



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
MIAMI COUNTY**

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**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

Federal Grantor/ Pass Through Grantor Program Title	Grant Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>(Passed Through Ohio Department of Education)</i>			
Nutrition Cluster:			
Commodities Program:			
- David L. Brown Youth Center	N/A	10.551	\$3,849
- West Central Juvenile Rehabilitation Center	N/A		5,525
- Juvenile Detention Center	N/A		5,587
- Sheriff's Incarceration Center	N/A		1,963
Total Commodity Program			16,924
National School Breakfast Program:			
- David L. Brown Youth Center	05-PU	10.553	8,719
- West Central Juvenile Rehabilitation Center			14,902
- Juvenile Detention Center			23,760
- Sheriff's Incarceration Center			6,863
Total National School Breakfast Program			54,244
National School Lunch Program:			
- David L. Brown Youth Center	04-PU	10.555	13,272
- West Central Juvenile Rehabilitation Center			25,609
- Juvenile Detention Center			36,620
- Sheriff's Incarceration Center			12,547
Total National School Lunch Program			88,048
Total Nutrition Cluster			159,216
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>(Passed Through Ohio Department of Development)</i>			
Community Development Block Grant - Entitlement	B-F-00-051-1 B-F-01-051-1 B-E-01-051-1 B-C-01-051-1	14.228	162,695 167,891 84,000 260,878
Total Community Development Block Grant - Entitlement			675,464
U.S. DEPARTMENT OF JUSTICE			
<i>(Passed Through Ohio Department of Criminal Justice Services)</i>			
State Domestic Preparedness Equipment Support Program	N/A	16.007	50,000
Juvenile Accountability Incentive Block Grant	2000-JB-013-A015 2001-JB-013-A015 2001-JB-001-A213	16.523	11,474 24,186 9,863
Total Juvenile Accountability Incentive Block Grant			45,523
Crime Victim Assistance	2001VAGENE120X 2002VAGENE120 2002VACENE546	16.575	10,456 52,939 18,783
Total Crime Victim Assistance			82,178
Law Enforcement Block Grant	2001-LE-B-3517	16.592	16,090
Bulletproof Vest Partnership Program	N/A	16.607	1,538
COPS More	1999CMWX2065	16.710	90,000
Total U.S. Department of Justice			285,329

**FINANCIAL CONDITION
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Grant Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF LABOR			
<i>(Passed Through Ohio Department of Job & Family Services)</i>			
Workplace Investment Act - Adult			122,787
Workplace Investment Act - Adult Administrative			15,446
Workplace Investment Act - Adult Total		17.258	<u>138,233</u>
Workplace Investment Act - Youth			12,002
Workplace Investment Act - Youth Administrative			87
Workplace Investment Act - Youth Total		17.259	<u>12,089</u>
Workplace Investment Act - Dislocated Workers			159,108
Workplace Investment Act - Dislocated Workers Administrative			24,203
Workplace Investment Act - Dislocated Workers Total		17.260	<u>183,311</u>
Total U.S. Department of Labor			333,633
U.S. DEPARTMENT OF TRANSPORTATION			
<i>(Passed Through Ohio Department of Transportation)</i>			
Highway Planning and Construction	N/A	20.205	281,449
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>(Passed Through Ohio Department of Public Safety)</i>			
Federal Emergency Management Agency	J732 J733	83.552	15,418 <u>4,195</u>
Total Federal Emergency Management Agency			19,613
U.S. DEPARTMENT OF HUMAN SERVICES			
<i>(Passed Through Ohio Department of Human Services)</i>			
Children Welfare	N/A	93.645	75,662
Independent Living	N/A	93.674	12,312
<i>(Passed Through Ohio Department of Mental Retardation)</i>			
Title XX - Social Services Block Grant	FY02 FY03	93.667	59,481 <u>21,314</u>
Total Title XX - Social Services Block Grant			80,795
Medical Assistance Program	FY98 FY01 FY02 FY03	93.778	101,454 326 588,619 <u>45,900</u>
Total Medical Assistance Program			<u>736,299</u>
Total U.S. Department of Human Services			905,068
U.S. DEPARTMENT OF EDUCATION			
<i>(Passed through Ohio Department of Education)</i>			
Special Education Grants to States (IDEA Part B)	071142-6B-SF-02P	84.027	1,440
Innovative Educational Program Strategies	71142-C2-S1-2001	84.298	<u>285</u>
Total U.S. Department of Education			1,725
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
<i>(Passed Through Ohio Department of Youth Services)</i>			
Federal AmeriCorps Program Grant	YCP-002-00	94.006	6,102
Total Federal Assistance			<u><u>\$2,667,599</u></u>

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

**FINANCIAL CONDITION
MIAMI COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
DECEMBER 31, 2002**

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 - FOOD DISTRIBUTION

Nonmonetary assistance, such as food received from the U.S. Department of Agriculture, is reported in the Schedule at the fair market value of the commodities received and consumed. It is assumed federal monies are expended first. At December 31, 2002, the County had no significant food commodities in inventory.

NOTE C - COMMINGLING OF FEDERAL MONIES

Several federal grant program monies were commingled with state and/or local revenues. It was assumed federal monies were expended first.

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**Auditor of State
Betty Montgomery**

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

Board of Miami County Commissioners
Miami County Auditor
Miami County Treasurer
Miami County Safety Building
201 West Main Street
Troy, Ohio 45373

To the Board of Commissioners, County Auditor, and County Treasurer:

We have audited the financial statements of Miami County (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated June 20, 2003. We did not audit the financial statements of the Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the report of the other auditors. 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 and questioned costs as items 2002-001 and 2002-002. We also noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2003.

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 a certain matter involving the internal control over financial reporting 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 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. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2002-003.

One First National Plaza / 130 W. Second St. / Suite 2040 / Dayton, OH 45402
Telephone: (937) 285-6677 (800) 443-9274 Fax: (937) 285-6688
www.auditor.state.oh.us

**Internal Control Over Financial Reporting
(Continued)**

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 do not believe the reportable condition described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2003.

This report is intended for the information and use of the fiscal report review committee, management, 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.



Betty Montgomery
Auditor of State

June 20, 2003



**Auditor of State
Betty Montgomery**

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

Board of Miami County Commissioners
Miami County Auditor
Miami County Treasurer
Miami County Safety Building
201 West Main Street
Troy, Ohio 45373

To the Board of County Commissioners, County Auditor, and County Treasurer:

Compliance

We have audited the compliance of Miami County (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, 2002. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. 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.

In our opinion, 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, 2002. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2002-004. We also noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 20, 2003.

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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2003.

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, 2002, and have issued our report thereon dated June 20, 2003. We did not audit the financial statements of the Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the discretely presented component unit, is based on the report of the other auditors. 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 fiscal report review committee, management, 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.



Betty Montgomery
Auditor of State

June 20, 2003

MIAMI COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 OMB CIRCULAR A -133 §.505
 DECEMBER 31, 2002

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?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program (Medicaid Title XIX) – CFDA #93.778 Workforce Investment Act – CFDA #17.260, 17.259, 17.258
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2002-001

Miami County Municipal Court receives monies from the Tipp City Police Department, West Milton Police Department, and the Miami County Sheriffs Office. These monies are court costs and fines paid by individuals at these organizations. Once received, the monies are then taken to the Miami County Sheriffs Office, where the Municipal Court Bailiff picks up the money and brings it to the Municipal Court to be processed. Cash in the amount of \$1,039 was taken from the municipal court before it was processed by Jennifer Humphreys, a clerk in the Municipal Court Office, as per her admission to the Miami County Sheriff's Office.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for theft of municipal court receipts is hereby issued against Jennifer Humphreys, former Miami County Municipal Court Employee, in the amount of One thousand thirty nine dollars (\$1,039) in favor of the Miami County General Fund. This finding was repaid while under audit, as evidenced by check #191.

FINDING NUMBER 2002-002

Miami County Clerk of Courts receives monies for auto titles. Cash in the amount of \$885.02 was taken from the Clerk of Court before it was processed by Tina M. Thorton, a clerk in the Auto Title Division of the Clerk of Courts, as per her admission to the Miami County Sheriff's Office.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for theft of Clerk of Court receipts is hereby issued against Tina M. Thorton, former Miami County Clerk of Court employee, in the amount of Eight hundred eighty five dollars and two cents (\$885.02) in favor of the Miami County General Fund. This finding was repaid while under audit, as evidenced by signed receipt.

FINDING NUMBER 2002-003

For the month of January 2002, the Youth Center served 363 lunches and 365 breakfasts for which they were eligible to receive reimbursement from the Ohio Department of Education for free meals under the National School Breakfast and Lunch Programs. The Food Service Supervisor did not submit the Youth Center's claim until April 18, 2002 which was past the April 1st deadline, nor did the Center ask for an extension which would have allowed them to be eligible for the reimbursement. The Center was entitled to \$418.60 for breakfasts served (364 breakfasts x the reimbursement rate of \$1.15 / breakfast) and \$758.67 for lunches served (363 eligible lunches x the reimbursement rate of \$2.09 / lunch.) This resulted in the Youth Center losing \$1,177.27 in revenue.

The Youth Center should review procedures and develop policies to indicate when reports are due and procedures to ensure the proper amounts are reported and all awards and/or grants may be drawn upon.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2002-004
CFDA Title and Number	Medical Assistance Program (Medicaid: Title XIX) CFDA # 93.778
Federal Award Number/Year	2002
Federal Agency	U.S. Department of Health and Human Services
Pass Through Agency	Ohio Department of Mental Retardation and Developmental Disabilities (MRDD)

OMB Circular A-133 Section .510(a)(3) governs the reporting of questioned costs of the Title XIX program. The County Board of Mental Retardation and Developmental Disabilities applies online for reimbursement for services provided. The Ohio Department of MRDD completes a Remittance Advice Report and returns it to the County, with the reimbursement on a monthly basis. These reimbursements are summarized on an annual DMR 1534 report. Two data entry errors were identified in a test of 60 reimbursements made in 2002, resulting in a \$2,048 over-reimbursement to the County, from Ohio Department of MRDD. The County has corrected these errors on the on-line reporting system.

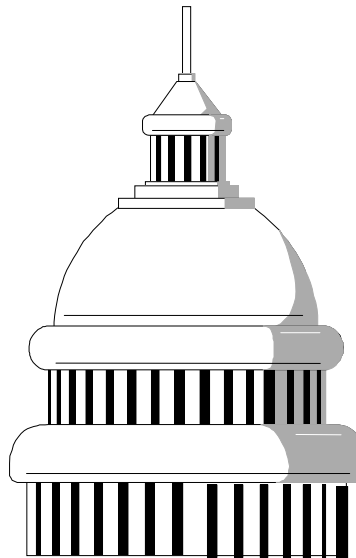
The County should review amounts submitted for reimbursement to reduce errors which could result in either over or under reimbursement for services provided.

**FINANCIAL CONDITION
MIAMI COUNTY**

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 §.315 (c)
DECEMBER 31, 2002**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2002-001	Funds have been repaid during audit.	Current	Tom Elliott
2002-002	Funds have been repaid during audit.	Current	Jan Mottinger
2002-003	Supervisor now reviews to ensure filing of report occurs.	Current	Charlene Prestipino
2002-004	A new system is being utilized at this time. The information is inputted by the providers and reviewed by a supervisor at MRDD prior to being submitted to the State for reimbursement.	Current	Victor Ragucci

Miami County, Ohio



***COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2002***

MIAMI COUNTY, OHIO

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2002

Chris A. Peebles
Miami County Auditor

Prepared by the Accounting Department
of the Miami County Auditor's Office

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MIAMI COUNTY

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III.**STATISTICAL SECTION:**

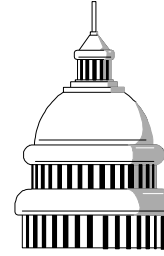
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INTRODUCTORY SECTION

CHRIS A. PEEPLES

Miami County Auditor

Miami County Safety Building
201 W. Main Street
Troy, Ohio 45373
(937) 332-6982



June 20, 2003

To The Citizens of Miami County,
and the Board of County Commissioners:

The Comprehensive Annual Financial Report (CAFR) for Miami County, Ohio (the "County") for the fiscal year ended December 31, 2002 is hereby presented to its citizens. The report has been prepared in accordance with generally accepted accounting principles established by statements of the Governmental Accounting Standards Board (GASB), other authoritative pronouncements 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 Miami 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 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 presents all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Report:

This Comprehensive Annual Financial Report 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 principal elected officials.
2. The Financial Section contains the County's General Purpose Financial Statements which include explanatory notes thereto, the combining and individual fund and account group financial statements and schedules and the Independent Auditor's Report.
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 Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, in that the financial statements include all the organizations, activities, functions and component units for which the County (the reporting entity) 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: human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system and a solid waste transfer station.

In addition to general government activities, the County is financially accountable for the following legally separate entities: the Miami County Board of Mental Retardation/Developmental Disabilities (MRDD), Miami County Children Services Board and the Miami County Public Defender Commission, therefore, these activities are included in the reporting entity.

Riverside Training Industries (RTI) is an adult workshop operated for clients throughout Miami County. Miami County has an annual master operating agreement with RTI to subsidize a portion of the operations. RTI 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 RTI may be obtained from RTI's administrative offices at 110 Foss Way, Troy, Ohio 45373.

Miami County participates in a jointly governed organization with Shelby and Darke counties in the operation of the Tri-County Board of Alcohol, Drug and Mental Health Services (Tri-County Board). Miami County is the fiscal agent for the Board and therefore, the financial activity of the Board is included within the County's financial statements.

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The Board of County Commissioners appoints a voting majority of the Troy-Miami County Public Library Board and the Miami County Visitors and Convention Bureau. In addition, the Courts and Board of County Commissioners appoint a majority of the board of the Miami Metropolitan Housing Authority, but the County is not financially accountable for these organizations.

Other organizations share some degree of name similarity with the 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. Due to their independent nature, none of these organizations' financial statements are included in this report. Separate financial statements for these organizations may be obtained by contacting their respective administrative offices. These organizations are as follows:

- Miami County Board of Education
- Miami County Law Library
- Miami County Agricultural Society
- Miami County Community Action Council
- Miami County Residential Living, Inc.
- Miami Valley Regional Planning Commission
- Miami County Humane Society, Inc.
- Miami County Private Industry Council

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

County Organization and Services:

Miami County was established by an act of the State Legislature, April 1, 1807. The Miami River, which flows entirely through the County from north to south, derived its name from the Indian word meaning "Mother" and is the namesake for Miami County.

Miami County is located in the west central part of the state, approximately 70 miles north of Cincinnati and 70 miles west of Columbus. Its 429.92 square mile area serves a residential population estimated at 98,868 (2000 U.S. Bureau of Census) and is classified as the 27th largest populated county in the state. The County includes 12 townships, 9 villages and 3 cities, with the City of Troy serving as the county seat. 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 make daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as, all political subdivisions throughout the County.

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

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. During 2002 the County maintained thirty-five special revenue funds.

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. During 2002 the County had two debt service funds.

The Capital Project 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. During 2002 the County utilized six capital project 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 County operated three enterprise funds in 2002.

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. The County had two internal service funds.

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. The County had five expendable trust funds and eighteen agency 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 \$54,312,028, 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 \$8,020,000, accrued vacation and sick leave benefits due to employees in non-proprietary funds of \$2,259,163 and a capital lease liability of \$44,246. In addition to the above noted general long-term liabilities, the County had a \$337,286 liability resulting from a court decree to cleanup the County's former incinerator site. These obligations are further explained in Notes 1, 10, 13, 14 and 15.

Basis of Accounting:

Except for that used for budgetary purposes, the basis of accounting used by the County is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is 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 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 2002 accounting policies were applied consistently with those of 2001. Accounting policies are further explained in Note 1.

Economic Outlook

Miami County is located just north of the intersection of two of America's most vital interstate highways, Interstates I-70 and I-75, known as the "Crossroads of America." Interstate I-75 bisects the County from north to south and is a major factor in the continued success of the County's economic development. Miami County is located at the center of the eighth largest 90 minute surface travel market area and the single largest 90 minute air travel market area in North America.

Miami County is in the Dayton-Springfield Metropolitan Statistical Area (MSA), which is the fourth largest MSA in the State of Ohio. Miami County's population comprises approximately ten percent (10%) of the total population of the MSA.

The 2000 Census sets the population of Miami County at 98,868. Based upon the 2000 Census figure, there has been approximately a 6.1% increase in population over the period 1990 to 2000. During the same time period, the Dayton-Springfield MSA showed an estimated .2% decrease in population.

The average 2002 unemployment rate for Miami County increased from 4.3% reported in 2001 to 5.3%, a 1% increase. The unemployment rate for January 2002 was 6.0% and by December of 2002 the rate had fallen to 4.8%. Compared with a 5.7% rate for the State of Ohio and the 5.8% for the nation, Miami County's 5.3% unemployment rate is indicative of the diversity of the County's agricultural, commercial and industrial economic base. Historically, Miami County has experienced a lower unemployment rate than that of the state or the nation.

The diversity of employers is evident when one views a sampling of the businesses that have chosen to locate in Miami County:

<u>Company</u>	<u>Industry</u>
A.O. Smith	Electric motors
American Honda Motor	Automotive parts distribution
Goodrich Corporation	Aircraft wheels and brakes
Evenflo Company Inc.	Juvenile furniture
F & P America Manufacturing Inc.	Automotive parts manufacturing
French Oil Mill Machinery Co.	Vegetable oil extraction machinery
Hartzell Propeller	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
IVEX Corporation	Paper converting
Kerry Ingredients Inc.	Specialty dairy products
Matsushita Electric Corporation of America	Cathode ray (electron) tubes
Midwest Micro Corp	Computers
Orr Felt	Paper and felts
Piqua Engineering	Electronic parts
Spinnaker Coatings, Inc.	Adhesive coated papers
Upper Valley Medical Center	Health Care

The Miami County Planning and Zoning Department's Comprehensive Land Development Plan notes that the local economy is reliant on the manufacturing and agricultural sectors while retail and service sectors continue to make sizable gains, a trend that is expected to continue.

The County's overall land use goal was summarized as follows:

"It shall be the goal of Miami County to achieve a high-quality living environment through a wise distribution of compatible land use patterns and to reflect the integrity of the natural environment while accommodating development within communities that meet the social and economic needs of Miami County residents."

Goodrich, whose operations in Miami County date to the 1940's completed a \$71 million interior renovation and retooling at its aircraft wheels and brake business. The investment in capital will also result in the creation of approximately 38 new jobs.

F & P America, which opened in Troy in 1994, completed the addition of 40,000 square feet to its automotive parts manufacturing plant. The expansion will add 40 full-time and 10 temporary full-time positions to its existing 585 jobs.

Retail operations continue to expand within Miami County. Lowes Company, a national home improvement store and Kohl's, a regional department store both completed the construction of new facilities. The Lowes Store, a 150,000 square foot facility cost in excess of \$4.3 million. The Kohl's store encompasses 87,000 square feet and cost approximately \$4 million.

Major Initiatives

Present:

Miami County Department of Job and Family Services

The Miami County Department of Job and Family Services completed construction of a 5,060 square foot building addition in October 2002. The one-story brick exterior structure has a flat roof, metal-stud interior walls with dropped suspended ceilings and a full sprinkler system. Trim work on the interior and exterior of the addition match the existing building, which renders architectural balance to the entire Job and Family Services Facility.

The addition houses the “Job Center of Miami County,” where residents can access a variety of employment and training services associated with the Workforce Investment Act (WIA). WIA is a federally funded program that coordinates the delivery of employment and training services through a job center in each county. The goal of the job center staff is to unite the needs of job seekers with those of local employers so that high demand occupations can be filled with qualified individuals. Successfully matching these complimentary needs serves to support and sustain a vibrant local economy.

The job center consists of a Resource Room with state-of-the-art computer workstations, tables, reference materials and job postings arranged conveniently in a large open area. An entry foyer, restrooms, four offices and a large conference room are also viable to supplement services provided in the One-Stop Shop. Resume development, internet job search, career counseling, interest/skill assessment, educational research, weekly workshops and partner-agency referral are among the varied services available through the center. The building addition includes sufficient space to accommodate future growth due to anticipated expansion of programs and services to Miami County residents in the coming years.

Miami County Sanitary Engineer

The Miami County Sanitary Engineer and the City of West Milton worked out an agreement for West Milton to purchase excess water capacity from Miami County through its contract with the City of Troy. The County was utilizing less than half of the 1 million gallons per day (mgd) permitted by the agreement with Troy and West Milton has been mandated by the EPA to find an alternative water supply for its citizens. The new arrangement will provide water capacity to West Milton and still leave sufficient capacity for the County to continue to meet the demands of its service area. The Cities of Troy and West Milton are jointly funding the construction of the water line that will provide water service to West Milton.

Infrastructure improvements continued in the Merrimont subdivision with the extension of water and sewer lines throughout the subdivision to replace wells and failing septic systems. Design work and construction of water and sewer lines, originally began in 2000, and work continued throughout 2002 with additional water and sewer line construction. Reimbursement for the residents share of the cost of the projects will be derived from assessments to the property owners and from tap fees as connections are made to the new lines.

The fourth phase of the Brandt Waterline System Improvement Project was completed in November of 2002. Phase four consisted of the installation of a water line from the U.S. Route 40/201 intersection, south to the new Concrete Sealants Company near Singer Road. The estimated project cost of \$197,000 is being funded by an Economic Development Grant received by Concrete Sealants Company and from tap fees collected as connections are made to the new line.

Future:

The Miami County Geographic Information System (MCGIS)

The MCGIS is a multi-layered computerized mapping system. Phases I, II and III of the project have been completed. Cadastral maps (also referred to by a variety of names including assessment, appraisal, property, real estate and tax maps) show the boundaries of the 47,107 parcels of land in Miami County. In addition, the maps display the size and location of each parcel relative to other properties, streams, roads and other major physical and cultural features. The MCGIS will be used in conjunction with the Auditor's existing computer assisted mass appraisal system (CAMA) to improve the quality and accuracy of the property tax assessments which are related to the market value appraisals and the Current Agricultural Use Valuation program.

In early 2002, the County entered into a contract for the countywide Digital Orthophotography and LIDAR (light detection and ranging) contour project. The project will re-establish and refine horizontal and vertical ground control on 120 existing monuments in the project area. The final product provides a current Orthophotography of Miami County cities and villages along with 2' contour elevation maps. This project was completed in March 2003.

The next step in the development of the MCGIS is implementation, which will be accomplished by integrating the MCGIS with the current Auditor's CAMA and tax accounting systems. Contracts for the integration phase of the project are expected to be signed in the fall of 2003.

Digital Communications

The Miami County Commissioners authorized the installation of a new digital communications system which is expected to be completed in 2003. The decision to move forward with the project was based upon the desire to improve customer service to the citizens, promote better communications between departments of the County and take advantage of a very competitive marketplace. NEC Business Network Solutions, Inc. was awarded the contract to network equipment at eight (8) County sites using fiber optics. Upon completion, the new system will reduce telephone service costs, provide an efficient four (4) digit internal dialing plan, create expanded user capabilities, improve reliability and convert a majority of the County phone numbers to a 440 prefix.

