.

R. Interfund Transactions

During the course of its operations, the County has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets, and service debt. Transfers for current operations are recorded as operating transfers. The classification of amounts recorded as operating transfers, advances, or residual equity transfers is determined by County management.

S. Reservations of Fund Balance

Reservations of fund balance or retained earnings indicate that a portion of the balance is not available for expenditure or is legally segregated for a specific future use. Balances are reserved for inventories of materials and supplies, prepaid items, long-term interfund loans, debt service and encumbered amounts that are not accrued at year end in the governmental funds.

T. Total Columns on Combined Financial Statements

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS

A. Prior Period Adjustments

Interfund Loans Receivable and the Unreserved Fund Balance in the Water Extension Projects (capital project) Fund and the Sewer Extension Projects (capital project) Fund beginning balances at December 31, 2000 have been restated due to a prior year error in reporting interfund receivables.

The Water (enterprise) Fund had several restatements from the beginning balances at December 31, 2000. Construction in Progress decreased from amounts previously reported due to an error in reporting Materials and Supplies in prior periods. Interfund Loans Payable increased and Contributed Capital decreased from amounts previously stated due to an error in reporting amounts due to a Capital Project Fund for county contributions to a special assessment project.

Interfund Loans Payable decreased and Contributed Capital increased from amounts previously reported for the Sewer (enterprise) Fund at December 31, 2000 due to an error in reporting anticipated county contributions to a Capital Project Fund.

The MRDD Health Insurance (internal service) Fund Claims Payable decreased from the balance stated at December 31, 2000 due to errors in calculating the prior year outstanding payables.

Cash in Segregated Accounts and Deposits Held due to Others for the Records Center (agency fund) increased from amounts previously reported at December 31, 2000 due to an error in reporting in prior periods.

Accounts Receivable and Cash and Cash Equivalents balances for Production Services Unlimited, the component unit, at December 31, 2000 have been restated due to a prior year error. Cash and Cash Equivalents increased from the amounts previously reported due to errors in calculating outstanding checks and reporting interest from the certificate of deposit. Accounts Receivable decreased due to errors in calculating the amount of outstanding receivables to be collected.

B. Changes in Accounting Principles

For the year ended December 31, 2001, the County has implemented GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions" and GASB Statement No. 36 "Recipient Reporting for Certain Shared Nonexchange Revenues".

NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF FUND BALANCES/RETAINED EARNINGS (Continued)

C. Restatement of Fund Balances/Retained Earnings

The changes to the beginning fund balances/retained earnings are as follows:

Description	General Fund	Special Revenue Funds	Capital Project Funds
Fund Balance at 12/31/00 (as reported)	\$16,310,863	\$19,960,527	\$11,104,331
Intergovernmental Receivables	2,214,295	7,166,580	0
Interfund Loans Receivable	0	0	(591,329)
Deferred Revenue	(1,340,752)	(5,577,482)	0
Fund Balance at 12/31/00 (as restated)	<u>\$17,184,406</u>	<u>\$21,549,625</u>	<u>\$10,513,002</u>

Description	Enterprise		Internal	Agency	Component
	Water Fund	Sewer Fund	Service Funds	Funds	Unit
Retained Earnings at 12/31/00 (as reported)	\$6,233,305	\$1,835,410	\$1,308,421	\$0	\$249,377
Cash and Cash Equivalents	0	0	0	0	13,074
Cash in Segregated Accounts	0	0	0	50	0
Accounts Receivable	0	0	0	0	(5,774)
Construction in Progress	(256,511)	0	0	0	0
Deposits Held Due to Others	0	0	0	(50)	0
Claims Payable	0	0	272,438	0	0
Interfund Loans Payable	(2,000)	593,329	0	0	0
Contributed Capital	2,000	(593,329)	0	0	0
Retained Earnings at 12/31/00 (as restated)	<u>\$5,976,794</u>	<u>\$1,835,410</u>	<u>\$1,580,859</u>	<u>\$0</u>	<u>\$256,677</u>

NOTE 3 - DEFICIT FUND EQUITIES

At December 31, 2001 the following funds had a deficit in fund balance:

Fund	Deficit
Special Revenue:	
Children's Services Board Fund	\$43,192
County Transit Fund	585
Capital Projects:	
Water Extension Projects Fund	5,040
Sewer Extension Projects Fund	1,912,611

The fund deficits arise from the recognition of expenditures on the modified accrual basis, which are greater than expenditures recognized on the budgetary/cash basis. Deficits do not exist for any of the above noted funds under the cash basis of accounting. The General Fund provides operating transfers when cash is required, not when accruals occur.

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Ohio law requires the classification of funds held by the County into three categories.

Category 1 consists of "active" funds - those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the County. Such funds must be maintained either as cash in the County treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds - those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).
- Commercial paper notes issued by any corporation for profit that is incorporated under the laws of the United States or any state pursuant to specifications within the Ohio Revised Code.

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 "*Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements*," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name are classified as Category 3.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be three years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2001 the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

The Governmental Accounting Standards Board has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Uninsured and uncollateralized.

Investments:

- Category 1 Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2 Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the County's name.

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**A. Deposits**

At year end the carrying amount of the County's deposits was \$44,839,984 and the bank balance was \$47,036,459. Federal depository insurance covered \$1,488,266 of the bank balance and remaining deposits were collateralized as follows: pooled collateral in the amount of \$24,506,912 (category 3), pledged collateral in the amount of \$10,081,281 (category 1), surety bonds in the amount of \$10,800,000 (category 1) and \$160,000 was uncollateralized. The County had \$378,213 in undeposited cash on hand at December 31, 2001 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

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

<u>Categorized Investments</u>	<u>Category 3</u>	<u>Carrying Amount/ Fair Value</u>
Government Securities	\$40,163,938	\$40,163,938
<u>Non-Categorized Investments</u>		
STAR Ohio	N/A	15,078,622
Money Market Mutual Funds	N/A	64,144
Total Non-Categorized	N/A	15,142,766
Total Investments	<u>\$40,163,938</u>	<u>\$55,306,704</u>

C. Reconciliation of Cash, Cash Equivalents and Investments

The classification of cash, cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Highly liquid investments with an original maturity of three months or less are treated as cash equivalents. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

A reconciliation between classifications of cash and investments on the combined financial statements and the classifications per items A, B and C of this note are as follows:

	<u>Cash and Cash Equivalents *</u>	<u>Investments</u>
Per Combined Balance Sheet	\$100,146,688	\$0
Investments:		
STAR Ohio	(15,078,622)	15,078,622
Government Securities	(40,163,938)	40,163,938
Money Market Mutual Funds	(64,144)	64,144
Per GASB Statement No. 3	<u>\$44,839,984</u>	<u>\$55,306,704</u>

* Includes Cash in Segregated Accounts, Cash with Fiscal Agent and undeposited cash on hand.

NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

D. Component Unit

Cash and cash equivalents in the amount of \$160,813 for the component unit, Production Services Unlimited, Inc. (PSU), are classified as Category 1, active funds for immediate use maintained either as cash or in depository accounts payable or withdrawable on demand. At year end the carrying amount of PSU deposits was \$160,813 and the bank balance was \$172,097. Federal depository insurance covered \$167,421 of the bank balance and \$4,676 was uncollateralized.

NOTE 5- 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 2001 were levied after October 1, 2000 on assessed values as of January 1, 2000, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 26; if paid semi-annually, the first payment is due February 26, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Taxpayers become liable for tangible personal property taxes (other than public utility) on January 1 of the current calendar year. Tangible personal property is assessed at 25% of its true value on December 31 of the preceding year or the last fiscal year end. Taxes are based on the assessed value of the property and the current tax rate for the taxing district where the property is located. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Under Ohio law, personal property taxes do not attach as a lien on the personal property.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed at 100% of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in June and December for taxes payable in the first and second halves of the year, respectively.

The full tax rate of all County operations for the year ended December 31, 2001 was \$0 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2001 property tax levy was based totaled \$3,672,120,843 which was comprised of \$3,097,545,080 in real property, and \$574,575,763 in public utility and tangible personal property.

NOTE 5- TAXES (Continued)

A. Property Taxes (Continued)

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's share is 2.57 mills of assessed value. However, because sales tax revenues have been significant, the County, at this time, has temporarily eliminated the levy of this tax.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the additional 0.5% County levied sales tax, gasoline taxes, inheritance taxes and miscellaneous other taxes which have various lien, levy and collection dates.

NOTE 6 - RECEIVABLES

Receivables at December 31, 2001, consisted of taxes, interfund, accounts receivable, special assessments, interest, and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES

The following balances at December 31, 2001 represent interfund loans receivable and payable:

	Interfund Loans	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$397,061	\$0
Special Revenue Funds:		
Children's Services Board	0	50,000
Youth Services Subsidy	0	250,000
Sheriff Grants	0	20,000
Total Special Revenue Funds	<u>0</u>	<u>320,000</u>
Capital Projects Funds:		
Water Extension Projects	0	324,797
Sewer Extension Projects	0	3,300,000
Airport Construction	0	77,061
Total Capital Projects Funds	<u>0</u>	<u>3,701,858</u>
Enterprise Funds:		
Water	324,797	0
Sewer	3,300,000	0
Total Enterprise Funds	<u>3,624,797</u>	<u>0</u>
Total Interfund Loans	<u><u>\$4,021,858</u></u>	<u><u>\$4,021,858</u></u>

NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

The following balances at December 31, 2001, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
General Fund	\$64,289	\$30,696
Special Revenue Funds:		
Motor Vehicle and Gas Tax	0	1,439
Human Services	0	11,670
Board of Mental Retardation	0	6,369
Dog and Kennel	0	1,433
Children's Services Board	5,104	3,755
Youth Services Subsidy	27,541	60,845
Certificate of Title Administration	0	660
Solid Waste District	352	1,159
Workforce Investment Act	0	1,793
Child Support Enforcement	0	2,882
Emergency Management	0	277
Community Development	0	352
Hazardous Materials Emergency	0	126
Total Special Revenue Funds	32,997	92,760
Debt Service Fund:		
Special Assessment	119,869	0
Enterprise Funds:		
Water	0	10,763
Sewer	0	122,916
Total Enterprise Funds	0	133,679
Internal Service Funds:		
Vehicle Maintenance	23,994	0
Communications	256	0
Health Insurance	0	771
Gasoline	16,501	0
Total Internal Service Funds	40,751	771
Total Interfund Receivables and Payables	\$257,906	\$257,906

NOTE 8 - OPERATING TRANSFERS

The following balances at December 31, 2001 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$0	\$5,016,243
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax	0	112,108
Human Services	237,849	0
Dog and Kennel	200,000	0
Children's Services Board	1,700,000	0
Crime Victim Grant	28,424	0
Youth Services Subsidy	625,698	0
Child Support Enforcement	258,016	0
Sheriff Grants	15,000	0
Hazardous Materials Emergency	92,231	0
County Transit	374,745	0
Total Special Revenue Funds	3,531,963	112,108
Debt Service Funds:		
East Street Building Improvement	54,000	0
Court Building Construction	112,470	0
State OPWC Loan Fund	25,372	0
Total Debt Service Funds	191,842	0
Capital Projects Funds:		
County Road Projects	86,736	0
County Construction Projects	281,810	0
Airport Construction	36,000	0
Total Capital Projects Funds	404,546	0
Internal Service Fund:		
Health Insurance	1,000,000	0
Totals	\$5,128,351	\$5,128,351

NOTE 9 - FIXED ASSETS

A. General Fixed Assets

A summary of changes for the year ended December 31, 2001, in the General Fixed Assets Account Group follows:

Category	January 1, 2001	Additions	Deletions	December 31, 2001
Land and Land Improvements	\$1,868,700	\$0	\$0	\$1,868,700
Buildings, Structures and Improvements	28,283,313	15,908,435	(6,500)	44,185,248
Furniture, Fixtures and Equipment	18,141,419	2,551,518	(822,063)	19,870,874
Construction in Progress	16,744,484	2,494,786	(15,833,369)	3,405,901
Totals	\$65,037,916	\$20,954,739	(\$16,661,932)	\$69,330,723

Construction in Progress:

County governmental construction projects in progress as of December 31, 2001 total \$3,405,901.

This amount is comprised of the following projects:

Justice Center C-Wing Improvements	\$155,426
Rehab Old Admin Bldg 320 E. Silver	22,640
Justice Drive Signage	45,442
Juvenile Justice Center-Kitchen Enclosure	18,896
Building Services Warehouse	498
Common Pleas Court Building Upgrade	3,114,074
Airport Precision Approach Path Indicator	48,925
Total Construction in Progress	\$3,405,901

NOTE 9 - FIXED ASSETS (Continued)

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 2001 follows:

Category	Enterprise	Internal Service	Total
Land	\$1,540,821	\$0	\$1,540,821
Land Improvements	94,992,575	0	94,992,575
Buildings, Structures and Improvements	36,759,711	0	36,759,711
Furniture, Fixtures and Equipment	6,095,636	2,493	6,098,129
Property, Plant and Equipment	139,388,743	2,493	139,391,236
Accumulated Depreciation	(33,914,735)	(2,493)	(33,917,228)
Construction in Progress	12,561,052	0	12,561,052
Property, Plant and Equipment	\$118,035,060	\$0	\$118,035,060

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2001 total \$12,561,052. This amount is comprised of the following projects:

1999 Elevated Storage Tanks	\$4,509,239
Hunter Dicks Creek Sewer	3,211,205
Deerfield Hamilton Water System Phase II	2,176,173
Sewage Lift Station Improvements	1,063,533
Otterbein Homes Water	457,965
Various Other Water Projects	706,527
Various Other Sewer Projects	436,410
Total Construction in Progress	\$12,561,052

The 1999 Elevated Storage Tanks Project includes construction of three new elevated storage tanks in Warren County. Two of the elevated storage tanks each have a 1.5 million gallon capacity. These tanks are located in Deerfield and Turtlecreek Townships. The third tank has a 1 million gallon capacity and is located in Hamilton Township. This project also includes the removal of an existing half million gallon standpipe and two 300,000 gallon standpipes. Construction is expected to be completed in 2002. This project will increase water storage capacity by 2.9 million gallons at a cost of approximately 4.9 million dollars.

The Hunter Dick's Creek Sanitary Sewer Project will provide sanitary sewer service to approximately 850 new customers in Franklin Township and will have the capacity to serve an additional 6,000 units. This project consists of approximately 66,000 linear feet of pipe and 4 sewage lift stations. Construction began in July of 2001 with an estimated substantial completion date of July, 2003.

The Deerfield-Hamilton Water System Phase II Upgrades will include a new chemical feed building, rehabilitation to the existing wellfield facilities and the addition of four new production wells. The project costs are estimated at 4.0 million dollars.

NOTE 9 - FIXED ASSETS (Continued)**B. Proprietary Fund Type Fixed Assets** (Continued)

The Water and Sewer Department also has several capital improvement projects which are either in the engineering phase or under construction. One of these projects is an elevated water storage tank in the Socialville area. This storage tank will have a 3.0 million gallon capacity with estimated costs of 2.6 million dollars.

NOTE 10 - DEFINED BENEFIT PENSION PLANS

All of the County's full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Public Employees Retirement System (the "PERS of Ohio")

The following information was provided by the PERS of Ohio to assist the County in complying with GASB Statement No. 27, *"Accounting for Pensions by State and Local Government Employers."*

All employees of the County, except teachers at the Mental Retardation and Developmental Disabilities Board, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 10.10% of covered salary. The 2001 employer contribution rate for local government employer units was 13.55% of covered payroll, 9.25% to fund the pension and 4.30% to fund health care. For law enforcement, the employer rate was 16.7% of covered payroll, 12.40% to fund the pension fund and 4.3% to fund health care. For the 2000 calendar year, the Retirement Board instituted a temporary employer contribution rate rollback. The rate rollback was 20% for state and local governments and 6% for law enforcement divisions. Therefore, the 2000 employer contribution rate for local government employer units was 10.84% of covered payroll and the 2000 employer contribution rate for law enforcement divisions was 15.7% of covered payroll. The 1999 employer contribution rate for local government employer units was 13.55% of covered payroll and 16.7% of covered payroll for law enforcement divisions. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contribution to the PERS of Ohio for the years ending December 31, 2001, 2000, and 1999 were \$4,379,939, \$3,311,612, and \$3,789,102, respectively, for employees of the County and \$573,744, \$494,636, and \$452,975, respectively, for law enforcement officers, which were equal to the required contributions for each year.

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Public Employees Retirement System (the “PERS of Ohio”) (Continued)

The PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the PERS of Ohio is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the 2001 employer contribution rate (identified above) that was used to fund health care for the year 2001 was 4.3% of covered payroll which amounted to \$1,389,944 for employees other than law enforcement and \$147,730 for law enforcement employees.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the PERS of Ohio's latest actuarial review performed as of December 31, 2000. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets. The investment assumption rate for 2000 was 7.75%. An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%. Health care costs were assumed to increase 4.75% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 411,076. The actuarial value of the PERS of Ohio net assets available for OPEB at December 31, 2000 is \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Mental Retardation and Developmental Disabilities Board participate in the State Teachers Retirement System of Ohio (the "STRS"), a cost-sharing multiple employer defined benefit pension plan.

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS, 300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746 or by calling (614) 222-5853.

NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)**

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 9.3%, respectively. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 2001, 2000 and 1999 were \$142,675, \$120,183 and \$106,272, respectively, which were equal to the required contributions for each year.

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions equal to 4.5% of covered payroll to a health care reserve fund. The balance of the Health Care Reserve Fund was \$3.256 billion at June 30, 2001. For the fiscal year ended June 30, 2001, the net health care costs paid by STRS were \$300,772,000. There were 102,132 eligible benefit recipients. The portion of the 2001 employer contribution rate (identified above) that was used to fund health care for fiscal year 2001 was 4.5% of covered payroll which amounted to \$45,860.

NOTE 11 - COMPENSATED ABSENCES

For governmental funds, the County records a liability for accumulated unused vacation time when earned, for all employees with more than one year of service. The county records a liability for accumulated unused sick leave owed to eligible employees in the period the employee becomes eligible to receive payment and accumulated sick leave for employees who are expected to become eligible in the future. The current portion of unpaid absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, compensated absences are expensed when earned. The entire amount of compensated absences is reported as a fund liability.

At December 31, 2001, the County's accumulated, unpaid compensated absences amounted to \$4,151,949. Of this amount \$3,659,086 is recorded in the General Long-Term Obligations Account Group, \$467,288 is recorded in the proprietary funds and the following are current liabilities recorded in each fund: \$4,408 for the General Fund, \$1,351 for the Human Services Fund, \$19,720 for the Board of Mental Retardation Fund, and \$96 for the Hazardous Materials Emergency Fund.

NOTE 11 - COMPENSATED ABSENCES (Continued)

At December 31, 2001 the liability recorded in the General Long-Term Obligations Account Group representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Amount</u>
Vacation Time	83,460	\$1,570,126
Sick Time	99,768	2,012,382
Compensatory Time	<u>2,646</u>	<u>76,578</u>
Total	<u>185,874</u>	<u>\$3,659,086</u>

NOTE 12 - NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. All notes have been issued in anticipation of long-term bond financing. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

	<u>Balance January 1, 2001</u>	<u>Issued</u>	<u>(Retired)</u>	<u>Balance December 31, 2001</u>
Capital Projects General Obligation Notes:				
3.87% Road Improvement (Striker Rd.)	\$0	\$1,650,000	(\$1,650,000)	\$0
2.59% Road Improvement (Striker Rd.), 1st renewal	<u>0</u>	<u>1,650,000</u>	<u>0</u>	<u>1,650,000</u>
Total Capital Projects				
General Obligation Notes:	0	3,300,000	(1,650,000)	1,650,000
Enterprise General Obligation Notes:				
2.59% Sewer System (Hoff Run North)	0	365,000	0	365,000
2.59% Sewer System (Hoff Run South)	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>300,000</u>
Total Enterprise General Obligation Notes:	<u>0</u>	<u>665,000</u>	<u>0</u>	<u>665,000</u>
Total Notes Payable	<u>\$0</u>	<u>\$3,965,000</u>	<u>(\$1,650,000)</u>	<u>\$2,315,000</u>

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

General long-term debt issued for the East Street Building Improvement will be retired from the Debt Service Fund using rental payments received from the Warren County Welfare Department through a 25 year contract from the State of Ohio. General long-term debt issued for various county building improvements will also be retired from the Debt Service Fund utilizing a portion of the 1/2% additional sales tax levied in 1992. An Ohio Public Works Commission interest-free loan will be retired from the Debt Service Fund over ten years by funding provided by the County Engineer. Tax Increment Financing (TIF) Bonds have been issued as general obligation bonds and a State 166 Loan has been issued in lieu of additional TIF bonds to provide for additional security of the full faith and credit of the County. The TIF Bonds and the State Loan will be retired from the Debt Service Fund utilizing payments in lieu of taxes received from Proctor & Gamble. The State Loan will accrue interest yearly, however, payments will not begin until March of 2008. A service agreement with Proctor & Gamble provides for minimum annual payments sufficient to satisfy TIF Bond and the State Loan debt service requirements. Revenue bonds issued for water and sewer improvements will be retired from the related revenues generated by the water or sewer fund. Special assessment bonds will be retired with proceeds of collections of special assessment receivables in the related debt service funds. Ohio Water Development Authority (OWDA) loans will be retired from the Sewer Fund.

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law. Revenue bonds and OWDA loans are secured by future enterprise fund revenues generated through user charges or enterprise fund assets.

Special assessment debt service is financed by 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 \$120,463.

Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 2001 was 120%. The bond coverage ratio for the fiscal year based upon operating revenue and investment income and operating expenses excluding depreciation was .95% for the Water Fund and 1.49% for the Sewer Fund. These ratios increase to 3.34% for the Water Fund and 5.12% for the Sewer Fund when the calculation includes the tap-in fees collected from customers connecting to the existing water and sewer systems.

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$29.56 million of additional unvoted general obligation debt.