Bridge

Future major bridge improvement projects include the following:

<u>Project Name</u>	<u>Project Type</u>	<u>Estimated Cost</u>	<u>Estimated Completion Date</u>
Range Line Rd. Bridge No. 17.13	Bridge Replacement	\$624,331	November 2003
Shawnee Bridge, Piqua	Bridge Replacement	6,200,000	September 2005
Shiloh Road Bridge No. 5.10	Bridge Replacement	462,100	November 2004

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 certification and payment of approved invoices. The County utilizes a fully automated accounting system, as well as an automated system of controls for fixed asset 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 department, by function and 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 by function (Public Safety, Health, Human Services, Conservation/Recreation, Public Works, General Government, Debt Service and Capital Outlay) within each fund via legislation approved by the County Commissioners. The various object levels are:

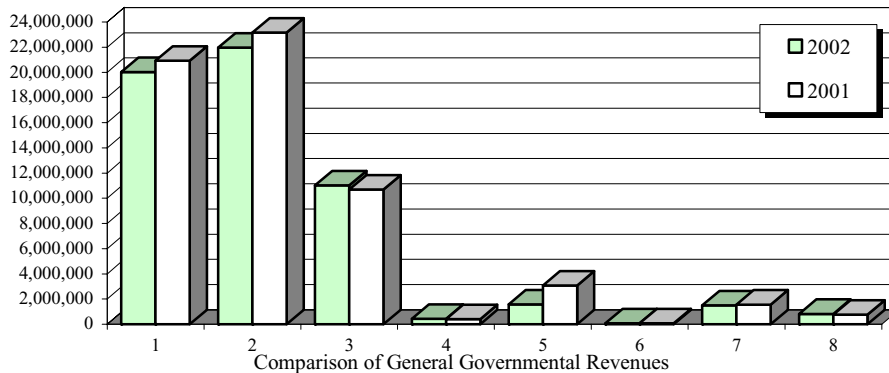
- | | | | |
|---|---------------------------|---|------------------------|
| * | Personal services | * | Materials and supplies |
| * | Contractual services | * | Capital Outlay |
| * | Travel and Transportation | * | Debt Service |
| * | Transfers | | Principal |
| | | | Interest |

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. Appropriations, both original and supplemental, must be authorized by the Board of County Commissioners. Supplemental appropriations occurred numerous times during the year. The original general fund appropriation for 2002 was \$22,450,905. The appropriation was supplemented to provide funding for a long-range facilities plan for the County and various increased appropriations to fund contingencies. The final general fund appropriations of \$24,351,788 represent an increase of \$1,900,883, which is a 7.8% increase over the original appropriations. Special revenue funds appropriations increased by \$6,374,472 from initial appropriations of \$36,990,157 to year end appropriations of \$43,364,629. The increase in special revenue appropriations was planned in order to avoid initial appropriations based upon inadequate information. Original appropriations were intentionally low awaiting specific grant amounts or until major project costs could be properly defined. Once appropriate information was available, specific appropriations were made to the appropriate special revenue funds for various programs. Capital projects funds appropriations increased \$8,542,024, from initial appropriations of \$6,074,654 to year end appropriations of \$14,616,678. The increase in appropriations for the capital projects funds is due primarily to appropriations for expenditures that were not included in the original budget.

General Governmental Functions:

The following schedule presents a summary of general governmental function revenues (including general, special revenue, debt service and capital projects funds) for the years ended December 31, 2001 and 2002, the percentage of total revenues for each year and the amount and percentage of increase/(decrease) in relation to 2001's revenue.

Revenue Source	2002 Total	Percent of Total	2001 Total	Percent of Total	Increase (Decrease) over 2001	Percent of Increase (Decrease)
1. Taxes	\$20,027,419	34.88%	\$20,925,983	34.50%	(\$898,564)	(4.29%)
2. Intergovernmental Revenues	21,970,913	38.27%	23,158,300	38.18%	(1,187,387)	(5.13%)
3. Charges for Services	11,019,752	19.20%	10,699,575	17.64%	320,177	2.99%
4. Licenses and Permits	431,354	0.75%	402,422	0.66%	28,932	7.19%
5. Investment Earnings	1,569,448	2.73%	3,075,942	5.07%	(1,506,494)	(48.98%)
6. Special Assessments	76,870	0.13%	76,388	0.13%	482	0.63%
7. Fines and Forfeitures	1,491,766	2.60%	1,560,521	2.57%	(68,755)	(4.41%)
8. All Other Revenues	823,877	1.44%	755,589	1.25%	68,288	9.04%
Total	<u>\$57,411,399</u>	<u>100.00%</u>	<u>\$60,654,720</u>	<u>100.00%</u>	<u>(\$3,243,321)</u>	



The primary source of revenues for the governmental funds are taxes and intergovernmental revenues. Tax revenues are derived from sales tax, personal property taxes and real property tax levies for the General Fund, the Road and Bridge Fund and the MRDD Fund (special revenue funds). Tax collections decreased in 2002 primarily due to the reduction of a 2.80 mill levy to 1.80 mills for Riverside School. The net effect of the reduction was tempered by increased sales tax revenue and increased real property tax collections attributable in large part to the revaluation which took place for tax year 2001 (2002 collection).

Intergovernmental revenues consist primarily of shared license and gasoline tax revenues, state and federal subsidies for public assistance and various other federal and state grants. The majority of the decrease results from a significant decrease in block grant funds for Temporary Assistance to Needy Families (TANF). The Ohio Department of Job and Family Services (ODJFS) experienced an excess of TANF funds in 2001 and made those funds available to counties throughout Ohio to provide extra services. Excess funds were not distributed in 2002.

The County performs certain services for the public and other governmental entities for which it levies a charge. The charges for services consist primarily of charges levied by the County for the operation of the Miami County Incarceration Facility and the West Central Juvenile Detention Center. The County also receives charges for the administration, collection and distribution of tax revenues to the various political subdivisions within the County. Revenues increased, in part, as a result of increased bed charges and additional tuition revenues for the West Central Juvenile Detention Center. Lower interest rates have also resulted in a significant number of refinancings which has had a positive impact on recorders fees.

Revenues generated from licenses and permits experienced a minor increase from 2001 primarily due to a slight increase in residential and commercial, renovations and construction from 2001 to 2002.

Investment earnings as a source of revenue does not lend itself well to comparison between fiscal years. Percentage increases and/or decreases when compared to prior years are not necessarily indicative of future year estimates. Investment earnings decreased \$1,506,494 from 2001 due primarily to decreasing interest rates and lower invested balances throughout the year. The County's investment policies are discussed in more detail later in this letter under the topic of "cash management."

The fines and forfeitures revenue source is derived from various fines and forfeitures imposed by the Miami County Courts. Revenues decreased from 2001 levels due to an decrease in the number of court cases in 2002.

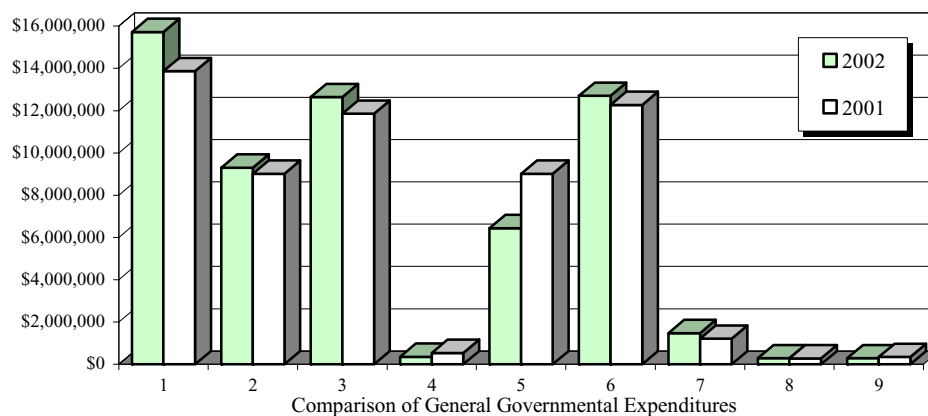
The special assessments revenue will vary with the nature and timing of special assessment projects completed by Miami County. The increase is indicative of these timing differences.

All other revenues is a miscellaneous category which includes a variety of less significant revenue sources. This category of revenues increased primarily do to increased revenues from social service agencies. All other revenues represented only 1.44% of total revenues in 2002.

In an overall comparison of total revenues from 2001 to 2002, the net decrease in revenues was \$3,243,321 a decrease of 5.3%. As noted previously, the majority of the decrease is attributable to a decrease in grant revenues from the Ohio Department of Jobs and Family Services and reduced investment earnings.

Expenditures for general governmental purposes (as defined above) totaled \$59,220,899 in 2002, an increase of \$813,702 over 2001. Expenditures for the major functions of the County and the percentage of total for 2001 and 2002, and the amount and percentage increase/(decrease) over 2001 are shown in the following table:

Function	2002 Total	Percent of Total	2001 Total	Percent of Total	Increase (Decrease) 2001	Percent of Increase (Decrease)
1. Public Safety	\$15,722,849	26.54%	\$13,864,439	23.74%	\$1,858,410	13.40%
2. Health	9,302,110	15.71%	9,019,913	15.44%	282,197	3.13%
3. Human Services	12,638,760	21.34%	11,851,536	20.29%	787,224	6.64%
4. Conservation and Recreation	355,069	0.60%	541,255	0.93%	(186,186)	(34.40%)
5. Public Works	6,443,600	10.88%	9,012,046	15.43%	(2,568,446)	(28.50%)
6. General Government	12,700,844	21.45%	12,270,362	21.00%	430,482	3.51%
7. Capital Outlay	1,478,081	2.50%	1,212,123	2.08%	265,958	21.94%
8. Debt Service - Principal	290,409	0.49%	284,345	0.49%	6,064	2.13%
9. Debt Service - Interest	289,177	0.49%	351,178	0.60%	(62,001)	(17.66%)
Total	<u>\$59,220,899</u>	<u>100.00%</u>	<u>\$58,407,197</u>	<u>100.00%</u>	<u>\$813,702</u>	



The general governmental function increased \$430,482 in 2002, as a result of routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used by employees.

Public Safety costs increased primarily due to increased expenditures related to the operations of the County Sheriff's Office, the Incarceration Facility and the Communications Center which required \$677,485 in updated computer equipment and software. The additional increase is due to routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used in the safety operations.

Public Works expenditures decreased in 2002 primarily due to a reduction in the number and magnitude of capital projects compared with those undertaken during 2001.

Health costs increased slightly as a result of higher salaries and fringe benefits along with price increases for goods and services used by employees and health services clients.

The increase in expenditures for Human Services results from increased costs associated with the residential care for Children's Services. Costs also increased due to routine increases in personnel, salaries and fringe benefits along with price increases for goods and services used by employees.

Conservation and Recreation expenditures decreased in 2002 due to a one-time expenditure made to the Agricultural Society in 2001. There was also a reduction in funding for the Ohio County Extension Office due to cutbacks by the Ohio State University in 2002.

Capital Outlay expenditures increased 21.94% primarily due to undertaking numerous moderately sized projects which were postponed during 2001 and a conscious decision to move forward with these projects in 2002.

Debt service costs include the payment of principal, interest and related fiscal administration charges for the retirement of the County's outstanding general obligation debt. The decrease is indicative of the fluctuations in debt service payments over the life of the outstanding debt issues.

Enterprise Funds:

The County's enterprise operations included the Sanitary Engineer's Water, Wastewater and Transfer Station Funds. The enterprise funds are supported by revenues derived from user charges. Total operating revenues were \$6,748,687 and total operating expenses were \$6,396,331, resulting in operating income of \$352,356. After non-operating revenues and expenses, the enterprise operations had a net income of \$72,421. Interest and fiscal charges amounted to \$283,715. The net income added to a substantial beginning retained earnings balance resulting in year end retained earnings in the enterprise funds of \$2,540,744.

The County's enterprise activities are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The County Commissioners have the necessary authority to establish and amend appropriate user rates as required. The rates are monitored on an on-going basis to insure their adequacy to meet operation, maintenance, debt service and capital replacement needs. The frequency and amount of rate changes lies solely with the County Commissioners.

Internal Service Funds:

The County's internal service funds are the Sheriff Police Rotary Fund and Hospitalization Fund. The Sheriff Police Rotary Fund is supported by charges levied against other political subdivisions, organizations and groups for police services where the specific intent is to promote public safety and security. The Hospitalization Fund accounts for the financing required for the employee partially self-funded insurance program. Money is contributed by the County for the plan which is managed by a third-party administrator. Total operating revenues for the internal service funds were \$4,719,499 and total operating expenses were \$5,384,992, resulting in an operating loss of \$665,493, due primarily to increasing health care costs which resulted in higher claims.

Debt Administration:

The debt service funds accumulate resources for the payment of principal, interest and associated administrative costs on the County's general long-term debt. Resources are derived from operating transfers.

The County's general obligation bonds are presently rated Aa3 by Moody's Investors Service. The total bonded debt of the County at December 31, 2002, was \$13,570,000 which consisted entirely of the following:

Unvoted general obligation bonds/non-self supported	\$8,020,000
Unvoted general obligation bonds/self supported	\$5,550,000

Under current state statutes, the total voted and unvoted net debt of the County, less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. At December 31, 2002, the County had an unvoted debt margin of \$12,565,708 and a direct margin of \$41,353,143.

A more thorough presentation of the calculation of these figures is located in the statistical section of this report.

Cash Management:

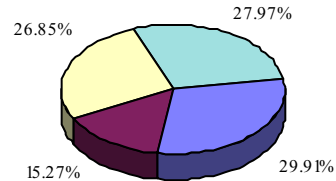
Cash management is a vital component of the County's overall financial strategy. The primary objective of the County's investment activity is the preservation of capital and the protection of invested principal. The County pools its cash to simplify cash management. Miami County participates in the State Treasury Asset Reserve of Ohio (STAR Ohio). The statewide investment pool was established in January 1986, for governmental entities in Ohio and is administered by the Treasurer of the State of Ohio. In addition to STAR Ohio, the Treasurer invests in short-term certificates of deposit and U. S. Treasury Notes. Certain agency fund money is deposited and maintained in segregated bank accounts. Investment income is allocated to the General Fund and other qualifying funds, as prescribed by Ohio law. Investment income for all funds of the primary government was \$1,574,570 for fiscal year 2002.

Public funds are invested to achieve maximum return on the portfolio without assuming unreasonable risk.

The County's cash resources were invested as follows at December 31, 2002:

Cash Resources	2002	%
Cash	\$15,587,359	29.91
STAR Ohio	7,963,124	15.27
Certificates of Deposits	14,000,000	26.85
U.S. Government Securities	14,583,000	27.97
Total Resources	\$52,133,483	100.00

2002



At December 31, 2002, the County had deposits of \$29,587,359 which were collateralized by pooled collateral. 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.

Risk Management:

In its continuing effort to maintain quality insurance coverage at a reasonable cost, the County contracted with County Risk Sharing Authority (CORSA) for the following insurance coverages:

- Property, Inland Marine
- Crime and Fidelity
- General Liability
- Law Enforcement Liability
- Public Officials Liability
- Auto Liability and Physical Damage
- Comprehensive Boiler and Machinery

The County Risk Sharing Authority was established in 1987 by the County Commissioners Association of Ohio to provide comprehensive property and liability coverage for counties in Ohio. The objectives of the program are comprehensive protection, stability, and long-term cost savings. CORSA is governed by a nine member Board of Trustees which are elected by the members of the pool. The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$92,777,989.

In addition, CORSA provides loss control services designed to identify and report areas of hazard that are often unique to public entities. The CORSA loss control personnel work with County personnel to control losses through loss prevention (lowering the probability of loss) and loss reduction (lowering the severity of the loss).

Workers' compensation coverage is maintained by paying premiums to the State Bureau of Workers Compensation. The premium is based on a rate per \$100 of payroll and is calculated based upon accident history and administrative costs.

The County is self-funded for employee health care benefits. The program is administered by ACMG, which provides claim review and processing services. Each County fund is charged for its proportionate share of coverage. The County's liability is limited to a maximum loss of \$100,000 per employee through the purchase of stop loss insurance.

Other Information

Independent Audit:

Included in this report is an unqualified opinion rendered on the County's operations and financial position as well as its existing assets and liabilities as reported in the combined financial statements for the year ended December 31, 2002, by Auditor of State, Betty Montgomery. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Federal Single Audit Act of 1996 and related OMB Circular A-133.

Awards:

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Miami County, Ohio for its comprehensive annual financial report for the fiscal year ended December 31, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards in state and local government financial reporting. To be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents satisfy all program standards. The report must satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. Miami County has received a Certificate of Achievement for the last eleven consecutive years (fiscal years ended 1991 - 2001). I believe this current report continues to conform to the Certificate of Achievement program requirements, and I am submitting it to GFOA.

The publication of this Comprehensive Annual Financial Report is indicative of the County's commitment to provide significantly enhanced financial information and accountability to its citizens. In addition to the citizens of Miami County, the recipients of this report include city, state and federal officials, schools, libraries, newspapers, investment banking firms, banks and rating agencies. The report is made available to any person or organization requesting it. The extensive effort to prepare and distribute this report is indicative of the County Auditor's goal of full disclosure of the County's finances.

Acknowledgments:

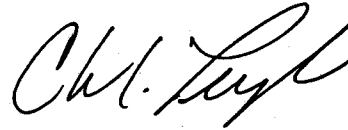
The publication of this report is the culmination of many hours of dedicated work in the research, analysis and preparation of the financial statements and the accompanying notes and narratives. Sincere appreciation is extended to the many individuals who have worked diligently and contributed much time and effort in gathering data for this report, particularly Sharon E. Feltner, Accounting Supervisor, for her untiring determination and high professional standards in the preparation of this report.

I would also like to extend recognition to the staff of the Accounting Department, Jody Collins, Angie Cotrell, Ami Lillicrap, Charlotte North, Alicia Owens, Laura Penny, Vicki Purk and Missy Rougier for their continued daily efforts throughout the year. In addition, I wish to thank the remaining staff of the County Auditor's Office for their contributions to the on-going operation of the office.

Special acknowledgment is extended to the staff of Donald J. Schonhardt and Associates, Inc. for their continued guidance in the preparation of this report.

Finally, I would especially like to thank the members of the Board of County Commissioners, the other elected county officials and all of the department heads whose support is necessary in order for the County to conform to reporting requirements established for governmental entities and to continue to maintain the sound financial position that Miami County has enjoyed over the years.

Respectfully,

A handwritten signature in black ink, appearing to read "Chris A. Peeples". The signature is written in a cursive, flowing style.

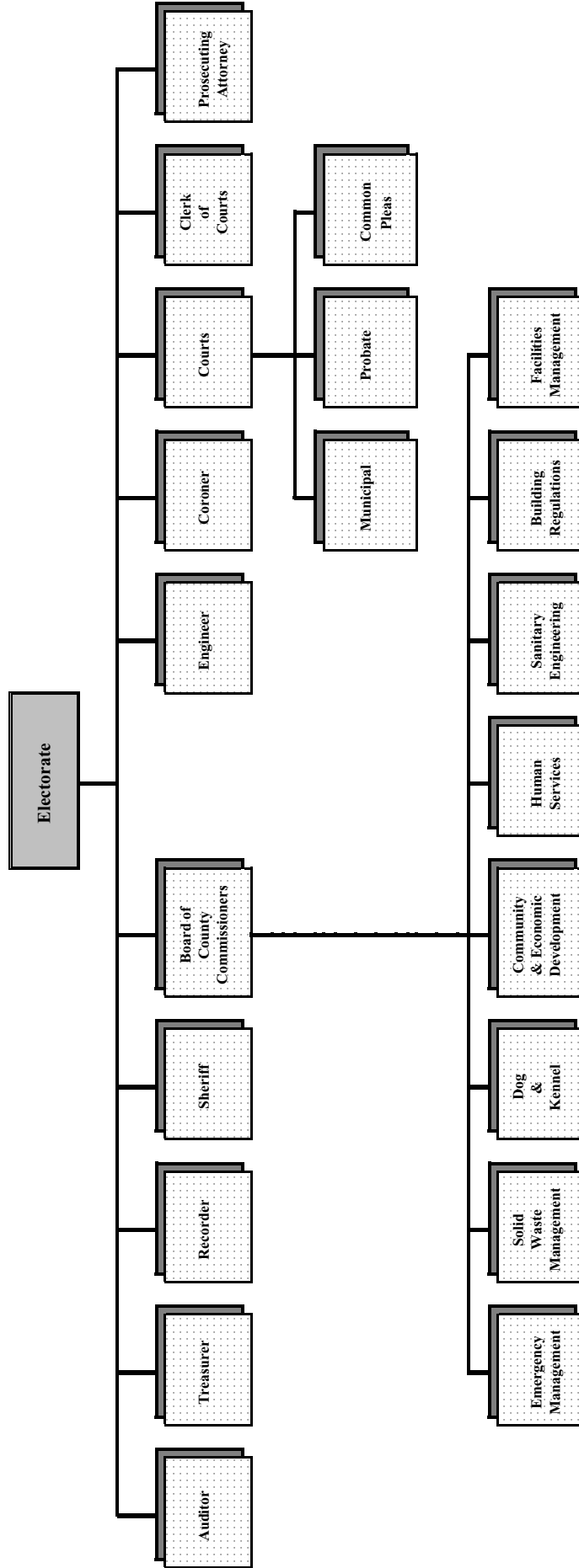
Chris A. Peeples
Miami County Auditor

**MIAMI COUNTY, OHIO
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2002**

NAME	OFFICE	TERM
BOARD OF COUNTY COMMISSIONERS		
Ron Widener	President	01/03/01 - 01/02/05
John J. Dugan	Commissioner	01/02/01 - 01/01/05
D. Ann Baird	Commissioner	01/01/95 - 12/31/02
 OTHER ELECTED OFFICIALS		
Chris A. Peeples	Auditor	03/01/91 - 03/09/03
Lydia Callison	Treasurer	01/01/91 - 09/02/05
Douglas L. Christian	Engineer	02/05/79 - 12/31/05
Jan A. Mottinger	Clerk of Courts	01/01/77 - 12/31/05
John O'Brien	Recorder	01/02/96 - 12/31/05
Charles A. Cox, Jr.	Sheriff	01/01/89 - 12/31/05
Gary A. Nasal	Prosecutor	01/30/95 - 12/31/05
Judith A. Nickras, M.D.	Coroner	01/04/93 - 12/31/05
 COMMON PLEAS COURT		
Honorable Robert J. Lindeman	Administrative Judge	02/01/91 - 02/08/03
Honorable Jeffrey M. Welbaum	Judge	01/01/95 - 12/31/06
Probate Division:		
Honorable Lynnta K. Wagner	Judge	02/09/97 - 02/08/03
 COUNTY MUNICIPAL COURT		
Honorable Michael W. Hemm	Administrative Judge	03/28/94 - 12/31/03
Honorable Elizabeth S. Gutmann	Judge	01/01/00 - 12/31/05

Miami County, Ohio

Organizational Chart



County Boards and Committees

- Data Processing Board
- Board of Revision
- Board of Zoning Appeals
- Children's Services Board
- Human Services Advisory Board
- Board of Elections
- County Budget Commission
- Investment Advisory Committee
- Alcohol, Drug Addiction and Mental Health Services Board
- Mental Retardation/Developmental Disabilities Board
- Water/Wastewater Advisory Committee
- Veterans Services Board
- Microfilming Board
- Planning Commission
- Record Commission
- Rural Zoning Commission
- Solid Waste Advisory Committee
- Park District Board
- Public Defender Commission

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Miami County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2001

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.



William Patrick Bate

President

Jeffrey R. Emery

Executive Director

FINANCIAL SECTION



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Board of Miami County Commissioners
Miami County Auditor
Miami County Treasurer
Miami County Safety Building
201 West Main Street
Troy, Ohio 45373

We have audited the accompanying general-purpose financial statements of Miami County, (the County) as of and for the year ended December 31, 2002, 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 did not audit the financial statements of Riverside Training Industries, Inc., which represents 100 percent of the assets and revenues of the component unit column. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it related to the amounts included for Riverside Training Industries, Inc. is based on the report of the other auditors.

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, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Miami County, as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2003, 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 that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

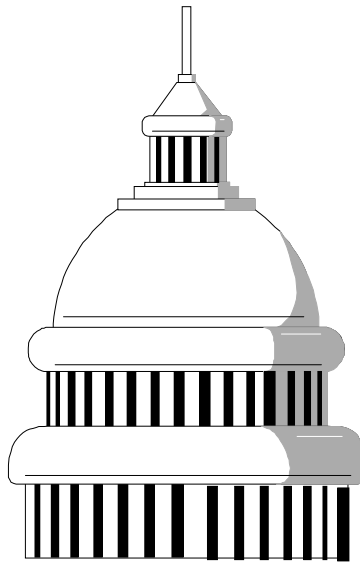
BETTY MONTGOMERY
Auditor of State

June 20, 2003

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, 2002 AND THE RESULTS OF OPERATIONS AND CASH FLOWS OF ITS PROPRIETARY FUNDS FOR THE YEAR THEN ENDED.

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MIAMI COUNTY, OHIO

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2002

Governmental
Fund Types

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Assets and Other Debits:</u>				
Assets:				
Cash and Cash Equivalents	\$900,505	\$9,658,311	\$396,814	\$4,237,830
Investments	14,950,218	7,508,254	0	760,541
Receivables (net of allowance for doubtful accounts):				
Taxes	5,652,658	8,153,421	0	126,991
Accounts	130,177	108,600	0	0
Special Assessments	0	0	0	0
Interest	393,126	1,153	0	4,273
Loans	0	194,802	0	0
Due from Other Funds	43,166	266,322	0	7,149
Due from Component Unit	0	223	0	0
Due from Primary Government	0	0	0	0
Intergovernmental Receivables	1,999,228	11,257,964	0	0
Interfund Loans Receivables	310,468	0	0	0
Inventory of Supplies at Cost	0	217,884	0	0
Prepaid Items	197,134	66,099	0	0
Deferred Loss on Early Retirement of Debt	0	0	0	0
Fixed Assets (Net Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available in Debt Service Funds	0	0	0	0
Amount to be Provided for Retirement of General Long-Term Obligations	0	0	0	0
Total Assets and Other Debits	<u>\$24,576,680</u>	<u>\$37,433,033</u>	<u>\$396,814</u>	<u>\$5,136,784</u>

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2002

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		Riverside Training Industries
\$969,647	\$469,486	\$6,917,890	\$0	\$0	\$23,550,483	\$467,937
307,408	0	5,056,579	0	0	28,583,000	398,957
0	0	62,137,645	0	0	76,070,715	0
530,941	0	816,809	0	0	1,586,527	99,330
0	0	1,014,583	0	0	1,014,583	0
403	0	0	0	0	398,955	0
0	0	0	0	0	194,802	0
9,185	0	0	0	0	325,822	0
0	0	0	0	0	223	0
0	0	0	0	0	0	55
0	19,839	129,616	0	0	13,406,647	0
0	0	0	0	0	310,468	0
0	0	0	0	0	217,884	581
725	0	0	0	0	263,958	3,341
256,160	0	0	0	0	256,160	0
11,831,947	0	0	54,312,028	0	66,143,975	1,328,164
0	0	0	0	396,814	396,814	0
0	0	0	0	10,263,881	10,263,881	0
<u>\$13,906,416</u>	<u>\$489,325</u>	<u>\$76,073,122</u>	<u>\$54,312,028</u>	<u>\$10,660,695</u>	<u>\$222,984,897</u>	<u>\$2,298,365</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2002

Governmental
Fund Types

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
<u>Liabilities, Equity and Other Credits:</u>				
Liabilities:				
Accounts Payable	\$226,139	\$1,325,069	\$0	\$156,811
Accrued Wages and Benefits Payable	417,019	567,329	0	0
Due to Other Funds	13,173	180,892	0	0
Due to Component Unit	0	55	0	0
Due to Primary Government	0	0	0	0
Intergovernmental Payables	18,305	10,271	0	0
Due To Others	0	0	0	0
Interfund Loans Payable	0	15,468	0	0
Health Insurance Claims Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	6,033,731	16,525,641	0	0
Compensated Absences Payable	1,972	9,328	0	0
Capital Lease Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Ohio Public Works Commission Loans Payable	0	0	0	0
Superfund Site Liability	0	0	0	0
Total Liabilities	<u>6,710,339</u>	<u>18,634,053</u>	<u>0</u>	<u>156,811</u>
Equity and Other Credits:				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings/(Accumulated Deficit) - Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	672,557	1,568,301	0	678,938
Reserved for Supplies Inventory	0	217,884	0	0
Reserved for Prepaid Items	197,134	66,099	0	0
Reserved for Loans Receivable	310,468	194,802	0	0
Reserved for Debt Service	0	0	396,814	0
Unreserved	16,686,182	16,751,894	0	4,301,035
Total Equity and Other Credits	<u>17,866,341</u>	<u>18,798,980</u>	<u>396,814</u>	<u>4,979,973</u>
Total Liabilities, Equity and Other Credits	<u>\$24,576,680</u>	<u>\$37,433,033</u>	<u>\$396,814</u>	<u>\$5,136,784</u>

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

MIAMI COUNTY, OHIO
COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS AND
DISCRETELY PRESENTED COMPONENT UNIT
DECEMBER 31, 2002

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Types</i>	<i>Account Groups</i>		Totals Primary Government (Memorandum Only)	<i>Component Unit</i>
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Fixed Assets	General Long-Term Obligations		Riverside Training Industries
\$221,349	\$0	\$6,043	\$0	\$0	\$1,935,411	\$15,680
32,722	4,582	0	0	0	1,021,652	49,367
2,141	0	129,616	0	0	325,822	0
0	0	0	0	0	55	0
0	0	0	0	0	0	223
83,826	0	0	0	0	112,402	0
0	0	75,709,351	0	0	75,709,351	1,179
295,000	0	0	0	0	310,468	0
0	593,998	0	0	0	593,998	0
29,208	0	0	0	0	29,208	0
0	0	0	0	0	22,559,372	0
132,142	0	0	0	2,259,163	2,402,605	0
0	0	0	0	44,246	44,246	0
5,550,000	0	0	0	8,020,000	13,570,000	0
710,200	0	0	0	0	710,200	0
0	0	0	0	337,286	337,286	0
<u>7,056,588</u>	<u>598,580</u>	<u>75,845,010</u>	<u>0</u>	<u>10,660,695</u>	<u>119,662,076</u>	<u>66,449</u>
0	0	0	54,312,028	0	54,312,028	0
4,309,084	0	0	0	0	4,309,084	0
2,540,744	(109,255)	0	0	0	2,431,489	2,231,916
0	0	3,572	0	0	2,923,368	0
0	0	0	0	0	217,884	0
0	0	0	0	0	263,233	0
0	0	0	0	0	505,270	0
0	0	0	0	0	396,814	0
0	0	224,540	0	0	37,963,651	0
<u>6,849,828</u>	<u>(109,255)</u>	<u>228,112</u>	<u>54,312,028</u>	<u>0</u>	<u>103,322,821</u>	<u>2,231,916</u>
<u>\$13,906,416</u>	<u>\$489,325</u>	<u>\$76,073,122</u>	<u>\$54,312,028</u>	<u>\$10,660,695</u>	<u>\$222,984,897</u>	<u>\$2,298,365</u>

MIAMI COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<i>Governmental Fund Types</i>			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Revenues:				
Taxes	\$10,977,531	\$8,285,810	\$0	\$764,078
Intergovernmental Revenues	2,618,755	19,333,546	0	18,612
Charges for Services	4,432,281	6,564,446	0	23,025
Licenses and Permits	431,304	50	0	0
Investment Earnings	1,523,930	(38,146)	21,453	62,211
Special Assessments	0	71,626	0	5,244
Fines and Forfeitures	1,254,157	237,609	0	0
All Other Revenues	428,997	392,845	1,089	946
Total Revenues	<u>21,666,955</u>	<u>34,847,786</u>	<u>22,542</u>	<u>874,116</u>
Expenditures:				
Current:				
Public Safety	9,210,123	6,512,726	0	0
Health	189,369	9,112,741	0	0
Human Services	1,791,537	10,847,223	0	0
Conservation and Recreation	311,315	43,754	0	0
Public Works	0	6,443,600	0	0
General Government	9,797,056	2,903,788	0	0
Capital Outlay	0	0	0	1,478,081
Debt Service:				
Principal Retirement	0	20,409	270,000	0
Interest and Fiscal Charges	0	3,556	106,989	178,632
Total Expenditures	<u>21,299,400</u>	<u>35,887,797</u>	<u>376,989</u>	<u>1,656,713</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	367,555	(1,040,011)	(354,447)	(782,597)
Other Financing Sources (Uses):				
Proceeds from Sale of Fixed Assets	4,325	17,236	0	0
Proceeds from General Obligation Bonds	0	0	0	5,905,000
Operating Transfers In	90,587	0	687,489	218,436
Operating Transfers Out	(467,551)	(464,761)	0	(64,200)
Total Other Financing Sources (Uses)	<u>(372,639)</u>	<u>(447,525)</u>	<u>687,489</u>	<u>6,059,236</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,084)	(1,487,536)	333,042	5,276,639
Fund Balance (Deficit) at Beginning of Year	17,871,425	20,239,929	63,772	(296,666)
Increase in Inventory Reserve	0	46,587	0	0
Fund Balance at End of Year	<u>\$17,866,341</u>	<u>\$18,798,980</u>	<u>\$396,814</u>	<u>\$4,979,973</u>

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

<u><i>Fiduciary Fund Type</i></u>	<u>Totals (Memorandum Only)</u>
<u>Expendable Trust Funds</u>	
\$0	\$20,027,419
0	21,970,913
0	11,019,752
0	431,354
1,342	1,570,790
0	76,870
0	1,491,766
<u>68,697</u>	<u>892,574</u>
<u>70,039</u>	<u>57,481,438</u>
0	15,722,849
0	9,302,110
1,342	12,640,102
0	355,069
0	6,443,600
57,238	12,758,082
0	1,478,081
0	290,409
<u>0</u>	<u>289,177</u>
<u>58,580</u>	<u>59,279,479</u>
11,459	(1,798,041)
0	21,561
0	5,905,000
0	996,512
<u>0</u>	<u>(996,512)</u>
<u>0</u>	<u>5,926,561</u>
11,459	4,128,520
216,653	38,095,113
0	46,587
<u>\$228,112</u>	<u>\$42,270,220</u>

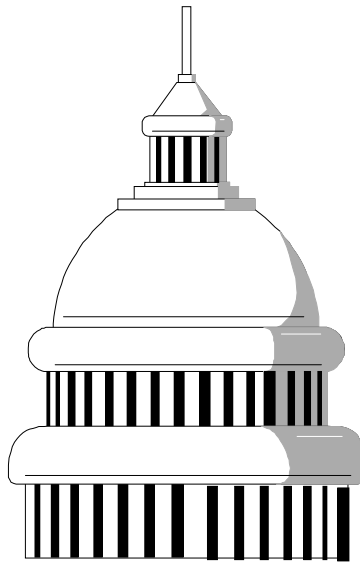
MIAMI COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>General Fund</u>			<u>Special Revenue Funds</u>		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>						
Taxes	\$10,230,647	\$10,955,332	\$724,685	\$8,177,996	\$8,287,319	\$109,323
Intergovernmental Revenues	2,475,400	2,617,719	142,319	18,203,928	17,903,309	(300,619)
Charges for Services	3,129,870	4,418,431	1,288,561	7,069,443	6,872,501	(196,942)
Licenses and Permits	408,060	431,304	23,244	100	50	(50)
Investment Earnings	1,700,000	1,673,059	(26,941)	31,000	25,526	(5,474)
Special Assessments	0	0	0	74,787	71,626	(3,161)
Fines and Forfeitures	1,135,100	1,247,516	112,416	229,225	238,515	9,290
All Other Revenues	306,496	443,153	136,657	435,618	388,219	(47,399)
Total Revenues	19,385,573	21,786,514	2,400,941	34,222,097	33,787,065	(435,032)
<u>Expenditures:</u>						
Current:						
Public Safety	10,075,905	9,482,961	592,944	7,958,250	7,173,883	784,367
Health	191,604	191,096	508	10,618,318	9,319,734	1,298,584
Human Services	1,896,977	1,791,269	105,708	12,316,621	11,395,420	921,201
Conservation and Recreation	350,650	313,973	36,677	44,555	43,754	801
Public Works	0	0	0	7,740,429	6,990,156	750,273
General Government	11,307,287	10,419,953	887,334	4,114,974	3,447,242	667,732
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	23,822,423	22,199,252	1,623,171	42,793,147	38,370,189	4,422,958
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,436,850)	(412,738)	4,024,112	(8,571,050)	(4,583,124)	3,987,926
<u>Other Financing Sources (Uses):</u>						
Proceeds from Sale of Fixed Assets	0	4,325	4,325	0	17,236	17,236
Proceeds from General Obligation Bonds	0	0	0	0	0	0
Proceeds from General Obligation Notes	0	0	0	0	0	0
Operating Transfers In	0	90,587	90,587	0	0	0
Operating Transfers Out	(529,365)	(467,551)	61,814	(571,482)	(464,761)	106,721
Advances In	0	51,400	51,400	51,400	51,400	0
Advances Out	(346,400)	(346,400)	0	(51,400)	(51,400)	0
Total Other Financing Sources (Uses)	(875,765)	(667,639)	208,126	(571,482)	(447,525)	123,957
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,312,615)	(1,080,377)	4,232,238	(9,142,532)	(5,030,649)	4,111,883
Fund Balance at Beginning of Year	15,198,198	15,198,198	0	16,701,547	16,701,547	0
Prior Year Encumbrances	856,484	856,484	0	2,631,483	2,631,483	0
Fund Balance at End of Year	\$10,742,067	\$14,974,305	\$4,232,238	\$10,190,498	\$14,302,381	\$4,111,883

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

MIAMI COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

<i>Debt Service Funds</i>			<i>Capital Projects Funds</i>			<i>Totals (Memorandum Only)</i>		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$0	\$0	\$0	\$704,153	\$764,627	\$60,474	\$19,112,796	\$20,007,278	\$894,482
0	0	0	34,736	34,736	0	20,714,064	20,555,764	(158,300)
0	0	0	0	23,025	23,025	10,199,313	11,313,957	1,114,644
0	0	0	0	0	0	408,160	431,354	23,194
0	21,453	21,453	150,000	64,417	(85,583)	1,881,000	1,784,455	(96,545)
0	0	0	6,000	5,244	(756)	80,787	76,870	(3,917)
0	0	0	0	0	0	1,364,325	1,486,031	121,706
0	1,089	1,089	0	946	946	742,114	833,407	91,293
0	22,542	22,542	894,889	892,995	(1,894)	54,502,559	56,489,116	1,986,557
0	0	0	0	0	0	18,034,155	16,656,844	1,377,311
0	0	0	0	0	0	10,809,922	9,510,830	1,299,092
0	0	0	0	0	0	14,213,598	13,186,689	1,026,909
0	0	0	0	0	0	395,205	357,727	37,478
0	0	0	0	0	0	7,740,429	6,990,156	750,273
0	0	0	0	0	0	15,422,261	13,867,195	1,555,066
0	0	0	2,326,898	2,183,599	143,299	2,326,898	2,183,599	143,299
270,000	270,000	0	11,825,000	11,825,000	0	12,095,000	12,095,000	0
106,989	106,989	0	379,126	262,341	116,785	486,115	369,330	116,785
376,989	376,989	0	14,531,024	14,270,940	260,084	81,523,583	75,217,370	6,306,213
(376,989)	(354,447)	22,542	(13,636,135)	(13,377,945)	258,190	(27,021,024)	(18,728,254)	8,292,770
0	0	0	0	0	0	0	21,561	21,561
0	0	0	5,905,000	5,905,000	0	5,905,000	5,905,000	0
0	0	0	5,450,000	5,875,000	425,000	5,450,000	5,875,000	425,000
708,943	687,489	(21,454)	310,700	218,436	(92,264)	1,019,643	996,512	(23,131)
0	0	0	(85,654)	(64,200)	21,454	(1,186,501)	(996,512)	189,989
0	0	0	0	0	0	51,400	102,800	51,400
0	0	0	0	0	0	(397,800)	(397,800)	0
708,943	687,489	(21,454)	11,580,046	11,934,236	354,190	10,841,742	11,506,561	664,819
331,954	333,042	1,088	(2,056,089)	(1,443,709)	612,380	(16,179,282)	(7,221,693)	8,957,589
63,772	63,772	0	4,919,216	4,919,216	0	36,882,733	36,882,733	0
0	0	0	687,115	687,115	0	4,175,082	4,175,082	0
\$395,726	\$396,814	\$1,088	\$3,550,242	\$4,162,622	\$612,380	\$24,878,533	\$33,836,122	\$8,957,589



MIAMI COUNTY, OHIO

MIAMI COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Proprietary Fund Types</u>		Totals Primary	<u>Component Unit</u>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Operating Revenues:</u>				
Charges for Services	\$6,686,237	\$4,708,821	\$11,395,058	\$988,599
Other Operating Revenues	62,450	10,678	73,128	410
Lease Income	0	0	0	130,000
Total Operating Revenues	<u>6,748,687</u>	<u>4,719,499</u>	<u>11,468,186</u>	<u>1,119,009</u>
<u>Operating Expenses:</u>				
Personal Services	1,034,458	131,105	1,165,563	846,586
Materials and Supplies	256,306	0	256,306	40,112
Contractual Services	4,653,869	462,139	5,116,008	376,660
Utilities	54,894	0	54,894	65,277
Depreciation	396,804	0	396,804	66,682
Health Insurance Claims	0	4,791,748	4,791,748	0
Total Operating Expenses	<u>6,396,331</u>	<u>5,384,992</u>	<u>11,781,323</u>	<u>1,395,317</u>
Operating Income (Loss)	352,356	(665,493)	(313,137)	(276,308)
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	3,780	0	3,780	(18,362)
Interest and Fiscal Charges	(283,715)	0	(283,715)	0
In-Kind Contributions	0	0	0	287,073
Other Non-Operating Expense	0	0	0	(155)
Total Non-Operating Revenues (Expenses)	<u>(279,935)</u>	<u>0</u>	<u>(279,935)</u>	<u>268,556</u>
Net Income (Loss)	72,421	(665,493)	(593,072)	(7,752)
Retained Earnings at Beginning of Year	<u>2,468,323</u>	<u>556,238</u>	<u>3,024,561</u>	<u>2,239,668</u>
Retained Earnings/(Accumulated Deficit) at End of Year	<u>\$2,540,744</u>	<u>(\$109,255)</u>	<u>\$2,431,489</u>	<u>\$2,231,916</u>

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

MIAMI COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$6,635,317	\$4,727,133	\$11,362,450	\$970,960
Rental Receipts	0	0	0	130,000
Cash Payments for Goods and Services	(4,990,228)	(4,974,721)	(9,964,949)	(185,299)
Cash Payments to Employees	(1,016,508)	(129,569)	(1,146,077)	(828,092)
Other Operating Receipts	69,116	10,678	79,794	410
Net Cash Provided (Used) by Operating Activities	697,697	(366,479)	331,218	87,979
<u>Cash Flows from Noncapital Financing Activities:</u>				
Advances In	295,000	0	295,000	0
Net Cash Provided by Noncapital Financing Activities	295,000	0	295,000	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(399,525)	0	(399,525)	(5,307)
Proceeds from the Sale of General Obligation Bonds	1,225,000	0	1,225,000	0
Proceeds from the Sale of General Obligation Notes	1,210,000	0	1,210,000	0
Principal Paid on General Obligation Notes	(2,420,000)	0	(2,420,000)	0
Proceeds of Ohio Public Works Commission Loan	34,736	0	34,736	0
Principal Paid on Ohio Public Works Commission Loans	(44,600)	0	(44,600)	0
Principal Paid on General Obligation Bonds	(280,000)	0	(280,000)	0
Interest Paid on All Debt	(272,680)	0	(272,680)	0
Net Cash Used for Capital and Related Financing Activities	(947,069)	0	(947,069)	(5,307)
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	4,030	0	4,030	16,665
Sale of Investments	21,177	344,004	365,181	32,927
Purchases of Investments	0	0	0	(39,823)
Net Cash Provided by Investing Activities	25,207	344,004	369,211	9,769
Net Increase (Decrease) in Cash and Cash Equivalents	70,835	(22,475)	48,360	92,441
Cash and Cash Equivalents at Beginning of Year	898,812	491,961	1,390,773	375,496
Cash and Cash Equivalents at End of Year	\$969,647	\$469,486	\$1,439,133	\$467,937

(Continued)

MIAMI COUNTY, OHIO
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT
FOR THE YEAR ENDED DECEMBER 31, 2002

	<i>Proprietary Fund Types</i>		Totals Primary	<i>Component Unit</i>
	Enterprise Funds	Internal Service Funds	Government (Memorandum Only)	Riverside Training Industries
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	\$352,356	(\$665,493)	(\$313,137)	(\$276,308)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	396,804	0	396,804	66,682
In-Kind Contributions	0	0	0	287,073
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(48,105)	0	(48,105)	(17,794)
Decrease in Due from Other Funds	3,851	0	3,851	0
Decrease in Intergovernmental Receivable	0	18,312	18,312	0
Decrease in Due from Primary Government	0	0	0	75
Decrease in Inventory	0	0	0	142
(Increase) Decrease in Prepays	(725)	0	(725)	1,469
Increase in Accounts Payable	34,041	0	34,041	8,186
Increase in Accrued Wages and Benefits	4,701	1,536	6,237	18,494
Increase in Health Insurance Claims Payable	0	279,166	279,166	0
Increase in Due to Other Funds	394	0	394	0
Decrease in Due to Others	0	0	0	(40)
Decrease in Intergovernmental Payables	(58,869)	0	(58,869)	0
Increase in Compensated Absences Payable	13,249	0	13,249	0
Total Adjustments	345,341	299,014	644,355	364,287
Net Cash Provided (Used) by Operating Activities	<u>\$697,697</u>	<u>(\$366,479)</u>	<u>\$331,218</u>	<u>\$87,979</u>

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

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying general purpose financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* in that the financial statements include all organizations, activities, functions and component units for which the County (the primary government) is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County. Based on the foregoing, the County's financial reporting entity includes all funds, account groups, agencies, boards and commissions that are part of the primary government, which include the following services: public safety, highways and streets, social services, public improvements, planning and zoning, and general administrative services. In addition, the County owns and operates a solid waste transfer facility, a water treatment and distribution system and a wastewater treatment and collection system, all of which are reported as enterprise funds.

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. Riverside Training Industries (RTI) contracts with the County MRDD Board to operate MRDD workshops. The workshops are being presented as a part of the County's reporting entity because it would be misleading to exclude them. Complete financial statements for RTI may be obtained from RTI's administrative offices at 110 Foss Way, Troy, Ohio 45373.

The accounting policies of Miami County, Ohio, conform to generally accepted accounting principles as applicable to governmental units. The accounting policies of the discretely presented component unit (RTI) are consistent with those of the County. The following is a summary of the more significant policies:

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:

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Governmental Funds - are the funds 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. All governmental funds and expendable trust funds are accounted for using a current "financial resources" measurement focus. This measurement focus generally provides that only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. 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 general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Special Revenue Funds - consist of monies 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 long-term debt principal and interest (other than those financed by proprietary funds).

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 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary 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 both expendable trust funds and agency funds. Expendable trust funds are accounted for and reported similarly to governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement or accounts of operations.

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 - This 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 - This account group is established to account for all long-term debt of the County except that accounted for in the proprietary funds.

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. The term "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 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 not considered available, such as delinquent real and personal property taxes for which availability is indeterminate, are recorded as deferred revenue. Property taxes which are measurable at December 31, 2002 but not available, are recorded as deferred revenue.

Deferred revenues also arise when resources are received by the government before the government has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods when 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting (Continued)

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 generally these revenues are not measurable until received.

All proprietary type funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses recognized when incurred.