Year Issued	Maturity		Balance	Issued	Balance
	Date	Interest Rate	January 1, 2001	(Retired)	December 31, 2001
General Long-Term Debt:					
Unvoted General Obligation Bonds:					
1988 East Street Building Improvement	2008	7.500%	\$320,000	(\$30,000)	\$290,000
1991 General Obligation Building Project	2011	5.95 - 8.850%	870,000	(55,000)	815,000
1995 TIF Water	2016	4.05 - 5.500%	3,685,000	(155,000)	3,530,000
1995 TIF Sewer	2016	4.00 - 5.450%	2,585,000	(60,000)	2,525,000
Total Unvoted General Obligation Bonds			7,460,000	(300,000)	7,160,000
Special Assessment Bonds:					
1991 Columbia Road Improvement	2001	5.95 - 8.850%	255,000	(255,000)	0
1982 Waterline	2002	11.750%	2,000	(1,000)	1,000
1988 Waterline	2008	7.750%	67,000	(8,000)	59,000
1983 Water and Sewer	2003	9.750%	35,000	(10,000)	25,000
1981 Sewer	2001	12.375%	70,000	(70,000)	0
1982 Sewer Plan	2002	11.750%	8,000	(4,000)	4,000
1986 Sewer	2006	6.340%	465,000	(75,000)	390,000
1989 Water and Sewer	2010	7.35 - 7.450%	365,000	(25,000)	340,000
1990 Waterline	2001	5.95 - 8.850%	90,000	(5,000)	85,000
1991 Water System	2011	5.95 - 8.850%	525,000	(35,000)	490,000
1992 Morrow-Roachester Sewer	2012	6.100%	2,716,100	(162,900)	2,553,200
1992 Vivian Drive Sewer	2012	6.100%	17,100	(1,000)	16,100
1992 Shaker Road Water	2012	6.100%	93,100	(5,600)	87,500
1992 Routt Lane Water	2012	6.100%	40,700	(2,400)	38,300
1992 Sherman Terrace Water	2012	6.100%	192,200	(11,500)	180,700
1992 Hathaway Road Water	2012	6.100%	25,800	(1,600)	24,200
1993 Water and Sewer	2013	2.80 - 5.850%	785,000	(45,000)	740,000
1994 Water	2014	6.550%	1,400,000	(65,000)	1,335,000
1996 Water and Sewer	2016	6.125 - 6.200%	268,000	(18,000)	250,000
1997 Waterstone	2017	6.125 - 6.200%	3,115,000	(125,000)	2,990,000
1998 Drake Road Waterline	2018	4.975%	22,640	(850)	21,790
1998 Eagle Hill Waterline	2018	4.975%	39,545	(1,485)	38,060
1998 Turtlecreek Union Waterline	2018	4.975%	997,980	(40,480)	957,500
1998 Duke Drive Road	2008	4.212%	204,835	(22,185)	182,650
2000 Water and Sewer	2020	4.40 - 4.850%	1,180,000	(35,000)	1,145,000
2001 Water and Sewer	2021	3.30 - 5.350%	0	2,320,000	2,320,000
Total Special Assessment Bonds (with governmental commitment)			12,980,000	1,294,000	14,274,000
1994 State 166 Loan	2017	4.000%	5,844,536	178,861	6,023,397
2000 OPWC Loan	2010	0.000%	253,415	(25,372)	
			0	254,023	482,066
Total General Long-Term Debt			26,537,951	1,401,512	27,939,463

(Continued)

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

Year Issued	Balance January 1, 2001	Issued (Retired)	Balance December 31, 2001
Other Long-Term Obligations:			
Compensated Absences	3,496,014	163,072	3,659,086
Capital Leases	67,972	(24,871)	
		14,125	57,226
Total Other Long-Term Obligations	3,563,986	152,326	3,716,312
Total General Long-Term Debt and Other Long-Term Obligations	<u>\$30,101,937</u>	<u>\$1,553,838</u>	<u>\$31,655,775</u>

Year Issued	Maturity Date	Interest Rate	Balance January 1, 2001	Issued (Retired)	Balance December 31, 2001	
Enterprise Funds Long-Term Debt:						
Mortgage Revenue Bonds:						
1987	Sewer	2012	8.351%	\$1,230,000	(\$1,230,000)	\$0
1987	Sewer	2007	7.987%	845,000	(845,000)	0
1992	Sewer	2016	3.600% - 6.700%	1,187,607	(44,535)	1,143,072
1993	Sewer	2015	2.580% - 5.450%	4,103,559	(188,228)	3,915,331
1993	Water	2015	2.550% - 5.450%	5,136,896	(232,781)	4,904,115
1994	Water	2019	3.900% - 5.750%	9,013,649	(276,493)	8,737,156
1995	Sewer	2020	3.800% - 5.450%	2,794,419	(83,464)	2,710,955
1998	Water	2016	3.750% - 4.750%	6,468,722	(287,092)	6,181,630
	Total Mortgage Revenue Bonds			30,779,852	(3,187,593)	27,592,259
	OWDA Loan	2006	7.110% - 11.350%	2,143,445	(331,960)	1,811,485
	Long-Term Contracts	2008		2,478,266	(293,068)	2,185,198
	Total Enterprise Long-Term Debt			<u>\$35,401,563</u>	<u>(\$3,812,621)</u>	<u>\$31,588,942</u>

The principal amount of the County's special assessment debt outstanding at December 31, 2001 of \$14,274,000, is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$1,772,188 in the Special Assessment Debt Service Fund at December 31, 2001 is reserved for the retirement of outstanding special assessment bonds.

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

A summary of the County's future debt service requirements including principal and interest at December 31, 2001 follows:

A. Bonded Debt

Years	General Obligation Bonds	Water Revenue Bonds	Sewer Revenue Bonds	Special Assessment Bonds	A Subtotals
2002	\$714,596	1,911,565	\$766,645	\$1,607,491	\$5,000,297
2003	712,466	1,906,670	769,935	1,597,710	4,986,781
2004	719,302	1,904,220	766,855	1,575,999	4,966,376
2005	709,468	1,914,087	767,645	1,574,298	4,965,498
2006	713,850	1,910,760	767,050	1,555,733	4,947,393
2007-2011	3,191,262	9,555,340	3,855,805	7,141,328	23,743,735
2012-2016	3,832,879	9,043,475	3,438,735	4,345,391	20,660,480
2017-2021	0	2,424,000	950,628	1,765,302	5,139,930
Totals	<u>\$10,593,823</u>	<u>\$30,570,117</u>	<u>\$12,083,298</u>	<u>\$21,163,252</u>	<u>\$74,410,490</u>

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Loans	OPWC Loan	State 166 Loan	Long- Term Contracts	Capital Leases	B Subtotals	A & B Totals
2002	\$486,166	\$50,744	\$0	\$395,662	\$21,055	\$953,627	\$5,953,924
2003	486,166	50,744	0	395,662	21,055	953,627	5,940,408
2004	486,166	50,744	0	395,662	15,206	947,778	5,914,154
2005	486,166	50,744	0	395,662	8,161	940,733	5,906,231
2006	243,084	50,744	0	395,662	879	690,369	5,637,762
2007-2011	0	228,346	3,676,006	527,548	0	4,431,900	28,175,635
2012-2016	0	0	4,794,790	0	0	4,794,790	25,455,270
2017-2021	0	0	722	0	0	722	5,140,652
Totals	<u>\$2,187,748</u>	<u>\$482,066</u>	<u>\$8,471,518</u>	<u>\$2,505,858</u>	<u>\$66,356</u>	<u>\$13,713,546</u>	<u>\$88,124,036</u>

C. Defeased Debt

In prior years, the County defeased certain Water Revenue Bonds (see Table). At the time of the defeasance, funds were deposited with the County's trustee. The principal and interest on the investments in these escrow funds are used solely to pay the principal and interest requirements on the original issue bonds as they come due. The monies with the trustee have been invested in obligations guaranteed as to both principal and interest by the United States and placed in irrevocable escrow accounts which, including interest earned, will be used to pay the principal and interest on the refunded bonds. As of December 31, 2001, the principal balance of these issues was \$5,745,000 and there was \$5,917,393 of principal and interest on deposit with the trustee.

Water Revenue Issues	Date Defeased	Balance (at time of defeasance)	Balance Outstanding at December 31, 2001
Pennyroyal Area	December 1988	\$108,000	\$35,000
Water Revenue Bonds (1992)	July 1998	6,535,000	5,710,000

NOTE 13 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**D. Conduit Debt Obligations**

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. Neither 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, 2001 there were twenty-one (21) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$37,865,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$79,830,000 which brings the total conduit debt to \$117,695,000.

NOTE 14 - CAPITAL LEASES

The County has entered into agreements to lease office equipment. Certain agreements are, in substance, lease purchases (capital leases) and are classified as capital lease obligations in the financial statements.

The County's future minimum lease payments under lease obligations which have been capitalized as of December 31, 2001, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2002	\$21,055
2003	21,055
2004	15,206
2005	8,161
2006 *	879
Minimum Lease Payments	<u>66,356</u>
Less amount representing interest at the County's incremental borrowing rate of interest	<u>(9,130)</u>
Present value of minimum lease payments	<u><u>\$57,226</u></u>

* No payment required past 2006

NOTE 15 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2001, the County had the following significant construction projects that will be financed through a combination of resources such as Special Assessment Bonds, OPWC Grants and water and sewer surplus revenues:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Hunter Dicks Creek Sewer	\$ 5,937,355	2003
Socialville Elevated Water Storage	2,516,974	2002
Deerfield Hamilton Water System Phase II	1,823,827	2003
Total	<u>\$10,278,156</u>	

NOTE 16 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$724,800 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

NOTE 17 - 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 major programs are the Food Stamp Program, Social Service Block Grant, Temporary Assistance to Needy Families (TANF), Community Development Block Grant and the Workforce Investment Act. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have material adverse effect on the County's financial position.

NOTE 18 - 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 fifty-one 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 specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

NOTE 18 - RISK MANAGEMENT (Continued)

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 coverages stayed the same as coverages in the prior year. Settled claims during 1999, 2000 and 2001 did not exceed commercial insurance coverage.

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, Medical Mutual of Ohio, who monitors all claim payments. Excess loss coverage, carried through Medical Mutual of Ohio, becomes effective after \$100,000 per year per specific claim. There is a lifetime maximum coverage per person of \$2,000,000.

The total claims liability of \$921,086, comprised of County and MRDD health insurance, reported (at face value) in the fund at December 31, 2001 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in each of the fund's claims liability amount in 2001 were:

	Balance at December 31, 2000	Current Year Claims	Claim Payments	Balance at December 31, 2001
County:				
2000	\$852,507	\$4,855,628	(\$4,973,046)	\$735,089
2001	735,089	5,441,239	(5,264,878)	911,450
MRDD:				
2000	\$131,015	\$1,074,475	(\$1,121,841)	\$83,649
2001	83,649	127,328	(201,341)	9,636

NOTE 19 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

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

The Warren/Clinton Counties Recovery Services Board is governed by a board appointed by the Ohio Director of Alcohol and Drug Addiction Services, the Ohio Director of Mental Health Services, and Clinton and Warren Counties. The main sources of revenue for this Board are grants from the two previously named state departments and a property tax levy in each of the counties. Outside agencies are contracted by the Board to provide services for the Board. Financial records are maintained by the Warren County Auditor and Treasurer. Financial Statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2001 is presented below:

	<u>Warren/Clinton Counties Recovery Services</u>
Assets	\$3,991,991
Fund Equity	3,991,991
Revenues	11,721,611
Expenses	10,227,262
Net Income	1,494,349

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NOTE 20 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains two enterprise funds which provide water and sewer services. Financial information for the year ended December 31, 2001, is summarized as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating Revenues	\$6,708,644	\$4,957,375	\$11,666,019
Depreciation	1,536,611	1,958,908	3,495,519
Operating Loss	(184,256)	(645,377)	(829,633)
Net Income (Loss)	6,366,407	7,801,616	14,168,023
Current Capital Contributions	7,405,229	8,000,992	15,406,221
Property, Plant and Equipment:			
Additions	3,944,766	4,998,329	8,943,095
Deletions	(223,661)	(11,499)	(235,160)
Net Working Capital	21,218,987	15,939,913	37,158,900
Total Assets	81,686,124	80,951,017	162,637,141
Bonds, Loans and Contracts Payable	22,008,099	9,580,843	31,588,942
Total Equity	58,582,703	69,843,919	128,426,622

The following is a reconciliation of the changes to contributed capital in the County's enterprise funds for the year ended December 31, 2001:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Balance at Beginning of Year	\$46,239,502	\$60,206,893	\$106,446,395
Depreciation on Contributed Capital	(241,131)	(750,460)	(991,591)
Balance at End of Year	<u>\$45,998,371</u>	<u>\$59,456,433</u>	<u>\$105,454,804</u>



*COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE THE
GENERAL FUND, SPECIAL REVENUE FUNDS, DEBT SERVICE FUNDS,
CAPITAL PROJECTS FUNDS, ENTERPRISE FUNDS, INTERNAL SERVICE
FUNDS, FIDUCIARY FUNDS AND THE GENERAL FIXED ASSETS ACCOUNT
GROUP.*

GENERAL FUND

The General Fund is used to account for government resources which are not accounted for in any other fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$20,000,000	\$23,725,446	\$3,725,446
Intergovernmental Revenues	3,982,980	4,149,348	166,368
Charges for Services	4,019,345	5,266,224	1,246,879
Licenses and Permits	10,000	15,842	5,842
Investment Earnings	5,263,000	6,817,073	1,554,073
Fines and Forfeitures	175,500	404,393	228,893
All Other Revenues	740,503	1,546,229	805,726
Total Revenue	34,191,328	41,924,555	7,733,227
<u>Expenditures:</u>			
General Government -			
Legislative and Executive:			
Commissioners:			
Personal Services	704,773	636,348	68,425
Contractual Services	1,184,688	1,049,184	135,504
Materials and Supplies	161,507	148,244	13,263
Other Expenditures	3,007,669	2,803,481	204,188
Capital Outlay	321,843	85,278	236,565
Total Commissioners	5,380,480	4,722,535	657,945
Auditor:			
Personal Services	623,286	577,585	45,701
Contractual Services	46,590	27,510	19,080
Materials and Supplies	24,365	20,422	3,943
Other Expenditures	13,000	5,937	7,063
Capital Outlay	60,782	8,127	52,655
Total Auditor	768,023	639,581	128,442
Auditor - Personal Property:			
Personal Services	81,063	46,399	34,664
Materials and Supplies	4,680	1,400	3,280
Other Expenditures	200	0	200
Total Auditor - Personal Property	85,943	47,799	38,144
Auditor - Real Property Valuation:			
Personal Services	34,551	34,482	69
Other Expenditures	500	0	500
Total Auditor - Real Property Valuation	35,051	34,482	569
Treasurer:			
Personal Services	296,981	289,099	7,882
Contractual Services	8,500	2,741	5,759
Materials and Supplies	44,233	42,228	2,005
Other Expenditures	9,100	7,665	1,435
Capital Outlay	9,000	239	8,761
Total Treasurer	367,814	341,972	25,842

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Prosecutor:			
Personal Services	1,243,630	1,211,313	32,317
Contractual Services	75,700	73,311	2,389
Materials and Supplies	11,951	11,365	586
Other Expenditures	61,069	58,844	2,225
Capital Outlay	<u>17,000</u>	<u>15,572</u>	<u>1,428</u>
Total Prosecutor	1,409,350	1,370,405	38,945
Recorder:			
Personal Services	507,061	493,320	13,741
Contractual Services	108,183	107,389	794
Materials and Supplies	9,000	8,283	717
Other Expenditures	5,067	4,356	711
Capital Outlay	<u>16,500</u>	<u>12,949</u>	<u>3,551</u>
Total Recorder	645,811	626,297	19,514
Board of Elections:			
Personal Services	426,197	394,668	31,529
Contractual Services	36,113	25,644	10,469
Materials and Supplies	86,021	64,078	21,943
Other Expenditures	22,361	10,149	12,212
Capital Outlay	<u>35,310</u>	<u>29,980</u>	<u>5,330</u>
Total Board of Elections	606,002	524,519	81,483
Data Processing:			
Personal Services	1,772,873	1,445,933	326,940
Contractual Services	870,669	798,012	72,657
Materials and Supplies	51,660	38,950	12,710
Other Expenditures	49,500	16,892	32,608
Capital Outlay	<u>1,575,551</u>	<u>1,314,121</u>	<u>261,430</u>
Total Data Processing	4,320,253	3,613,908	706,345
Microfilming Process:			
Personal Services	212,497	204,972	7,525
Contractual Services	26,191	15,269	10,922
Materials and Supplies	16,594	15,403	1,191
Other Expenditures	5,250	1,241	4,009
Capital Outlay	<u>146,154</u>	<u>141,086</u>	<u>5,068</u>
Total Microfilming Process	406,686	377,971	28,715
Building and Grounds:			
Personal Services	1,642,205	1,619,512	22,693
Contractual Services	1,115,846	1,085,813	30,033
Materials and Supplies	252,401	220,412	31,989
Other Expenditures	9,763	5,867	3,896
Capital Outlay	<u>93,788</u>	<u>76,257</u>	<u>17,531</u>
Total Building and Grounds	3,114,003	3,007,861	106,142

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Rural Zoning:			
Personal Services	134,670	132,990	1,680
Contractual Services	3,000	1,763	1,237
Materials and Supplies	8,500	6,614	1,886
Other Expenditures	1,290	350	940
Capital Outlay	<u>6,700</u>	<u>2,227</u>	<u>4,473</u>
Total Rural Zoning	154,160	143,944	10,216
Tax Maps:			
Personal Services	204,756	202,576	2,180
Contractual Services	800	217	583
Materials and Supplies	5,450	5,101	349
Other Expenditures	1,180	0	1,180
Capital Outlay	<u>1,520</u>	<u>0</u>	<u>1,520</u>
Total Tax Maps	<u>213,706</u>	<u>207,894</u>	<u>5,812</u>
Total Legislative and Executive	<u>17,507,282</u>	<u>15,659,168</u>	<u>1,848,114</u>
Governmental - Judicial			
Court of Appeals:			
Personal Services	<u>300</u>	<u>0</u>	<u>300</u>
Total Court of Appeals	300	0	300
Common Pleas Court:			
Personal Services	514,723	495,377	19,346
Contractual Services	233,533	197,466	36,067
Materials and Supplies	12,450	11,909	541
Other Expenditures	13,800	11,894	1,906
Capital Outlay	<u>8,525</u>	<u>3,274</u>	<u>5,251</u>
Total Common Pleas Court	783,031	719,920	63,111
Domestic Relations Court:			
Personal Services	511,293	500,266	11,027
Contractual Services	19,205	14,638	4,567
Materials and Supplies	5,515	5,497	18
Other Expenditures	12,159	9,858	2,301
Capital Outlay	<u>7,715</u>	<u>3,884</u>	<u>3,831</u>
Total Domestic Relations Court	555,887	534,143	21,744
Juvenile Court:			
Personal Services	816,668	786,437	30,231
Contractual Services	205,500	165,831	39,669
Materials and Supplies	16,600	14,372	2,228
Other Expenditures	33,150	25,000	8,150
Capital Outlay	<u>12,150</u>	<u>7,577</u>	<u>4,573</u>
Total Juvenile Court	1,084,068	999,217	84,851

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Probate Court:			
Personal Services	368,491	344,759	23,732
Contractual Services	21,100	12,720	8,380
Materials and Supplies	47,300	35,384	11,916
Other Expenditures	12,500	6,583	5,917
Capital Outlay	4,500	888	3,612
Total Probate Court	<u>453,891</u>	<u>400,334</u>	<u>53,557</u>
Clerk of Courts:			
Personal Services	540,230	522,078	18,152
Contractual Services	91,275	26,407	64,868
Materials and Supplies	105,500	100,392	5,108
Other Expenditures	15,300	11,628	3,672
Capital Outlay	27,000	25,343	1,657
Total Clerk of Courts	<u>779,305</u>	<u>685,848</u>	<u>93,457</u>
Municipal Court:			
Personal Services	215,638	175,792	39,846
Contractual Services	35,190	10,090	25,100
Other Expenditures	30,050	9,928	20,122
Total Municipal Court	<u>280,878</u>	<u>195,810</u>	<u>85,068</u>
Criminal Prosecutors:			
Personal Services	38,464	38,393	71
Total Criminal Prosecutors	<u>38,464</u>	<u>38,393</u>	<u>71</u>
County Court:			
Personal Services	546,529	497,919	48,610
Contractual Services	78,299	57,748	20,551
Materials and Supplies	15,000	13,121	1,879
Other Expenditures	13,000	6,145	6,855
Capital Outlay	24,000	13,165	10,835
Total County Court	<u>676,828</u>	<u>588,098</u>	<u>88,730</u>
Law Library:			
Personal Services	70,626	53,019	17,607
Total Law Library	<u>70,626</u>	<u>53,019</u>	<u>17,607</u>
Total Judicial	<u>4,723,278</u>	<u>4,214,782</u>	<u>508,496</u>
Public Safety:			
Coroner:			
Personal Services	101,684	101,503	181
Contractual Services	75,153	54,211	20,942
Materials and Supplies	1,150	1,146	4
Other Expenditures	2,556	2,015	541
Capital Outlay	2,994	360	2,634
Total Coroner	<u>183,537</u>	<u>159,235</u>	<u>24,302</u>

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Sheriff:			
Personal Services	6,763,604	6,335,286	428,318
Contractual Services	947,253	927,135	20,118
Materials and Supplies	318,750	302,142	16,608
Other Expenditures	67,183	58,723	8,460
Capital Outlay	239,187	238,024	1,163
Total Sheriff	8,335,977	7,861,310	474,667
Building Regulation:			
Personal Services	556,995	553,283	3,712
Contractual Services	14,435	7,593	6,842
Materials and Supplies	28,500	25,957	2,543
Other Expenditures	5,000	4,799	201
Capital Outlay	13,000	6,911	6,089
Total Building Regulation	617,930	598,543	19,387
Juvenile Probation:			
Personal Services	640,069	613,956	26,113
Contractual Services	2,000	1,413	587
Materials and Supplies	7,000	5,100	1,900
Other Expenditures	6,700	4,014	2,686
Capital Outlay	2,000	678	1,322
Total Juvenile Probation	657,769	625,161	32,608
Juvenile Detention:			
Personal Services	932,282	836,532	95,750
Contractual Services	327,168	112,523	214,645
Materials and Supplies	30,400	14,743	15,657
Other Expenditures	7,000	3,549	3,451
Capital Outlay	15,600	10,189	5,411
Total Juvenile Detention	1,312,450	977,536	334,914
Communication Dispatch:			
Personal Services	1,375,438	1,330,843	44,595
Contractual Services	26,150	24,287	1,863
Materials and Supplies	10,000	8,761	1,239
Other Expenditures	8,500	6,333	2,167
Capital Outlay	362,000	1,821	360,179
Total Communication Dispatch	1,782,088	1,372,045	410,043
Telecommunications:			
Personal Services	447,748	429,004	18,744
Contractual Services	498,819	492,176	6,643
Materials and Supplies	56,161	55,166	995
Other Expenditures	3,793	3,759	34
Capital Outlay	639,760	636,147	3,613
Total Telecommunications	1,646,281	1,616,252	30,029
Total Public Safety	14,536,032	13,210,082	1,325,950

(Continued)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

GENERAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Human Services:			
Health:			
Other Expenditures	700	531	169
Total Health	700	531	169
Veterans' Services:			
Personal Services	287,677	282,491	5,186
Contractual Services	20,560	17,537	3,023
Materials and Supplies	16,500	14,680	1,820
Other Expenditures	476,600	456,419	20,181
Capital Outlay	3,243	3,080	163
Total Veterans' Services	804,580	774,207	30,373
Total Human Services	805,280	774,738	30,542
Total Expenditures	37,571,872	33,858,770	3,713,102
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,380,544)	8,065,785	11,446,329
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(9,275,215)	(6,287,517)	2,987,698
Advances In	0	188,429	188,429
Advances Out	0	(375,980)	(375,980)
Total Other Financing Sources (Uses):	(9,275,215)	(6,475,068)	2,800,147
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(12,655,759)	1,590,717	14,246,476
Fund Balance at Beginning of Year	10,950,287	10,950,287	0
Prior Year Encumbrances	1,904,101	1,904,101	0
Fund Balance at End of Year	\$198,629	\$14,445,105	\$14,246,476

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to expendable trusts or for 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.