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 ordinance, 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 within a fund is at the object level by department by function (i.e., Public Safety, Public Works, General Government, Debt Service). Budgetary modifications may only be made through resolution of the County Commissioners.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

1. Tax Budget

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

2. Estimated Resources

The County Budget Commission reviews estimated revenue and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Budget Commission then certifies its actions to the County by September 1 of each year. As part of the certification process, the County receives an official certificate of estimated resources stating the projected receipts by fund. Prior to December 31, the County must revise its budget so the total contemplated expenditures from any fund during the ensuing fiscal year do 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 2002.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1 of each year for the period January 1 through December 31. The appropriations resolution establishes spending controls at the fund, function, 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 current estimated resources. Expenditures may not legally exceed budgeted appropriations at the object level. During 2002, several supplemental appropriations were necessary to budget the use of contingency funds, intergovernmental grant proceeds and capital improvement projects. Administrative control is maintained through the establishment of more detailed line-item budgets. 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 to the final budget, including all amendments and modifications.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process (Continued)

4. Encumbrances

As part of the formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. Encumbrances outstanding at year end are reported as reservations of fund balances in the accompanying general purpose financial statements. However, encumbrances outstanding at year end are reported as expenditures in the budgetary basis statement included in the 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: revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

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MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 2002 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)	(\$5,084)	(\$1,487,536)	\$333,042	\$5,276,639
Increase (Decrease):				
Accrued Revenues at December 31, 2002 received during 2003	(2,530,635)	(3,482,014)	0	(138,413)
Accrued Revenues at December 31, 2001 received during 2002	2,355,194	2,440,845	0	157,292
Accrued Expenditures at December 31, 2002 paid during 2003	676,608	2,108,412	0	156,811
Accrued Expenditures at December 31, 2001 paid during 2002	(697,180)	(1,759,305)	0	(110,289)
2001 Prepays for 2002	158,729	54,062	0	0
2002 Prepays for 2003	(197,134)	(66,099)	0	0
Note Proceeds	0	0	0	5,875,000
Note Retirements	0	0	0	(11,825,000)
Outstanding Encumbrances	(840,875)	(2,839,014)	0	(835,749)
Budget Basis	(\$1,080,377)	(\$5,030,649)	\$333,042	(\$1,443,709)

E. Cash and Cash Equivalents

During fiscal year 2002, cash and cash equivalents included amounts in demand deposits, certificate of deposits with original maturities of three months or less and the State Treasury Asset Reserve (STAR Ohio). STAR Ohio is a very liquid investment and is reported as a cash equivalent in the general purpose financial statements.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Cash Equivalents (Continued)

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 to be cash equivalents. See Note 3, "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 except for nonparticipating investment contracts (certificates of deposit) which are reported at cost, which approximates fair value. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. Fair value is determined by quoted market prices. See Note 3, "Cash, Cash Equivalents and Investments." During 2002, the County invested funds in U.S. Government Securities, certificates of deposit and STAR Ohio.

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, 2002. Riverside Training Industries (discretely presented component unit) permitted investments include stocks, corporate bonds and mutual funds. All investments are valued at share market prices, which are the prices the investments could be sold for on December 31, 2002. See Note 3, "Cash, Cash Equivalents and Investments."

G. 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 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, 1989 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Fixed Assets and Depreciation (Continued)

The County has elected not to record depreciation in the General Fixed Assets 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:

Description	Estimated Lives (Years)
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 20

H. Inventory of Supplies

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

I. Contributed Capital

Proprietary fund type contributed capital is recorded at the fair market value of the related assets at the date received. Depreciation on contributed fixed assets resulting from contributions from other funds, dedications by private developers and capital grants is recorded as an operating expense and closed along with other operating expenses directly into retained earnings. Capital contributions received after December 31, 2000 will be recorded as revenue in the proprietary funds.

J. Long-Term Obligations

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

Obligation	Fund
General Obligation Bonds	General Obligation Debt Fund Transfer Station Fund Water Fund Sewer Fund
Superfund Site Liability	Super Cleanup Fund
Ohio Public Works	Water Fund
Commission Loans	Sewer Fund

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Long-Term Obligations (Continued)

<u>Obligation</u>	<u>Fund</u>
Capital Lease	Motor Vehicle and Gas Tax Fund
Compensated Absences	General Fund
	Motor Vehicle and Gas Tax Fund
	Child Support Enforcement Agency Fund
	Dog and Kennel Fund
	Public Assistance Fund
	Shelter/Domestic Violence Fund
	Youth Services Subsidy Fund
	E-911 Emergency Operations Fund
	Public Defender Fund
	Delinquent Tax Collection Fund
	Real Estate Appraisal Fund
	Pre-Trial Services Fund
	MRDD Board Fund
	Community Based Corrections Act Grant Fund
	Children's Services Board Fund
	Juvenile Detention/Rehabilitation Center Fund
	County Probation Services Fund
Recycle Grant Fund	
Day Reporting Program Fund	
One-Stop Shop Fund	
Court Computerization Fund	
Dispute Resolution Fund	
Water Fund	
Sewer Fund	
Transfer Station Fund	

K. 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Compensated Absences (Continued)

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, sewer, and transfer station enterprise funds when earned. The related liability is reported within the fund.

L. 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.

M. Reservations of Fund Balance

Reservations of fund balance 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, loans receivable, debt service and encumbered amounts not accrued at year end in the governmental funds.

N. Total Columns on Combined Financial Statements

Total columns on the Combined Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does 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 - COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Equities - The retained earnings deficit of \$174,623 in the Hospitalization Fund (internal service fund) arises from the recognition of expenses on the accrual basis which are greater than expenses on a cash basis. The fund deficit does not exist under the cash basis of accounting. Operating transfers are provided when cash is required, not when accruals occur.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - 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." For purposes of the statement of cash flows, the enterprise and internal service funds consider all highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. 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 "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 no later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds - those funds not needed for immediate use but 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).

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - 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. Deposits collateralized by an investment pool are classified as Category 3 deposits per GASB Statement No. 3.

The GASB 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 Uncollateralized or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investments:

- Category 1 Insured or registered, with 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.

A. Deposits

At year end, the carrying amount of the County's (primary government) deposits was \$29,587,359 and the bank balance was \$31,663,500. Federal depository insurance covered \$607,662 of the bank balance, and all remaining deposits were classified as Category 3. In accordance with Ohio Revised Code, the remaining balance was covered by pooled collateral. Although the State statutory requirement for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$467,937 and the bank balance was \$465,701. Federal depository insurance covered \$100,000 of the bank balance, and all the remaining deposits were classified as Category 3.

B. Investments

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

<u>Categorized Investments</u>	<u>Category 1</u>	<u>Fair Value</u>
U.S. Government Securities	\$14,583,000	\$14,583,000
 <u>Non-Categorized Investments</u>		
STAR Ohio	N/A	7,963,124
Total Investments	<u>\$14,583,000</u>	<u>\$22,546,124</u>

Riverside Training Industries' (component unit) investments are detailed below and categorized to give an indication of the level of risk assumed as of year end.

<u>Categorized Investments</u>	<u>Category 3</u>	<u>Fair Value</u>
Corporate Stocks & Bonds	\$397,402	\$397,402
 <u>Non-Categorized Investments</u>		
Mutual Funds	N/A	1,555
Total Investments	<u>\$397,402</u>	<u>\$398,957</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. Certificates of deposit 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 for the primary government on the combined financial statements and classifications per items A and B of this note are as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
Per Combined Balance Sheet	\$23,550,483	\$28,583,000
Certificates of Deposit (with maturities of more than 3 months)	14,000,000	(14,000,000)
Investments:		
STAR Ohio	(7,963,124)	7,963,124
Per GASB Statement No. 3	<u>\$29,587,359</u>	<u>\$22,546,124</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

C. Reconciliation of Cash, Cash Equivalents and Investments (Continued)

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

	Cash and Cash Equivalents	Investments
Per Combined Balance Sheet	\$467,937	\$398,957
Per GASB Statement No. 3	\$467,937	\$398,957

NOTE 4 - TAXES

A. Property Taxes

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property located in the County and used in business. Real property taxes (other than public utility) collected during 2002 were levied after October 1, 2001 on assessed values as of January 1, 2001, the lien date. Assessed values were established by the county auditor at 35 percent of appraised market value. All property must be reappraised every six years and equalization adjustments made in the third year following reappraisal. The last revaluation was completed in 2001. Real property taxes are payable annually or semi-annually. The first payment is due February 14; the remainder payable by July 20.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values during and at the close of the most recent fiscal year of the taxpayer that ended on or before March 31 of that calendar year, and at the tax rates determined in the preceding year.

Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of its true value. Amounts paid by multi-county taxpayers are due September 20 of the year assessed. Single county taxpayers may pay annually or semi-annually: the first payment is due April 30; the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Certain public utility tangible personal property is currently assessed at 100 percent of its true value. Public utility property taxes are payable on the same dates as real property described previously.

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

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4 – TAXES (Continued)

A. Property Taxes (Continued)

The full tax rate to the County for the year ended December 31, 2002, was \$9.13 per \$1,000 of assessed value. The assessed value upon which 2002 tax receipts were based was \$1,688,519,744. This amount constitutes \$1,314,414,940 in real property assessed value, \$64,243,970 in public utility assessed value and \$309,860,834 in tangible personal property assessed value.

Ohio law prohibits taxation of property from all taxing authorities in excess of 1% of assessed value without a vote of the people. Under current procedures, the County's share is .913% (9.13 mills) of assessed value.

B. Tax Receipts

Tax receipts for 2002 were as follows:

Real Estate Property Tax	\$8,022,803
Tangible Personal Property Tax	1,947,241
Public Utility Personal Property Tax	432,066
County Sales Tax	9,613,549
Mobile Home Tax	10,937
Cigarette Tax	823
Total Tax Receipts	<u>\$20,027,419</u>

C. Other Taxes

In addition to property taxes, certain other taxes are recognized as intergovernmental revenue by the County. These taxes include state shared taxes, gasoline taxes, inheritance taxes and miscellaneous other taxes which have varying lien, levy and collection dates.

NOTE 5 - RECEIVABLES

Fines and Costs Receivable - The Miami County Municipal Court has identified \$816,809 in fines and court costs that have been levied as part of the final disposition of court cases but remain uncollected. These fines/costs have been recorded as accounts receivable in the County Court Agency Fund with a corresponding credit due to others since the availability of these funds is indeterminate.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

The composition of interfund balances as of December 31, 2002, is as follows:

A. Due from/to Other Funds

<u>Due from/to Other Funds</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$43,166	\$13,173
Special Revenue Funds:		
Motor Vehicle and Gasoline Tax Fund	136,316	0
Child Support Enforcement Agency Fund	0	99,756
Dog and Kennel Fund	1,774	0
Public Assistance Fund	66,030	71,696
Youth Services Subsidy Fund	8,137	1,551
E-911 Emergency Operations Fund	0	462
Juvenile Detention/Rehabilitation Center Fund	0	4,837
Children's Services Board Fund	54,065	2,590
Total Special Revenue Funds	<u>266,322</u>	<u>180,892</u>
Capital Projects Fund:		
Permanent Improvement Fund	7,149	0
Enterprise Funds:		
Water Fund	4,592	797
Sewer Fund	4,593	0
Transfer Station Fund	0	1,344
Total Enterprise Funds	<u>9,185</u>	<u>2,141</u>
Agency Fund:		
Auto Registration Fund	0	129,616
Totals	<u>\$325,822</u>	<u>\$325,822</u>

B. Interfund Loans Receivable/Payable

<u>Interfund Loans Receivable/Payable</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$310,468	\$0
Special Revenue Funds:		
Pre-Trial Services Fund	0	9,026
Enforcement and Education Fund	0	5,299
County Probation Services Fund	0	1,143
Total Special Revenue Funds	<u>0</u>	<u>15,468</u>
Enterprise Funds:		
Water Fund	0	47,500
Sewer Fund	0	47,500
Transfer Station Fund	0	200,000
Total Enterprise Funds	<u>0</u>	<u>295,000</u>
Totals	<u>\$310,468</u>	<u>\$310,468</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES (Continued)

C. Due from/to Primary Government and Component Unit

Due to/from Primary Government and Component Unit	Due from	Due to
Special Revenue Fund:		
MRDD Board Fund	\$223	\$55
Component Unit:		
RT Industries	55	223
Totals	\$278	\$278

NOTE 7 - OPERATING TRANSFERS

The following balances at December 31, 2002 represent operating transfers in and transfers out:

Fund	Transfer In	Transfer Out
General Fund	\$90,587	\$467,551
Special Revenue Funds:		
Public Assistance Fund	0	149,174
Juvenile Detention/Rehabilitation Center Fund	0	225,000
One-Stop Shop Fund	0	90,587
Total Special Revenue Funds	0	464,761
Debt Service Fund:		
General Obligation Debt Fund	687,489	0
Capital Projects Funds:		
Permanent Improvement Fund	218,436	0
Health Care Capital Improvement Fund	0	64,200
Total Capital Projects Funds	218,436	64,200
Total All Funds	\$996,512	\$996,512

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 8 - FIXED ASSETS

A. General Fixed Assets

A summary of changes in the General Fixed Assets Account Group follows:

Category	December 31, 2001	Additions	Deletions	December 31, 2002
Land	\$615,307	\$709	\$0	\$616,016
Buildings	26,071,426	718,068	0	26,789,494
Improvements Other than Buildings	229,802	7,441	0	237,243
Machinery and Equipment	16,311,149	1,217,142	(443,227)	17,085,064
Construction in Progress	8,423,481	1,160,730	0	9,584,211
Totals	<u>\$51,651,165</u>	<u>\$3,104,090</u>	<u>(\$443,227)</u>	<u>\$54,312,028</u>

B. Proprietary Fund Type Fixed Assets

A summary of proprietary fund type property, plant, and equipment at December 31, 2002 follows:

	<u>Primary Government</u>	<u>Component Unit</u>
	Proprietary Funds	Riverside Training Industries
Land	\$90,000	\$130,000
Improvements Other Than Buildings	10,821,864	78,205
Buildings, Structures and Improvements	2,479,272	1,643,097
Furniture, Fixtures and Equipment	1,344,435	299,774
Subtotal	14,735,571	2,151,076
Accumulated Depreciation	<u>(4,446,217)</u>	<u>(822,912)</u>
Net Proprietary Fund Fixed Assets	10,289,354	1,328,164
Construction in Progress	1,542,593	0
Total	<u>\$11,831,947</u>	<u>\$1,328,164</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 - 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. Ohio Public Employees Retirement System (the "Ohio PERS")

The following information was provided by the Ohio PERS 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, the Miami County Youth Center and the West Central Rehabilitation Center, participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The Ohio PERS 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 Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the Ohio PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate is 8.5%. The 2002 employer contribution rate for local government employer units was 13.55%, of covered payroll, 8.55% to fund the pension and 5.0% to fund health care. For law enforcement, the employer rate was 16.7%, of covered payroll, 11.7% to fund the pension fund and 5.0% to fund health care. The contribution requirements of plan members and the County are established and may be amended by the Public Employees Retirement Board. The County's contributions to the Ohio PERS for the years ending December 31, 2002, 2001 and 2000 were \$3,433,097, \$3,256,206 and \$2,470,678, respectively, for employees of the County and \$396,134, \$335,024 and \$330,821, respectively, for law enforcement officers, which were equal to the required contributions for each year.

The Ohio PERS 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 Ohio PERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the Ohio PERS 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 Ohio PERS. The portion of the 2002 employer contribution rate (identified above) that was used to fund health care for the year 2002 was 5.0% of covered payroll which amounted to \$1,201,552 for employees other than law enforcement and \$118,603 for law enforcement employees.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the Ohio Public Employees Retirement System’s latest actuarial review performed as of December 31, 2001. 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 2001 was 8.0%. An annual increase of 4.0% 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 4.0% base increase, were assumed to range from 0.5% to 6.3%. Health care costs were assumed to increase 4.0% annually.

Benefits are advanced-funded on an actuarially determined basis. The number of active contributing participants was 402,041. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2001 is \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively.

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

The teachers who work for the Mental Retardation and Developmental Disabilities Board, the Miami County Youth Center and the West Central Rehabilitation Center, 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 survivor benefits based on eligible service credit 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, 275 East Broad Street, Columbus, Ohio 43215-3771 or by calling (614) 227-4090.

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. At June 30, 2002, 9.5% was allocated to fund the pension benefit and 4.5% to fund health care. The County’s contributions to the STRS of Ohio for the years ending December 31, 2002, 2001, and 2000 were \$79,006, \$85,083 and \$85,824, respectively, which were equal to the required contributions for each year.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 – DEFINED BENEFIT PENSION PLANS (Continued)

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

STRS provides postemployment health care benefits to retirees and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and 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. Most benefit recipients 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 to a Health Care Reserve Fund. For the fiscal year ended June 30, 2002, the board allocated employer contributions are equal to 4.5% of covered payroll to the Health Care Reserve Fund, which amounted to \$25,395 for the County. The balance of the Health Care Reserve Fund was \$3.011 billion at June 30, 2002 (the latest information available). For the fiscal year ended June 30, 2002, the net health care costs paid by STRS were \$354,697,000. There were 105,300 eligible benefit recipients.

NOTE 10 – COMPENSATED ABSENCES

The costs of vacation, sick leave, and compensatory time benefits are recorded as they are earned. Employees earn sick leave at a rate of 1.25 days per month of work completed. Accumulated vacation is based upon length of service and varies within each department of the County. Upon retirement, and in certain instances, termination, an individual will be compensated for their accumulated sick leave at a maximum rate of 25% of the balance not to exceed thirty days. Additionally, County employees receive compensatory time equal to 1.5 times the hourly rate for any time worked in excess of forty hours per week.

At December 31, 2002, the County's accumulated, unpaid compensated absences amounted to \$2,402,605, of which \$2,259,163 is recorded in the General Long-Term Obligations Account Group, \$1,972 and \$9,328 are recorded as current liabilities within the General Fund and Motor Vehicle and Gas Tax Fund, respectively, and \$132,142 is recorded in the enterprise funds.

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MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 11 - NOTES PAYABLE

The Ohio Revised Code provides that notes, including renewal notes, issued in anticipation of the issuance of general obligation bonds, may be issued and outstanding from time to time up to a maximum period of twenty years from the date of issuance of the original notes (the maximum maturity for notes anticipating general obligation bonds payable from special assessments is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of notes outstanding for more than five years must be retired in amounts at least equal to, and payable no later than those principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period. Bond anticipation notes may be retired at maturity from the proceeds of a sale of renewal notes or of the bonds anticipated by the notes, or from available funds of the County or a combination of these sources.

	Balance January 1, 2002	Issued	(Retired)	Balance December 31, 2002
Capital Projects General Obligation Notes:				
2.97% Hobart Building	\$3,000,000	\$3,000,000	(\$6,000,000)	\$0
2.97% Hobart Building	550,000	550,000	(1,100,000)	0
2.97% Juvenile Detention Center Addition	1,100,000	1,025,000	(2,125,000)	0
2.97% Building Improvements	800,000	800,000	(1,600,000)	0
3.29% Human Services Building	500,000	500,000	(1,000,000)	0
Total Capital Projects General Obligation Notes:	5,950,000	5,875,000	(11,825,000)	0
Enterprise General Obligation Notes:				
2.97% Monnin Sewer	270,000	270,000	(540,000)	0
2.97% Kessler Sewer	39,000	39,000	(78,000)	0
2.97% County Road 25	51,000	51,000	(102,000)	0
2.97% Water Line Improvement	850,000	850,000	(1,700,000)	0
Total Enterprise General Obligation Notes:	1,210,000	1,210,000	(2,420,000)	0
Total Notes Payable	<u>\$7,160,000</u>	<u>\$7,085,000</u>	<u>(\$14,245,000)</u>	<u>\$0</u>

NOTE 12 - CONTRIBUTED CAPITAL

During the year, contributed capital in the enterprise funds did not change. The balances at December 31, 2002 are as follows:

	Water	Sewer	Transfer Station	Total
Balance at 12/31/02	<u>\$1,926,775</u>	<u>\$2,380,304</u>	<u>\$2,005</u>	<u>\$4,309,084</u>

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

Details of the changes in the bonds and other long-term obligations of the County for the year ended December 31, 2002 are indicated below:

	Balance December 31, 2001	Issued (Retired)	Balance December 31, 2002
Enterprise Funds:			
General Obligation Bonds:			
4.20 - 4.88% Camp Troy Water Bonds	\$630,610	(\$29,819)	\$600,791
4.20 - 4.88% Shenandoah Sewer Bonds	42,538	(2,011)	40,527
4.20 - 4.88% Evanston Sewer Bonds	455,658	(21,546)	434,112
4.20 - 4.88% Deercliff Sewer Bonds	422,540	(19,980)	402,560
4.20 - 4.88% Camp Troy Sewer Bonds	1,303,654	(61,644)	1,242,010
4.20 - 4.88% Solid Waste Bonds	1,045,000	(100,000)	945,000
4.20 - 4.88% Ash Pit Bonds	270,000	(25,000)	245,000
4.20 - 4.88% Transfer Station Improvement Bonds	435,000	(20,000)	415,000
1.65 - 5.00% Water Line Improvement Bonds	0	860,000	860,000
1.65 - 5.00% County Road 25 Bonds	0	52,000	52,000
1.65 - 5.00% Monin Sewer Bonds	0	273,000	273,000
1.65 - 5.00% Kessler Sewer Bonds	0	40,000	40,000
Total Enterprise General Obligation Bonds	4,605,000	945,000	5,550,000
Ohio Public Works Commission Loans:			
0.00% Shenandoah Sewer Replacement	254,800	(19,600)	235,200
0.00% Brandt Water Line	500,000	(25,000)	475,000
Total Ohio Public Works Commission Loans	754,800	(44,600)	710,200
Total Enterprise Funds Long-Term Obligations	\$5,359,800	\$900,400	\$6,260,200
General Long-Term Debt:			
General Obligation Bonds:			
4.20 - 4.88% Human Service Building Bonds	540,000	(90,000)	450,000
4.20 - 4.88% Human Service Improvement Bonds	175,000	(30,000)	145,000
4.20 - 4.88% Juvenile Detention Center Bonds	1,670,000	(150,000)	1,520,000
1.65 - 5.00% Hobart Building Bonds	0	3,600,000	3,600,000
1.65 - 5.00% Juvenile Detention Center Bonds	0	990,000	990,000
1.65 - 5.00% Utility Administration Building Bonds	0	810,000	810,000
1.65 - 5.00% Human Service Building Bonds	0	505,000	505,000
Total General Obligation Bonds	2,385,000	5,635,000	8,020,000
Superfund Site Liability	590,686	(253,400)	337,286
Other Long-Term Obligations:			
Capital Lease Payable	64,655	(20,409)	44,246
Compensated Absences	2,213,792	45,371	2,259,163
Total General Long-Term Debt and Other Long-Term Obligations	\$5,254,133	\$5,406,562	\$10,660,695

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

A. Principal and Interest Requirements

A summary of the County's future debt service requirements including principal and interest at December 31, 2002 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2003	\$785,000	\$626,252	\$44,600	\$0
2004	845,000	552,355	44,600	0
2005	880,000	521,933	44,600	0
2006	915,000	489,372	44,600	0
2007	935,000	453,897	44,600	0
2008-2012	3,735,000	1,727,552	223,000	0
2013-2017	3,140,000	1,016,571	164,200	0
2018-thereafter	2,335,000	352,232	100,000	0
Totals	<u>\$13,570,000</u>	<u>\$5,740,164</u>	<u>\$710,200</u>	<u>\$0</u>

B. Defeased Debt

In December 1997, the County defeased all of its General Obligation Bonds (\$6,675,000) through the issuance of \$8,225,000 of General Obligation Bonds for various purposes (the "1997 Bonds"). The net proceeds of the 1997 Bonds 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. The refunded bonds, which have an outstanding balance of \$5,170,000 at December 31, 2002 are not included in the County's outstanding debt since the County has in-substance satisfied its obligations through the advance refunding.

C. Conduit Debt

From time to time, the County has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2002, there were twenty-three series of Industrial Revenue Bonds and one series of Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the twenty-three series of Industrial Revenue Bonds issued prior to January 1, 1996 could not be determined; however, their original issue amounts totaled \$25,499,000. The aggregate principal amount payable for the Hospital Revenue Bonds, issued July 1, 1996, was \$57,860,000 at year end.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 14 - CAPITAL LEASE COMMITMENT

The County is obligated under one lease accounted for as a capital lease. The cost of the leased asset (self-propelled road widener/berm machine) is accounted for in the General Fixed Assets Account Group. The related liability is recorded in the General Long-Term Obligations Account Group. The original cost of the asset under capital lease is \$114,045.

The following is a schedule of the future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2002.

Year Ending December 31,	GLTOAG
2003	\$23,965
2004	23,965
Minimum Lease Payments	47,930
Less: Amount representing interest at the County's incremental borrowing rate of interest	(3,684)
Present value of minimum lease payments	\$44,246

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County owned and operated an incinerator and landfill which originally opened for business in 1968. The operation was intended to process and dispose of municipal and industrial waste from communities throughout Miami County. Combustible wastes were to be incinerated and noncombustible wastes were to be landfilled. However, large quantities of combustible wastes were landfilled along with noncombustible wastes. The site stopped accepting liquid wastes in 1975 and the entire landfill operations ceased in 1978 when 100% landfill capacity was attained. A new transfer station was constructed adjacent to the former incinerator building and became operational in January of 1998.

Superfund activities began in 1984 when U.S. EPA placed the site on the National Priorities List. The initial phase of site investigations was completed in the Spring of 1989. In June of 1989, the U.S. EPA announced the final cleanup plan in a Record of Decision.

After the Record of Decision was signed the U.S. EPA began negotiations with the site's potentially responsible parties (PRPs) to perform the remedial design. In July of 1992, Miami County designed and implemented a cleanup of the ash disposal pit which included capping and covering the pit. The work was completed in September of 1992 and, as noted below, the area now serves as the parking lot for the transfer station.

In March 1993, the U.S. EPA signed a consent decree which committed the PRPs to designing and implementing the cleanup methods described in the 1989 Record of Decision. The PRPs initiated the process of hiring contractors who would conduct site investigations required to properly design the EPA's cleanup plan. Site clearing was begun in December of 1993 and completed in January of 1994. Following the clearing, 15 monitoring wells were installed around the perimeter of the site, two piezometers and one extraction well were installed in the liquid disposal area and probes were installed in order to properly define the southern and eastern boundary of the liquid disposal area. In 1995 the north landfill cap was constructed and accepted by the EPA. The remainder of the work listed below was completed by November 1996. Final seeding, grading and site work cleanup was completed in the spring of 1997.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 15 - SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS
(Continued)

North and South Landfills

Grade and cap both North and South Landfill with single barrier caps.

Ash Disposal Pit and Ash Pile

Ash wastes and contaminated soils from the ash disposal pit and ash pit were consolidated into the North Landfill.

The ash disposal pit was capped and covered and the area serves as a parking lot for the current transfer station operation.

Liquid Disposal Area and Ground Water

The liquid disposal area was graded and capped with a double barrier cap and HDPE liner. A soil vapor extraction system was installed to remove volatile organic vapors from the soils. The contaminated ground water is being remediated by a ground water extraction system with discharge to the Troy Sewer Treatment Plant.

The total cost of the construction to close the landfill was \$2,246,000. Operation, maintenance and site monitoring costs through the year 2015 are estimated to be \$337,286. The estimated costs of postclosure care are subject to changes corresponding to the effects of inflation, revision of laws and other variables. Funds to cover the cost of closure and postclosure care are derived from 2% of the county-wide 1% sales tax (.02%). The .02% of the county sales tax generated \$191,020 in revenues in 2002 leaving the fund balance in the Super Cleanup Fund at \$87,576. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

NOTE 16 - RELATED PARTY TRANSACTIONS

During 2002, Miami County provided facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of programs to Riverside Training Industries, Inc., (the "workshop"), a discretely presented component unit of Miami County. The workshop reported \$287,073 for such contributions, recording revenue and expenses at cost or fair value, as applicable, to the extent the contribution is related to the vocational purposes of the workshop. Additional rehabilitative services provided directly to workshop clients by Miami County amounted to \$641,426.

NOTE 17 - CONTINGENCIES

The County is party to a consent decree, along with other local entities, for the costs of the clean-up of the former Miami County Incinerator under the Federal Superfund Program. The County has established a special revenue fund to account for the costs of the clean-up.

Additionally, the County is party to various other 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.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 18 - RISK MANAGEMENT

A. Insurance

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. In the mid 1980's liability insurance covering general, law and public officials, liability became either unobtainable or unaffordable. On May 12, 1987, the County Risk Sharing Authority (CORSA) was established under section 2744.081 of the Ohio Revised Code. CORSA was established with nine members and today the County is one of forty one members of the CORSA.

The County has contracted with CORSA for the following insurance coverages:

- Property, Inland Marine
- Crime and Fidelity
- General Liability
- Law Enforcement Liability
- Public Officials Liability
- Auto Liability and Physical Damage
- Comprehensive Boiler and Machinery

The County maintains general, automobile, law enforcement and public officials liability coverage in the amount of \$6,000,000 for each occurrence with a \$2,500 deductible. Blanket building and personal property insurance is in the amount of \$92,777,989.

Workers' compensation coverage is maintained by paying premiums to the State Bureau of Workers' Compensation. The premium is calculated based upon accident history and administrative costs.

There has been no significant reduction in insurance coverages from coverages in the prior year. In addition, settled claims resulting from these risks have not exceeded commercial insurance coverages in any of the past three fiscal years.

B. Self Insurance

The County maintains a self-funded health insurance program (Hospitalization Fund, an internal service fund) with claims processed by ACMG, Administrators on behalf of the County. As an integral part of the health insurance program, a reinsurance policy has been purchased which covers claims in excess of \$100,000 per individual per year up to a maximum of \$1,000,000 per individual per year with a \$2,500,000 lifetime maximum per individual.

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 18 - RISK MANAGEMENT (Continued)

B. Self Insurance (Continued)

All funds of the County from which employee salaries are paid participate in the health insurance program and make payments to the Hospitalization Fund based on actuarial estimates of the amounts needed to pay prior and current year claims. Total contributions to the program during the year were \$4,629,467. The claims liability of \$593,998 reported in the Hospitalization Fund at December 31, 2002 is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for claims be reported if information prior to issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the Hospitalization Fund's claims liability amount in fiscal years 2001 and 2002 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2001	\$350,298	\$3,575,613	(\$3,611,079)	\$314,832
2002	314,832	4,791,748	(4,512,582)	593,998

NOTE 19 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which provide water, sewer, and transfer services. Financial information for the three enterprise funds is summarized below:

	Water	Sewer	Transfer Station	Total
Operating Revenues	\$791,502	\$1,264,256	\$4,692,929	\$6,748,687
Depreciation	75,483	172,052	149,269	396,804
Operating Income (Loss)	193,000	161,033	(1,677)	352,356
Net Income (Loss)	127,275	29,588	(84,442)	72,421
Property, Plant and Equipment:				
Additions	290,816	29,197	10,527	330,540
Assets	4,346,674	5,503,354	4,056,388	13,906,416
Net Working Capital	572,066	337,343	244,654	1,154,063
Bonds and Loans Payable	1,935,791	2,719,409	1,605,000	6,260,200
Total Equity	2,268,913	2,627,631	1,953,284	6,849,828

MIAMI COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

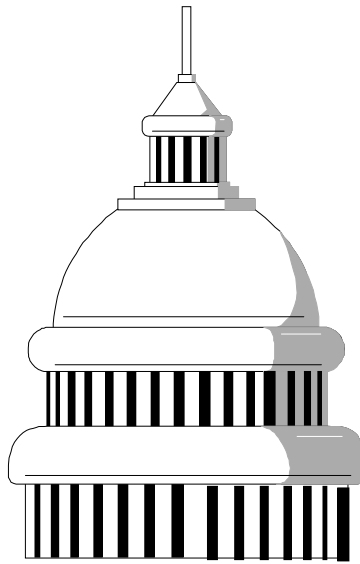
NOTE 20 – CONSTRUCTION COMMITMENTS

As of December 31, 2002, the County had the following construction commitments outstanding:

<u>Project</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Telephone System	\$249,906	1/31/2003
Twin Arch Stone Culvert Rehabilitation	56,104	6/16/2003
Brandt Waterline	7,886	1/31/2003

NOTE 21 - JOINTLY GOVERNED ORGANIZATION

The Tri County Board of Alcohol, Drug and Mental Health Services (Tri County Board) is a jointly governed organization among Miami, Darke and Shelby counties. The Tri County Mental Health Board provides leadership in planning for and supporting community-based alcohol, drug addiction and mental health services in cooperation with public and private resources with emphasis on the development of prevention and early intervention programming while respecting, protecting and advocating for the rights of persons as consumers of alcohol, drug addiction and mental health services. The ability to influence operations depends on the County's representation on the Board. The Board of Trustees consists of eighteen members: four members are appointed by the Director of the Ohio Department of Mental Health, four members are appointed by the Director of the Ohio Department of Alcohol And Drug Addiction Services and the remaining ten members are appointed by the County Commissioners of Miami, Darke and Shelby counties in the same proportion as the County's population bears to the total population of the three counties combined. During 2002, the County contributed \$922,199 by voted levy for the operations of the organization. Miami County acts as the fiscal agent for the Tri County Board and its financial activity is included as an agency of the County. Financial information may be obtained from the County Auditor, Chris Peeples, 201 West Main Street, Troy, Ohio 45373-2363.



MIAMI COUNTY, OHIO

*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.

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$10,230,647	\$10,955,332	\$724,685
Intergovernmental Revenues	2,475,400	2,617,719	142,319
Charges for Services	3,129,870	4,418,431	1,288,561
Licenses and Permits	408,060	431,304	23,244
Investment Earnings	1,700,000	1,673,059	(26,941)
Fines and Forfeitures	1,135,100	1,247,516	112,416
All Other Revenues	306,496	443,153	136,657
Total Revenues	19,385,573	21,786,514	2,400,941
<u>Expenditures:</u>			
<u>Public Safety:</u>			
<u>Sheriff:</u>			
Personal Services	6,230,668	5,919,199	311,469
Contractual Services	1,099,595	1,023,926	75,669
Materials and Supplies	1,027,378	983,014	44,364
Other Expenditures	3,483	2,437	1,046
Capital Outlay	267,603	239,211	28,392
Total Sheriff	8,628,727	8,167,787	460,940
<u>Coroner:</u>			
Personal Services	54,909	54,332	577
Travel and Transportation	300	40	260
Contractual Services	86,650	83,837	2,813
Materials and Supplies	743	143	600
Total Coroner	142,602	138,352	4,250
<u>Adult Probation:</u>			
Personal Services	111,692	101,255	10,437
Travel and Transportation	1,000	249	751
Contractual Services	45,362	41,674	3,688
Materials and Supplies	13,567	10,391	3,176
Capital Outlay	5,000	0	5,000
Total Adult Probation	176,621	153,569	23,052

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Juvenile Probation:			
Personal Services	294,715	290,433	4,282
Travel and Transportation	8,690	4,001	4,689
Contractual Services	302,123	284,568	17,555
Materials and Supplies	3,005	1,497	1,508
Total Juvenile Probation	<u>608,533</u>	<u>580,499</u>	<u>28,034</u>
Emergency Management:			
Personal Services	27,102	26,782	320
Travel and Transportation	675	111	564
Contractual Services	8,726	6,625	2,101
Materials and Supplies	8,013	3,625	4,388
Other Expenditures	2,657	0	2,657
Capital Outlay	1,686	0	1,686
Total Emergency Management	<u>48,859</u>	<u>37,143</u>	<u>11,716</u>
Building Regulation:			
Personal Services	355,417	329,492	25,925
Travel and Transportation	650	0	650
Contractual Services	54,903	45,796	9,107
Materials and Supplies	12,823	8,789	4,034
Other Expenditures	2,500	1,494	1,006
Capital Outlay	44,270	20,040	24,230
Total Building Regulation	<u>470,563</u>	<u>405,611</u>	<u>64,952</u>
Total Public Safety	<u>10,075,905</u>	<u>9,482,961</u>	<u>592,944</u>
Health:			
Vital Statistics:			
Contractual Services	2,500	2,003	497
Total Vital Statistics	<u>2,500</u>	<u>2,003</u>	<u>497</u>
Children with Medical Handicaps:			
Contractual Services	182,244	182,244	0
Total Children with Medical Handicaps	<u>182,244</u>	<u>182,244</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance: Favorable (Unfavorable)
	Revised Budget	Actual	
TB Patients:			
Contractual Services	5,172	5,161	11
Materials and Supplies	1,688	1,688	0
Total TB Patients	<u>6,860</u>	<u>6,849</u>	<u>11</u>
Total Health	<u>191,604</u>	<u>191,096</u>	<u>508</u>
Human Services:			
Victim Witness:			
Contractual Services	71,554	71,554	0
Total Victim Witness	<u>71,554</u>	<u>71,554</u>	<u>0</u>
County Home:			
Materials and Supplies	3,000	3,000	0
Total County Home	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Children's Services:			
Contractual Services	1,122,946	1,047,946	75,000
Total Children's Services	<u>1,122,946</u>	<u>1,047,946</u>	<u>75,000</u>
Soldiers' Relief:			
Personal Services	166,287	160,548	5,739
Travel and Transportation	7,400	6,243	1,157
Contractual Services	246,994	230,100	16,894
Materials and Supplies	2,575	2,281	294
Total Soldiers' Relief	<u>423,256</u>	<u>399,172</u>	<u>24,084</u>
Veterans' Services:			
Contractual Services	24,400	21,715	2,685
Materials and Supplies	8,470	6,230	2,240
Total Veterans' Services	<u>32,870</u>	<u>27,945</u>	<u>4,925</u>
Public Assistance:			
Contractual Services	243,351	241,652	1,699
Total Public Assistance	<u>243,351</u>	<u>241,652</u>	<u>1,699</u>
Total Human Services	<u>1,896,977</u>	<u>1,791,269</u>	<u>105,708</u>
Conservation and Recreation:			
Recycle:			
Contractual Services	14,150	14,150	0
Total Recycle	<u>14,150</u>	<u>14,150</u>	<u>0</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Agriculture:			
Contractual Services	333,500	297,393	36,107
Total Agriculture	<u>333,500</u>	<u>297,393</u>	<u>36,107</u>
Neal Farm:			
Materials and Supplies	3,000	2,430	570
Total Neal Farm	<u>3,000</u>	<u>2,430</u>	<u>570</u>
Total Conservation and Recreation	<u>350,650</u>	<u>313,973</u>	<u>36,677</u>
General Government:			
Commissioners:			
Personal Services	538,680	509,307	29,373
Travel and Transportation	12,837	10,260	2,577
Contractual Services	119,336	85,804	33,532
Materials and Supplies	4,482	3,629	853
Total Commissioners	<u>675,335</u>	<u>609,000</u>	<u>66,335</u>
Auditor:			
Personal Services	546,663	528,383	18,280
Travel and Transportation	1,500	1,072	428
Contractual Services	140,978	138,082	2,896
Materials and Supplies	21,300	21,244	56
Other Expenditures	750	489	261
Total Auditor	<u>711,191</u>	<u>689,270</u>	<u>21,921</u>
Treasurer:			
Personal Services	147,743	145,213	2,530
Travel and Transportation	1,500	860	640
Contractual Services	33,152	32,283	869
Materials and Supplies	9,000	7,179	1,821
Total Treasurer	<u>191,395</u>	<u>185,535</u>	<u>5,860</u>
Prosecutor:			
Personal Services	702,556	691,288	11,268
Travel and Transportation	10,695	9,502	1,193
Contractual Services	97,112	90,881	6,231
Materials and Supplies	4,632	3,869	763
Capital Outlay	500	0	500
Total Prosecutor	<u>815,495</u>	<u>795,540</u>	<u>19,955</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Planning:			
Personal Services	105,365	104,470	895
Travel and Transportation	5,652	4,123	1,529
Contractual Services	148,611	119,628	28,983
Materials and Supplies	4,060	3,180	880
Other Expenditures	65	65	0
Capital Outlay	5,285	1,605	3,680
Total Planning	269,038	233,071	35,967
Data Processing:			
Personal Services	92,504	86,421	6,083
Travel and Transportation	50	0	50
Contractual Services	58,090	53,692	4,398
Materials and Supplies	42,655	39,349	3,306
Capital Outlay	8,325	8,283	42
Total Data Processing	201,624	187,745	13,879
Purchasing:			
Personal Services	25,506	23,286	2,220
Contractual Services	171,031	168,783	2,248
Materials and Supplies	89,024	73,227	15,797
Capital Outlay	7,600	5,449	2,151
Total Purchasing	293,161	270,745	22,416
Poll Workers:			
Personal Services	58,755	56,734	2,021
Total Poll Workers	58,755	56,734	2,021
Elections:			
Personal Services	187,633	171,897	15,736
Travel and Transportation	5,232	4,375	857
Contractual Services	58,230	47,110	11,120
Materials and Supplies	88,366	84,979	3,387
Other Expenditures	50	50	0
Capital Outlay	550	550	0
Total Elections	340,061	308,961	31,100

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Recorder:			
Personal Services	248,154	247,708	446
Travel and Transportation	846	842	4
Contractual Services	2,075	2,075	0
Materials and Supplies	10,606	9,912	694
Other Expenditures	1,603	1,517	86
Total Recorder	<u>263,284</u>	<u>262,054</u>	<u>1,230</u>
Microfilm:			
Personal Services	44,750	34,355	10,395
Contractual Services	3,230	1,010	2,220
Materials and Supplies	12,600	12,341	259
Total Microfilm	<u>60,580</u>	<u>47,706</u>	<u>12,874</u>
Copiers:			
Contractual Services	172,325	170,786	1,539
Materials and Supplies	29,816	29,270	546
Total Copiers	<u>202,141</u>	<u>200,056</u>	<u>2,085</u>
Zoning:			
Personal Services	146,067	144,586	1,481
Travel and Transportation	1,028	486	542
Contractual Services	16,060	14,531	1,529
Materials and Supplies	6,017	3,262	2,755
Other Expenditures	750	0	750
Total Zoning	<u>169,922</u>	<u>162,865</u>	<u>7,057</u>
Maintenance and Operations:			
Personal Services	452,718	442,655	10,063
Travel and Transportation	1,250	591	659
Contractual Services	1,008,554	946,115	62,439
Materials and Supplies	124,192	107,788	16,404
Capital Outlay	4,000	0	4,000
Total Maintenance and Operations	<u>1,590,714</u>	<u>1,497,149</u>	<u>93,565</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Safety and Risk Management:			
Personal Services	26,564	24,640	1,924
Travel and Transportation	3,401	2,195	1,206
Contractual Services	4,028	2,620	1,408
Materials and Supplies	2,519	1,740	779
Capital Outlay	2,000	0	2,000
Total Safety and Risk Management	<u>38,512</u>	<u>31,195</u>	<u>7,317</u>
Contingencies:			
Contractual Services	1,849	0	1,849
Total Contingencies	<u>1,849</u>	<u>0</u>	<u>1,849</u>
Administration:			
Personal Services	4,884	0	4,884
Travel and Transportation	1,000	0	1,000
Contractual Services	417,363	393,004	24,359
Other Expenditures	33,953	18,144	15,809
Total Administration	<u>457,200</u>	<u>411,148</u>	<u>46,052</u>
Bureau of Inspection:			
Contractual Services	53,200	53,200	0
Total Bureau of Inspection	<u>53,200</u>	<u>53,200</u>	<u>0</u>
Family Coach Program:			
Personal Services	20,700	17,816	2,884
Travel and Transportation	575	535	40
Contractual Services	500	0	500
Total Family Coach Program	<u>21,775</u>	<u>18,351</u>	<u>3,424</u>
Law Library:			
Personal Services	63,889	63,438	451
Total Law Library	<u>63,889</u>	<u>63,438</u>	<u>451</u>
Court of Appeals:			
Contractual Services	20,800	20,060	740
Total Court of Appeals	<u>20,800</u>	<u>20,060</u>	<u>740</u>
Common Pleas Court:			
Personal Services	395,278	382,854	12,424
Travel and Transportation	5,518	2,645	2,873
Contractual Services	230,469	115,942	114,527
Materials and Supplies	14,407	7,859	6,548
Capital Outlay	6,000	798	5,202
Total Common Pleas Court	<u>651,672</u>	<u>510,098</u>	<u>141,574</u>

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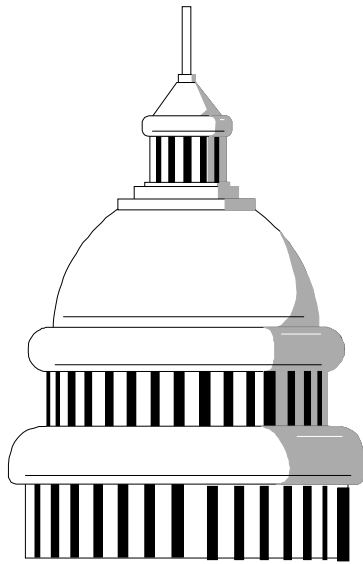
MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Probate Court:			
Personal Services	172,912	152,420	20,492
Travel and Transportation	1,900	1,327	573
Contractual Services	13,819	11,499	2,320
Materials and Supplies	11,305	6,300	5,005
Total Probate Court	<u>199,936</u>	<u>171,546</u>	<u>28,390</u>
Municipal Court:			
Personal Services	1,484,214	1,408,763	75,451
Travel and Transportation	4,284	2,077	2,207
Contractual Services	363,732	226,242	137,490
Materials and Supplies	185,307	143,982	41,325
Other Expenditures	1,520	454	1,066
Capital Outlay	3,600	0	3,600
Total Municipal Court	<u>2,042,657</u>	<u>1,781,518</u>	<u>261,139</u>
Jury Commission:			
Personal Services	40,678	40,481	197
Materials and Supplies	2,635	1,697	938
Total Jury Commission	<u>43,313</u>	<u>42,178</u>	<u>1,135</u>
Juvenile Court:			
Personal Services	442,730	421,915	20,815
Travel and Transportation	3,908	2,239	1,669
Contractual Services	535,168	525,593	9,575
Materials and Supplies	13,500	13,155	345
Total Juvenile Court	<u>995,306</u>	<u>962,902</u>	<u>32,404</u>
Municipal Court Prosecutor:			
Personal Services	71,958	64,782	7,176
Travel and Transportation	200	0	200
Contractual Services	67,900	65,208	2,692
Total Municipal Court Prosecutor	<u>140,058</u>	<u>129,990</u>	<u>10,068</u>
Clerk of Courts:			
Personal Services	303,859	294,849	9,010
Travel and Transportation	370	127	243
Contractual Services	12,820	12,301	519
Materials and Supplies	15,459	14,636	823
Capital Outlay	36,386	35,234	1,152
Total Clerk of Courts	<u>368,894</u>	<u>357,147</u>	<u>11,747</u>

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		Variance:
	Revised Budget	Actual	Favorable (Unfavorable)
Public Defender:			
Contractual Services	128,000	128,000	0
Total Public Defender	128,000	128,000	0
Dispute Resolution:			
Contractual Services	28,300	28,300	0
Total Dispute Resolution	28,300	28,300	0
Engineer:			
Personal Services	200,702	198,533	2,169
Contractual Services	5,282	3,663	1,619
Materials and Supplies	3,246	2,255	991
Total Engineer	209,230	204,451	4,779
Total General Government	11,307,287	10,419,953	887,334
Total Expenditures	23,822,423	22,199,252	1,623,171
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,436,850)	(412,738)	4,024,112
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	0	4,325	4,325
Operating Transfers In	0	90,587	90,587
Operating Transfers Out	(529,365)	(467,551)	61,814
Advances In	0	51,400	51,400
Advances Out	(346,400)	(346,400)	0
Total Other Financing Sources (Uses)	(875,765)	(667,639)	208,126
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,312,615)	(1,080,377)	4,232,238
Fund Balance at Beginning of Year	15,198,198	15,198,198	0
Prior Year Encumbrances	856,484	856,484	0
Fund Balance at End of Year	<u>\$10,742,067</u>	<u>\$14,974,305</u>	<u>\$4,232,238</u>



MIAMI COUNTY, OHIO

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

This fund is used to account for revenues derived from a property tax levy, the regular motor vehicle license tax fees, 100% of the fuel taxes and a portion of fines collected by the Miami County Municipal Court. Expenditures are restricted to road, bridge, ditch and storm sewer construction, maintenance and repairs.

Child Support Enforcement Agency Fund

This fund is used to account for fees collected for the administration of support enforcement activities.

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.

Public Assistance Fund

This fund is for the deposit of all monies received from the state government for the purposes of Chapters 5107 and 5113 of the Ohio Revised Code.

Shelter/Domestic Violence Fund

This fund is used to account for monies received from grant funds and the sale of marriage licenses and is maintained for the operation of the shelter and for providing assistance to victims of crime.

Youth Services Subsidy Fund

This fund is used to account for grant funds that are made to assist counties in developing or expanding prevention, diversion, diagnostic, counseling, treatment and rehabilitation programs for youth.

E-911 Emergency Operations Fund

This fund is for the deposit of the one percent (1%) sales tax and is intended to fund the operation of the Emergency 911 program.