Board of Mental Retardation Fund

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 retarded.

Dog and Kennel Fund

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

Permissive Tax Fund

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

Real Estate Assessment Fund

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

Children's Services Board Fund

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

Youth Services Subsidy Fund

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

(Continued)

Delinquent Real Estate Tax and Assessment Fund

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

Certificate of Title Administration Fund

To account for revenues and expenditures of the Clerk of Courts vehicle title registration operations.

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.

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.

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)

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, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

Domestic Shelter Fund
Crime Victim Grant Fund
County Court Probation Department Fund
Job Training Partnership Act Fund
Pass Through Grants Fund
Emergency Management Fund
Sheriff Grants Fund
Indigent Guardianship Fund
Indigent Driver Fund
Drug Law Enforcement Fund
Law Enforcement Fund
County Court Special Projects Fund
Treatment Alternative to Street Crime (TASC) Grant Fund
Hazardous Materials Emergency Fund
Enforcement and Education Fund
Rehabilitation Grants Fund

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund
Assets:				
Cash and Cash Equivalents	\$2,566,298	\$851,436	\$7,163,879	\$102,505
Receivables (net of allowances for doubtful accounts):				
Taxes	59,908	0	8,977,528	0
Accounts	19,765	0	2,413	4,440
Interest	7,020	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	2,112,286	918	862,665	0
Inventory of Supplies at Cost	825,310	0	0	0
Prepaid Items	9,080	235	9,152	302
Total Assets	<u>\$5,599,667</u>	<u>\$852,589</u>	<u>\$17,015,637</u>	<u>\$107,247</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$81,303	\$167,710	\$120,851	\$8,117
Accrued Wages and Benefits	72,569	57,721	299,601	6,102
Due to Other Funds	1,439	11,670	6,369	1,433
Intergovernmental Payables	21,888	118,017	247,230	1,821
Deferred Revenue	1,526,017	0	9,232,915	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	1,351	19,720	0
Total Liabilities	<u>1,703,216</u>	<u>356,469</u>	<u>9,926,686</u>	<u>17,473</u>
<i>Fund Equity:</i>				
Fund Balance:				
Reserved for Encumbrances	355,739	971,649	545,772	457
Reserved for Supplies Inventory	825,310	0	0	0
Reserved for Prepaid Items	9,080	235	9,152	302
Unreserved	2,706,322	(475,764)	6,534,027	89,015
Total Fund Equity	<u>3,896,451</u>	<u>496,120</u>	<u>7,088,951</u>	<u>89,774</u>
Total Liabilities and Fund Equity	<u>\$5,599,667</u>	<u>\$852,589</u>	<u>\$17,015,637</u>	<u>\$107,247</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001**

SPECIAL REVENUE FUNDS

Permissive Tax Fund	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund
\$414,728	\$26,352	\$3,264,973	\$115,999	\$15,180	\$1,492,206	\$373,463
0	0	0	0	0	0	0
0	2,464	24	30	0	26	0
0	0	0	0	0	0	0
0	0	0	5,104	0	27,541	0
28,861	0	0	490,560	48,098	585,711	0
0	0	0	0	0	0	0
0	0	0	199	0	0	0
<u>\$443,589</u>	<u>\$28,816</u>	<u>\$3,264,997</u>	<u>\$611,892</u>	<u>\$63,278</u>	<u>\$2,105,484</u>	<u>\$373,463</u>
\$0	\$26,352	\$149,654	\$135,871	\$0	\$16,515	\$1,558
0	0	9,596	59,270	2,688	37,926	6,376
0	0	0	3,755	0	60,845	0
71,874	0	2,461	82,908	699	60,491	1,821
0	0	0	323,280	37,410	425,381	0
0	0	0	50,000	0	250,000	0
0	0	0	0	0	0	0
<u>71,874</u>	<u>26,352</u>	<u>161,711</u>	<u>655,084</u>	<u>40,797</u>	<u>851,158</u>	<u>9,755</u>
37,248	0	159,520	0	0	166,769	1,852
0	0	0	0	0	0	0
0	0	0	199	0	0	0
<u>334,467</u>	<u>2,464</u>	<u>2,943,766</u>	<u>(43,391)</u>	<u>22,481</u>	<u>1,087,557</u>	<u>361,856</u>
<u>371,715</u>	<u>2,464</u>	<u>3,103,286</u>	<u>(43,192)</u>	<u>22,481</u>	<u>1,254,326</u>	<u>363,708</u>
<u>\$443,589</u>	<u>\$28,816</u>	<u>\$3,264,997</u>	<u>\$611,892</u>	<u>\$63,278</u>	<u>\$2,105,484</u>	<u>\$373,463</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Certificate of Title Administration Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund	Workforce Investment Act Fund
Assets:				
Cash and Cash Equivalents	\$427,875	\$173,858	\$2,203,670	\$292,138
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	0	0
Accounts	49,764	8,936	0	0
Interest	0	0	0	615
Due from Other Funds	0	0	352	0
Intergovernmental Receivables	0	0	12,962	1,019,473
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	250	0
Total Assets	<u>\$477,639</u>	<u>\$182,794</u>	<u>\$2,217,234</u>	<u>\$1,312,226</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$2,532	\$0	\$4,819	\$11,443
Accrued Wages and Benefits	15,022	3,063	3,975	8,428
Due to Other Funds	660	0	1,159	1,793
Intergovernmental Payables	3,812	788	1,280	45,985
Deferred Revenue	0	0	12,962	947,907
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>22,026</u>	<u>3,851</u>	<u>24,195</u>	<u>1,015,556</u>
<i>Fund Equity:</i>				
Fund Balance:				
Reserved for Encumbrances	2,501	0	85,078	243,940
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	250	0
Unreserved	453,112	178,943	2,107,711	52,730
Total Fund Equity	<u>455,613</u>	<u>178,943</u>	<u>2,193,039</u>	<u>296,670</u>
Total Liabilities and Fund Equity	<u>\$477,639</u>	<u>\$182,794</u>	<u>\$2,217,234</u>	<u>\$1,312,226</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001**

SPECIAL REVENUE FUNDS

Job Training Partnership Act Fund	Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Guardianship Fund
\$4,210	\$0	\$201,614	\$43,032	\$19,715	\$152,474	\$59,028
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
59,288	24,000	0	0	105,297	45,128	0
0	0	0	0	0	0	0
0	0	0	172	0	0	0
<u>\$63,498</u>	<u>\$24,000</u>	<u>\$201,614</u>	<u>\$43,204</u>	<u>\$125,012</u>	<u>\$197,602</u>	<u>\$59,028</u>
\$350	\$0	\$3,168	\$1,784	\$460	\$12,597	\$1,169
0	0	57,402	2,041	1,560	1,509	0
0	0	2,882	277	352	0	0
0	0	15,286	532	612	391	0
43,478	24,000	0	0	29,215	24,628	0
0	0	0	0	0	20,000	0
0	0	0	0	0	0	0
<u>43,828</u>	<u>24,000</u>	<u>78,738</u>	<u>4,634</u>	<u>32,199</u>	<u>59,125</u>	<u>1,169</u>
0	0	17,028	9,873	115,406	301	0
0	0	0	0	0	0	0
0	0	0	172	0	0	0
19,670	0	105,848	28,525	(22,593)	138,176	57,859
<u>19,670</u>	<u>0</u>	<u>122,876</u>	<u>38,570</u>	<u>92,813</u>	<u>138,477</u>	<u>57,859</u>
<u>\$63,498</u>	<u>\$24,000</u>	<u>\$201,614</u>	<u>\$43,204</u>	<u>\$125,012</u>	<u>\$197,602</u>	<u>\$59,028</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund
Assets:				
Cash and Cash Equivalents	\$80,473	\$54,639	\$131,510	\$613,259
Receivables (net of allowances for doubtful accounts):				
Taxes	0	0	0	0
Accounts	0	0	0	12,385
Interest	0	0	279	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivables	650	450	0	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	0
	<u>81,123</u>	<u>55,089</u>	<u>131,789</u>	<u>625,644</u>
Liabilities and Fund Equity:				
<i>Liabilities:</i>				
Accounts Payable	\$0	\$0	\$0	\$6,602
Accrued Wages and Benefits	0	0	0	0
Due to Other Funds	0	0	0	0
Intergovernmental Payables	34,912	0	0	0
Deferred Revenue	0	0	76	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
	<u>34,912</u>	<u>0</u>	<u>76</u>	<u>6,602</u>
<i>Fund Equity:</i>				
Fund Balance:				
Reserved for Encumbrances	0	0	0	35,622
Reserved for Supplies Inventory	0	0	0	0
Reserved for Prepaid Items	0	0	0	0
Unreserved	46,211	55,089	131,713	583,420
	<u>46,211</u>	<u>55,089</u>	<u>131,713</u>	<u>619,042</u>
Total Liabilities and Fund Equity	<u>81,123</u>	<u>55,089</u>	<u>131,789</u>	<u>625,644</u>

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001**

SPECIAL REVENUE FUNDS

County Court Special Projects Fund	TASC Grant Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$68,890	\$13,099	\$17,653	\$12,360	\$140,920	\$25,722	\$21,123,158
0	0	0	0	0	0	9,037,436
3,156	0	0	0	600	0	104,003
0	0	0	0	0	0	7,914
0	0	0	0	0	0	32,997
0	0	0	177	0	37,333	5,433,857
0	0	0	0	0	0	825,310
0	0	27	0	0	0	19,417
<u>\$72,046</u>	<u>\$13,099</u>	<u>\$17,680</u>	<u>\$12,537</u>	<u>\$141,520</u>	<u>\$63,055</u>	<u>\$36,584,092</u>
\$0	\$3,342	\$1,163	\$0	\$0	\$61,640	\$819,000
494	5,272	3,662	0	0	0	654,277
0	0	126	0	0	0	92,760
129	1,376	761	0	0	2,000	717,074
0	0	0	0	0	0	12,627,269
0	0	0	0	0	0	320,000
0	0	96	0	0	0	21,167
<u>623</u>	<u>9,990</u>	<u>5,808</u>	<u>0</u>	<u>0</u>	<u>63,640</u>	<u>15,251,547</u>
0	3,726	4,709	0	0	10,105	2,767,295
0	0	0	0	0	0	825,310
0	0	27	0	0	0	19,417
<u>71,423</u>	<u>(617)</u>	<u>7,136</u>	<u>12,537</u>	<u>141,520</u>	<u>(10,690)</u>	<u>17,720,523</u>
<u>71,423</u>	<u>3,109</u>	<u>11,872</u>	<u>12,537</u>	<u>141,520</u>	<u>(585)</u>	<u>21,332,545</u>
<u>\$72,046</u>	<u>\$13,099</u>	<u>\$17,680</u>	<u>\$12,537</u>	<u>\$141,520</u>	<u>\$63,055</u>	<u>\$36,584,092</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Motor Vehicle and Gasoline Tax Fund	Human Services Fund	Board of Mental Retardation Fund	Dog and Kennel Fund
Revenues:				
Taxes	\$863,532	\$0	\$8,042,944	\$0
Intergovernmental Revenues	4,503,264	5,573,364	4,637,397	0
Charges for Services	82,510	0	58,422	228,408
Licenses and Permits	0	0	0	0
Investment Earnings	74,703	0	0	0
Fines and Forfeitures	215,774	0	0	23,668
All Other Revenues	12,489	6	9,542	7,229
Total Revenues	<u>5,752,272</u>	<u>5,573,370</u>	<u>12,748,305</u>	<u>259,305</u>
Expenditures:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	5,187,961	0	0	0
Health	0	0	0	427,884
Human Services	0	5,405,222	14,353,291	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	1,129	0	0
Interest and Fiscal Charges	0	583	0	0
Total Expenditures	<u>5,187,961</u>	<u>5,406,934</u>	<u>14,353,291</u>	<u>427,884</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	564,311	166,436	(1,604,986)	(168,579)
Other Financing Sources (Uses):				
Operating Transfers In	0	237,849	0	200,000
Operating Transfers Out	(112,108)	0	0	0
Total Other Financing Sources (Uses)	<u>(112,108)</u>	<u>237,849</u>	<u>0</u>	<u>200,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	452,203	404,285	(1,604,986)	31,421
Fund Balance (Deficit) at Beginning of Year	3,291,580	91,835	8,693,937	58,353
Increase in Inventory Reserve	152,668	0	0	0
Fund Balance (Deficit) at End of Year	<u>\$3,896,451</u>	<u>\$496,120</u>	<u>\$7,088,951</u>	<u>\$89,774</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

Permissive Tax Fund	Domestic Shelter Fund	Real Estate Assessment Fund	Children's Services Board Fund	Crime Victim Grant Fund	Youth Services Subsidy Fund	Delinquent Real Estate Tax and Assessment Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
428,430	0	0	1,597,206	64,130	1,230,311	0
0	42,072	1,401,192	0	0	2,620	287,587
0	0	145	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	425	0
0	0	244	21,059	29	95,683	87
428,430	42,072	1,401,581	1,618,265	64,159	1,329,039	287,674
0	0	1,138,569	0	0	0	150,337
0	0	0	0	0	1,495,979	0
0	0	0	0	89,986	481,627	0
475,247	0	0	0	0	0	0
0	42,760	0	0	0	0	0
0	0	0	3,163,386	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
475,247	42,760	1,138,569	3,163,386	89,986	1,977,606	150,337
(46,817)	(688)	263,012	(1,545,121)	(25,827)	(648,567)	137,337
0	0	0	1,700,000	28,424	625,698	0
0	0	0	0	0	0	0
0	0	0	1,700,000	28,424	625,698	0
(46,817)	(688)	263,012	154,879	2,597	(22,869)	137,337
418,532	3,152	2,840,274	(198,071)	19,884	1,277,195	226,371
0	0	0	0	0	0	0
\$371,715	\$2,464	\$3,103,286	(\$43,192)	\$22,481	\$1,254,326	\$363,708

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Certificate of Title Administration Fund	County Court Probation Department Fund	Warren County Solid Waste District Fund	Workforce Investment Act Fund
Revenues:				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	995,662
Charges for Services	675,759	150,331	82,034	0
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	3,663
Fines and Forfeitures	0	0	0	0
All Other Revenues	335	52	262	0
Total Revenues	676,094	150,383	82,296	999,325
Expenditures:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	554,283	106,646	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	260,724	0
Human Services	0	0	0	805,151
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	554,283	106,646	260,724	805,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	121,811	43,737	(178,428)	194,174
Other Financing Sources (Uses):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	121,811	43,737	(178,428)	194,174
Fund Balance (Deficit) at Beginning of Year	333,802	135,206	2,371,467	102,496
Increase in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	\$455,613	\$178,943	\$2,193,039	\$296,670

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

Job Training Partnership Act Fund	Pass Through Grants Fund	Child Support Enforcement Fund	Emergency Management Fund	Community Development Fund	Sheriff Grants Fund	Indigent Guardianship Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
17,352	37,393	1,112,009	75,547	427,102	141,919	0
0	0	399,231	0	12,006	7,476	13,250
0	0	0	0	0	0	0
0	0	3,130	0	0	0	0
0	0	0	0	0	0	0
0	0	45,420	45	25,630	35,364	0
17,352	37,393	1,559,790	75,592	464,738	184,759	13,250
0	0	0	0	0	0	0
0	0	0	0	0	0	13,298
0	37,393	0	103,329	0	137,150	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
896	0	2,205,570	0	0	0	0
0	0	0	0	426,697	0	0
0	0	2,623	0	0	0	0
0	0	863	0	0	0	0
896	37,393	2,209,056	103,329	426,697	137,150	13,298
16,456	0	(649,266)	(27,737)	38,041	47,609	(48)
0	0	258,016	0	0	15,000	0
0	0	0	0	0	0	0
0	0	258,016	0	0	15,000	0
16,456	0	(391,250)	(27,737)	38,041	62,609	(48)
3,214	0	514,126	66,307	54,772	75,868	57,907
0	0	0	0	0	0	0
\$19,670	\$0	\$122,876	\$38,570	\$92,813	\$138,477	\$57,859

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

	Indigent Driver Fund	Drug Law Enforcement Fund	Law Enforcement Fund	Court Computerization Fund
<u>Revenues:</u>				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	190,133
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	2,750	0
Fines and Forfeitures	17,769	15,129	0	0
All Other Revenues	0	0	25,087	0
Total Revenues	17,769	15,129	27,837	190,133
<u>Expenditures:</u>				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	243,091
Public Safety	74,908	7,774	9,903	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	74,908	7,774	9,903	243,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,139)	7,355	17,934	(52,958)
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(57,139)	7,355	17,934	(52,958)
Fund Balance (Deficit) at Beginning of Year	103,350	47,734	113,779	672,000
Increase in Inventory Reserve	0	0	0	0
Fund Balance (Deficit) at End of Year	\$46,211	\$55,089	\$131,713	\$619,042

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

County Court Special Projects Fund	TASC Grant Fund	Hazardous Materials Emergency Fund	Enforcement and Education Fund	Rehabilitation Grants Fund	County Transit Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$8,906,476
0	221,254	15,944	0	0	997,433	22,075,717
43,737	0	2,425	0	0	0	3,679,193
0	0	0	0	0	0	145
0	0	0	0	0	0	84,246
0	0	0	8,152	0	0	280,917
0	24	18	0	39,373	7,333	325,311
43,737	221,278	18,387	8,152	39,373	1,004,766	35,352,005
0	0	0	0	0	0	1,288,906
16,670	0	0	0	0	0	2,429,967
0	228,054	122,027	0	0	0	1,292,151
0	0	0	0	0	0	5,663,208
0	0	0	0	0	0	731,368
0	0	0	0	13,764	1,339,640	27,286,920
0	0	0	0	17,193	0	443,890
0	0	0	0	0	0	3,752
0	0	0	0	0	0	1,446
16,670	228,054	122,027	0	30,957	1,339,640	39,141,608
27,067	(6,776)	(103,640)	8,152	8,416	(334,874)	(3,789,603)
0	0	92,231	0	0	374,745	3,531,963
0	0	0	0	0	0	(112,108)
0	0	92,231	0	0	374,745	3,419,855
27,067	(6,776)	(11,409)	8,152	8,416	39,871	(369,748)
44,356	9,885	23,281	4,385	133,104	(40,456)	21,549,625
0	0	0	0	0	0	152,668
\$71,423	\$3,109	\$11,872	\$12,537	\$141,520	(\$585)	\$21,332,545

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$830,000	\$859,946	\$29,946
Intergovernmental Revenues	4,275,000	4,593,401	318,401
Charges for Services	12,000	90,285	78,285
Investment Earnings	125,000	81,977	(43,023)
Fines and Forfeitures	275,000	237,117	(37,883)
All Other Revenues	0	12,489	12,489
Total Revenues	5,517,000	5,875,215	358,215
<u>Expenditures:</u>			
Public Works:			
Personal Services	2,461,131	2,306,644	154,487
Contractual Services	1,449,792	937,384	512,408
Materials and Supplies	2,298,156	1,788,377	509,779
Other Expenditures	24,120	12,794	11,326
Capital Outlay	1,112,106	732,622	379,484
Total Expenditures	7,345,305	5,777,821	1,567,484
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,828,305)	97,394	1,925,699
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(164,108)	(112,108)	52,000
Total Other Financing Sources (Uses)	(164,108)	(112,108)	52,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,992,413)	(14,714)	1,977,699
Fund Balance at Beginning of Year	1,426,331	1,426,331	0
Prior Year Encumbrances	734,364	734,364	0
Fund Balance at End of Year	\$168,282	\$2,145,981	\$1,977,699

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$7,664,463	\$5,679,319	(\$1,985,144)
All Other Revenues	0	253	253
Total Revenues	7,664,463	5,679,572	(1,984,891)
<u>Expenditures:</u>			
Human Services:			
Personal Services	2,123,634	2,010,600	113,034
Contractual Services	5,005,712	4,275,386	730,326
Materials and Supplies	82,350	69,724	12,626
Other Expenditures	109,053	56,991	52,062
Capital Outlay	35,500	25,791	9,709
Total Expenditures	7,356,249	6,438,492	917,757
Excess (Deficiency) of Revenues Over (Under) Expenditures	308,214	(758,920)	(1,067,134)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	237,849	237,849	0
Operating Transfers Out	(264,671)	(106,873)	157,798
Total Other Financing Sources (Uses)	(26,822)	130,976	157,798
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	281,392	(627,944)	(909,336)
Fund Deficit at Beginning of Year	(69,358)	(69,358)	0
Prior Year Encumbrances	431,375	431,375	0
Fund Balance (Deficit) at End of Year	\$643,409	(\$265,927)	(\$909,336)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