Public Defender Fund

This fund receives grant funds and monies from various municipalities for services rendered and is used to fund the operation of the County Public Defender Commission.

(Continued)

Delinquent Tax Collection 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.

Real Estate Appraisal Fund

This fund receives money from the settlements for appraisals and reappraisals of real estate and is used to defray the costs of the appraisals.

Pre-Trial Services Fund

This fund is to account for screening services for defendants entering the Criminal Justice System that will establish release alternatives to better manage jail population through the Miami County Municipal Court System.

County Conservancy Fund

This fund is to account for funds collected for flood control purposes. The source of funding is a .02 mill property tax, which is only collected when determined to be necessary.

Community Based Corrections Act Grant Fund

This fund is to account for an Intensive Supervision Probation Program through the Miami County Common Pleas Court for selected non-violent felony offenders as an alternative community sanction.

Mental Retardation and Developmental Disabilities (MRDD) Board Fund

This fund is used to account for funds obtained from voted levy, lunch receipts, grants and donations and is used for the Riverside School.

Super Cleanup Fund

This fund is used to account for funding from the permissive tax fund used for consulting fees, legal fees and any other expenses incurred in the cleanup of the incinerator landfill.

Emergency Management Agency Fund

This fund is used to further enhance emergency management activities in the areas of preparing response, litigation and recovery for Miami County

(Continued)

Enforcement and Education Fund

This fund is used to account for state funds to develop a weekend treatment program.

Juvenile Detention / Rehabilitation Center Fund

This fund is to account for resources used for a new juvenile detention facility of Miami County.

County Probation Services Fund

This fund is to account for the collection of Municipal Court Probation fees from eligible probationers who participate in the intensive supervision program which electronically monitors their activity.

Recycle Grant Fund

This fund is to account for funding received from the Recycle Ohio Grant for the purpose of buying recycled products and the collection of litter by the court assigned community service clients.

Day Reporting Program Fund

This fund is to account for state funds and its purpose is to expand the alternatives to the courts for the supervision and rehabilitation of certain felony offenders.

Urban Mass Transportation Fund

This fund is used to account for state funds for a transportation program designated to low income, disabled and mentally handicapped persons.

Community Development Block Grant Fund

This fund is to account for grant funds obtained through the state and used to assist low income families in maintaining their property.

Children's Services Board Fund

This fund is to account for the County's portion of the proceeds from agricultural sales for the care and treatment of children who do not receive the proper care at home.

Legal Research Fund

This fund is to account for revenues from fines to be used for funding the acquisition and maintenance of computerized legal research services.

One-Stop Shop Fund

This fund is to account for the administration of the One-Stop Shop, a combination of deputy registrar, auto title and other related services.

(Continued)

Drug Law Enforcement Fund

This fund is to account for monies obtained through fines distributed to the County from drug related offenses or the sale and/or seizure of contraband, and is used to subsidize the County's law enforcement efforts.

County Recorder Equipment Fund

To account for revenues derived from the increase in recorder fees designated for the acquisition and/or maintenance of equipment for the County Recorder.

Court Computerization Fund

To account for revenues from fines to be used for computers and updating court computer functions.

D.A.R.E. Fund

To account for the grant funds received to provide local law enforcement with monies for certified DARE officers to teach in local schools the approved DARE curriculum.

Dispute Resolution Fund

To account for revenues collected from fines to resolve civil disputes without court intervention.

COPS More '96 Fund

To account for the grant funds received to purchase a Live Scan Fingerprinting System.

Commissary Fund

To account for revenues received from sales to inmates, purchasing of merchandise and payments for inmate medical expenses.

Court Security Grant Fund

To account for grant funds received from the state to improve the security function of the courts.

Food Services Fund

To account for grant funds received from state and federal sources to provide food services to the David L. Brown Youth Center, the Juvenile Detention Center and the County Jail.

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MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
Assets:					
Cash and Cash Equivalents	\$595,439	\$666,373	\$131,388	\$300,280	\$39,213
Investments	608,685	676,860	0	305,004	0
Receivables (net of allowances for doubtful accounts):					
Taxes	637,452	0	0	0	0
Accounts	5,954	24,501	0	0	1,376
Interest	848	0	0	0	0
Loans	0	0	0	0	0
Due from Other Funds	136,316	0	1,774	66,030	0
Due from Component Unit	0	0	0	0	0
Intergovernmental Receivables	3,108,441	233,453	3,902	3,891,372	64,858
Inventory of Supplies at Cost	217,884	0	0	0	0
Prepaid Items	10,992	1,316	0	713	0
Total Assets	<u>\$5,322,011</u>	<u>\$1,602,503</u>	<u>\$137,064</u>	<u>\$4,563,399</u>	<u>\$105,447</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$102,205	\$697	\$1,122	\$186,310	\$15,648
Accrued Wages and Benefits	75,575	19,178	6,066	50,446	6,821
Due to Other Funds	0	99,756	0	71,696	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	0	1,823	1,114	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	3,337,323	59,046	0	3,358,331	48,086
Compensated Absences Payable	9,328	0	0	0	0
Total Liabilities	<u>3,524,431</u>	<u>178,677</u>	<u>9,011</u>	<u>3,667,897</u>	<u>70,555</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	102,482	9,709	4,288	49,051	210
Reserved for Supplies Inventory	217,884	0	0	0	0
Reserved for Prepaid Items	10,992	1,316	0	713	0
Reserved for Loans Receivables	0	0	0	0	0
Unreserved	1,466,222	1,412,801	123,765	845,738	34,682
Total Fund Equity	<u>1,797,580</u>	<u>1,423,826</u>	<u>128,053</u>	<u>895,502</u>	<u>34,892</u>
Total Liabilities and Fund Equity	<u>\$5,322,011</u>	<u>\$1,602,503</u>	<u>\$137,064</u>	<u>\$4,563,399</u>	<u>\$105,447</u>

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Youth Services Subsidy Fund	E-911 Emergency Operations Fund	Public Defender Fund	Delinquent Tax Collection Fund	Real Estate Appraisal Fund	Pre-Trial Services Fund	County Conservancy Fund
\$267,736	\$745,269	\$219,124	\$64,171	\$329,906	\$14,616	\$57,580
271,949	756,996	0	0	335,097	0	0
0	317,477	0	0	0	0	56,408
2,790	597	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
8,137	0	0	0	0	0	0
0	0	0	0	0	0	0
368,133	12,419	38,436	0	0	0	6,418
0	0	0	0	0	0	0
0	18,348	300	0	450	0	0
<u>\$918,745</u>	<u>\$1,851,106</u>	<u>\$257,860</u>	<u>\$64,171</u>	<u>\$665,453</u>	<u>\$14,616</u>	<u>\$120,406</u>
\$4,700	\$290,861	\$1,280	\$0	\$96,939	\$444	\$0
19,689	37,960	10,544	2,947	12,629	2,249	0
1,551	462	0	0	0	0	0
0	0	0	0	0	0	0
4,800	0	0	0	0	0	0
0	0	0	0	0	9,026	0
358,233	0	0	0	0	0	62,826
0	0	0	0	0	0	0
<u>388,973</u>	<u>329,283</u>	<u>11,824</u>	<u>2,947</u>	<u>109,568</u>	<u>11,719</u>	<u>62,826</u>
56,982	395,776	4,762	900	385,313	444	0
0	0	0	0	0	0	0
0	18,348	300	0	450	0	0
0	0	0	0	0	0	0
472,790	1,107,699	240,974	60,324	170,122	2,453	57,580
<u>529,772</u>	<u>1,521,823</u>	<u>246,036</u>	<u>61,224</u>	<u>555,885</u>	<u>2,897</u>	<u>57,580</u>
<u>\$918,745</u>	<u>\$1,851,106</u>	<u>\$257,860</u>	<u>\$64,171</u>	<u>\$665,453</u>	<u>\$14,616</u>	<u>\$120,406</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	Enforcement and Education Fund
Assets:					
Cash and Cash Equivalents	\$40,413	\$3,267,885	\$55,828	\$60,860	\$37,652
Investments	0	3,340,594	0	0	0
Receivables (net of allowances for doubtful accounts):					
Taxes	0	7,110,336	31,748	0	0
Accounts	0	1,187	0	0	583
Interest	0	305	0	0	0
Loans	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Component Unit	0	223	0	0	0
Intergovernmental Receivables	40,901	1,582,837	0	235,869	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	31,227	0	0	0
Total Assets	<u>\$81,314</u>	<u>\$15,334,594</u>	<u>\$87,576</u>	<u>\$296,729</u>	<u>\$38,235</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$0	\$53,967	\$0	\$3,330	\$1,493
Accrued Wages and Benefits	2,546	172,737	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Component Unit	0	55	0	0	0
Intergovernmental Payables	0	0	0	0	0
Interfund Loan Payables	0	0	0	0	5,299
Deferred Revenue	19,374	8,540,149	0	0	0
Compensated Absences Payable	0	0	0	0	0
Total Liabilities	<u>21,920</u>	<u>8,766,908</u>	<u>0</u>	<u>3,330</u>	<u>6,792</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	426	127,285	37,673	4,603	8,910
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	31,227	0	0	0
Reserved for Loans Receivables	0	0	0	0	0
Unreserved	58,968	6,409,174	49,903	288,796	22,533
Total Fund Equity	<u>59,394</u>	<u>6,567,686</u>	<u>87,576</u>	<u>293,399</u>	<u>31,443</u>
Total Liabilities and Fund Equity	<u>\$81,314</u>	<u>\$15,334,594</u>	<u>\$87,576</u>	<u>\$296,729</u>	<u>\$38,235</u>

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

Juvenile Detention/ Rehabilitation Center Fund	County Probation Services Fund	Recycle Grant Fund	Day Reporting Program Fund	Urban Mass Transportation Fund	Community Development Block Grant Fund	Children's Services Board Fund
\$562,079	\$339,764	\$4,906	\$53	\$7,630	\$192,175	\$412,074
570,923	0	0	0	0	0	0
0	0	0	0	0	0	0
0	1,551	0	0	0	0	11,412
0	0	0	0	0	0	0
0	0	0	0	0	194,802	0
0	0	0	0	0	0	54,065
0	0	0	0	0	0	0
769,651	0	0	0	0	305,681	506,277
0	0	0	0	0	0	0
0	0	0	0	0	0	388
<u>\$1,902,653</u>	<u>\$341,315</u>	<u>\$4,906</u>	<u>\$53</u>	<u>\$7,630</u>	<u>\$692,658</u>	<u>\$984,216</u>
\$24,523	\$9,550	\$0	\$0	\$0	\$110,519	\$318,150
75,084	8,947	1,918	0	0	0	45,609
4,837	0	0	0	0	0	2,590
0	0	0	0	0	0	0
2,086	0	0	0	0	0	0
0	1,143	0	0	0	0	0
251,436	0	0	0	0	194,802	246,035
0	0	0	0	0	0	0
<u>357,966</u>	<u>19,640</u>	<u>1,918</u>	<u>0</u>	<u>0</u>	<u>305,321</u>	<u>612,384</u>
122,793	1,770	547	0	0	165,376	71,108
0	0	0	0	0	0	0
0	0	0	0	0	0	388
0	0	0	0	0	194,802	0
<u>1,421,894</u>	<u>319,905</u>	<u>2,441</u>	<u>53</u>	<u>7,630</u>	<u>27,159</u>	<u>300,336</u>
<u>1,544,687</u>	<u>321,675</u>	<u>2,988</u>	<u>53</u>	<u>7,630</u>	<u>387,337</u>	<u>371,832</u>
<u>\$1,902,653</u>	<u>\$341,315</u>	<u>\$4,906</u>	<u>\$53</u>	<u>\$7,630</u>	<u>\$692,658</u>	<u>\$984,216</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
Assets:					
Cash and Cash Equivalents	\$18,937	\$318,376	\$39,497	\$145,205	\$313,822
Investments	0	323,386	0	0	318,760
Receivables (net of allowances for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	542	24,831	0	352	23,434
Interest	0	0	0	0	0
Loans	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Component Unit	0	0	0	0	0
Intergovernmental Receivables	0	15,673	0	0	0
Inventory of Supplies at Cost	0	0	0	0	0
Prepaid Items	0	0	0	0	1,995
Total Assets	<u>\$19,479</u>	<u>\$682,266</u>	<u>\$39,497</u>	<u>\$145,557</u>	<u>\$658,011</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$0	\$0	\$0	\$81,099	\$14,316
Accrued Wages and Benefits	0	7,881	0	0	3,555
Due to Other Funds	0	0	0	0	0
Due to Component Unit	0	0	0	0	0
Intergovernmental Payables	0	0	0	0	0
Interfund Loan Payables	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>7,881</u>	<u>0</u>	<u>81,099</u>	<u>17,871</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	967	1,907	0	100	8,376
Reserved for Supplies Inventory	0	0	0	0	0
Reserved for Prepaid Items	0	0	0	0	1,995
Reserved for Loans Receivables	0	0	0	0	0
Unreserved	18,512	672,478	39,497	64,358	629,769
Total Fund Equity	<u>19,479</u>	<u>674,385</u>	<u>39,497</u>	<u>64,458</u>	<u>640,140</u>
Total Liabilities and Fund Equity	<u>\$19,479</u>	<u>\$682,266</u>	<u>\$39,497</u>	<u>\$145,557</u>	<u>\$658,011</u>

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

D.A.R.E. Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant Fund	Food Services Fund	Totals
\$2	\$95,566	\$200,000	\$54,319	\$26,000	\$34,173	\$9,658,311
0	0	0	0	0	0	7,508,254
0	0	0	0	0	0	8,153,421
0	9,490	0	0	0	0	108,600
0	0	0	0	0	0	1,153
0	0	0	0	0	0	194,802
0	0	0	0	0	0	266,322
0	0	0	0	0	0	223
11,707	0	50,000	0	0	11,936	11,257,964
0	0	0	0	0	0	217,884
0	370	0	0	0	0	66,099
<u>\$11,709</u>	<u>\$105,426</u>	<u>\$250,000</u>	<u>\$54,319</u>	<u>\$26,000</u>	<u>\$46,109</u>	<u>\$37,433,033</u>
\$0	\$0	\$0	\$7,916	\$0	\$0	\$1,325,069
0	4,948	0	0	0	0	567,329
0	0	0	0	0	0	180,892
0	0	0	0	0	0	55
0	0	0	448	0	0	10,271
0	0	0	0	0	0	15,468
0	0	50,000	0	0	0	16,525,641
0	0	0	0	0	0	9,328
<u>0</u>	<u>4,948</u>	<u>50,000</u>	<u>8,364</u>	<u>0</u>	<u>0</u>	<u>18,634,053</u>
0	180	0	6,363	0	0	1,568,301
0	0	0	0	0	0	217,884
0	370	0	0	0	0	66,099
0	0	0	0	0	0	194,802
11,709	99,928	200,000	39,592	26,000	46,109	16,751,894
<u>11,709</u>	<u>100,478</u>	<u>200,000</u>	<u>45,955</u>	<u>26,000</u>	<u>46,109</u>	<u>18,798,980</u>
<u>\$11,709</u>	<u>\$105,426</u>	<u>\$250,000</u>	<u>\$54,319</u>	<u>\$26,000</u>	<u>\$46,109</u>	<u>\$37,433,033</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Motor Vehicle and Gasoline Tax Fund	Child Support Enforcement Agency Fund	Dog and Kennel Fund	Public Assistance Fund	Shelter/ Domestic Violence Fund
Revenues:					
Taxes	\$576,452	\$0	\$0	\$0	\$0
Intergovernmental Revenues	4,036,885	1,025,664	0	4,551,391	179,751
Charges for Services	253,890	246,995	195,622	10,674	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	10,558	0	0	0	0
Special Assessments	71,626	0	0	0	0
Fines and Forfeitures	74,820	0	15,426	0	0
All Other Revenues	23,385	46,878	24	196,326	525
Total Revenues	<u>5,047,616</u>	<u>1,319,537</u>	<u>211,072</u>	<u>4,758,391</u>	<u>180,276</u>
Expenditures:					
Public Safety	0	0	0	0	0
Health	0	0	230,802	0	0
Human Services	0	1,138,990	0	4,557,723	158,566
Conservation and Recreation	0	0	0	0	0
Public Works	5,388,257	0	0	0	0
General Government	0	0	0	0	0
Debt Service:					
Principal Retirement	20,409	0	0	0	0
Interest and Fiscal Charges	3,556	0	0	0	0
Total Expenditures	<u>5,412,222</u>	<u>1,138,990</u>	<u>230,802</u>	<u>4,557,723</u>	<u>158,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(364,606)	180,547	(19,730)	200,668	21,710
Other Financing Sources (Uses):					
Proceeds from Sale of Fixed Assets	17,236	0	0	0	0
Operating Transfers Out	0	0	0	(149,174)	0
Total Other Financing Sources (Uses)	<u>17,236</u>	<u>0</u>	<u>0</u>	<u>(149,174)</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(347,370)	180,547	(19,730)	51,494	21,710
Fund Balance at Beginning of Year	2,098,363	1,243,279	147,783	844,008	13,182
Increase in Inventory Reserve	46,587	0	0	0	0
Fund Balance at End of Year	<u><u>\$1,797,580</u></u>	<u><u>\$1,423,826</u></u>	<u><u>\$128,053</u></u>	<u><u>\$895,502</u></u>	<u><u>\$34,892</u></u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Youth Services Subsidy Fund	E-911 Emergency Operations Fund	Public Defender Fund	Delinquent Tax Collection Fund	Real Estate Appraisal Fund	Pre-Trial Services Fund	County Conservancy Fund
\$0	\$1,910,197	\$0	\$0	\$0	\$0	\$53,136
295,173	0	284,188	0	0	62,631	6,891
601,318	97,256	52,346	86,248	795,307	0	0
0	0	0	0	50	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,030	55	178	525	2,454	0	0
<u>899,521</u>	<u>2,007,508</u>	<u>336,712</u>	<u>86,773</u>	<u>797,811</u>	<u>62,631</u>	<u>60,027</u>
267,421	2,594,188	0	0	0	0	0
0	0	0	0	0	0	0
663,839	0	0	0	0	0	0
0	0	0	0	0	0	43,754
0	0	0	0	0	0	0
0	0	359,578	103,397	866,903	80,586	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>931,260</u>	<u>2,594,188</u>	<u>359,578</u>	<u>103,397</u>	<u>866,903</u>	<u>80,586</u>	<u>43,754</u>
(31,739)	(586,680)	(22,866)	(16,624)	(69,092)	(17,955)	16,273
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(31,739)	(586,680)	(22,866)	(16,624)	(69,092)	(17,955)	16,273
561,511	2,108,503	268,902	77,848	624,977	20,852	41,307
0	0	0	0	0	0	0
<u>\$529,772</u>	<u>\$1,521,823</u>	<u>\$246,036</u>	<u>\$61,224</u>	<u>\$555,885</u>	<u>\$2,897</u>	<u>\$57,580</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Community Based Corrections Act Grant Fund	MRDD Board Fund	Super Cleanup Fund	Emergency Management Agency Fund	Enforcement and Education Fund
Revenues:					
Taxes	\$0	\$5,555,005	\$191,020	\$0	\$0
Intergovernmental Revenues	86,108	2,230,752	0	304,257	36,892
Charges for Services	0	84,427	0	0	0
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	(48,704)	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	10,080
All Other Revenues	0	52,851	0	825	0
Total Revenues	86,108	7,874,331	191,020	305,082	46,972
Expenditures:					
Public Safety	0	0	0	62,486	16,090
Health	0	8,881,939	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	253,400	0	0
General Government	82,268	0	0	0	19,220
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	82,268	8,881,939	253,400	62,486	35,310
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,840	(1,007,608)	(62,380)	242,596	11,662
Other Financing Sources (Uses):					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	3,840	(1,007,608)	(62,380)	242,596	11,662
Fund Balance at Beginning of Year	55,554	7,575,294	149,956	50,803	19,781
Increase in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	\$59,394	\$6,567,686	\$87,576	\$293,399	\$31,443

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

Juvenile Detention/ Rehabilitation Center Fund	County Probation Services Fund	Recycle Grant Fund	Day Reporting Program Fund	Urban Mass Transportation Fund	Community Development Block Grant Fund	Children's Services Board Fund
\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,884,740	29,265	66,485	0	0	1,020,246	2,841,939
1,687,825	281,947	0	0	0	0	1,065,231
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
6,636	230	0	0	0	31,387	27,247
<u>3,579,201</u>	<u>311,442</u>	<u>66,485</u>	<u>0</u>	<u>0</u>	<u>1,051,633</u>	<u>3,934,417</u>
3,296,240	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,328,105
0	0	0	0	0	0	0
0	0	0	0	0	801,943	0
0	397,719	68,459	7,506	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>3,296,240</u>	<u>397,719</u>	<u>68,459</u>	<u>7,506</u>	<u>0</u>	<u>801,943</u>	<u>4,328,105</u>
282,961	(86,277)	(1,974)	(7,506)	0	249,690	(393,688)
0	0	0	0	0	0	0
<u>(225,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(225,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
57,961	(86,277)	(1,974)	(7,506)	0	249,690	(393,688)
1,486,726	407,952	4,962	7,559	7,630	137,647	765,520
0	0	0	0	0	0	0
<u>\$1,544,687</u>	<u>\$321,675</u>	<u>\$2,988</u>	<u>\$53</u>	<u>\$7,630</u>	<u>\$387,337</u>	<u>\$371,832</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Legal Research Fund	One-Stop Shop Fund	Drug Law Enforcement Fund	County Recorder Equipment Fund	Court Computerization Fund
Revenues:					
Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	0	0	0	3,473	0
Charges for Services	8,708	523,476	0	57,761	322,013
Licenses and Permits	0	0	0	0	0
Investment Earnings	0	0	0	0	0
Special Assessments	0	0	0	0	0
Fines and Forfeitures	2,050	0	3,028	0	0
All Other Revenues	0	233	0	0	31
Total Revenues	<u>10,758</u>	<u>523,709</u>	<u>3,028</u>	<u>61,234</u>	<u>322,044</u>
Expenditures:					
Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Public Works	0	0	0	0	0
General Government	17,274	417,649	0	102,921	216,517
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	<u>17,274</u>	<u>417,649</u>	<u>0</u>	<u>102,921</u>	<u>216,517</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,516)	106,060	3,028	(41,687)	105,527
Other Financing Sources (Uses):					
Proceeds from Sale of Fixed Assets	0	0	0	0	0
Operating Transfers Out	0	(90,587)	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(90,587)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(6,516)	15,473	3,028	(41,687)	105,527
Fund Balance at Beginning of Year	25,995	658,912	36,469	106,145	534,613
Increase in Inventory Reserve	0	0	0	0	0
Fund Balance at End of Year	<u><u>\$19,479</u></u>	<u><u>\$674,385</u></u>	<u><u>\$39,497</u></u>	<u><u>\$64,458</u></u>	<u><u>\$640,140</u></u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