BOARD OF MENTAL RETARDATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$7,740,000	\$8,042,944	\$302,944
Intergovernmental Revenues	4,446,013	5,525,419	1,079,406
Charges for Services	0	67,503	67,503
All Other Revenues	177,300	271,141	93,841
Total Revenues	12,363,313	13,907,007	1,543,694
<u>Expenditures:</u>			
Human Services:			
Personal Services	10,123,836	9,322,255	801,581
Contractual Services	6,095,905	4,877,246	1,218,659
Materials and Supplies	459,755	326,296	133,459
Other Expenditures	532,391	95,079	437,312
Capital Outlay	1,105,326	926,907	178,419
Total Expenditures	18,317,213	15,547,783	2,769,430
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,953,900)	(1,640,776)	4,313,124
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	2,300,000	2,200,000	(100,000)
Operating Transfers Out	(2,300,000)	(2,200,000)	100,000
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,953,900)	(1,640,776)	4,313,124
Fund Balance at Beginning of Year	6,801,508	6,801,508	0
Prior Year Encumbrances	1,385,350	1,385,350	0
Fund Balance at End of Year	\$2,232,958	\$6,546,082	\$4,313,124

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$204,000	\$232,308	\$28,308
Fines and Forfeitures	18,500	24,239	5,739
All Other Revenues	6,100	7,056	956
Total Revenues	228,600	263,603	35,003
<u>Expenditures:</u>			
Health:			
Personal Services	177,328	172,287	5,041
Contractual Services	214,021	211,198	2,823
Materials and Supplies	41,853	26,875	14,978
Other Expenditures	12,845	9,307	3,538
Capital Outlay	2,500	1,215	1,285
Total Expenditures	448,547	420,882	27,665
Excess (Deficiency) of Revenues Over (Under) Expenditures	(219,947)	(157,279)	62,668
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	200,000	200,000	0
Total Other Financing Sources (Uses)	200,000	200,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(19,947)	42,721	62,668
Fund Balance at Beginning of Year	59,327	59,327	0
Fund Balance at End of Year	\$39,380	\$102,048	\$62,668

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

PERMISSIVE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$450,000	\$427,687	(\$22,313)
Total Revenues	450,000	427,687	(22,313)
<u>Expenditures:</u>			
Public Works:			
Capital Outlay	517,400	508,021	9,379
Total Expenditures	517,400	508,021	9,379
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,400)	(80,334)	(12,934)
Fund Balance at Beginning of Year	344,261	344,261	0
Prior Year Encumbrances	113,553	113,553	0
Fund Balance at End of Year	\$390,414	\$377,480	(\$12,934)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

DOMESTIC SHELTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$36,000	\$42,760	\$6,760
Total Revenues	36,000	42,760	6,760
<u>Expenditures:</u>			
Health:			
Contractual Services	38,486	38,486	0
Total Expenditures	38,486	38,486	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,486)	4,274	6,760
Fund Balance at Beginning of Year	22,078	22,078	0
Fund Balance at End of Year	\$19,592	\$26,352	\$6,760

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

REAL ESTATE ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$1,005,000	\$1,408,760	\$403,760
Licenses and Permits	50	145	95
All Other Revenues	0	244	244
Total Revenues	1,005,050	1,409,149	404,099
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	408,056	353,919	54,137
Contractual Services	1,403,843	792,749	611,094
Materials and Supplies	22,380	12,878	9,502
Other Expenditures	32,250	4,764	27,486
Capital Outlay	340,299	135,050	205,249
Total Expenditures	2,206,828	1,299,360	907,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,201,778)	109,789	1,311,567
Fund Balance at Beginning of Year	2,200,132	2,200,132	0
Prior Year Encumbrances	646,439	646,439	0
Fund Balance at End of Year	\$1,644,793	\$2,956,360	\$1,311,567

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,524,195	\$1,585,350	\$61,155
All Other Revenues	170,000	199,812	29,812
Total Revenues	1,694,195	1,785,162	90,967
<u>Expenditures:</u>			
Human Services:			
Personal Services	1,848,653	1,835,515	13,138
Contractual Services	1,277,117	1,271,684	5,433
Materials and Supplies	43,033	38,010	5,023
Other Expenditures	203,474	190,216	13,258
Capital Outlay	37,109	34,084	3,025
Total Expenditures	3,409,386	3,369,509	39,877
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,715,191)	(1,584,347)	130,844
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	1,700,000	1,700,000	0
Advances In	65,110	0	(65,110)
Total Other Financing Sources (Uses)	1,765,110	1,700,000	(65,110)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	49,919	115,653	65,734
Fund Deficit at Beginning of Year	(134,152)	(134,152)	0
Prior Year Encumbrances	134,498	134,498	0
Fund Balance at End of Year	\$50,265	\$115,999	\$65,734

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

CRIME VICTIM GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$85,790	\$64,130	(\$21,660)
All Other Revenues	0	29	29
Total Revenues	<u>85,790</u>	<u>64,159</u>	<u>(21,631)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	89,005	87,461	1,544
Contractual Services	822	701	121
Other Expenditures	990	981	9
Total Expenditures	<u>90,817</u>	<u>89,143</u>	<u>1,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,027)	(24,984)	(19,957)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	0	28,424	28,424
Total Other Financing Sources (Uses)	<u>0</u>	<u>28,424</u>	<u>28,424</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,027)	3,440	8,467
Fund Balance at Beginning of Year	11,740	11,740	0
Fund Balance at End of Year	<u><u>\$6,713</u></u>	<u><u>\$15,180</u></u>	<u><u>\$8,467</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,965,607	\$1,674,017	(\$291,590)
Charges for Services	0	2,620	2,620
Fines and Forfeitures	0	425	425
All Other Revenues	60,100	105,066	44,966
Total Revenues	2,025,707	1,782,128	(243,579)
<u>Expenditures:</u>			
Judicial:			
Personal Services	1,411,622	1,190,294	221,328
Contractual Services	366,267	331,412	34,855
Materials and Supplies	53,000	32,952	20,048
Other Expenditures	7,819	3,501	4,318
Capital Outlay	117,000	59,311	57,689
Total Judicial	1,955,708	1,617,470	338,238
Public Safety:			
Personal Services	729,186	715,266	13,920
Contractual Services	383,252	284,614	98,638
Materials and Supplies	7,100	5,517	1,583
Other Expenditures	7,800	42	7,758
Total Public Safety	1,127,338	1,005,439	121,899
Total Expenditures	3,083,046	2,622,909	460,137
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,057,339)	(840,781)	216,558
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	664,909	625,698	(39,211)
Advances In	0	250,000	250,000
Total Other Financing Sources (Uses)	664,909	875,698	210,789
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(392,430)	34,917	427,347
Fund Balance at Beginning of Year	1,131,339	1,131,339	0
Prior Year Encumbrances	95,860	95,860	0
Fund Balance at End of Year	\$834,769	\$1,262,116	\$427,347

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$150,000	\$287,587	\$137,587
All Other Revenues	0	627	627
Total Revenues	150,000	288,214	138,214
<u>Expenditures:</u>			
Legislative and Executive:			
Personal Services	123,504	118,351	5,153
Contractual Services	26,795	20,728	6,067
Materials and Supplies	4,974	415	4,559
Other Expenditures	2,075	75	2,000
Capital Outlay	30,396	19,548	10,848
Total Expenditures	187,744	159,117	28,627
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,744)	129,097	166,841
Fund Balance at Beginning of Year	242,514	242,514	0
Fund Balance at End of Year	\$204,770	\$371,611	\$166,841

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

CERTIFICATE OF TITLE ADMINISTRATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$585,000	\$663,905	\$78,905
All Other Revenues	9,710	10,947	1,237
Total Revenues	594,710	674,852	80,142
<u>Expenditures:</u>			
Judicial:			
Personal Services	515,133	491,645	23,488
Contractual Services	54,060	51,047	3,013
Materials and Supplies	14,300	12,775	1,525
Other Expenditures	6,400	6,073	327
Capital Outlay	3,874	3,465	409
Total Expenditures	593,767	565,005	28,762
Excess (Deficiency) of Revenues Over (Under) Expenditures	943	109,847	108,904
Fund Balance at Beginning of Year	312,041	312,041	0
Prior Year Encumbrances	3,284	3,284	0
Fund Balance at End of Year	\$316,268	\$425,172	\$108,904

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

COUNTY COURT PROBATION DEPARTMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$155,400	\$180,287	\$24,887
All Other Revenues	0	52	52
Total Revenues	155,400	180,339	24,939
<u>Expenditures:</u>			
Judicial:			
Personal Services	104,679	97,972	6,707
Contractual Services	6,000	1,342	4,658
Materials and Supplies	6,500	3,500	3,000
Other Expenditures	7,000	582	6,418
Capital Outlay	7,000	2,991	4,009
Total Expenditures	131,179	106,387	24,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,221	73,952	49,731
Fund Balance at Beginning of Year	99,906	99,906	0
Fund Balance at End of Year	\$124,127	\$173,858	\$49,731

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

WARREN COUNTY SOLID WASTE DISTRICT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$100	\$0	(\$100)
Charges for Services	84,900	82,034	(2,866)
All Other Revenues	150	9,615	9,465
Total Revenues	85,150	91,649	6,499
<u>Expenditures:</u>			
Health:			
Personal Services	154,452	136,856	17,596
Contractual Services	323,004	201,606	121,398
Materials and Supplies	20,200	10,368	9,832
Other Expenditures	33,429	5,923	27,506
Capital Outlay	16,400	5,650	10,750
Total Expenditures	547,485	360,403	187,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	(462,335)	(268,754)	193,581
Fund Balance at Beginning of Year	2,330,736	2,330,736	0
Prior Year Encumbrances	51,791	51,791	0
Fund Balance at End of Year	\$1,920,192	\$2,113,773	\$193,581

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

WORKFORCE INVESTMENT ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,057,988	\$923,929	(\$134,059)
Investment Earnings	0	3,964	3,964
All Other Revenues	0	48	48
Total Revenues	1,057,988	927,941	(130,047)
<u>Expenditures:</u>			
Human Services:			
Personal Services	283,680	270,718	12,962
Contractual Services	854,534	709,972	144,562
Materials and Supplies	11,500	8,055	3,445
Other Expenditures	3,000	721	2,279
Capital Outlay	40,663	37,967	2,696
Total Expenditures	1,193,377	1,027,433	165,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	(135,389)	(99,492)	35,897
Fund Balance at Beginning of Year	72,896	72,896	0
Prior Year Encumbrances	69,182	69,182	0
Fund Balance at End of Year	\$6,689	\$42,586	\$35,897

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,000	\$1,542	(\$8,458)
Total Revenues	10,000	1,542	(8,458)
<u>Expenditures:</u>			
Human Services:			
Materials and Supplies	150	61	89
Other Expenditures	850	485	365
Total Expenditures	1,000	546	454
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,000	996	(8,004)
Fund Balance at Beginning of Year	3,214	3,214	0
Fund Balance at End of Year	\$12,214	\$4,210	(\$8,004)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

PASS THROUGH GRANTS FUND

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental Revenues	<u>\$48,587</u>	<u>\$37,393</u>	<u>(\$11,194)</u>
Total Revenues	<u>48,587</u>	<u>37,393</u>	<u>(11,194)</u>
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	<u>48,587</u>	<u>37,393</u>	<u>11,194</u>
Total Expenditures	<u>48,587</u>	<u>37,393</u>	<u>11,194</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

CHILD SUPPORT ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,556,350	\$1,112,009	(\$444,341)
Charges for Services	340,000	399,231	59,231
Investment Earnings	0	3,156	3,156
All Other Revenues	28,000	65,174	37,174
Total Revenues	<u>1,924,350</u>	<u>1,579,570</u>	<u>(344,780)</u>
<u>Expenditures:</u>			
Human Services:			
Personal Services	2,135,235	1,903,047	232,188
Contractual Services	446,733	222,073	224,660
Materials and Supplies	53,800	37,616	16,184
Other Expenditures	119,140	68,265	50,875
Capital Outlay	63,263	16,325	46,938
Total Expenditures	<u>2,818,171</u>	<u>2,247,326</u>	<u>570,845</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(893,821)	(667,756)	226,065
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	299,495	258,016	(41,479)
Total Other Financing Sources (Uses)	<u>299,495</u>	<u>258,016</u>	<u>(41,479)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(594,326)	(409,740)	184,586
Fund Balance at Beginning of Year	451,767	451,767	0
Prior Year Encumbrances	142,559	142,559	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$184,586</u>	<u>\$184,586</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

EMERGENCY MANAGEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<u>Revenues:</u>			
Intergovernmental Revenues	\$77,995	\$75,547	(\$2,448)
All Other Revenues	0	2,385	2,385
Total Revenues	<u>77,995</u>	<u>77,932</u>	<u>(63)</u>
<u>Expenditures:</u>			
Public Safety:			
Personal Services	76,253	68,244	8,009
Contractual Services	6,627	4,303	2,324
Materials and Supplies	10,500	8,740	1,760
Other Expenditures	4,500	3,926	574
Capital Outlay	<u>31,196</u>	<u>30,431</u>	<u>765</u>
Total Expenditures	<u>129,076</u>	<u>115,644</u>	<u>13,432</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,081)	(37,712)	13,369
Fund Balance at Beginning of Year	<u>69,146</u>	<u>69,146</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,065</u></u>	<u><u>\$31,434</u></u>	<u><u>\$13,369</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

COMMUNITY DEVELOPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$567,900	\$399,051	(\$168,849)
Charges for Services	12,506	12,006	(500)
All Other Revenues	0	25,630	25,630
Total Revenues	580,406	436,687	(143,719)
<u>Expenditures:</u>			
Community and Economic Development:			
Personal Services	49,893	49,768	125
Contractual Services	38,560	22,126	16,434
Materials and Supplies	13,256	12,205	1,051
Other Expenditures	15,071	14,296	775
Capital Outlay	464,306	450,632	13,674
Total Expenditures	581,086	549,027	32,059
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(680)	(112,340)	(111,660)
Fund Deficit at Beginning of Year	(8,074)	(8,074)	0
Prior Year Encumbrances	24,263	24,263	0
Fund Balance (Deficit) at End of Year	\$15,509	(\$96,151)	(\$111,660)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

SHERIFF GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$196,222	\$152,085	(\$44,137)
Charges for Services	7,126	7,476	350
All Other Revenues	42,483	35,364	(7,119)
Total Revenues	245,831	194,925	(50,906)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	54,080	50,723	3,357
Contractual Services	26,567	23,496	3,071
Materials and Supplies	1,500	1,033	467
Other Expenditures	15,962	15,003	959
Capital Outlay	56,163	47,129	9,034
Total Expenditures	154,272	137,384	16,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	91,559	57,541	(34,018)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	15,000	15,000	0
Advances In	0	50,980	50,980
Advances Out	0	(55,037)	(55,037)
Total Other Financing Sources (Uses)	15,000	10,943	(4,057)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	106,559	68,484	(38,075)
Fund Balance at Beginning of Year	53,299	53,299	0
Prior Year Encumbrances	19,886	19,886	0
Fund Balance at End of Year	\$179,744	\$141,669	(\$38,075)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

INDIGENT GUARDIANSHIP FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$13,300	\$14,240	\$940
Total Revenues	13,300	14,240	940
<u>Expenditures:</u>			
Judicial:			
Contractual Services	27,000	12,529	14,471
Total Expenditures	27,000	12,529	14,471
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,700)	1,711	15,411
Fund Balance at Beginning of Year	57,317	57,317	0
Fund Balance at End of Year	\$43,617	\$59,028	\$15,411

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

INDIGENT DRIVER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$18,500	\$18,921	\$421
All Other Revenues	0	1,855	1,855
Total Revenues	18,500	20,776	2,276
<u>Expenditures:</u>			
Public Safety:			
Contractual Services	55,000	41,851	13,149
Total Expenditures	55,000	41,851	13,149
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,500)	(21,075)	15,425
Fund Balance at Beginning of Year	101,548	101,548	0
Fund Balance at End of Year	\$65,048	\$80,473	\$15,425

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

DRUG LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$10,000	\$15,358	\$5,358
Total Revenues	10,000	15,358	5,358
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	9,999	7,774	2,225
Total Expenditures	9,999	7,774	2,225
Excess (Deficiency) of Revenues Over (Under) Expenditures	1	7,584	7,583
Fund Balance at Beginning of Year	47,055	47,055	0
Fund Balance at End of Year	\$47,056	\$54,639	\$7,583

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$2,750	\$2,750
All Other Revenues	0	25,087	25,087
Total Revenues	0	27,837	27,837
<u>Expenditures:</u>			
Public Safety:			
Other Expenditures	64,504	20,703	43,801
Total Expenditures	64,504	20,703	43,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,504)	7,134	71,638
Fund Balance at Beginning of Year	124,236	124,236	0
Fund Balance at End of Year	\$59,732	\$131,370	\$71,638

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

COURT COMPUTERIZATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$208,050	\$214,134	\$6,084
Total Revenues	208,050	214,134	6,084
<u>Expenditures:</u>			
Judicial:			
Contractual Services	56,500	36,756	19,744
Capital Outlay	379,575	274,120	105,455
Total Expenditures	436,075	310,876	125,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	(228,025)	(96,742)	131,283
Fund Balance at Beginning of Year	401,202	401,202	0
Prior Year Encumbrances	266,575	266,575	0
Fund Balance at End of Year	\$439,752	\$571,035	\$131,283

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

COUNTY COURT SPECIAL PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$45,000	\$52,842	\$7,842
Total Revenues	45,000	52,842	7,842
<u>Expenditures:</u>			
Judicial:			
Personal Services	29,161	16,574	12,587
Total Expenditures	29,161	16,574	12,587
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,839	36,268	20,429
Fund Balance at Beginning of Year	32,622	32,622	0
Fund Balance at End of Year	\$48,461	\$68,890	\$20,429

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

TASC GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$221,254	\$221,254	\$0
All Other Revenues	0	24	24
Total Revenues	221,254	221,278	24
<u>Expenditures:</u>			
Public Safety:			
Personal Services	168,761	163,184	5,577
Contractual Services	53,768	52,747	1,021
Materials and Supplies	6,475	6,386	89
Other Expenditures	10,113	9,273	840
Capital Outlay	283	282	1
Total Expenditures	239,400	231,872	7,528
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,146)	(10,594)	7,552
<u>Other Financing Sources (Uses):</u>			
Advances In	0	15,000	15,000
Advances Out	0	(15,000)	(15,000)
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(18,146)	(10,594)	7,552
Fund Balance at Beginning of Year	13,498	13,498	0
Prior Year Encumbrances	4,648	4,648	0
Fund Balance at End of Year	\$0	\$7,552	\$7,552

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

HAZARDOUS MATERIALS EMERGENCY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$49,769	\$15,944	(\$33,825)
Charges for Services	10,000	2,425	(7,575)
All Other Revenues	0	103	103
Total Revenues	59,769	18,472	(41,297)
<u>Expenditures:</u>			
Public Safety:			
Personal Services	76,371	64,294	12,077
Contractual Services	13,700	6,997	6,703
Materials and Supplies	12,800	10,226	2,574
Other Expenditures	3,250	388	2,862
Capital Outlay	59,230	42,559	16,671
Total Expenditures	165,351	124,464	40,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,582)	(105,992)	(410)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	92,231	92,231	0
Total Other Financing Sources (Uses)	92,231	92,231	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,351)	(13,761)	(410)
Fund Balance at Beginning of Year	23,405	23,405	0
Prior Year Encumbrances	3,300	3,300	0
Fund Balance at End of Year	\$13,354	\$12,944	(\$410)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$2,000	\$8,757	\$6,757
Total Revenues	2,000	8,757	6,757
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	8,757	6,757
Fund Balance at Beginning of Year	3,603	3,603	0
Fund Balance at End of Year	\$5,603	\$12,360	\$6,757

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

REHABILITATION GRANTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$15,604	\$39,323	\$23,719
Total Revenues	15,604	39,323	23,719
<u>Expenditures:</u>			
Human Services:			
Other Expenditures	50,000	13,764	36,236
Total Human Services	50,000	13,764	36,236
Community and Economic Development:			
Other Expenditures	17,743	17,743	0
Total Community and Economic Development	17,743	17,743	0
Total Expenditures	67,743	31,507	36,236
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(52,139)	7,816	59,955
Fund Balance at Beginning of Year	133,104	133,104	0
Fund Balance at End of Year	\$80,965	\$140,920	\$59,955

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

SPECIAL REVENUE FUNDS

COUNTY TRANSIT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,009,000	\$960,100	(\$48,900)
All Other Revenues	25,000	7,333	(17,667)
Total Revenues	<u>1,034,000</u>	<u>967,433</u>	<u>(66,567)</u>
<u>Expenditures:</u>			
Human Services:			
Contractual Services	1,053,328	1,053,328	0
Materials and Supplies	85,536	85,536	0
Other Expenditures	684	684	0
Capital Outlay	<u>244,796</u>	<u>232,675</u>	<u>12,121</u>
Total Expenditures	<u>1,384,344</u>	<u>1,372,223</u>	<u>12,121</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(350,344)	(404,790)	(54,446)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	<u>343,789</u>	<u>374,745</u>	<u>30,956</u>
Total Other Financing Sources (Uses)	<u>343,789</u>	<u>374,745</u>	<u>30,956</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,555)	(30,045)	(23,490)
Fund Deficit at Beginning of Year	(237,409)	(237,409)	0
Prior Year Encumbrances	<u>253,566</u>	<u>253,566</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u><u>\$9,602</u></u>	<u><u>(\$13,888)</u></u>	<u><u>(\$23,490)</u></u>

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

East Street Building Fund

To account for the bond anticipation note on a budgetary basis, which provided the source of financing for the addition and improvements to the County building in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Court Building Construction Fund

To account for the bond anticipation note which provided the source of financing for the construction of a new County Courts Building in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Special Assessment Fund

To account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

Tax Increment Financing Fund

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

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loan which provided the source of financing for the reconstruction of Columbia Road in a prior period. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

DEBT SERVICE FUNDS

	<u>Special Assessment Fund</u>	<u>Tax Increment Financing Fund</u>	<u>Totals</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$1,652,574	\$232,267	\$1,884,841
Receivables (net of allowances for doubtful accounts):			
Special Assessments	20,591,000	0	20,591,000
Due from Other Funds	119,869	0	119,869
Restricted Assets:			
Cash with Fiscal Agent	368	0	368
Total Assets	<u>\$22,363,811</u>	<u>\$232,267</u>	<u>\$22,596,078</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$255	\$0	\$255
Matured Bonds and Interest Payable	368	0	368
Deferred Revenue	20,591,000	0	20,591,000
Total Liabilities	<u>20,591,623</u>	<u>0</u>	<u>20,591,623</u>
Fund Equity:			
Fund Balance:			
Reserved for Debt Service	1,772,188	232,267	2,004,455
Total Fund Equity	<u>1,772,188</u>	<u>232,267</u>	<u>2,004,455</u>
Total Liabilities and Fund Equity	<u>\$22,363,811</u>	<u>\$232,267</u>	<u>\$22,596,078</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICES FUNDS

	East Street Building Fund	Court Building Construction Fund	Special Assessment Fund
<u>Revenues:</u>			
Taxes	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0
Charges for Services	0	0	197,970
Investment Earnings	0	0	4,482
Special Assessments	0	0	1,788,612
Total Revenues	0	0	1,991,064
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	30,000	55,000	1,026,000
Interest and Fiscal Charges	24,000	57,470	763,925
Total Expenditures	54,000	112,470	1,789,925
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,000)	(112,470)	201,139
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	54,000	112,470	0
Total Other Financing Sources (Uses)	54,000	112,470	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	201,139
Fund Balance at Beginning of Year	0	0	1,571,049
Fund Balance at End of Year	\$0	\$0	\$1,772,188

Tax Increment Financing Fund	State OPWC Loan Fund	Totals
\$64,858	\$0	\$64,858
583,725	0	583,725
0	0	197,970
0	0	4,482
0	0	1,788,612
<u>648,583</u>	<u>0</u>	<u>2,639,647</u>
215,000	25,372	1,351,372
<u>328,370</u>	<u>0</u>	<u>1,173,765</u>
<u>543,370</u>	<u>25,372</u>	<u>2,525,137</u>
105,213	(25,372)	114,510
<u>0</u>	<u>25,372</u>	<u>191,842</u>
<u>0</u>	<u>25,372</u>	<u>191,842</u>
105,213	0	306,352
<u>127,054</u>	<u>0</u>	<u>1,698,103</u>
<u>\$232,267</u>	<u>\$0</u>	<u>\$2,004,455</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICE FUNDS

EAST STREET BUILDING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	24,000	24,000	0
Total Expenditures	54,000	54,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,000)	(54,000)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	54,000	54,000	0
Total Other Financing Sources (Uses)	54,000	54,000	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	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)
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICE FUNDS

COURT BUILDING CONSTRUCTION FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	55,000	55,000	0
Interest and Fiscal Charges	57,470	57,470	0
Total Expenditures	112,470	112,470	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,470)	(112,470)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	112,470	112,470	0
Total Other Financing Sources (Uses)	112,470	112,470	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	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)
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICE FUNDS

SPECIAL ASSESSMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$197,970	\$197,970
Investment Earnings	0	4,482	4,482
Special Assessments	1,600,000	1,668,743	68,743
Total Revenues	1,600,000	1,871,195	271,195
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	1,026,000	1,026,000	0
Interest and Fiscal Charges	764,297	763,888	409
Total Expenditures	1,790,297	1,789,888	409
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(190,297)	81,307	271,604
Fund Balance at Beginning of Year	1,571,267	1,571,267	0
Fund Balance at End of Year	\$1,380,970	\$1,652,574	\$271,604

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICE FUNDS

TAX INCREMENT FINANCING FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$60,000	\$64,858	\$4,858
Intergovernmental Revenues	540,000	583,725	43,725
Total Revenues	600,000	648,583	48,583
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	215,000	215,000	0
Interest and Fiscal Charges	328,375	328,370	5
Total Expenditures	543,375	543,370	5
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,625	105,213	48,588
Fund Balance at Beginning of Year	127,054	127,054	0
Fund Balance at End of Year	\$183,679	\$232,267	\$48,588

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

DEBT SERVICE FUNDS

STATE OPWC LOAN FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	25,372	25,372	0
Total Expenditures	25,372	25,372	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,372)	(25,372)	0
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	25,372	25,372	0
Total Other Financing Sources (Uses)	25,372	25,372	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

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

County Road Projects Fund

To account for Ohio Public Works Commission Grants and the related County share of financing to repair and construct various County roads.

Water Extension Projects Fund

To account for the bond anticipation note which provided the source of financing for the Maple Park, Sherman Terrace, and Red Lion Five Points Road Water Extensions.

Sewer Extension Projects Fund

To account for the bond anticipation note which provided the source of financing for construction of sewer line extensions in various areas of the County to be financed by special assessments from property owners.

County Construction Projects Fund

To account for the bond anticipation note which provided the source of financing for the Justice Drive Street Extension and various improvements to County buildings.

Airport Construction Fund

To account for the grant anticipation financing of the extension and resurfacing of a runway at the County airport.

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
	<u> </u>	<u> </u>	<u> </u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$5,330,418	\$323,530	\$1,924,464
Receivables (net of allowances for doubtful accounts):			
Interest	0	0	2,716
Intergovernmental Receivable	0	1,267	310,264
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$5,330,418</u>	<u>\$324,797</u>	<u>\$2,237,444</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$442,549	\$5,040	\$849,316
Accrued Interest Payable	6,205	0	0
Deferred Revenue	0	0	739
Interfund Loans Payable	0	324,797	3,300,000
General Obligation Notes Payable	1,650,000	0	0
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>2,098,754</u>	<u>329,837</u>	<u>4,150,055</u>
Fund Equity:			
Fund Balance:			
Reserved for Encumbrances	1,401,384	15,960	6,032,679
Unreserved	1,830,280	(21,000)	(7,945,290)
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>3,231,664</u>	<u>(5,040)</u>	<u>(1,912,611)</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$5,330,418</u>	<u>\$324,797</u>	<u>\$2,237,444</u>

County Construction Projects Fund	Airport Construction Fund	Totals
\$2,690,701	\$73,192	\$10,342,305
0	0	2,716
0	23,058	334,589
<u>\$2,690,701</u>	<u>\$96,250</u>	<u>\$10,679,610</u>
\$377,682	\$3,660	\$1,678,247
0	0	6,205
0	0	739
0	77,061	3,701,858
0	0	1,650,000
<u>377,682</u>	<u>80,721</u>	<u>7,037,049</u>
205,911	71,926	7,727,860
2,107,108	(56,397)	(4,085,299)
2,313,019	15,529	3,642,561
<u>\$2,690,701</u>	<u>\$96,250</u>	<u>\$10,679,610</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

	County Road Projects Fund	Water Extension Projects Fund	Sewer Extension Projects Fund
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$474,109	\$918,014
Investment Earnings	0	0	5,579
Special Assessments	0	252,050	0
All Other Revenues	0	0	0
Total Revenues	0	726,159	923,593
<u>Expenditures:</u>			
Capital Outlay	2,851,142	1,247,772	2,788,992
Debt Service:			
Interest and Fiscal Charges	54,096	0	0
Total Expenditures	2,905,238	1,247,772	2,788,992
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,905,238)	(521,613)	(1,865,399)
<u>Other Financing Sources (Uses):</u>			
Proceeds from Ohio Public Works Commission Loan	88,973	0	0
Proceeds from Special Assessment Bonds	0	1,202,115	1,117,885
Operating Transfers In	86,736	0	0
Total Other Financing Sources (Uses)	175,709	1,202,115	1,117,885
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,729,529)	680,502	(747,514)
Restated Fund Balance (Deficit) at Beginning of Year	5,961,193	(685,542)	(1,165,097)
Fund Balance (Deficit) at End of Year	\$3,231,664	(\$5,040)	(\$1,912,611)

County Construction Projects Fund	Airport Construction Fund	Totals
\$0	\$149,907	\$1,542,030
0	0	5,579
0	0	252,050
<u>729</u>	<u>0</u>	<u>729</u>
729	149,907	1,800,388
4,502,921	39,425	11,430,252
<u>0</u>	<u>0</u>	<u>54,096</u>
<u>4,502,921</u>	<u>39,425</u>	<u>11,484,348</u>
(4,502,192)	110,482	(9,683,960)
0	0	88,973
0	0	2,320,000
<u>281,810</u>	<u>36,000</u>	<u>404,546</u>
<u>281,810</u>	<u>36,000</u>	<u>2,813,519</u>
(4,220,382)	146,482	(6,870,441)
<u>6,533,401</u>	<u>(130,953)</u>	<u>10,513,002</u>
<u>\$2,313,019</u>	<u>\$15,529</u>	<u>\$3,642,561</u>

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

COUNTY ROAD PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Capital Outlay	4,736,487	4,486,285	250,202
Debt Service:			
Principal Retirement	1,650,000	1,650,000	0
Interest and Fiscal Charges	47,891	47,891	0
Total Expenditures	6,434,378	6,184,176	250,202
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,434,378)	(6,184,176)	250,202
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	3,347,891	3,300,000	(47,891)
Proceeds of OPWC Loan	227,531	254,023	26,492
Operating Transfers In	43,368	86,736	43,368
Total Other Financing Sources (Uses)	3,618,790	3,640,759	21,969
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,815,588)	(2,543,417)	272,171
Fund Balance at Beginning of Year	5,014,180	5,014,180	0
Prior Year Encumbrances	1,015,722	1,015,722	0
Fund Balance at End of Year	\$3,214,314	\$3,486,485	\$272,171

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

WATER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$651,525	\$670,781	\$19,256
Special Assessments	254,200	252,050	(2,150)
All Other Revenues	94,707	160,916	66,209
Total Revenues	1,000,432	1,083,747	83,315
<u>Expenditures:</u>			
Capital Outlay	2,045,974	1,731,754	314,220
Total Expenditures	2,045,974	1,731,754	314,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,045,542)	(648,007)	397,535
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	21,000	0	(21,000)
Proceeds from Special Assessment Bonds	1,206,415	1,202,115	(4,300)
Construction Advances In	219,600	0	(219,600)
Advances In	0	500,000	500,000
Advances Out	0	(997,459)	(997,459)
Total Other Financing Sources (Uses)	1,447,015	704,656	(742,359)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	401,473	56,649	(344,824)
Fund Deficit at Beginning of Year	(283,328)	(283,328)	0
Prior Year Encumbrances	529,209	529,209	0
Fund Balance at End of Year	\$647,354	\$302,530	(\$344,824)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

SEWER EXTENSION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,524,581	\$632,331	(\$892,250)
Investment Earnings	0	2,240	2,240
All Other Revenues	0	432	432
Total Revenues	1,524,581	635,003	(889,578)
<u>Expenditures:</u>			
Capital Outlay	9,720,398	8,787,737	932,661
Total Expenditures	9,720,398	8,787,737	932,661
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,195,817)	(8,152,734)	43,083
<u>Other Financing Sources (Uses):</u>			
Proceeds of Notes	4,000,000	0	(4,000,000)
Proceeds from Special Assessment Bonds	1,117,885	1,117,885	0
Operating Transfers In	21,288	0	(21,288)
Construction Advances In	4,805,000	0	(4,805,000)
Advances In	0	3,000,000	3,000,000
Advances Out	0	(1,207,000)	(1,207,000)
Total Other Financing Sources (Uses)	9,944,173	2,910,885	(7,033,288)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,748,356	(5,241,849)	(6,990,205)
Fund Balance at Beginning of Year	3,928	3,928	0
Prior Year Encumbrances	377,194	377,194	0
Fund Balance (Deficit) at End of Year	\$2,129,478	(\$4,860,727)	(\$6,990,205)

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

COUNTY CONSTRUCTION PROJECTS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
All Other Revenues	\$729	\$729	\$0
Total Revenues	729	729	0
<u>Expenditures:</u>			
Capital Outlay	9,628,606	6,323,921	3,304,685
Total Expenditures	9,628,606	6,323,921	3,304,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,627,877)	(6,323,192)	3,304,685
<u>Other Financing Sources (Uses):</u>			
Operating Transfer In	1,469,100	281,810	(1,187,290)
Total Other Financing Sources (Uses)	1,469,100	281,810	(1,187,290)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(8,158,777)	(6,041,382)	2,117,395
Fund Balance at Beginning of Year	3,842,971	3,842,971	0
Prior Year Encumbrances	4,364,030	4,364,030	0
Fund Balance at End of Year	\$48,224	\$2,165,619	\$2,117,395

WARREN COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2001

CAPITAL PROJECTS FUNDS

AIRPORT CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$223,761	\$126,849	(\$96,912)
Total Revenues	223,761	126,849	(96,912)
<u>Expenditures:</u>			
Capital Outlay	115,307	107,691	7,616
Total Expenditures	115,307	107,691	7,616
Excess (Deficiency) of Revenues Over (Under) Expenditures	108,454	19,158	(89,296)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	22,500	36,000	13,500
Advances In	0	60,000	60,000
Advances Out	0	(118,392)	(118,392)
Total Other Financing Sources (Uses)	22,500	(22,392)	(44,892)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	130,954	(3,234)	(134,188)
Fund Deficit at Beginning of Year	(8,457)	(8,457)	0
Prior Year Encumbrances	12,957	12,957	0
Fund Balance at End of Year	\$135,454	\$1,266	(\$134,188)

ENTERPRISE FUNDS

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County has decided that periodic determination of net income is appropriate for accountability purposes.

Water Fund

To account for distribution of treated water to individuals and commercial and industrial users within Warren County.

Sewer Fund

To account for sanitary sewer services, which are provided to individuals and commercial and industrial users within Warren County.

WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001

ENTERPRISE FUNDS

<u>Assets:</u>	Water Fund	Sewer Fund	Totals
Cash and Cash Equivalents	\$20,492,277	\$12,494,916	\$32,987,193
Receivables (net of allowances for doubtful accounts):			
Accounts	940,019	786,886	1,726,905
Interest	54,065	30,091	84,156
Intergovernmental Receivable	0	686	686
Interfund Loans Receivable	324,797	3,300,000	3,624,797
Inventory of Supplies at Cost	278,211	25,557	303,768
Prepaid Items	3,309	3,309	6,618
Prepaid Water Contract	4,246,154	0	4,246,154
Deferred Loss on Early Retirement of Debt	556,681	0	556,681
Bond Issuance Costs	451,008	198,510	649,518
Restricted Assets:			
Cash with Fiscal Agent	178,237	237,368	415,605
Property, Plant and Equipment	61,453,380	77,935,363	139,388,743
Less: Accumulated Depreciation	(15,141,918)	(18,772,817)	(33,914,735)
Net Fixed Assets	46,311,462	59,162,546	105,474,008
Construction in Progress	7,849,904	4,711,148	12,561,052
Total Assets	<u>\$81,686,124</u>	<u>\$80,951,017</u>	<u>\$162,637,141</u>
<u>Liabilities and Fund Equity:</u>			
Liabilities:			
Accounts Payable	\$650,608	\$360,012	\$1,010,620
Accrued Wages and Benefits Payable	54,410	46,693	101,103
Due to Other Funds	10,763	122,916	133,679
Intergovernmental Payables	70,247	133,521	203,768
Accrued Interest Payable	87,663	38,390	126,053
General Obligation Notes Payable	0	665,000	665,000
Compensated Absences Payable	221,631	159,723	381,354
Long-Term Contract Payable	2,185,198	0	2,185,198
Ohio Water Development Authority Loans Payable	0	1,811,485	1,811,485
Revenue Bonds Payable	19,822,901	7,769,358	27,592,259
Total Liabilities	<u>23,103,421</u>	<u>11,107,098</u>	<u>34,210,519</u>
Fund Equity:			
Contributed Capital	45,998,371	59,456,433	105,454,804
Retained Earnings:			
Reserved for Restricted Assets	178,237	237,368	415,605
Unreserved	12,406,095	10,150,118	22,556,213
Total Retained Earnings	<u>12,584,332</u>	<u>10,387,486</u>	<u>22,971,818</u>
Total Fund Equity	<u>58,582,703</u>	<u>69,843,919</u>	<u>128,426,622</u>
Total Liabilities and Fund Equity	<u>\$81,686,124</u>	<u>\$80,951,017</u>	<u>\$162,637,141</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2001

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$6,335,123	\$4,955,425	\$11,290,548
Tap in Fees	350,962	1,086	352,048
Other Operating Revenues	22,559	864	23,423
Total Operating Revenues	<u>6,708,644</u>	<u>4,957,375</u>	<u>11,666,019</u>
<u>Operating Expenses:</u>			
Personal Services	1,682,382	1,474,470	3,156,852
Materials and Supplies	524,241	403,175	927,416
Contractual Services	950,751	471,445	1,422,196
Utilities	2,167,044	1,264,177	3,431,221
Depreciation	1,536,611	1,958,908	3,495,519
Other Operating Expenses	31,871	30,577	62,448
Total Operating Expenses	<u>6,892,900</u>	<u>5,602,752</u>	<u>12,495,652</u>
Operating Loss	(184,256)	(645,377)	(829,633)
<u>Nonoperating Revenues (Expenses):</u>			
Capital Contributions - Special Assessments	1,026,974	2,688,912	3,715,886
Capital Contributions - Tap-in Fees	4,589,704	4,020,712	8,610,416
Capital Contributions	1,788,551	1,291,368	3,079,919
Intergovernmental Grants	12,846	947,503	960,349
Investment Earnings	462,920	330,610	793,530
Interest and Fiscal Charges	(1,295,754)	(828,595)	(2,124,349)
Loss on Disposal of Fixed Assets	(34,578)	(3,517)	(38,095)
Total Nonoperating Revenues (Expenses)	<u>6,550,663</u>	<u>8,446,993</u>	<u>14,997,656</u>
Net Income	6,366,407	7,801,616	14,168,023
Add: Depreciation on Contributed Capital	241,131	750,460	991,591
Restated Retained Earnings at Beginning of Year	<u>5,976,794</u>	<u>1,835,410</u>	<u>7,812,204</u>
Retained Earnings at End of Year	<u>\$12,584,332</u>	<u>\$10,387,486</u>	<u>\$22,971,818</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2001

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$6,548,264	\$5,047,059	\$11,595,323
Cash Payments for Goods and Services	(3,394,726)	(2,418,245)	(5,812,971)
Cash Payments to Employees	(1,662,322)	(1,456,911)	(3,119,233)
Net Cash Provided by Operating Activities	<u>1,491,216</u>	<u>1,171,903</u>	<u>2,663,119</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Advances In	997,459	1,207,000	2,204,459
Advances Out	(556,505)	(3,000,000)	(3,556,505)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>440,954</u>	<u>(1,793,000)</u>	<u>(1,352,046)</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	4,589,704	4,020,712	8,610,416
Cash Received from Intergovernmental Grants	12,846	947,503	960,349
Proceeds from Notes Payable	0	665,000	665,000
Acquisition and Construction of Assets	(2,624,295)	(3,451,458)	(6,075,753)
Principal Paid on Revenue Bonds	(805,000)	(2,395,000)	(3,200,000)
Principal Paid on Long Term Contracts	(293,068)	0	(293,068)
Principal Paid on Ohio Water Development Authority Loan	0	(331,960)	(331,960)
Interest Paid on All Debt	(1,225,473)	(780,719)	(2,006,192)
Net Cash Used by Capital and Related Financing Activities	<u>(345,286)</u>	<u>(1,325,922)</u>	<u>(1,671,208)</u>
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	561,528	415,575	977,103
Net Cash Provided by Investing Activities	<u>561,528</u>	<u>415,575</u>	<u>977,103</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,148,412	(1,531,444)	616,968
Cash and Cash Equivalents at Beginning of Year	18,522,102	14,263,728	32,785,830
Cash and Cash Equivalents at End of Year	<u>\$20,670,514</u>	<u>\$12,732,284</u>	<u>\$33,402,798</u>
<u>Reconciliation of Cash and</u>			
<u> Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$20,492,277	\$12,494,916	\$32,987,193
Restricted Cash with Fiscal Agent	178,237	237,368	415,605
Cash and Cash Equivalents at End of Year	<u>\$20,670,514</u>	<u>\$12,732,284</u>	<u>\$33,402,798</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2001

ENTERPRISE FUNDS

	Water Fund	Sewer Fund	Totals
<u>Reconciliation of Operating Loss to Net Cash</u>			
<u>Provided by Operating Activities:</u>			
Operating Loss	(\$184,256)	(\$645,377)	(\$829,633)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation Expense	1,536,611	1,958,908	3,495,519
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(162,957)	(133,935)	(296,892)
Increase in Intergovernmental Receivable	0	(686)	(686)
(Increase) Decrease in Inventory	121,790	(1,805)	119,985
Increase in Prepaid Items	(139)	(139)	(278)
Decrease in Prepaid Water Contract	176,923	0	176,923
Increase (Decrease) in Accounts Payable	84,574	(84,123)	451
Increase in Accrued Wages and Benefits	8,888	5,408	14,296
Increase in Due to Other Funds	4,767	116,929	121,696
Decrease in Intergovernmental Payables	(101,741)	(52,284)	(154,025)
Increase in Compensated Absences	6,756	9,007	15,763
Total Adjustments	<u>1,675,472</u>	<u>1,817,280</u>	<u>3,492,752</u>
Net Cash Provided by Operating Activities	<u>\$1,491,216</u>	<u>\$1,171,903</u>	<u>\$2,663,119</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2001 the Water and Sewer Funds had outstanding liabilities of \$497,734 and \$378,347 respectively for certain capital assets. The Water Fund received \$2,815,525 and the Sewer Fund received \$3,980,280 of capital contributions from other funds, special assessments and developers. During 2001, the fair value of investments increased by \$12,556 and \$4,115 in the Water and Sewer Funds, respectively.



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.

Sheriff Fund

To account for the policing services provided on a contractual basis to Deerfield Township and Caesar Creek Litter Control.

Communications Rotary Fund

To account for communications 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.

MRDD Health Insurance Fund

To account for claims and administration of the health insurance program for covered Mental Retardation and Developmental Disabilities employees and eligible dependents.