D.A.R.E. Fund	Dispute Resolution Fund	COPS More '96 Fund	Commissary Fund	Court Security Grant Fund	Food Services Fund	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$8,285,810
22,406	28,300	290,000	0	0	46,109	19,333,546
0	0	0	193,402	0	0	6,564,446
0	0	0	0	0	0	50
0	0	0	0	0	0	(38,146)
0	0	0	0	0	0	71,626
0	132,205	0	0	0	0	237,609
0	0	0	25	0	0	392,845
<u>22,406</u>	<u>160,505</u>	<u>290,000</u>	<u>193,427</u>	<u>0</u>	<u>46,109</u>	<u>34,847,786</u>
10,929	0	90,000	175,372	0	0	6,512,726
0	0	0	0	0	0	9,112,741
0	0	0	0	0	0	10,847,223
0	0	0	0	0	0	43,754
0	0	0	0	0	0	6,443,600
0	163,791	0	0	0	0	2,903,788
0	0	0	0	0	0	20,409
0	0	0	0	0	0	3,556
<u>10,929</u>	<u>163,791</u>	<u>90,000</u>	<u>175,372</u>	<u>0</u>	<u>0</u>	<u>35,887,797</u>
11,477	(3,286)	200,000	18,055	0	46,109	(1,040,011)
0	0	0	0	0	0	17,236
0	0	0	0	0	0	(464,761)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(447,525)</u>
11,477	(3,286)	200,000	18,055	0	46,109	(1,487,536)
232	103,764	0	27,900	26,000	0	20,239,929
0	0	0	0	0	0	46,587
<u>\$11,709</u>	<u>\$100,478</u>	<u>\$200,000</u>	<u>\$45,955</u>	<u>\$26,000</u>	<u>\$46,109</u>	<u>\$18,798,980</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$591,439	\$576,452	(\$14,987)
Intergovernmental Revenues	3,960,864	4,075,729	114,865
Charges for Services	287,488	251,342	(36,146)
Investment Earnings	25,000	22,491	(2,509)
Special Assessments	74,787	71,626	(3,161)
Fines and Forfeitures	81,000	75,136	(5,864)
All Other Revenues	4,000	21,857	17,857
Total Revenues	5,024,578	5,094,633	70,055
<u>Expenditures:</u>			
Public Works:			
Engineering:			
Personal Services	727,200	647,278	79,922
Travel and Transportation	2,200	440	1,760
Contractual Services	481,856	355,070	126,786
Materials and Supplies	328,368	249,193	79,175
Other Expenditures	18,554	7,115	11,439
Capital Outlay	115,366	48,008	67,358
Total Engineering	1,673,544	1,307,104	366,440
Roads:			
Personal Services	1,955,232	1,909,529	45,703
Travel and Transportation	1,500	561	939
Contractual Services	1,273,234	1,150,850	122,384
Materials and Supplies	816,089	661,532	154,557
Other Expenditures	2,000	1,653	347
Capital Outlay	623,487	602,956	20,531
Total Roads	4,671,542	4,327,081	344,461
Total Expenditures	6,345,086	5,634,185	710,901

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MOTOR VEHICLE AND GASOLINE TAX FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,320,508)	(539,552)	780,956
<u>Other Financing Sources (Uses):</u>			
Proceeds from the Sale of Fixed Assets	0	17,236	17,236
Total Other Financing Sources (Uses)	0	17,236	17,236
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,320,508)	(522,316)	798,192
Fund Balance at Beginning of Year	1,043,550	1,043,550	0
Prior Year Encumbrances	482,025	482,025	0
Fund Balance at End of Year	\$205,067	\$1,003,259	\$798,192

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CHILD SUPPORT ENFORCEMENT AGENCY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,025,000	\$851,257	(\$173,743)
Charges for Services	200,000	242,909	42,909
All Other Revenues	5,000	45,940	40,940
Total Revenues	1,230,000	1,140,106	(89,894)
<u>Expenditures:</u>			
Human Services:			
Child Support Enforcement:			
Personal Services	649,000	628,163	20,837
Travel and Transportation	835	440	395
Contractual Services	639,814	566,579	73,235
Materials and Supplies	2,100	173	1,927
Other Expenditures	1,500	23	1,477
Total Expenditures	1,293,249	1,195,378	97,871
Excess (Deficiency) of Revenues Over (Under) Expenditures	(63,249)	(55,272)	7,977
Fund Balance at Beginning of Year	1,324,475	1,324,475	0
Prior Year Encumbrances	29,899	29,899	0
Fund Balance at End of Year	\$1,291,125	\$1,299,102	\$7,977

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DOG AND KENNEL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$195,142	\$195,517	\$375
Fines and Forfeitures	16,000	15,871	(129)
All Other Revenues	0	24	24
Total Revenues	<u>211,142</u>	<u>211,412</u>	<u>270</u>
<u>Expenditures:</u>			
Health:			
Dog and Kennel:			
Personal Services	198,294	191,946	6,348
Travel and Transportation	1,664	1,533	131
Contractual Services	33,739	30,693	3,046
Materials and Supplies	14,593	12,895	1,698
Other Expenditures	632	213	419
Capital Outlay	1,300	1,070	230
Total Expenditures	<u>250,222</u>	<u>238,350</u>	<u>11,872</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(39,080)	(26,938)	12,142
Fund Balance at Beginning of Year	147,878	147,878	0
Prior Year Encumbrances	5,038	5,038	0
Fund Balance at End of Year	<u>\$113,836</u>	<u>\$125,978</u>	<u>\$12,142</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PUBLIC ASSISTANCE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$4,191,000	\$4,149,529	(\$41,471)
Charges for Services	9,000	10,674	1,674
All Other Revenues	186,873	196,326	9,453
Total Revenues	<u>4,386,873</u>	<u>4,356,529</u>	<u>(30,344)</u>
<u>Expenditures:</u>			
Human Services:			
Public Assistance:			
Personal Services	1,650,248	1,642,224	8,024
Travel and Transportation	5,387	3,819	1,568
Contractual Services	1,060,581	872,852	187,729
Materials and Supplies	64,525	54,514	10,011
Other Expenditures	3,500	2,045	1,455
Capital Outlay	9,922	9,922	0
Total Public Assistance	<u>2,794,163</u>	<u>2,585,376</u>	<u>208,787</u>
Job and Family Services:			
Travel and Transportation	11,107	9,659	1,448
Contractual Services	290,070	241,023	49,047
Materials and Supplies	6,000	4,016	1,984
Capital Outlay	32,279	30,604	1,675
Total Job and Family Services	<u>339,456</u>	<u>285,302</u>	<u>54,154</u>
Public Social Services:			
Contractual Services	1,956,055	1,888,062	67,993
Total Public Social Services	<u>1,956,055</u>	<u>1,888,062</u>	<u>67,993</u>
Total Expenditures	<u>5,089,674</u>	<u>4,758,740</u>	<u>330,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(702,801)	(402,211)	300,590
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(179,174)	(149,174)	30,000
Total Other Financing Sources (Uses)	<u>(179,174)</u>	<u>(149,174)</u>	<u>30,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(881,975)	(551,385)	330,590
Fund Balance at Beginning of Year	665,637	665,637	0
Prior Year Encumbrances	275,915	275,915	0
Fund Balance at End of Year	<u>\$59,577</u>	<u>\$390,167</u>	<u>\$330,590</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SHELTER/DOMESTIC VIOLENCE FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$155,672	\$161,232	\$5,560
All Other Revenues	0	525	525
Total Revenues	<u>155,672</u>	<u>161,757</u>	<u>6,085</u>
<u>Expenditures:</u>			
Human Services:			
Victim Witness Program:			
Personal Services	162,090	152,546	9,544
Contractual Services	2,171	2,170	1
Materials and Supplies	1,039	644	395
Other Expenditures	4,438	2,654	1,784
Total Expenditures	<u>169,738</u>	<u>158,014</u>	<u>11,724</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,066)	3,743	17,809
Fund Balance at Beginning of Year	34,003	34,003	0
Prior Year Encumbrances	1,257	1,257	0
Fund Balance at End of Year	<u>\$21,194</u>	<u>\$39,003</u>	<u>\$17,809</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

YOUTH SERVICES SUBSIDY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$316,365	\$318,293	\$1,928
Charges for Services	716,439	637,514	(78,925)
All Other Revenues	2,450	3,030	580
Total Revenues	<u>1,035,254</u>	<u>958,837</u>	<u>(76,417)</u>
<u>Expenditures:</u>			
Public Safety:			
Juvenile Court:			
Personal Services	171,065	157,236	13,829
Travel and Transportation	3,200	601	2,599
Contractual Services	210,069	147,248	62,821
Other Expenditures	15,178	15,178	0
Capital Outlay	4,000	3,576	424
Total Public Safety	<u>403,512</u>	<u>323,839</u>	<u>79,673</u>
Human Services:			
Miami County Youth Center:			
Personal Services	591,341	500,114	91,227
Travel and Transportation	100	6	94
Contractual Services	184,254	146,554	37,700
Materials and Supplies	74,038	45,454	28,584
Other Expenditures	2,426	480	1,946
Total Human Services	<u>852,159</u>	<u>692,608</u>	<u>159,551</u>
Total Expenditures	<u>1,255,671</u>	<u>1,016,447</u>	<u>239,224</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,417)	(57,610)	162,807
<u>Other Financing Sources (Uses):</u>			
Advances In	32,983	32,983	0
Advances Out	(32,983)	(32,983)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(220,417)	(57,610)	162,807
Fund Balance at Beginning of Year	434,992	434,992	0
Prior Year Encumbrances	101,796	101,796	0
Fund Balance at End of Year	<u>\$316,371</u>	<u>\$479,178</u>	<u>\$162,807</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

E-911 EMERGENCY OPERATIONS FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$1,700,000	\$1,911,569	\$211,569
Charges for Services	116,002	85,962	(30,040)
All Other Revenues	0	55	55
Total Revenues	<u>1,816,002</u>	<u>1,997,586</u>	<u>181,584</u>
<u>Expenditures:</u>			
Public Safety:			
Communications Center:			
Personal Services	1,278,768	1,170,013	108,755
Travel and Transportation	9,947	5,016	4,931
Contractual Services	553,098	486,897	66,201
Materials and Supplies	23,235	12,752	10,483
Capital Outlay	1,318,598	1,318,461	137
Total Expenditures	<u>3,183,646</u>	<u>2,993,139</u>	<u>190,507</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(1,367,644)	(995,553)	372,091
Fund Balance at Beginning of Year	1,755,336	1,755,336	0
Prior Year Encumbrances	57,033	57,033	0
Fund Balance at End of Year	<u>\$444,725</u>	<u>\$816,816</u>	<u>\$372,091</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PUBLIC DEFENDER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$302,000	\$272,992	(\$29,008)
Charges for Services	56,498	52,346	(4,152)
All Other Revenues	0	178	178
Total Revenues	358,498	325,516	(32,982)
<u>Expenditures:</u>			
General Government:			
Indigent Guardianship:			
Contractual Services	16,955	12,759	4,196
Materials and Supplies	1,000	160	840
Capital Outlay	3,360	2,640	720
Total Indigent Guardianship	21,315	15,559	5,756
Public Defender:			
Personal Services	341,238	340,610	628
Travel and Transportation	750	454	296
Contractual Services	7,643	5,259	2,384
Materials and Supplies	3,439	1,916	1,523
Capital Outlay	1,765	647	1,118
Total Public Defender	354,835	348,886	5,949
Total Expenditures	376,150	364,445	11,705
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(17,652)	(38,929)	(21,277)
Fund Balance at Beginning of Year	247,962	247,962	0
Prior Year Encumbrances	4,049	4,049	0
Fund Balance at End of Year	\$234,359	\$213,082	(\$21,277)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DELINQUENT TAX COLLECTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$60,300	\$86,248	\$25,948
All Other Revenues	0	525	525
Total Revenues	60,300	86,773	26,473
<u>Expenditures:</u>			
General Government:			
Treasurer:			
Personal Services	52,473	51,881	592
Capital Outlay	2,349	2,349	0
Total Treasurer	54,822	54,230	592
Prosecutor:			
Personal Services	51,151	50,400	751
Contractual Services	11,700	1,500	10,200
Total Prosecutor	62,851	51,900	10,951
Total Expenditures	117,673	106,130	11,543
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(57,373)	(19,357)	38,016
Fund Balance at Beginning of Year	78,079	78,079	0
Prior Year Encumbrances	4,549	4,549	0
Fund Balance at End of Year	\$25,255	\$63,271	\$38,016

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

REAL ESTATE APPRAISAL FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$798,500	\$795,307	(\$3,193)
Licenses and Permits	100	50	(50)
All Other Revenues	0	2,454	2,454
Total Revenues	798,600	797,811	(789)
<u>Expenditures:</u>			
General Government:			
Auditor:			
Personal Services	464,657	428,253	36,404
Travel and Transportation	2,620	188	2,432
Contractual Services	997,888	865,840	132,048
Materials and Supplies	4,809	4,204	605
Other Expenditures	200	200	0
Capital Outlay	49,780	37,687	12,093
Total Expenditures	1,519,954	1,336,372	183,582
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(721,354)	(538,561)	182,793
Fund Balance at Beginning of Year	565,511	565,511	0
Prior Year Encumbrances	155,843	155,843	0
Fund Balance at End of Year	\$0	\$182,793	\$182,793

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PRE-TRIAL SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$78,320	\$78,320	\$0
Total Revenues	78,320	78,320	0
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	74,644	72,490	2,154
Contractual Services	3,833	2,663	1,170
Other Expenditures	5,152	5,152	0
Total Expenditures	83,629	80,305	3,324
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,309)	(1,985)	3,324
<u>Other Financing Sources (Uses):</u>			
Advances In	2,000	2,000	0
Advances Out	(2,000)	(2,000)	0
Total Other Financing Sources (Uses)	0	0	0
Excess (Deficiency) of Revenue: and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(5,309)	(1,985)	3,324
Fund Balance at Beginning of Year	15,713	15,713	0
Fund Balance at End of Year	\$10,404	\$13,728	\$3,324

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY CONSERVANCY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$51,760	\$53,136	\$1,376
Intergovernmental Revenues	5,360	6,891	1,531
Total Revenues	57,120	60,027	2,907
 <u>Expenditures:</u>			
Conservation and Recreation:			
Auditor:			
Contractual Services	44,555	43,754	801
Total Expenditures	44,555	43,754	801
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	12,565	16,273	3,708
Fund Balance at Beginning of Year	41,307	41,307	0
Fund Balance at End of Year	\$53,872	\$57,580	\$3,708

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY BASED CORRECTIONS ACT GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$86,108	\$86,108	\$0
Total Revenues	86,108	86,108	0
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Personal Services	85,191	81,997	3,194
Contractual Services	426	426	0
Total Expenditures	85,617	82,423	3,194
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	491	3,685	3,194
Fund Balance at Beginning of Year	35,876	35,876	0
Prior Year Encumbrances	426	426	0
Fund Balance at End of Year	\$36,793	\$39,987	\$3,194

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$5,660,797	\$5,555,005	(\$105,792)
Intergovernmental Revenues	1,912,462	2,188,878	276,416
Charges for Services	102,397	85,713	(16,684)
Investment Earnings	6,000	3,035	(2,965)
All Other Revenues	35,072	51,664	16,592
Total Revenues	7,716,728	7,884,295	167,567
<u>Expenditures:</u>			
Health:			
Riverside School:			
Personal Services	6,772,461	6,395,281	377,180
Travel and Transportation	132,717	85,156	47,561
Contractual Services	2,575,717	1,981,564	594,153
Materials and Supplies	379,617	273,747	105,870
Other Expenditures	5,119	1,042	4,077
Capital Outlay	450,251	323,272	126,979
Total Riverside School	10,315,882	9,060,062	1,255,820
Gifts and Donations:			
Contractual Services	16,192	4,803	11,389
Materials and Supplies	18,969	9,719	9,250
Capital Outlay	17,053	6,800	10,253
Total Gifts and Donations	52,214	21,322	30,892
Total Expenditures	10,368,096	9,081,384	1,286,712
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(2,651,368)	(1,197,089)	1,454,279
Fund Balance at Beginning of Year	6,898,107	6,898,107	0
Prior Year Encumbrances	710,683	710,683	0
Fund Balance at End of Year	\$4,957,422	\$6,411,701	\$1,454,279

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SUPER CLEANUP FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$174,000	\$191,157	\$17,157
Total Revenues	174,000	191,157	17,157
<u>Expenditures:</u>			
Public Works:			
Transfer Station:			
Contractual Services	290,500	289,700	800
Materials and Supplies	1,571	1,373	198
Total Expenditures	292,071	291,073	998
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(118,071)	(99,916)	18,155
Fund Balance at Beginning of Year	92,135	92,135	0
Prior Year Encumbrances	25,936	25,936	0
Fund Balance at End of Year	\$0	\$18,155	\$18,155

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EMERGENCY MANAGEMENT AGENCY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$80,000	\$69,613	(\$10,387)
All Other Revenues	0	825	825
Total Revenues	80,000	70,438	(9,562)
 <u>Expenditures:</u>			
Public Safety:			
Emergency Management:			
Contractual Services	19,805	17,123	2,682
Materials and Supplies	26,871	22,686	4,185
Capital Outlay	54,632	38,566	16,066
Total Expenditures	101,308	78,375	22,933
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(21,308)	(7,937)	13,371
Fund Balance at Beginning of Year	48,810	48,810	0
Prior Year Encumbrances	13,555	13,555	0
Fund Balance at End of Year	\$41,057	\$54,428	\$13,371

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

ENFORCEMENT AND EDUCATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$37,275	\$36,892	(\$383)
Fines and Forfeitures	9,225	10,046	821
Total Revenues	<u>46,500</u>	<u>46,938</u>	<u>438</u>
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Materials and Supplies	21,990	19,690	2,300
Capital Outlay	5,310	5,310	0
Total Public Safety	<u>27,300</u>	<u>25,000</u>	<u>2,300</u>
General Government:			
Municipal Court:			
Contractual Services	27,573	27,573	0
Total General Government	<u>27,573</u>	<u>27,573</u>	<u>0</u>
Total Expenditures	<u>54,873</u>	<u>52,573</u>	<u>2,300</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(8,373)	(5,635)	2,738
Fund Balance at Beginning of Year	28,009	28,009	0
Prior Year Encumbrances	5,150	5,150	0
Fund Balance at End of Year	<u>\$24,786</u>	<u>\$27,524</u>	<u>\$2,738</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE DETENTION / REHABILITATION CENTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$1,647,985	\$1,467,289	(\$180,696)
Charges for Services	2,097,308	1,995,473	(101,835)
All Other Revenues	11,765	6,863	(4,902)
Total Revenues	3,757,058	3,469,625	(287,433)
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Contractual Services	9,711	3,144	6,567
Total Sheriff	9,711	3,144	6,567
Juvenile Court:			
Personal Services	1,158,272	1,123,829	34,443
Travel and Transportation	10,239	5,127	5,112
Contractual Services	283,821	268,591	15,230
Materials and Supplies	154,060	149,348	4,712
Other Expenditures	2,120	1,480	640
Capital Outlay	53,293	52,697	596
Total Juvenile Court	1,661,805	1,601,072	60,733
West Central Rehabilitation:			
Personal Services	1,620,887	1,441,693	179,194
Travel and Transportation	10,935	1,980	8,955
Contractual Services	388,985	278,574	110,411
Materials and Supplies	217,010	127,415	89,595
Other Expenditures	8,840	6,098	2,742
Capital Outlay	3,448	3,446	2
Total West Central Rehabilitation	2,250,105	1,859,206	390,899
Total Expenditures	3,921,621	3,463,422	458,199
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,563)	6,203	170,766

(Continued)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

JUVENILE DETENTION / REHABILITATION CENTER FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(225,000)	(225,000)	0
Advances In	16,417	16,417	0
Advances Out	(16,417)	(16,417)	0
Total Other Financing Sources (Uses)	(225,000)	(225,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)			
Expenditures and Other Financing Uses	(389,563)	(218,797)	170,766
Fund Balance at Beginning of Year	1,004,084	1,004,084	0
Prior Year Encumbrances	183,521	183,521	0
Fund Balance at End of Year	<u>\$798,042</u>	<u>\$968,808</u>	<u>\$170,766</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY PROBATION SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$37,585	\$37,585	\$0
Charges for Services	250,000	282,010	32,010
All Other Revenues	0	230	230
Total Revenues	287,585	319,825	32,240
 <u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	287,160	275,212	11,948
Contractual Services	186,132	126,227	59,905
Materials and Supplies	3,491	1,113	2,378
Other Expenditures	675	15	660
Capital Outlay	4,123	3,701	422
Total Expenditures	481,581	406,268	75,313
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(193,996)	(86,443)	107,553
Fund Balance at Beginning of Year	396,247	396,247	0
Prior Year Encumbrances	18,939	18,939	0
Fund Balance at End of Year	\$221,190	\$328,743	\$107,553

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

RECYCLE GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$70,750	\$66,485	(\$4,265)
Total Revenues	70,750	66,485	(4,265)
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	62,057	60,527	1,530
Contractual Services	5,812	4,972	840
Materials and Supplies	4,100	3,766	334
Total Expenditures	71,969	69,265	2,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,219)	(2,780)	(1,561)
Fund Balance at Beginning of Year	5,060	5,060	0
Prior Year Encumbrances	2,079	2,079	0
Fund Balance at End of Year	\$5,920	\$4,359	(\$1,561)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DAY REPORTING PROGRAM FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$7,466	\$7,474	\$8
Total Revenues	7,466	7,474	8
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	4,025	4,025	0
Contractual Services	4,136	4,136	0
Total Expenditures	8,161	8,161	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(695)	(687)	8
Fund Balance at Beginning of Year	713	713	0
Prior Year Encumbrances	27	27	0
Fund Balance at End of Year	\$45	\$53	\$8

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

URBAN MASS TRANSPORTATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	7,630	7,630	0
Fund Balance at End of Year	\$7,630	\$7,630	\$0

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$942,836	\$775,374	(\$167,462)
All Other Revenues	45,529	31,387	(14,142)
Total Revenues	988,365	806,761	(181,604)
<u>Expenditures:</u>			
Public Works:			
Commissioners:			
Contractual Services	567,059	566,879	180
Total Commissioners	567,059	566,879	180
Community Development:			
Travel and Transportation	3,000	1,097	1,903
Contractual Services	513,403	477,112	36,291
Other Expenditures	19,810	19,810	0
Total Community Development	536,213	498,019	38,194
Total Expenditures	1,103,272	1,064,898	38,374
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(114,907)	(258,137)	(143,230)
Fund Balance at Beginning of Year	59,267	59,267	0
Prior Year Encumbrances	116,150	116,150	0
Fund Deficit at End of Year	\$60,510	(\$82,720)	(\$143,230)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

CHILDREN'S SERVICES BOARD FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$3,003,118	\$2,871,960	(\$131,158)
Charges for Services	1,250,869	1,068,056	(182,813)
All Other Revenues	122,963	26,047	(96,916)
Total Revenues	4,376,950	3,966,063	(410,887)
<u>Expenditures:</u>			
Human Services:			
Commissioners:			
Personal Services	205,717	94,233	111,484
Travel and Transportation	10,210	6,349	3,861
Contractual Services	100,082	53,327	46,755
Materials and Supplies	16,717	5,014	11,703
Other Expenditures	317	317	0
Total Commissioners	333,043	159,240	173,803
Children's Services:			
Personal Services	1,368,689	1,347,924	20,765
Travel and Transportation	32,768	32,623	145
Contractual Services	3,103,654	2,995,039	108,615
Materials and Supplies	53,062	45,496	7,566
Other Expenditures	5,885	5,284	601
Capital Outlay	5,000	0	5,000
Total Children's Services	4,569,058	4,426,366	142,692
Children's Home Farm:			
Contractual Services	2,500	0	2,500
Materials and Supplies	7,200	5,074	2,126
Total Children's Home Farm	9,700	5,074	4,626
Total Expenditures	4,911,801	4,590,680	321,121
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(534,851)	(624,617)	(89,766)
Fund Balance at Beginning of Year	346,618	346,618	0
Prior Year Encumbrances	349,785	349,785	0
Fund Balance at End of Year	\$161,552	\$71,786	(\$89,766)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

LEGAL RESEARCH FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$7,500	\$8,166	\$666
Fines and Forfeitures	2,000	2,220	220
Total Revenues	9,500	10,386	886
<u>Expenditures:</u>			
General Government:			
Common Pleas Court:			
Contractual Services	2,260	2,260	0
Total Common Pleas Court	2,260	2,260	0
Juvenile Court:			
Materials and Supplies	1,000	1,000	0
Capital Outlay	15,500	15,297	203
Total Juvenile Court	16,500	16,297	203
Total Expenditures	18,760	18,557	203
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(9,260)	(8,171)	1,089
Fund Balance at Beginning of Year	25,981	25,981	0
Prior Year Encumbrances	160	160	0
Fund Balance at End of Year	\$16,881	\$17,970	\$1,089