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 BALANCE SHEET
DECEMBER 31, 2001

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<u>Assets:</u>				
Cash and Cash Equivalents	\$333,315	\$245,630	\$30,733	\$1,385,642
Receivables (net of allowances for doubtful accounts):				
Accounts	1,378	0	905	868
Due from Other Funds	23,994	0	256	0
Intergovernmental Receivable	15,221	0	2,092	0
Inventory of Supplies at Cost	0	0	0	0
Property, Plant and Equipment	0	0	0	2,493
Less: Accumulated Depreciation	0	0	0	(2,493)
Net Fixed Assets	0	0	0	0
Total Assets	\$373,908	\$245,630	\$33,986	\$1,386,510
<u>Liabilities and Fund Equity:</u>				
<u>Liabilities:</u>				
Accounts Payable	\$10,479	\$0	\$628	\$2,022
Accrued Wages and Benefits	0	54,009	0	1,202
Due to Other Funds	0	0	0	771
Intergovernmental Payables	0	16,552	0	313
Claims Payable	0	0	0	911,450
Compensated Absences	0	85,357	0	577
Total Liabilities	10,479	155,918	628	916,335
<u>Fund Equity</u>				
Contributed Capital	11,084	0	0	0
Retained Earnings	352,345	89,712	33,358	470,175
Total Fund Equity	363,429	89,712	33,358	470,175
Total Liabilities and Fund Equity	\$373,908	\$245,630	\$33,986	\$1,386,510

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001**

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$200,346	\$53,122	\$2,248,788
5,000	285	8,436
0	16,501	40,751
0	881	18,194
0	7,072	7,072
0	0	2,493
0	0	(2,493)
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$205,346</u>	<u>\$77,861</u>	<u>\$2,323,241</u>
\$0	\$15,458	\$28,587
0	0	55,211
0	0	771
0	0	16,865
9,636	0	921,086
0	0	85,934
<u>9,636</u>	<u>15,458</u>	<u>1,108,454</u>
0	0	11,084
<u>195,710</u>	<u>62,403</u>	<u>1,203,703</u>
<u>195,710</u>	<u>62,403</u>	<u>1,214,787</u>
<u>\$205,346</u>	<u>\$77,861</u>	<u>\$2,323,241</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2001

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund	Communications Rotary Fund	Health Insurance Fund
<u>Operating Revenues:</u>				
Charges for Services	\$293,221	\$1,489,647	\$45,599	\$5,289,711
Other Operating Revenues	0	703	0	77
Total Operating Revenues	293,221	1,490,350	45,599	5,289,788
<u>Operating Expenses:</u>				
Personal Services	0	1,602,109	0	40,450
Materials and Supplies	0	0	39,634	2,133
Contractual Services	224,273	0	0	1,030,471
Depreciation	0	0	0	438
Health Insurance Claims	0	0	0	5,441,239
Other Operating Expenses	0	0	0	2,487
Total Operating Expenses	224,273	1,602,109	39,634	6,517,218
Operating Income (Loss)	68,948	(111,759)	5,965	(1,227,430)
<u>Operating Transfers:</u>				
Operating Transfers In	0	0	0	1,000,000
Total Operating Transfers	0	0	0	1,000,000
Net Income (Loss)	68,948	(111,759)	5,965	(227,430)
Restated Retained Earnings at Beginning of Year	283,397	201,471	27,393	697,605
Retained Earnings at End of Year	\$352,345	\$89,712	\$33,358	\$470,175

WARREN COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 2001

INTERNAL SERVICE FUNDS

MRDD Health Insurance Fund	Gasoline Fund	Totals
\$36,615	\$283,959	\$7,438,752
0	0	780
<u>36,615</u>	<u>283,959</u>	<u>7,439,532</u>
0	0	1,642,559
0	286,122	327,889
20,004	0	1,274,748
0	0	438
127,328	0	5,568,567
0	0	2,487
<u>147,332</u>	<u>286,122</u>	<u>8,816,688</u>
(110,717)	(2,163)	(1,377,156)
0	0	1,000,000
<u>0</u>	<u>0</u>	<u>1,000,000</u>
(110,717)	(2,163)	(377,156)
<u>306,427</u>	<u>64,566</u>	<u>1,580,859</u>
<u>\$195,710</u>	<u>\$62,403</u>	<u>\$1,203,703</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2001

INTERNAL SERVICE FUNDS

	Vehicle Maintenance Fund	Sheriff Fund
	<u> </u>	<u> </u>
<u>Cash Flows from Operating Activities:</u>		
Cash Received from Customers	\$279,788	\$1,490,350
Cash Payments for Goods and Services	(219,522)	0
Cash Payments to Employees	<u>0</u>	<u>(1,555,079)</u>
Net Cash Provided (Used) by Operating Activities	<u>60,266</u>	<u>(64,729)</u>
 <u>Cash Flows from Noncapital Financing Activities:</u>		
Transfers In	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>
 Net Increase (Decrease) in Cash and Cash Equivalents	60,266	(64,729)
Cash and Cash Equivalents at Beginning of Year	<u>273,049</u>	<u>310,359</u>
Cash and Cash Equivalents at End of Year	<u><u>\$333,315</u></u>	<u><u>\$245,630</u></u>
 <u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>		
Operating Income (Loss)	\$68,948	(\$111,759)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	0	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(1,146)	0
(Increase) Decrease in Due from Other Funds	(3,486)	0
(Increase) Decrease in Intergovernmental Receivables	(8,801)	0
Decrease in Inventory	0	0
Increase (Decrease) in Accounts Payable	4,751	0
Increase in Accrued Wages and Benefits	0	15,648
Increase in Due to Other Funds	0	0
Increase in Intergovernmental Payables	0	348
Increase (Decrease) in Claims Payable	0	0
Increase in Compensated Absences	<u>0</u>	<u>31,034</u>
Total Adjustments	<u>(8,682)</u>	<u>47,030</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$60,266</u></u>	<u><u>(\$64,729)</u></u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2001

INTERNAL SERVICE FUNDS

Communications Rotary Fund	Health Insurance Fund	MRDD Health Insurance Fund	Gasoline Fund	Totals
\$46,478	\$5,551,034	\$119,071	\$293,909	\$7,780,630
(39,636)	(6,543,060)	(308,801)	(279,358)	(7,390,377)
0	(40,087)	0	0	(1,595,166)
6,842	(1,032,113)	(189,730)	14,551	(1,204,913)
0	1,000,000	0	0	1,000,000
0	1,000,000	0	0	1,000,000
6,842	(32,113)	(189,730)	14,551	(204,913)
23,891	1,417,755	390,076	38,571	2,453,701
<u>\$30,733</u>	<u>\$1,385,642</u>	<u>\$200,346</u>	<u>\$53,122</u>	<u>\$2,248,788</u>
\$5,965	(\$1,227,430)	(\$110,717)	(\$2,163)	(\$1,377,156)
0	438	0	0	438
(905)	69,625	(5,000)	(285)	62,289
846	0	0	8,193	5,553
938	19,368	0	866	12,371
0	0	0	3,413	3,413
(2)	(70,847)	0	4,527	(61,571)
0	144	0	0	15,792
0	9	0	0	9
0	40	0	0	388
0	176,361	(74,013)	0	102,348
0	179	0	0	31,213
877	195,317	(79,013)	16,714	172,243
<u>\$6,842</u>	<u>(\$1,032,113)</u>	<u>(\$189,730)</u>	<u>\$14,551</u>	<u>(\$1,204,913)</u>

FIDUCIARY FUND TYPES

Fiduciary Fund types are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

EXPENDABLE TRUST FUND

The Expendable Trust Fund maintains assets held by Warren County in a trustee capacity for individuals, private organizations, other governmental units and other funds.

Unclaimed Monies Fund

To account for funds which rightfully belong to the payor and are refunded when the payor provides proof of claim for the funds within the period specified by law.

NONEXPENDABLE TRUST FUND

The Nonexpendable Trust Fund is used to account for principal balances from contributions and endowments where capital maintenance is of primary importance.

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.

AGENCY FUNDS

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

Employees Retirement

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

Undivided Water and Sewer Revenue

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

(Continued)

Payroll

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

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

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

Townships, Corporations, Schools, Special Districts, Libraries

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

Local Government

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

Gasoline Tax

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

Local Government Revenue Assistance

To maintain and account for the accumulation and disbursement of State revenue sharing monies. This fund is separate from the Local Government Fund due to the formula of distribution at the State level.

Motor Vehicle License

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

Trailer Tax

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

Undivided Interest

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

(Continued)

Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff, Children's Services and Engineer

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

Non-Entity Holdings

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

Other Agency Funds

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds, when compared to combined Agency Fund totals, comprise less than 10% in each of the categories of assets and liabilities.

- | | |
|------------------------------------|------------------------------------|
| Undivided Trailer Tax | Zoning Board |
| Cigarette Tax | Water Department |
| Real Estate Advance | Mary Haven |
| Law Library | Building Inspection |
| Life Insurance | Tax Maps |
| State (Escheated Estates) | Recorder |
| Miami Conservancy District | Board of Elections |
| Ohio Elections Commission | Drug Task Force |
| Job Training Consortium | Refundable Deposits |
| Tactical Response Unit | Treasurer |
| Escrow Rotary | Real Estate |
| Undivided Income Tax | Court Ordered Sheriff Sales |
| – Real Property | Massie Wayne Capacity Fees |
| Ohio Public Works | Warren County |
| – Township Projects | Board of MRDD |
| Notary Public | Non-Participant Rotary |
| | Records Center |
| Real Estate | |
| Court Ordered Sheriff Sales | |
| Massie Wayne Capacity Fees | |
| Warren County Board of MRDD | |
| Non-Participant Rotary | |

**WARREN COUNTY, OHIO
COMBINING BALANCE SHEET
DECEMBER 31, 2001**

FIDUCIARY FUNDS

	<i>Expendable Trust Fund</i>	<i>Nonexpendable Trust Fund</i>	<i>Agency Funds</i>	
	Unclaimed Monies Fund	Scheurer- Smith Trust Fund	Total All	Totals
Assets:				
Cash and Cash Equivalents	\$336,692	\$40,036	\$12,773,998	\$13,150,726
Cash in Segregated Accounts	0	0	1,069,226	1,069,226
Receivables (Net of allowances for doubtful accounts)				
Taxes	0	0	133,746,819	133,746,819
Interest	0	117	0	117
Total Assets	<u>\$336,692</u>	<u>\$40,153</u>	<u>\$147,590,043</u>	<u>\$147,966,888</u>
Liabilities and Fund Equity:				
Liabilities:				
Intergovernmental Payables	\$0	\$0	\$140,039,005	\$140,039,005
Unapportioned Monies	0	0	5,778,524	5,778,524
Payroll Withholding	0	0	405,929	405,929
Deposits Held Due to Others	0	0	1,366,585	1,366,585
Total Liabilities	<u>0</u>	<u>0</u>	<u>147,590,043</u>	<u>147,590,043</u>
Fund Equity:				
Fund Balance:				
Unreserved	<u>336,692</u>	<u>40,153</u>	<u>0</u>	<u>376,845</u>
Total Fund Equity	<u>336,692</u>	<u>40,153</u>	<u>0</u>	<u>376,845</u>
Total Liabilities and Fund Equity	<u>\$336,692</u>	<u>\$40,153</u>	<u>\$147,590,043</u>	<u>\$147,966,888</u>

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Employees Retirement</u>				
Assets				
Cash and Cash Equivalents	\$242,094	\$5,096,464	(\$5,139,957)	\$198,601
Total Assets	<u>\$242,094</u>	<u>\$5,096,464</u>	<u>(\$5,139,957)</u>	<u>\$198,601</u>
Liabilities				
Payroll Withholding	\$242,094	\$5,096,464	(\$5,139,957)	\$198,601
Total Liabilities	<u>\$242,094</u>	<u>\$5,096,464</u>	<u>(\$5,139,957)</u>	<u>\$198,601</u>
<u>Townships</u>				
Assets				
Cash and Cash Equivalents	\$0	\$19,489,087	(\$19,489,087)	\$0
Total Assets	<u>\$0</u>	<u>\$19,489,087</u>	<u>(\$19,489,087)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$19,489,087	(\$19,489,087)	\$0
Total Liabilities	<u>\$0</u>	<u>\$19,489,087</u>	<u>(\$19,489,087)</u>	<u>\$0</u>
<u>Corporations</u>				
Assets				
Cash and Cash Equivalents	\$0	\$15,344,459	(\$15,344,459)	\$0
Total Assets	<u>\$0</u>	<u>\$15,344,459</u>	<u>(\$15,344,459)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$15,344,459	(\$15,344,459)	\$0
Total Liabilities	<u>\$0</u>	<u>\$15,344,459</u>	<u>(\$15,344,459)</u>	<u>\$0</u>
<u>Undivided Water and Sewer Revenue</u>				
Assets				
Cash and Cash Equivalents	\$64,495	\$18,056,335	(\$18,069,042)	\$51,788
Total Assets	<u>\$64,495</u>	<u>\$18,056,335</u>	<u>(\$18,069,042)</u>	<u>\$51,788</u>
Liabilities				
Unapportioned Monies	\$64,495	\$18,056,335	(\$18,069,042)	\$51,788
Total Liabilities	<u>\$64,495</u>	<u>\$18,056,335</u>	<u>(\$18,069,042)</u>	<u>\$51,788</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Payroll</u>				
Assets				
Cash and Cash Equivalents	\$471,092	\$38,970,488	(\$39,257,112)	\$184,468
Total Assets	<u>\$471,092</u>	<u>\$38,970,488</u>	<u>(\$39,257,112)</u>	<u>\$184,468</u>
Liabilities				
Payroll Withholding	\$471,092	\$38,970,488	(\$39,257,112)	\$184,468
Total Liabilities	<u>\$471,092</u>	<u>\$38,970,488</u>	<u>(\$39,257,112)</u>	<u>\$184,468</u>
<u>Schools</u>				
Assets				
Cash and Cash Equivalents	\$0	\$116,804,637	(\$116,804,637)	\$0
Total Assets	<u>\$0</u>	<u>\$116,804,637</u>	<u>(\$116,804,637)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$116,804,637	(\$116,804,637)	\$0
Total Liabilities	<u>\$0</u>	<u>\$116,804,637</u>	<u>(\$116,804,637)</u>	<u>\$0</u>
<u>Undivided General Tax</u>				
Assets				
Cash and Cash Equivalents	\$2,995,571	\$128,345,688	(\$127,978,033)	\$3,363,226
Taxes Receivable	117,594,319	133,746,819	(117,594,319)	133,746,819
Total Assets	<u>\$120,589,890</u>	<u>\$262,092,507</u>	<u>(\$245,572,352)</u>	<u>\$137,110,045</u>
Liabilities				
Intergovernmental Payables	\$117,594,319	\$133,746,819	(\$117,594,319)	\$133,746,819
Unapportioned Monies	2,995,571	128,345,688	(127,978,033)	3,363,226
Total Liabilities	<u>\$120,589,890</u>	<u>\$262,092,507</u>	<u>(\$245,572,352)</u>	<u>\$137,110,045</u>
<u>Tangible Personal Tax</u>				
Assets				
Cash and Cash Equivalents	\$741,690	\$31,740,478	(\$32,404,274)	\$77,894
Total Assets	<u>\$741,690</u>	<u>\$31,740,478</u>	<u>(\$32,404,274)</u>	<u>\$77,894</u>
Liabilities				
Unapportioned Monies	\$741,690	\$31,740,478	(\$32,404,274)	\$77,894
Total Liabilities	<u>\$741,690</u>	<u>\$31,740,478</u>	<u>(\$32,404,274)</u>	<u>\$77,894</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Undivided Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$445	\$20,661	(\$19,316)	\$1,790
Total Assets	<u>\$445</u>	<u>\$20,661</u>	<u>(\$19,316)</u>	<u>\$1,790</u>
Liabilities				
Unapportioned Monies	\$445	\$20,661	(\$19,316)	\$1,790
Total Liabilities	<u>\$445</u>	<u>\$20,661</u>	<u>(\$19,316)</u>	<u>\$1,790</u>
<u>Local Government</u>				
Assets				
Cash and Cash Equivalents	\$0	\$7,538,415	(\$7,538,415)	\$0
Total Assets	<u>\$0</u>	<u>\$7,538,415</u>	<u>(\$7,538,415)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$7,538,415	(\$7,538,415)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,538,415</u>	<u>(\$7,538,415)</u>	<u>\$0</u>
<u>Special Districts</u>				
Assets				
Cash and Cash Equivalents	\$0	\$698,910	(\$698,910)	\$0
Total Assets	<u>\$0</u>	<u>\$698,910</u>	<u>(\$698,910)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$698,910	(\$698,910)	\$0
Total Liabilities	<u>\$0</u>	<u>\$698,910</u>	<u>(\$698,910)</u>	<u>\$0</u>
<u>Cigarette Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,946	(\$4,806)	\$1,140
Total Assets	<u>\$0</u>	<u>\$5,946</u>	<u>(\$4,806)</u>	<u>\$1,140</u>
Liabilities				
Unapportioned Monies	\$0	\$5,946	(\$4,806)	\$1,140
Total Liabilities	<u>\$0</u>	<u>\$5,946</u>	<u>(\$4,806)</u>	<u>\$1,140</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Gasoline Tax</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,936,951	(\$1,936,951)	\$0
Total Assets	<u>\$0</u>	<u>\$1,936,951</u>	<u>(\$1,936,951)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,936,951	(\$1,936,951)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,936,951</u>	<u>(\$1,936,951)</u>	<u>\$0</u>
<u>Local Government Revenue Assistance</u>				
Assets				
Cash and Cash Equivalents	\$0	\$1,345,893	(\$1,345,893)	\$0
Total Assets	<u>\$0</u>	<u>\$1,345,893</u>	<u>(\$1,345,893)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,345,893	(\$1,345,893)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,345,893</u>	<u>(\$1,345,893)</u>	<u>\$0</u>
<u>Motor Vehicle License</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,642,913	(\$5,642,913)	\$0
Total Assets	<u>\$0</u>	<u>\$5,642,913</u>	<u>(\$5,642,913)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$5,642,913	(\$5,642,913)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,642,913</u>	<u>(\$5,642,913)</u>	<u>\$0</u>
<u>County Lodging Tax</u>				
Assets				
Cash and Cash Equivalents	\$33,817	\$669,052	(\$672,344)	\$30,525
Total Assets	<u>\$33,817</u>	<u>\$669,052</u>	<u>(\$672,344)</u>	<u>\$30,525</u>
Liabilities				
Unapportioned Monies	\$33,817	\$669,052	(\$672,344)	\$30,525
Total Liabilities	<u>\$33,817</u>	<u>\$669,052</u>	<u>(\$672,344)</u>	<u>\$30,525</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Real Estate Advance</u>				
Assets				
Cash and Cash Equivalents	\$11,620	\$7,579	(\$19,199)	\$0
Total Assets	<u>\$11,620</u>	<u>\$7,579</u>	<u>(\$19,199)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$11,620	\$7,579	(\$19,199)	\$0
Total Liabilities	<u>\$11,620</u>	<u>\$7,579</u>	<u>(\$19,199)</u>	<u>\$0</u>
<u>Law Library</u>				
Assets				
Cash and Cash Equivalents	\$0	\$374,104	(\$374,104)	\$0
Total Assets	<u>\$0</u>	<u>\$374,104</u>	<u>(\$374,104)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$374,104	(\$374,104)	\$0
Total Liabilities	<u>\$0</u>	<u>\$374,104</u>	<u>(\$374,104)</u>	<u>\$0</u>
<u>Trailer Tax</u>				
Assets				
Cash and Cash Equivalents	\$19,073	\$112,324	(\$116,958)	\$14,439
Total Assets	<u>\$19,073</u>	<u>\$112,324</u>	<u>(\$116,958)</u>	<u>\$14,439</u>
Liabilities				
Unapportioned Monies	\$19,073	\$112,324	(\$116,958)	\$14,439
Total Liabilities	<u>\$19,073</u>	<u>\$112,324</u>	<u>(\$116,958)</u>	<u>\$14,439</u>
<u>Life Insurance</u>				
Assets				
Cash and Cash Equivalents	\$22,543	\$82,592	(\$82,275)	\$22,860
Total Assets	<u>\$22,543</u>	<u>\$82,592</u>	<u>(\$82,275)</u>	<u>\$22,860</u>
Liabilities				
Payroll Withholding	\$22,543	\$82,592	(\$82,275)	\$22,860
Total Liabilities	<u>\$22,543</u>	<u>\$82,592</u>	<u>(\$82,275)</u>	<u>\$22,860</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Libraries</u>				
Assets				
Cash and Cash Equivalents	\$0	\$5,176,029	(\$5,176,029)	\$0
Total Assets	<u>\$0</u>	<u>\$5,176,029</u>	<u>(\$5,176,029)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$5,176,029	(\$5,176,029)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,176,029</u>	<u>(\$5,176,029)</u>	<u>\$0</u>
<u>State</u>				
Assets				
Cash and Cash Equivalents	\$1,556	\$1,322,916	(\$1,323,626)	\$846
Total Assets	<u>\$1,556</u>	<u>\$1,322,916</u>	<u>(\$1,323,626)</u>	<u>\$846</u>
Liabilities				
Unapportioned Monies	\$1,556	\$1,322,916	(\$1,323,626)	\$846
Total Liabilities	<u>\$1,556</u>	<u>\$1,322,916</u>	<u>(\$1,323,626)</u>	<u>\$846</u>
<u>Miami Conservancy District</u>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
<u>Advance Estate Tax</u>				
Assets				
Cash and Cash Equivalents	\$1,664,819	\$3,108,062	(\$3,840,908)	\$931,973
Total Assets	<u>\$1,664,819</u>	<u>\$3,108,062</u>	<u>(\$3,840,908)</u>	<u>\$931,973</u>
Liabilities				
Unapportioned Monies	\$1,664,819	\$3,108,062	(\$3,840,908)	\$931,973
Total Liabilities	<u>\$1,664,819</u>	<u>\$3,108,062</u>	<u>(\$3,840,908)</u>	<u>\$931,973</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Undivided Interest</u>				
Assets				
Cash and Cash Equivalents	\$910,367	\$6,624,012	(\$6,908,740)	\$625,639
Total Assets	<u>\$910,367</u>	<u>\$6,624,012</u>	<u>(\$6,908,740)</u>	<u>\$625,639</u>
Liabilities				
Unapportioned Monies	\$910,367	\$6,624,012	(\$6,908,740)	\$625,639
Total Liabilities	<u>\$910,367</u>	<u>\$6,624,012</u>	<u>(\$6,908,740)</u>	<u>\$625,639</u>
<u>Ohio Elections Commission</u>				
Assets				
Cash and Cash Equivalents	\$10	\$3,680	(\$3,630)	\$60
Total Assets	<u>\$10</u>	<u>\$3,680</u>	<u>(\$3,630)</u>	<u>\$60</u>
Liabilities				
Deposits Held Due to Others	\$10	\$3,680	(\$3,630)	\$60
Total Liabilities	<u>\$10</u>	<u>\$3,680</u>	<u>(\$3,630)</u>	<u>\$60</u>
<u>Job Training Consortium</u>				
Assets				
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Total Assets	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$0	\$0	\$0
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Tactical Response Unit</u>				
Assets				
Cash and Cash Equivalents	\$864	\$0	(\$662)	\$202
Total Assets	<u>\$864</u>	<u>\$0</u>	<u>(\$662)</u>	<u>\$202</u>
Liabilities				
Unapportioned Monies	\$864	\$0	(\$662)	\$202
Total Liabilities	<u>\$864</u>	<u>\$0</u>	<u>(\$662)</u>	<u>\$202</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Escrow Rotary</u>				
Assets				
Cash and Cash Equivalents	\$293,680	\$416,430	(\$97,881)	\$612,229
Total Assets	<u>\$293,680</u>	<u>\$416,430</u>	<u>(\$97,881)</u>	<u>\$612,229</u>
Liabilities				
Unapportioned Monies	\$293,680	\$416,430	(\$97,881)	\$612,229
Total Liabilities	<u>\$293,680</u>	<u>\$416,430</u>	<u>(\$97,881)</u>	<u>\$612,229</u>
<u>Undivided Income Tax - Real Property</u>				
Assets				
Cash and Cash Equivalents	\$0	\$992,901	(\$992,901)	\$0
Total Assets	<u>\$0</u>	<u>\$992,901</u>	<u>(\$992,901)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$992,901	(\$992,901)	\$0
Total Liabilities	<u>\$0</u>	<u>\$992,901</u>	<u>(\$992,901)</u>	<u>\$0</u>
<u>Ohio Public Works - Township Projects</u>				
Assets				
Cash and Cash Equivalents	\$0	\$0	\$0	\$0
Total Assets	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0			\$0
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Notary Public</u>				
Assets				
Cash and Cash Equivalents	\$17,505	\$11,119	(\$8,824)	\$19,800
Total Assets	<u>\$17,505</u>	<u>\$11,119</u>	<u>(\$8,824)</u>	<u>\$19,800</u>
Liabilities				
Deposits Held Due to Others	\$17,505	\$11,119	(\$8,824)	\$19,800
Total Liabilities	<u>\$17,505</u>	<u>\$11,119</u>	<u>(\$8,824)</u>	<u>\$19,800</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Zoning Board</u>				
Assets				
Cash and Cash Equivalents	\$202,091	\$131,275	(\$122,750)	\$210,616
Total Assets	<u>\$202,091</u>	<u>\$131,275</u>	<u>(\$122,750)</u>	<u>\$210,616</u>
Liabilities				
Deposits Held Due to Others	\$202,091	\$131,275	(\$122,750)	\$210,616
Total Liabilities	<u>\$202,091</u>	<u>\$131,275</u>	<u>(\$122,750)</u>	<u>\$210,616</u>
<u>Clerk of Courts</u>				
Assets				
Cash in Segregated Accounts	\$907,331	\$24,986,004	(\$25,030,768)	\$862,567
Total Assets	<u>\$907,331</u>	<u>\$24,986,004</u>	<u>(\$25,030,768)</u>	<u>\$862,567</u>
Liabilities				
Deposits Held Due to Others	\$907,331	\$24,986,004	(\$25,030,768)	\$862,567
Total Liabilities	<u>\$907,331</u>	<u>\$24,986,004</u>	<u>(\$25,030,768)</u>	<u>\$862,567</u>
<u>Common Pleas Court - Probate Court</u>				
Assets				
Cash in Segregated Accounts	\$11,757	\$158,908	(\$159,217)	\$11,448
Total Assets	<u>\$11,757</u>	<u>\$158,908</u>	<u>(\$159,217)</u>	<u>\$11,448</u>
Liabilities				
Deposits Held Due to Others	\$11,757	\$158,908	(\$159,217)	\$11,448
Total Liabilities	<u>\$11,757</u>	<u>\$158,908</u>	<u>(\$159,217)</u>	<u>\$11,448</u>
<u>Child Support Enforcement Agency</u>				
Assets				
Cash in Segregated Accounts	\$230,560	\$1,399,621	(\$1,623,479)	\$6,702
Total Assets	<u>\$230,560</u>	<u>\$1,399,621</u>	<u>(\$1,623,479)</u>	<u>\$6,702</u>
Liabilities				
Deposits Held Due to Others	\$230,560	\$1,399,621	(\$1,623,479)	\$6,702
Total Liabilities	<u>\$230,560</u>	<u>\$1,399,621</u>	<u>(\$1,623,479)</u>	<u>\$6,702</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>County Court</u>				
Assets				
Cash in Segregated Accounts	\$267,756	\$1,404,373	(\$1,525,957)	\$146,172
Total Assets	<u>\$267,756</u>	<u>\$1,404,373</u>	<u>(\$1,525,957)</u>	<u>\$146,172</u>
Liabilities				
Deposits Held Due to Others	\$267,756	\$1,404,373	(\$1,525,957)	\$146,172
Total Liabilities	<u>\$267,756</u>	<u>\$1,404,373</u>	<u>(\$1,525,957)</u>	<u>\$146,172</u>
<u>Water Department</u>				
Assets				
Cash in Segregated Accounts	\$1,000	\$0	\$0	\$1,000
Total Assets	<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
Liabilities				
Deposits Held Due to Others	\$1,000	\$0	\$0	\$1,000
Total Liabilities	<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
<u>Juvenile Court</u>				
Assets				
Cash in Segregated Accounts	\$4,087	\$322,013	(\$322,600)	\$3,500
Total Assets	<u>\$4,087</u>	<u>\$322,013</u>	<u>(\$322,600)</u>	<u>\$3,500</u>
Liabilities				
Deposits Held Due to Others	\$4,087	\$322,013	(\$322,600)	\$3,500
Total Liabilities	<u>\$4,087</u>	<u>\$322,013</u>	<u>(\$322,600)</u>	<u>\$3,500</u>
<u>Prosecuting Attorney</u>				
Assets				
Cash in Segregated Accounts	\$0	\$49,544	(\$49,544)	\$0
Total Assets	<u>\$0</u>	<u>\$49,544</u>	<u>(\$49,544)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$49,544	(\$49,544)	\$0
Total Liabilities	<u>\$0</u>	<u>\$49,544</u>	<u>(\$49,544)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Sheriff</u>				
Assets				
Cash in Segregated Accounts	\$20,199	\$364,877	(\$364,948)	\$20,128
Total Assets	<u>\$20,199</u>	<u>\$364,877</u>	<u>(\$364,948)</u>	<u>\$20,128</u>
Liabilities				
Deposits Held Due to Others	\$20,199	\$364,877	(\$364,948)	\$20,128
Total Liabilities	<u>\$20,199</u>	<u>\$364,877</u>	<u>(\$364,948)</u>	<u>\$20,128</u>
<u>Children's Services</u>				
Assets				
Cash in Segregated Accounts	\$63	\$0	(\$63)	\$0
Total Assets	<u>\$63</u>	<u>\$0</u>	<u>(\$63)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$63	\$0	(\$63)	\$0
Total Liabilities	<u>\$63</u>	<u>\$0</u>	<u>(\$63)</u>	<u>\$0</u>
<u>Engineer</u>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
<u>Mary Haven</u>				
Assets				
Cash in Segregated Accounts	\$1,419	\$2,535	(\$2,285)	\$1,669
Total Assets	<u>\$1,419</u>	<u>\$2,535</u>	<u>(\$2,285)</u>	<u>\$1,669</u>
Liabilities				
Deposits Held Due to Others	\$1,419	\$2,535	(\$2,285)	\$1,669
Total Liabilities	<u>\$1,419</u>	<u>\$2,535</u>	<u>(\$2,285)</u>	<u>\$1,669</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Building Inspection</u>				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	<u>\$75</u>	<u>\$0</u>	<u>\$0</u>	<u>\$75</u>
<u>Tax Maps</u>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
<u>Recorder</u>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	<u>\$25</u>	<u>\$0</u>	<u>\$0</u>	<u>\$25</u>
<u>Board of Elections</u>				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Drug Task Force</u>				
Assets				
Cash and Cash Equivalents	\$98,869	\$379,943	(\$351,752)	\$127,060
Total Assets	<u>\$98,869</u>	<u>\$379,943</u>	<u>(\$351,752)</u>	<u>\$127,060</u>
Liabilities				
Intergovernmental Payables	\$98,869	\$379,943	(\$351,752)	\$127,060
Total Liabilities	<u>\$98,869</u>	<u>\$379,943</u>	<u>(\$351,752)</u>	<u>\$127,060</u>
<u>Refundable Deposits</u>				
Assets				
Cash and Cash Equivalents	\$60,559	\$35,883	(\$29,559)	\$66,883
Total Assets	<u>\$60,559</u>	<u>\$35,883</u>	<u>(\$29,559)</u>	<u>\$66,883</u>
Liabilities				
Deposits Held Due to Others	\$60,559	\$35,883	(\$29,559)	\$66,883
Total Liabilities	<u>\$60,559</u>	<u>\$35,883</u>	<u>(\$29,559)</u>	<u>\$66,883</u>
<u>Non-Entity Holdings</u>				
Assets				
Cash and Cash Equivalents	\$4,296,850	\$17,395,365	(\$15,546,414)	\$6,145,801
Total Assets	<u>\$4,296,850</u>	<u>\$17,395,365</u>	<u>(\$15,546,414)</u>	<u>\$6,145,801</u>
Liabilities				
Intergovernmental Payables	\$4,296,850	\$17,395,365	(\$15,546,414)	\$6,145,801
Total Liabilities	<u>\$4,296,850</u>	<u>\$17,395,365</u>	<u>(\$15,546,414)</u>	<u>\$6,145,801</u>
<u>Treasurer</u>				
Assets				
Cash in Segregated Accounts	\$1,087	\$183,461	(\$183,660)	\$888
Total Assets	<u>\$1,087</u>	<u>\$183,461</u>	<u>(\$183,660)</u>	<u>\$888</u>
Liabilities				
Deposits Held Due to Others	\$1,087	\$183,461	(\$183,660)	\$888
Total Liabilities	<u>\$1,087</u>	<u>\$183,461</u>	<u>(\$183,660)</u>	<u>\$888</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Real Estate</u>				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	<u>\$20</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20</u>
<u>Court Ordered Sheriff Sales</u>				
Assets				
Cash and Cash Equivalents	\$52,471	\$2,394,167	(\$2,397,856)	\$48,782
Total Assets	<u>\$52,471</u>	<u>\$2,394,167</u>	<u>(\$2,397,856)</u>	<u>\$48,782</u>
Liabilities				
Unapportioned Monies	\$52,471	\$2,394,167	(\$2,397,856)	\$48,782
Total Liabilities	<u>\$52,471</u>	<u>\$2,394,167</u>	<u>(\$2,397,856)</u>	<u>\$48,782</u>
<u>Massie Wayne Capacity Fees</u>				
Assets				
Cash and Cash Equivalents	\$2,600	\$54,200	(\$37,475)	\$19,325
Total Assets	<u>\$2,600</u>	<u>\$54,200</u>	<u>(\$37,475)</u>	<u>\$19,325</u>
Liabilities				
Intergovernmental Payables	\$2,600	\$54,200	(\$37,475)	\$19,325
Total Liabilities	<u>\$2,600</u>	<u>\$54,200</u>	<u>(\$37,475)</u>	<u>\$19,325</u>
<u>Warren County Board of MRDD</u>				
Assets				
Cash in Segregated Accounts	\$430	\$14,498	(\$41)	\$14,887
Total Assets	<u>\$430</u>	<u>\$14,498</u>	<u>(\$41)</u>	<u>\$14,887</u>
Liabilities				
Deposits Held Due to Others	\$430	\$14,498	(\$41)	\$14,887
Total Liabilities	<u>\$430</u>	<u>\$14,498</u>	<u>(\$41)</u>	<u>\$14,887</u>

(Continued)

WARREN COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	Balance December 31, 2000	Additions	Deductions	Balance December 31, 2001
<u>Non-Participant Rotary</u>				
Assets				
Cash and Cash Equivalents	\$2,340	\$20,541	(\$22,881)	\$0
Total Assets	<u>\$2,340</u>	<u>\$20,541</u>	<u>(\$22,881)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$2,340	\$20,541	(\$22,881)	\$0
Total Liabilities	<u>\$2,340</u>	<u>\$20,541</u>	<u>(\$22,881)</u>	<u>\$0</u>
<u>Records Center</u>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>	<u>\$50</u>
<u>Total - All Agency Funds</u>				
Assets				
Cash and Cash Equivalents	\$12,225,072	\$430,349,499	(\$429,800,573)	\$12,773,998
Cash in Segregated Accounts	1,445,954	28,885,834	(29,262,562)	1,069,226
Taxes Receivable	117,594,319	133,746,819	(117,594,319)	133,746,819
Total Assets	<u>\$131,265,345</u>	<u>\$592,982,152</u>	<u>(\$576,657,454)</u>	<u>\$147,590,043</u>
Liabilities				
Intergovernmental Payables	\$121,992,638	\$151,576,327	(\$133,529,960)	\$140,039,005
Unapportioned Monies	6,808,519	368,167,949	(369,197,944)	5,778,524
Payroll Withholding	735,729	44,149,544	(44,479,344)	405,929
Deposits Held Due to Others	1,728,459	29,088,332	(29,450,206)	1,366,585
Total Liabilities	<u>\$131,265,345</u>	<u>\$592,982,152</u>	<u>(\$576,657,454)</u>	<u>\$147,590,043</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for fixed assets other than those accounted for in the proprietary funds.

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 2001

General Fixed Assets:

Land and Land Improvements	\$1,868,700
Buildings, Structures and Improvements	44,185,248
Furniture, Fixtures and Equipment	19,870,874
Construction in Progress	<u>3,405,901</u>
Total General Fixed Assets	<u><u>\$69,330,723</u></u>

Investment in General Fixed Assets from:

Acquired prior to January 1, 1988	\$5,192,810
General Fund	13,187,891
Special Revenue Funds	8,690,121
Capital Project Funds	42,248,344
Donations	<u>11,557</u>
Total Investment	<u><u>\$69,330,723</u></u>

WARREN COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 2001

Function and Category	Land and Land Improvements	Buildings, Structures and Improvements	Furniture, Fixtures and Equipment	Total
Legislative and Executive	\$1,680,000	\$41,609,258	\$5,466,887	\$48,756,145
Judicial	0	0	717,194	717,194
Public Safety	109,500	2,288,873	6,544,115	8,942,488
Public Works	0	0	3,280,856	3,280,856
Health	0	0	154,240	154,240
Human Services	79,200	287,117	3,704,940	4,071,257
Community and Economic Development	0	0	2,642	2,642
	<u>\$1,868,700</u>	<u>\$44,185,248</u>	<u>\$19,870,874</u>	<u>65,924,822</u>
Construction in Progress				<u>3,405,901</u>
				<u>\$69,330,723</u>

WARREN COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2001

Function	December 31, 2000	Transfers	Additions	Deletions	December 31, 2001
Legislative and Executive	\$32,176,676	\$49,356	\$16,688,255	(\$158,142)	\$48,756,145
Judicial	656,388	(40,612)	159,469	(58,051)	717,194
Public Safety	8,551,981	(6,775)	537,706	(140,424)	8,942,488
Public Works	3,052,774	0	292,275	(64,193)	3,280,856
Health	154,543	0	2,759	(3,062)	154,240
Human Services	3,697,084	(1,969)	778,263	(402,121)	4,071,257
Community and Economic Development	3,986	0	1,226	(2,570)	2,642
Total General Fixed Assets	48,293,432	0	18,459,953	(828,563)	65,924,822
Construction in Progress	16,744,484	0	2,494,786	(15,833,369)	3,405,901
	<u>\$65,037,916</u>	<u>\$0</u>	<u>\$20,954,739</u>	<u>(\$16,661,932)</u>	<u>\$69,330,723</u>

STATISTICAL SECTION

***T**HE FOLLOWING UNAUDITED STATISTICAL TABLES REFLECT SOCIAL AND ECONOMIC DATA, FINANCIAL TRENDS AND FISCAL CAPACITY OF THE COUNTY.*

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	General Governmental	Public Safety	Public Works	Health	Human Services	Community Development	Miscellaneous Expenditures	Capital Outlay	Debt Service	Total
1992	\$8,902,169	\$5,049,811	\$4,191,941	\$313,379	\$14,301,131	\$299,571	\$65,250	\$3,624,955	\$1,495,313	\$38,243,520
1993	9,916,161	5,773,109	4,852,171	237,042	14,352,342	317,426	0	2,196,698	1,560,626	39,205,575
1994	10,629,478	6,168,627	4,074,172	626,128	16,260,651	505,955	0	10,639,965	1,453,026	50,358,002
1995	11,687,555	6,747,627	4,472,435	781,936	17,491,284	474,675	0	11,731,374	1,910,388	55,297,274
1996	14,343,144	8,833,730	5,603,955	743,790	18,589,201	396,466	0	8,931,839	2,026,472	59,468,597
1997	13,542,009	9,048,658	5,013,316	715,476	18,905,406	594,568	0	4,853,592	2,200,767	54,873,792
1998	16,171,983	9,844,353	6,215,777	729,713	20,522,603	982,644	0	5,307,122	2,431,876	62,206,071
1999	17,833,782	11,385,644	7,087,106	789,203	22,693,350	720,884	0	9,124,342	2,454,895	72,089,206
2000	19,864,416	13,035,719	5,859,505	738,075	24,524,141	714,868	0	16,266,700	3,041,965	84,045,389
2001	21,972,707	14,022,562	5,663,208	731,368	28,077,320	443,890	0	11,430,252	2,601,639	84,942,946

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Inter-Governmental Revenue		Charges for Services	Licenses and Permits		Earnings on Investments	Special Assessments	Fines and Forfeitures	Other Revenues	Total
	Taxes	Governmental Revenue		Permits	Assessments					
1992	\$15,985,344	\$17,268,432	\$3,538,558	\$23,959	\$1,956,497	\$1,955,414	\$315,077	\$917,154	\$41,960,435	
1993	20,211,494	17,950,921	4,339,513	21,550	1,705,741	1,506,130	594,778	1,093,533	47,423,660	
1994	21,314,665	19,628,735	5,842,161	22,320	2,376,261	1,291,085	669,973	868,240	52,013,440	
1995	23,349,157	22,550,206	4,778,934	21,709	3,349,382	1,466,991	591,975	1,109,669	57,218,023	
1996	25,082,063	20,882,072	5,718,630	21,779	3,867,812	1,534,093	683,138	1,383,895	59,173,482	
1997	24,935,435	21,824,341	6,399,518	27,264	4,003,551	1,383,654	718,225	2,171,059	61,463,047	
1998	28,194,987	22,890,370	7,755,134	19,839	4,515,496	2,359,414	605,723	1,700,707	68,041,670	
1999	30,761,098	24,597,622	7,364,474	18,903	4,840,779	1,678,969	557,246	1,617,288	71,436,379	
2000	30,555,847	25,449,680	7,759,460	19,355	6,463,951	2,222,249	761,993	1,523,739	74,756,274	
2001	32,982,064	28,279,040	9,105,290	16,087	6,255,856	2,040,662	672,096	1,219,372	80,570,467	

(1) Includes General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Source: Warren County Auditor's Office.

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

Collection Year	Total Tax Levy	Current Taxes Collected as a			Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Taxes Levied
		Current Tax Collections	Percent of Current Taxes Levied	Current Tax Collections			
1992	\$9,234,804	\$9,015,932	97.63%	\$227,242	\$9,243,174	100.09%	
1993	9,653,065	9,379,015	97.16%	366,507	9,745,522	100.96%	
1994	10,176,649	9,934,445	97.62%	434,620	10,369,065	101.89%	
1995	11,064,709	10,945,448	98.92%	304,974	11,250,422	101.68%	
1996	11,687,957	11,400,274	97.54%	331,107	11,731,381	100.37%	
1997	8,967,509	8,830,147	98.47%	197,277	9,027,424	100.67%	
1998	9,714,396	9,592,472	98.74%	227,857	9,820,329	101.09%	
1999	9,642,984	9,533,848	98.87%	254,497	9,788,345	101.51%	
2000	8,279,846	8,110,109	97.95%	251,708	8,361,817	100.99%	
2001	8,674,070	8,578,655	98.90%	310,782	8,889,437	102.48%	

Source: Warren County Auditor's Office.

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

Collection Year	Real Property		Public Utility		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1992	\$1,195,315,160	\$3,415,186,171	\$161,350,280	\$183,352,590	\$167,427,508	\$669,710,032	\$1,524,092,948	\$4,268,248,793	35.71%
1993	1,243,701,100	3,553,431,714	173,547,198	197,212,725	175,360,672	701,442,688	1,592,608,970	4,452,087,127	35.77%
1994	1,313,743,870	3,753,553,914	192,134,340	218,334,477	182,759,871	731,039,484	1,688,638,081	4,702,927,875	35.91%
1995	1,595,178,370	4,557,652,485	185,048,730	210,282,647	190,785,422	763,141,688	1,971,012,522	5,531,076,820	35.64%
1996	1,698,827,910	4,853,794,028	180,306,020	204,893,204	211,261,673	845,046,692	2,090,395,603	5,903,733,924	35.41%
1997	1,817,904,590	5,194,013,114	182,470,220	207,352,552	241,030,001	964,120,004	2,241,404,811	6,365,485,670	35.21%
1998	2,159,880,840	6,171,088,114	181,185,325	205,892,415	261,131,177	1,044,524,708	2,602,197,342	7,421,505,237	35.06%
1999	2,318,945,940	6,625,559,830	184,842,000	210,047,727	296,287,893	1,185,151,572	2,800,075,833	8,020,759,129	34.91%
2000	2,504,545,530	7,155,844,370	182,182,735	207,025,835	326,109,551	1,304,438,200	3,012,837,816	8,667,308,405	34.76%
2001	3,097,545,080	8,850,128,800	187,827,770	213,440,650	386,747,993	1,546,991,980	3,672,120,843	10,610,561,430	34.61%

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

Levy Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Collection Year	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	
COUNTY ENTITY:											
General Fund	2.60	2.60	2.60	2.57	2.57	1.00	1.00	0.75	0.00	0.00	
Board of Mental Retardation	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Total County Entity	6.60	6.60	6.60	6.57	6.57	5.00	5.00	4.75	4.00	4.00	
OTHER ENTITIES:											
Warren County Combined											
Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	
Total County Levy	7.10	7.10	7.10	7.07	7.07	5.50	5.50	5.25	4.50	4.50	
SPECIAL DISTRICTS:											
Warren/Clinton Community											
Mental Health	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Franklin Carlisle Joint	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	
Emergency Medical Service											
SCHOOL DISTRICTS:											
Springboro	46.20	45.70	45.20	44.71	53.10	53.00	51.71	51.70	54.88	51.96	
Lebanon	40.90	45.12	44.62	51.13	51.13	51.13	51.13	51.03	50.63	50.63	
Wayne	44.70	44.26	44.15	47.90	53.50	53.16	51.00	50.75	50.40	48.85	
Miamisburg	38.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Mason	48.40	51.07	51.00	50.78	53.26	62.36	61.95	61.95	61.95	64.57	
Kings	45.45	45.20	50.30	53.48	53.48	53.13	52.48	52.48	53.57	52.83	
Princeton	34.74	42.24	42.24	42.24	42.24	42.24	42.24	42.24	46.19	46.19	
Franklin	44.55	44.55	44.55	44.28	50.08	50.08	49.83	49.83	49.83	50.25	
Middletown	33.43	33.23	32.88	32.88	38.20	37.03	36.63	36.56	35.33	34.98	
Carlisle	42.70	42.70	42.70	42.71	42.71	42.71	43.71	50.52	50.52	49.86	
Little Miami	38.54	45.44	44.99	43.65	43.40	43.15	48.36	47.59	46.05	44.34	
Loveland	57.54	57.46	56.69	56.13	55.44	60.14	59.58	64.21	63.79	70.14	
Goshen	30.40	30.40	30.40	30.40	30.40	30.40	26.40	26.40	30.40	30.40	
Blanchester	35.00	34.40	34.15	33.90	33.80	33.45	33.45	33.45	36.04	36.04	
Clinton Massie	34.60	34.50	32.70	32.55	32.50	31.80	31.80	31.80	30.20	30.00	
Sugarcreek	50.60	58.50	63.20	63.50	64.30	63.35	63.35	64.70	64.24	63.58	
Xenia	36.40	41.10	41.10	40.80	40.40	39.50	39.30	39.10	38.70	38.50	

(Continued)

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

Levy Year Collection Year	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
	Warren County	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Great Oaks	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Miami Valley Career Tech Center	1.98	1.98	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Greene County	3.70	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45	3.45
Butler County									1.93	1.93	1.93
TOWNSHIPS:											
Clearcreek	11.60	11.60	11.60	11.60	11.62	11.62	11.62	11.62	11.62	13.12	13.12
Deerfield	8.05	8.05	7.05	7.05	7.05	5.80	4.30	4.80	9.75	9.75	9.75
Franklin	3.60	3.60	3.60	3.60	3.62	3.62	3.62	3.62	3.62	3.62	3.62
Hamilton	8.30	8.30	8.30	8.30	8.30	8.30	10.30	10.30	10.30	10.30	10.30
Harlan	7.60	9.20	8.20	8.20	8.22	8.22	7.22	7.22	7.22	7.22	8.72
Massie	9.00	8.00	8.00	8.00	8.03	8.03	8.03	8.03	8.03	8.03	8.03
Salem	5.70	5.70	5.70	5.70	4.72	4.72	6.72	6.72	6.72	6.72	6.72
Turtlecreek	5.60	5.60	5.60	5.60	5.62	5.62	5.62	5.62	5.62	5.62	5.62
Union	5.20	6.20	6.20	6.20	6.20	5.20	5.20	5.20	6.20	6.20	6.20
Washington	3.76	3.76	3.76	3.76	4.78	4.78	4.78	4.78	4.78	4.78	4.78
Wayne	7.95	5.25	7.05	7.05	7.07	7.07	7.07	7.07	7.07	7.07	7.07

Source: Warren County Auditor's Office

(Continued)

WARREN COUNTY, OHIO
PROPERTY TAX RATES OF ALL DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUATIONS)
LAST TEN YEARS

Municipalities:	1991		1992		1993		1994		1995		1996		1997		1998		1999		2000		2001	
	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year	Levy	Year
Springboro	1.10	1991	1.10	1992	1.10	1993	1.10	1994	1.11	1995	1.11	1996	1.11	1997	1.11	1998	1.11	1999	1.11	1999	1.11	2001
Mason	1.90	1991	1.90	1992	1.90	1993	1.90	1994	1.89	1995	1.89	1996	1.89	1997	1.87	1998	1.87	1999	1.89	1999	1.87	2001
Carlisle	3.80	1991	2.90	1992	2.90	1993	2.90	1994	2.92	1995	2.92	1996	2.92	1997	2.92	1998	2.92	1999	2.92	1999	2.92	2001
Franklin	2.85	1991	2.85	1992	2.85	1993	2.85	1994	2.82	1995	2.82	1996	2.82	1997	2.80	1998	2.80	1999	2.82	1999	2.80	2001
Middletown	5.28	1991	5.18	1992	5.18	1993	5.18	1994	5.16	1995	5.03	1996	4.96	1997	4.96	1998	4.96	1999	5.01	1999	5.11	2001
Loveland	9.41	1991	9.41	1992	9.41	1993	9.41	1994	9.72	1995	9.72	1996	9.72	1997	9.72	1998	9.72	1999	9.72	1999	9.72	2001
Maineville	6.70	1991	6.70	1992	6.70	1993	6.70	1994	6.72	1995	6.72	1996	6.72	1997	6.72	1998	6.72	1999	6.72	1999	6.72	2001
Butler	1.70	1991	1.70	1992	1.70	1993	1.70	1994	1.71	1995	1.71	1996	1.71	1997	1.71	1998	1.71	1999	1.71	1999	1.71	2001
Pleasant Plain	1.80	1991	1.80	1992	1.80	1993	1.80	1994	1.82	1995	1.82	1996	1.82	1997	1.82	1998	1.82	1999	1.82	1999	1.82	2001
Blanchester	5.40	1991	5.40	1992	5.40	1993	5.40	1994	5.40	1995	6.30	1996	6.30	1997	6.30	1998	6.30	1999	6.30	1999	6.30	2001
Harveysburg	9.30	1991	9.30	1992	9.30	1993	9.30	1994	8.32	1995	8.32	1996	6.32	1997	4.82	1998	4.82	1999	5.82	1999	5.82	2001
Morrow	9.50	1991	9.50	1992	9.50	1993	9.50	1994	9.51	1995	7.51	1996	7.51	1997	7.51	1998	7.51	1999	7.51	1999	7.51	2001
Monroe	9.05	1991	9.05	1992	8.49	1993	8.49	1994	8.51	1995	8.51	1996	8.51	1997	8.51	1998	8.51	1999	8.51	1999	8.51	2001
Lebanon	6.95	1991	6.80	1992	6.70	1993	6.70	1994	6.62	1995	6.62	1996	6.52	1997	6.32	1998	6.32	1999	6.32	1999	7.82	2001
South Lebanon	1.20	1991	1.20	1992	1.20	1993	1.20	1994	1.20	1995	1.20	1996	1.20	1997	1.20	1998	1.20	1999	1.20	1999	1.20	2001
Corwin	2.30	1991	2.30	1992	2.30	1993	2.30	1994	2.32	1995	2.32	1996	2.32	1997	2.32	1998	2.32	1999	2.32	1999	2.32	2001
Waynesville	12.30	1991	12.30	1992	12.30	1993	12.30	1994	9.82	1995	9.82	1996	9.82	1997	9.82	1998	9.82	1999	9.82	1999	10.32	2001

Source: Warren County Auditor's Office

WARREN COUNTY, OHIO
SPECIAL ASSESSMENT LEVIES AND COLLECTIONS
LAST TEN YEARS

Levy Year/ Collection Year	Current Assessments		Current Assessment		Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total		Total Collections as a Percent of Current Assessments		Accumulated Delinquencies
	Levied	Collected	Percent of Current Assessments Levied	Delinquent Assessments Collected			Assessments Collected	Assessments Collected	Levied	Assessments Levied	
1991/1992	\$823,056	\$777,230	94.43%	\$92,013	\$869,243	10.59%	105.61%		\$71,672		
1992/1993	1,187,778	1,122,127	94.47%	53,170	1,175,297	4.52%	98.95%		92,149		
1993/1994	1,203,695	1,152,913	95.78%	48,464	1,201,377	4.03%	99.81%		107,824		
1994/1995	1,330,836	1,279,381	96.13%	58,146	1,337,527	4.35%	100.50%		118,153		
1995/1996	1,304,512	1,262,075	96.75%	101,982	1,364,057	7.48%	104.56%		70,798		
1996/1997	1,335,517	1,279,457	95.80%	50,123	1,329,580	3.77%	99.56%		83,195		
1997/1998	1,321,180	1,271,039	96.20%	74,618	1,345,657	5.55%	101.85%		67,821		
1998/1999	1,710,474	1,638,965	95.82%	46,755	1,685,720	2.77%	98.55%		100,731		
1999/2000	1,588,535	1,496,298	94.19%	154,259	1,650,557	9.35%	103.90%		126,221		
2000/2001	1,688,391	1,608,514	95.27%	88,101	1,696,615	5.19%	100.49%		137,336		

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2001

Direct Legal Debt Limitation:		\$3,000,000
3.0% of the first \$100,000,000 assessed valuation		3,000,000
1.5% on excess of \$100,000,000, not in excess of \$300,000,000		84,303,021
2.5% on the amount in excess of \$300,000,000		<u>90,303,021</u>
Total Direct Legal Debt Limitation	59,521,391	
Total of all County Debt Outstanding		
Less:		
Special Assessment Bonds	14,274,000	
State Loan Payable	6,023,397	
Enterprise Fund Revenue Bonds	27,592,259	
OWDA Loan - Sewer	1,811,485	
OWDA Loan - Road	482,066	
Long-Term Contracts	2,185,198	
Total Exempt Debt	<u>(52,368,405)</u>	
Less:		
Funds Available in Debt Service Funds at December 31, 2000	<u>0</u>	
(This does not include monies held by Special Assessments)		
Total Net Indebtedness Subject to Direct Debt Limitation		<u>7,152,986</u>
Direct Legal Debt Margin		<u>\$83,150,035</u>
Unvoted Debt Limitation	36,721,208	
Total Net Indebtedness	<u>(7,152,986)</u>	
Total Unvoted Legal Debt Margin		<u>\$29,568,222</u>

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN YEARS

Collection Year	Population (1)	Assessed Values	Gross Boned Debt (2)	Debt Service Fund Balance (2)	Net General Boned Debt	Ratio of	
						Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1992	113,909	\$1,524,092,948	\$1,710,000	\$232,957	\$1,477,043	0.097%	\$12.97
1993	113,909	1,592,608,970	1,660,000	3,224	1,656,776	0.104%	14.54
1994	113,909	1,688,638,081	1,605,000	3,223	1,601,777	0.095%	14.06
1995	113,909	1,971,012,522	8,560,000	0	8,560,000	0.434%	75.15
1996	113,909	2,090,395,603	8,495,000	0	8,495,000	0.406%	74.58
1997	113,909	2,241,404,811	8,275,000	0	8,275,000	0.369%	72.65
1998	113,909	2,602,197,342	8,020,000	0	8,020,000	0.308%	70.41
1999	113,909	2,800,075,833	7,750,000	0	7,750,000	0.277%	68.04
2000	158,383	3,012,837,816	7,460,000	0	7,460,000	0.248%	47.10
2001	158,383	3,672,120,843	7,160,000	0	7,160,000	0.195%	45.21

(1) Source: U.S. Bureau of Census.

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the enterprise funds.
Excludes the following debt service funds: Special Assessment Fund and Tax Increment Financing Fund.

WARREN COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN YEARS

Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service	Total General Governmental Expenditures (2)	Percent of Total General Bonded Debt Service to Total General Governmental Expenditures
1992	\$50,000	\$139,469	\$189,469	\$38,243,520	0.50%
1993	50,000	117,603	167,603	39,205,575	0.43%
1994	55,000	113,380	168,380	50,358,002	0.33%
1995	60,000	216,052	276,052	55,149,750	0.50%
1996	65,000	463,931	528,931	59,468,597	0.89%
1997	220,000	460,048	680,048	54,873,792	1.24%
1998	255,000	449,788	704,788	62,206,071	1.13%
1999	270,000	437,558	707,558	72,089,206	0.98%
2000	290,000	424,370	714,370	84,045,389	0.85%
2001	300,000	409,840	709,840	84,942,946	0.84%

(1) Excluding general obligation debt reported in the enterprise funds.

(2) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2001

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County</u>	<u>Amount Applicable to County</u>
Direct Debt: County	\$7,825,000	100.00%	\$7,825,000
Overlapping Debt: School Districts			
Little Miami LSD	550,000	99.70%	548,350
Springboro CSD	325,000	100.00%	\$325,000
Franklin CSD	170,200	100.00%	170,200
Goshen LSD	298,306	8.25%	24,610
Carlisle LSD	929,163	74.50%	692,226
Greatoaks JVS	7,975,000	2.50%	199,375
Townships:			
Clearcreek	2,287,000	100.00%	2,287,000
Deerfield	7,222,615	100.00%	7,222,615
Harlan	15,000	100.00%	15,000
Municipalities:			
Mason	1,679,000	100.00%	1,679,000
Springboro	15,730,000	96.60%	15,195,180
Franklin	9,808,193	100.00%	9,808,193
Lebanon	13,515,000	100.00%	13,515,000
Waynesville	426,500	100.00%	426,500
Carlisle	2,038,711	95.30%	1,942,892
Middletown	30,707,668	8.30%	2,548,736
Loveland	2,247,600	2.60%	58,438
Monroe	3,000,000	7.00%	210,000
Morrow	322,000	100.00%	322,000
Overlapping Debt	<u>99,246,956</u>	<u>57.62%</u>	<u>57,190,316</u>
Total Direct and Overlapping General Obligation Debt	<u>\$107,071,956</u>	<u>60.72%</u>	<u>\$65,015,316</u>

(1) Includes general obligation bonds and enterprise general obligation notes.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
REVENUE BOND COVERAGE - WATER
LAST TEN YEARS

Year	Revenues (1)	Operating Expenses Excluding Depreciation	Net Revenue Available for Debt Service	Maximum Annual Revenue Bond Debt Service Requirement	Coverage Excluding Tap-in Fees (3)	Tap-in Fees (2)	Coverage Including Tap-in Fees (3)
1992	\$2,604,930	\$1,858,986	\$745,944	\$1,058,172	0.70	\$1,684,259	2.30
1993	4,368,847	1,967,679	2,401,168	902,069	2.66	1,398,082	4.21
1994	4,294,355	1,942,215	2,352,140	1,121,055	2.10	1,775,683	3.68
1995	4,517,949	1,772,304	2,745,645	2,077,169	1.32	2,007,881	2.29
1996	4,605,104	2,403,650	2,201,454	1,926,905	1.14	1,862,912	2.11
1997	5,180,635	2,576,416	2,604,219	1,931,770	1.35	3,186,297	3.00
1998	6,460,775	3,000,211	3,460,564	1,695,967	2.04	4,866,661	4.91
1999	7,657,458	3,495,012	4,162,446	1,906,305	2.18	5,442,949	5.04
2000	6,977,902	5,079,053	1,898,849	1,908,938	0.99	3,579,226	2.87
2001	7,171,564	5,356,289	1,815,275	1,918,365	0.95	4,589,704	3.34

(1) Including Investment Income.

(2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees.

(3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
REVENUE BOND COVERAGE - SEWER
LAST TEN YEARS

Year	Revenues (1)	Operating Expenses Excluding Depreciation	Net Revenue Available for Debt Service	Maximum Annual Revenue Bond Debt Service Requirement	Coverage Excluding Tap-in Fees (3)	Tap-in Fees (2)	Coverage Including Tap-in Fees (3)
1992	\$2,627,458	\$1,353,492	\$1,273,966	\$877,631	1.45	\$1,294,581	2.93
1993	2,780,780	1,736,108	1,044,672	690,879	1.51	670,667	2.48
1994	3,323,714	2,038,521	1,285,193	860,545	1.49	1,197,056	2.88
1995	4,769,719	2,938,734	1,830,985	869,183	2.11	1,444,006	3.77
1996	4,314,718	2,683,459	1,631,259	1,098,375	1.49	1,485,735	2.84
1997	4,193,858	2,506,084	1,687,774	1,105,643	1.53	2,473,356	3.76
1998	4,685,669	2,716,302	1,969,367	1,105,543	1.78	3,721,494	5.15
1999	5,067,572	3,081,207	1,986,365	1,102,568	1.80	3,928,631	5.36
2000	5,071,896	3,367,974	1,703,922	1,092,758	1.56	3,471,851	4.74
2001	5,287,985	3,643,844	1,644,141	1,106,600	1.49	4,020,712	5.12

- (1) Including Investment Income.
- (2) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees.
- (3) The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

Source: Warren County Auditor's Office.

WARREN COUNTY, OHIO
DEMOGRAPHIC STATISTICS

Population (1)		Unemployment (2)			
Year	Population	Year	County	State	U.S.
1970	85,505	1992	6.50%	7.20%	7.40%
1980	99,276	1993	5.70%	6.10%	6.00%
1990	113,909	1994	5.30%	5.50%	6.10%
1995	113,909	1995	4.20%	4.80%	5.60%
1996	113,909	1996	3.80%	4.90%	5.40%
1997	113,909	1997	3.00%	4.60%	4.90%
1998	113,909	1998	3.00%	4.30%	4.50%
1999	113,909	1999	2.60%	3.80%	3.70%
2000	158,383	2000	2.50%	3.70%	3.70%
2001	158,383	2001	3.40%	4.50%	5.40%

Income and Purchasing Power (3)

	Warren County
Population 12/31/01 (thousands)	161.7
Households (thousands)	57.7
Total Effective Buying Income (thousands)	\$3,393,482
Median Household EBI*	52,672
Percent of Households by EBI Groups	
\$20,000 - \$34,999	19.3
\$35,000 - \$49,999	16.6
\$50,000 and Over	42.2
Total Retail Sales (thousands)	\$2,011,298
Food Stores	275,844
Eating and Drinking Places	175,730
Furniture, Home Furnishings, Appliance	1,534
Automotive Dealers	532,667
General Merchandise	188,506

*EBI (Effective Buying Income) is a bulk measurement of market potential. It is personal income less personal tax and non-tax payments or disposable personal income.

(1) Source: U.S. Bureau of Census.

(2) Source: Ohio Bureau of Employment Services.

(3) Source: 2001 Sales and Marketing Management, Survey of Buying Power.

WARREN COUNTY, OHIO
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN YEARS

Year	Building Permits (2)		Assessed Value (3)	Bank Deposits (1)
	Number of Permits Issued	Estimated Value		
1992	1,394	\$121,265,578	\$1,524,092,948	\$367,097,000
1993	1,332	153,780,880	1,592,608,970	411,164,000
1994	1,533	178,798,323	1,688,638,081	422,581,000
1995	1,527	174,742,338	1,971,012,522	460,950,000
1996	1,542	153,790,226	2,090,395,603	465,584,000
1997	1,919	196,852,435	2,241,404,811	523,595,000
1998	2,220	222,905,877	2,602,197,342	521,795,000
1999	2,356	232,267,756	2,800,075,833	533,873,000
2000	2,204	210,864,401	3,012,837,816	548,623,000
2001	2,446	253,755,166	3,672,120,843	618,781,000

(1) Source: Federal Reserve Bank

(2) Source: Warren County Building Department. Includes County and Contracting Municipalities.

(3) Source: Warren County Auditor's Office

WARREN COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 2001

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2001 Assessed Valuation (Tax Duplicate)</u>	<u>Percentage of Total Assessed Valuation</u>
1. Cincinnati Gas & Electric Company	Utility	\$55,761,180	1.52%
2. Kings Island Company	Commercial	35,445,350	0.97%
3. Duke Realty Ltd.	Commercial	30,158,940	0.82%
4. Cintas Corporation	Manufacturing	20,290,290	0.55%
5. Mitsubishi Electric Mfg.	Manufacturing	17,858,450	0.49%
6. Texas Eastern Transmission	Utility	17,513,050	0.48%
7. Proctor & Gamble Company	Research	17,090,350	0.47%
8. Sumitomo Sitix Silicon	Manufacturing	16,506,720	0.45%
9. United Telephone Company	Utility	15,869,430	0.43%
10. Lucas Sumitomo Brakes	Manufacturing	15,592,060	0.42%
	Subtotal	<u>242,085,820</u>	<u>6.60%</u>
	All Other	<u>3,430,035,023</u>	<u>93.40%</u>
	Total	<u><u>\$3,672,120,843</u></u>	<u><u>100.00%</u></u>

Source: Warren County Auditor

WARREN COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

Date Established	1803	<u>Ten Largest Private Employers</u>	Number of
County Seat	Lebanon, Ohio	Financial & Credit Services Group	Employees
Area (square miles)	408	Proctor & Gamble Health Care Research Center	2,417
Number of Political Subdivisions		G.E. Capital Consumer Card Company	2,400
Within the County		Cintas Corporation	1,865
Municipalities	17	Anthem Blue Cross and Blue Shield	1,800
Townships	11	Blackhawk Automotive Plastics, Inc.	1,300
School Districts	21	Siemens Business Service, Inc.	733
Special Districts	4	SEI Brakes	500
		Portion Pac	500
		UBE Automotive, Inc.	483
Number of County Employees	1,208		458
Source: Warren County Auditor's Office.		<u>Five Largest Public and Health Employers</u>	
		Warren County Government	1,208
		Mason City School District	940
		Lebanon Correctional Institute	543
		Lebanon City School District	491
		Kings Local School District	460

Source: Warren County Auditor's Office and
Warren County Office of Economic Development



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 11, 2002