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

ONE-STOP SHOP FUND

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$440,000	\$499,354	\$59,354
All Other Revenues	180	233	53
Total Revenues	<u>440,180</u>	<u>499,587</u>	<u>59,407</u>
 <u>Expenditures:</u>			
General Government:			
Commissioners:			
Contractual Services	<u>105,159</u>	<u>104,441</u>	718
Total Commissioners	105,159	104,441	718
Clerk of Courts:			
Personal Services	266,210	251,544	14,666
Travel and Transportation	2,000	868	1,132
Contractual Services	53,268	37,099	16,169
Materials and Supplies	22,398	10,416	11,982
Other Expenditures	550	550	
Capital Outlay	<u>19,250</u>	<u>14,676</u>	4,574
Total Clerk of Courts	<u>363,676</u>	<u>315,153</u>	<u>48,523</u>
Total Expenditures	<u>468,835</u>	<u>419,594</u>	<u>49,241</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 (28,655)	 79,993	 108,648
 <u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	<u>(167,308)</u>	<u>(90,587)</u>	76,721
Total Other Financing Sources (Uses)	<u>(167,308)</u>	<u>(90,587)</u>	76,721
 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	 (195,963)	 (10,594)	 185,369
Fund Balance at Beginning of Year	645,783	645,783	0
Prior Year Encumbrances	4,666	4,666	0
Fund Balance at End of Year	<u>\$454,486</u>	<u>\$639,855</u>	<u>\$185,369</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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FOR THE YEAR ENDED DECEMBER 31, 2002

DRUG LAW ENFORCEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$3,000	\$3,391	\$391
Total Revenues	3,000	3,391	391
 <u>Expenditures:</u>			
Total Expenditures	0	0	0
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	3,000	3,391	391
Fund Balance at Beginning of Year	36,106	36,106	0
Fund Balance at End of Year	\$39,106	\$39,497	\$391

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COUNTY RECORDER EQUIPMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$3,473	\$3,473
Charges for Services	40,000	57,725	17,725
Total Revenues	40,000	61,198	21,198
<u>Expenditures:</u>			
General Government:			
Recorder:			
Contractual Services	19,255	14,453	4,802
Materials and Supplies	6,517	4,565	1,952
Other Expenditures	86	86	0
Capital Outlay	89,142	84,178	4,964
Total Expenditures	115,000	103,282	11,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(75,000)	(42,084)	32,916
Fund Balance at Beginning of Year	107,689	107,689	0
Fund Balance at End of Year	\$32,689	\$65,605	\$32,916

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COURT COMPUTERIZATION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$280,000	\$319,830	\$39,830
All Other Revenues	0	31	31
Total Revenues	<u>280,000</u>	<u>319,861</u>	<u>39,861</u>
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	102,445	101,380	1,065
Travel and Transportation	1,500	1,365	135
Contractual Services	56,883	45,667	11,216
Materials and Supplies	19,944	12,686	7,258
Capital Outlay	<u>189,744</u>	<u>51,881</u>	<u>137,863</u>
Total Municipal Court	370,516	212,979	157,537
Probate Court:			
Contractual Services	9,000	6,982	2,018
Materials and Supplies	2,310	1,743	567
Capital Outlay	<u>8,690</u>	<u>2,164</u>	<u>6,526</u>
Total Probate Court	20,000	10,889	9,111
Common Pleas Court:			
Capital Outlay	<u>126,321</u>	<u>0</u>	<u>126,321</u>
Total Common Pleas Court	126,321	0	126,321
Juvenile Court:			
Personal Services	5,275	5,261	14
Travel and Transportation	910	310	600
Contractual Services	7,400	6,440	960
Materials and Supplies	1,687	1,083	604
Capital Outlay	<u>19,000</u>	<u>14,361</u>	<u>4,639</u>
Total Juvenile Court	<u>34,272</u>	<u>27,455</u>	<u>6,817</u>
Total Expenditures	<u>551,109</u>	<u>251,323</u>	<u>299,786</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(271,109)	68,538	339,647
Fund Balance at Beginning of Year	508,239	508,239	0
Prior Year Encumbrances	<u>33,113</u>	<u>33,113</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$270,243</u></u>	<u><u>\$609,890</u></u>	<u><u>\$339,647</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
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D.A.R.E. FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$10,699	\$10,699	\$0
Total Revenues	10,699	10,699	0
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	10,929	10,929	0
Total Expenditures	10,929	10,929	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(230)	(230)	0
Fund Balance at Beginning of Year	232	232	0
Fund Balance at End of Year	\$2	\$2	\$0

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DISPUTE RESOLUTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$43,063	\$43,063	\$0
Fines and Forfeitures	118,000	131,851	13,851
All Other Revenues	<u>1,238</u>	<u>0</u>	<u>(1,238)</u>
Total Revenues	<u>162,301</u>	<u>174,914</u>	<u>12,613</u>
<u>Expenditures:</u>			
General Government:			
Municipal Court:			
Personal Services	148,238	146,209	2,029
Travel and Transportation	375	145	230
Contractual Services	850	615	235
Materials and Supplies	<u>1,000</u>	<u>176</u>	<u>824</u>
Total Municipal Court	<u>150,463</u>	<u>147,145</u>	<u>3,318</u>
Juvenile Court:			
Personal Services	15,000	6,541	8,459
Travel and Transportation	1,500	95	1,405
Contractual Services	<u>22,000</u>	<u>19,763</u>	<u>2,237</u>
Total Juvenile Court	<u>38,500</u>	<u>26,399</u>	<u>12,101</u>
Total Expenditures	<u>188,963</u>	<u>173,544</u>	<u>15,419</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(26,662)	1,370	28,032
Fund Balance at Beginning of Year	72,841	72,841	0
Prior Year Encumbrances	<u>21,175</u>	<u>21,175</u>	<u>0</u>
Fund Balance at End of Year	<u>\$67,354</u>	<u>\$95,386</u>	<u>\$28,032</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
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BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
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COPS MORE '96 FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$290,000	\$290,000	\$0
Total Revenues	290,000	290,000	0
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Personal Services	7,172	0	7,172
Capital Outlay	90,000	90,000	0
Total Expenditures	97,172	90,000	7,172
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	192,828	200,000	7,172
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$192,828	\$200,000	\$7,172

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COMMISSARY FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$162,000	\$198,355	\$36,355
All Other Revenues	20,548	25	(20,523)
Total Revenues	182,548	198,380	15,832
<u>Expenditures:</u>			
Public Safety:			
Sheriff:			
Contractual Services	60,825	51,144	9,681
Materials and Supplies	144,537	131,115	13,422
Other Expenditures	7,400	6,920	480
Total Expenditures	212,762	189,179	23,583
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,214)	9,201	39,415
Fund Balance at Beginning of Year	1,677	1,677	0
Prior Year Encumbrances	28,714	28,714	0
Fund Balance at End of Year	\$177	\$39,592	\$39,415

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

COURT SECURITY GRANT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	26,000	26,000	0
Fund Balance at End of Year	\$26,000	\$26,000	\$0

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

FOOD SERVICES FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$0	\$34,173	\$34,173
Total Revenues	0	34,173	34,173
 <u>Expenditures:</u>			
Total Expenditures	0	0	0
 Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	34,173	34,173
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$34,173	\$34,173

DEBT SERVICE FUNDS

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds other than those financed by proprietary funds.

General Obligation Debt Fund

To account for payment of principal and interest on debt for certain County buildings.

Special Assessment Debt Fund

To account for special assessments used for the payment of principal and interest on special assessment debt (with governmental commitment).

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
DECEMBER 31, 2002

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$394,085	\$2,729	\$396,814
Total Assets	\$394,085	\$2,729	\$396,814
<u>Liabilities and Fund Equity:</u>			
Total Liabilities	\$0	\$0	\$0
Fund Equity:			
Fund Balance:			
Reserved for Debt Service	394,085	2,729	396,814
Total Fund Equity	394,085	2,729	396,814
Total Liabilities and Fund Equity	\$394,085	\$2,729	\$396,814

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICES FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	General Obligation Debt Fund	Special Assessment Debt Fund	Totals
<u>Revenues:</u>			
Investment Earnings	\$21,453	\$0	\$21,453
All Other Revenues	1,089	0	1,089
Total Revenues	22,542	0	22,542
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	270,000	0	270,000
Interest and Fiscal Charges	106,989	0	106,989
Total Expenditures	376,989	0	376,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	(354,447)	0	(354,447)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	687,489	0	687,489
Total Other Financing Sources	687,489	0	687,489
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	333,042	0	333,042
Fund Balance at Beginning of Year	61,043	2,729	63,772
Fund Balance at End of Year	\$394,085	\$2,729	\$396,814

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

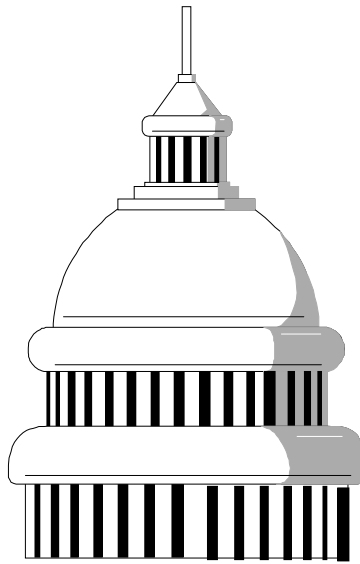
GENERAL OBLIGATION DEBT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$0	\$21,453	\$21,453
All Other Revenues	0	1,089	1,089
Total Revenues	0	22,542	22,542
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	270,000	270,000	0
Interest and Fiscal Charges	106,989	106,989	0
Total Expenditures	376,989	376,989	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(376,989)	(354,447)	22,542
<u>Other Financing Sources (Uses):</u>			
Operating Transfers In	708,943	687,489	(21,454)
Total Other Financing Sources (Uses)	708,943	687,489	(21,454)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	331,954	333,042	1,088
Fund Balance at Beginning of Year	61,043	61,043	0
Fund Balance at End of Year	\$392,997	\$394,085	\$1,088

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SPECIAL ASSESSMENT DEBT FUND

	Budget Revised	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	2,729	2,729	0
Fund Balance at End of Year	<u>\$2,729</u>	<u>\$2,729</u>	<u>\$0</u>



MIAMI COUNTY, OHIO

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.

State Issue II Fund

To account for road and bridge construction projects, partially funded by state grants from the Ohio Public Works Commission, pursuant to Auditor of State specifications. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Sewer System Improvement Fund

To account for financial resources used to construct, repair and maintain sewers.

Permanent Improvement Fund

To account for the cost of various buildings, remodeling projects and for certain major purchases of capital improvements. Revenues consist of a portion of Miami County's one percent (1%) sales tax.

Health Care Capital Improvement Fund

To account for the financial resources from the sale of the Health Care Center.

Emergency 911 Facility Construction Fund

To account for financial resources used for the construction of the Emergency 911 facility.

Ditch Construction Fund

To account for the special assessments used for the construction of the Mohler-Joint and Pemberton #843 drainage projects.

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
	<u> </u>	<u> </u>	<u> </u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$5,394	\$748,761	\$3,446,989
Investments	0	760,541	0
Receivables (net of allowances for doubtful accounts):			
Taxes	0	126,991	0
Interest	0	0	4,273
Due from Other Funds	0	7,149	0
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$5,394</u>	<u>\$1,643,442</u>	<u>\$3,451,262</u>
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accounts Payable	\$0	\$156,811	\$0
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>0</u>	<u>156,811</u>	<u>0</u>
<u>Fund Equity:</u>			
<u>Fund Balance:</u>			
Reserved for Encumbrances	0	678,938	0
Unreserved	5,394	807,693	3,451,262
	<u> </u>	<u> </u>	<u> </u>
Total Fund Equity	<u>5,394</u>	<u>1,486,631</u>	<u>3,451,262</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Equity	<u>\$5,394</u>	<u>\$1,643,442</u>	<u>\$3,451,262</u>

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$24,822	\$11,864	\$4,237,830
0	0	760,541
0	0	126,991
0	0	4,273
0	0	7,149
<u>\$24,822</u>	<u>\$11,864</u>	<u>\$5,136,784</u>
<u>\$0</u>	<u>\$0</u>	<u>\$156,811</u>
<u>0</u>	<u>0</u>	<u>156,811</u>
0	0	678,938
<u>24,822</u>	<u>11,864</u>	<u>4,301,035</u>
<u>24,822</u>	<u>11,864</u>	<u>4,979,973</u>
<u>\$24,822</u>	<u>\$11,864</u>	<u>\$5,136,784</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	State Issue II Fund	Sewer System Improvement Fund	Permanent Improvement Fund	Health Care Capital Improvement Fund
Revenues:				
Taxes	\$0	\$0	\$764,078	\$0
Intergovernmental Revenues	18,612	0	0	0
Charges for Services	0	0	23,025	0
Investment Earnings	0	0	0	62,211
Special Assessments	0	0	0	0
All Other Revenues	0	0	946	0
Total Revenues	<u>18,612</u>	<u>0</u>	<u>788,049</u>	<u>62,211</u>
Expenditures:				
Capital Outlay	34,736	0	1,441,465	0
Debt Service:				
Interest and Fiscal Charges	<u>0</u>	<u>0</u>	<u>178,632</u>	<u>0</u>
Total Expenditures	<u>34,736</u>	<u>0</u>	<u>1,620,097</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,124)	0	(832,048)	62,211
Other Financing Sources (Uses):				
Proceeds from General Obligation Bonds	0	0	5,905,000	0
Operating Transfers In	0	0	218,436	0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(64,200)</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>6,123,436</u>	<u>(64,200)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(16,124)	0	5,291,388	(1,989)
Fund Balance (Deficit) at Beginning of Year	<u>16,124</u>	<u>5,394</u>	<u>(3,804,757)</u>	<u>3,453,251</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$5,394</u></u>	<u><u>\$1,486,631</u></u>	<u><u>\$3,451,262</u></u>

E-911 Facility Construction Fund	Ditch Construction Fund	Totals
\$0	\$0	\$764,078
0	0	18,612
0	0	23,025
0	0	62,211
0	5,244	5,244
0	0	946
<u>0</u>	<u>5,244</u>	<u>874,116</u>
0	1,880	1,478,081
<u>0</u>	<u>0</u>	<u>178,632</u>
<u>0</u>	<u>1,880</u>	<u>1,656,713</u>
0	3,364	(782,597)
0	0	5,905,000
0	0	218,436
<u>0</u>	<u>0</u>	<u>(64,200)</u>
<u>0</u>	<u>0</u>	<u>6,059,236</u>
0	3,364	5,276,639
<u>24,822</u>	<u>8,500</u>	<u>(296,666)</u>
<u><u>\$24,822</u></u>	<u><u>\$11,864</u></u>	<u><u>\$4,979,973</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

STATE ISSUE II FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental Revenues	\$34,736	\$34,736	\$0
Total Revenues	34,736	34,736	0
<u>Expenditures:</u>			
Capital Outlay:			
Auditor:			
Capital Outlay	34,736	34,736	0
Total Expenditures	34,736	34,736	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

SEWER SYSTEM IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	5,394	5,394	0
Fund Balance at End of Year	<u>\$5,394</u>	<u>\$5,394</u>	<u>\$0</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

PERMANENT IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Taxes	\$704,153	\$764,627	\$60,474
Charges for Services	0	23,025	23,025
All Other Revenues	0	946	946
Total Revenues	704,153	788,598	84,445
<u>Expenditures:</u>			
Capital Outlay:			
Commissioners:			
Capital Outlay	2,286,162	2,146,983	139,179
Debt Service:			
Principal Retirement	11,825,000	11,825,000	0
Interest and Fiscal Charges	379,126	262,341	116,785
Total Expenditures	14,490,288	14,234,324	255,964
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,786,135)	(13,445,726)	340,409
<u>Other Financing Sources (Uses):</u>			
Proceeds from General Obligation Bonds	5,905,000	5,905,000	0
Proceeds from General Obligation Notes	5,450,000	5,875,000	425,000
Operating Transfers In	310,700	218,436	(92,264)
Total Other Financing Sources (Uses)	11,665,700	11,998,436	332,736
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,120,435)	(1,447,290)	673,145
Fund Balance at Beginning of Year	1,433,728	1,433,728	0
Prior Year Encumbrances	687,115	687,115	0
Fund Balance at End of Year	\$408	\$673,553	\$673,145

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

HEALTH CARE CAPITAL IMPROVEMENT FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Investment Earnings	\$150,000	\$64,417	(\$85,583)
Total Revenues	150,000	64,417	(85,583)
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	150,000	64,417	(85,583)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers Out	(85,654)	(64,200)	21,454
Total Other Financing Sources (Uses)	(85,654)	(64,200)	21,454
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	64,346	217	(64,129)
Fund Balance at Beginning of Year	3,446,772	3,446,772	0
Fund Balance at End of Year	\$3,511,118	\$3,446,989	(\$64,129)

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

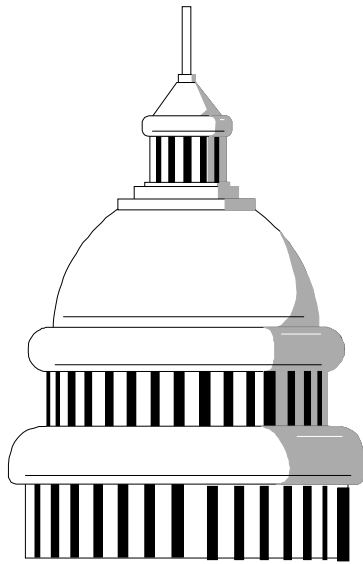
EMERGENCY 911 FACILITY CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Total Revenues	\$0	\$0	\$0
<u>Expenditures:</u>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	24,822	24,822	0
Fund Balance at End of Year	<u>\$24,822</u>	<u>\$24,822</u>	<u>\$0</u>

MIAMI COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

DITCH CONSTRUCTION FUND

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$6,000	\$5,244	(\$756)
Total Revenues	6,000	5,244	(756)
<u>Expenditures:</u>			
Capital Outlay:			
Engineer:			
Capital Outlay	6,000	1,880	4,120
Total Expenditures	6,000	1,880	4,120
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	3,364	3,364
Fund Balance at Beginning of Year	8,500	8,500	0
Fund Balance at End of Year	\$8,500	\$11,864	\$3,364



MIAMI COUNTY, OHIO

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 the operation of the County's water treatment and distribution systems.

Sewer Fund

To account for the operation of the County's sewage treatment and collection systems.

Transfer Station Fund

To account for the operation of the County's solid waste removal and disposal activities.

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
DECEMBER 31, 2002

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Assets:</u>				
Cash and Cash Equivalents	\$302,647	\$349,651	\$317,349	\$969,647
Investments	307,408	0	0	307,408
Receivables (net of allowances for doubtful accounts):				
Accounts	65,470	108,531	356,940	530,941
Interest	0	0	403	403
Due from Other Funds	4,592	4,593	0	9,185
Prepaid Items	226	226	273	725
Deferred Loss on Early Retirement of Debt	36,088	126,895	93,177	256,160
Property, Plant and Equipment	5,038,231	7,171,370	4,068,563	16,278,164
Less Accumulated Depreciation	(1,407,988)	(2,257,912)	(780,317)	(4,446,217)
Net Fixed Assets	<u>3,630,243</u>	<u>4,913,458</u>	<u>3,288,246</u>	<u>11,831,947</u>
Total Assets	<u>\$4,346,674</u>	<u>\$5,503,354</u>	<u>\$4,056,388</u>	<u>\$13,906,416</u>
<u>Liabilities and Fund Equity:</u>				
Liabilities:				
Accounts Payable	\$14,558	\$3,035	\$203,756	\$221,349
Accrued Wages and Benefits	7,672	6,983	18,067	32,722
Due to Other Funds	797	0	1,344	2,141
Intergovernmental Payables	26,944	55,967	915	83,826
Interfund Loans Payables	47,500	47,500	200,000	295,000
Accrued Interest Payable	10,806	12,173	6,229	29,208
Compensated Absences Payable	33,693	30,656	67,793	132,142
General Obligation Bonds Payable	1,460,791	2,484,209	1,605,000	5,550,000
Ohio Public Works				
Commission Loans Payable	475,000	235,200	0	710,200
Total Liabilities	<u>2,077,761</u>	<u>2,875,723</u>	<u>2,103,104</u>	<u>7,056,588</u>
Fund Equity:				
Contributed Capital	1,926,775	2,380,304	2,005	4,309,084
Retained Earnings	342,138	247,327	1,951,279	2,540,744
Total Fund Equity	<u>2,268,913</u>	<u>2,627,631</u>	<u>1,953,284</u>	<u>6,849,828</u>
Total Liabilities and Fund Equity	<u>\$4,346,674</u>	<u>\$5,503,354</u>	<u>\$4,056,388</u>	<u>\$13,906,416</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$789,635	\$1,262,143	\$4,634,459	\$6,686,237
Other Operating Revenues	1,867	2,113	58,470	62,450
Total Operating Revenues	<u>791,502</u>	<u>1,264,256</u>	<u>4,692,929</u>	<u>6,748,687</u>
<u>Operating Expenses:</u>				
Personal Services	241,508	219,842	573,108	1,034,458
Materials and Supplies	200,659	3,415	52,232	256,306
Contractual Services	73,738	690,198	3,889,933	4,653,869
Utilities	7,114	17,716	30,064	54,894
Depreciation	75,483	172,052	149,269	396,804
Total Operating Expenses	<u>598,502</u>	<u>1,103,223</u>	<u>4,694,606</u>	<u>6,396,331</u>
Operating Income (Loss)	193,000	161,033	(1,677)	352,356
<u>Non-Operating Revenues (Expenses):</u>				
Investment Earnings	0	0	3,780	3,780
Interest and Fiscal Charges	(65,725)	(131,445)	(86,545)	(283,715)
Total Non-Operating Revenues (Expenses)	<u>(65,725)</u>	<u>(131,445)</u>	<u>(82,765)</u>	<u>(279,935)</u>
Net Income (Loss)	127,275	29,588	(84,442)	72,421
Retained Earnings at Beginning of Year	214,863	217,739	2,035,721	2,468,323
Retained Earnings at End of Year	<u>\$342,138</u>	<u>\$247,327</u>	<u>\$1,951,279</u>	<u>\$2,540,744</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$795,185	\$1,268,625	\$4,571,507	\$6,635,317
Cash Payments for Goods and Services	(282,735)	(758,791)	(3,948,702)	(4,990,228)
Cash Payments to Employees	(238,431)	(217,587)	(560,490)	(1,016,508)
Other Operating Receipts	5,200	5,446	58,470	69,116
Net Cash Provided by Operating Activities	<u>279,219</u>	<u>297,693</u>	<u>120,785</u>	<u>697,697</u>
<u>Cash Flows from Noncapital Financing Activities:</u>				
Advances In	<u>47,500</u>	<u>47,500</u>	<u>200,000</u>	<u>295,000</u>
Net Cash Provided for Noncapital Financing Activities	<u>47,500</u>	<u>47,500</u>	<u>200,000</u>	<u>295,000</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition and Construction of Assets	(359,801)	(29,197)	(10,527)	(399,525)
Proceeds from the Sale of General Obligation Bonds	860,000	365,000	0	1,225,000
Proceeds from the Sale of General Obligation Notes	850,000	360,000	0	1,210,000
Principal Paid on General Obligation Notes	(1,700,000)	(720,000)	0	(2,420,000)
Proceeds of Ohio Public Works Commission Loan	34,736	0	0	34,736
Principal Paid on Ohio Public Works Commission Loan	(25,000)	(19,600)	0	(44,600)
Principal Paid on General Obligation Bonds	(29,819)	(105,181)	(145,000)	(280,000)
Interest Paid on All Debt	(66,936)	(124,903)	(80,841)	(272,680)
Net Cash Used for Capital and Related Financing Activities	<u>(436,820)</u>	<u>(273,881)</u>	<u>(236,368)</u>	<u>(947,069)</u>
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	0	0	4,030	4,030
Sale of Investments	<u>21,177</u>	<u>0</u>	<u>0</u>	<u>21,177</u>
Net Cash Provided by Investing Activities	<u>21,177</u>	<u>0</u>	<u>4,030</u>	<u>25,207</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(88,924)	71,312	88,447	70,835
Cash and Cash Equivalents at Beginning of Year	<u>391,571</u>	<u>278,339</u>	<u>228,902</u>	<u>898,812</u>
Cash and Cash Equivalents at End of Year	<u><u>\$302,647</u></u>	<u><u>\$349,651</u></u>	<u><u>\$317,349</u></u>	<u><u>\$969,647</u></u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Water Fund	Sewer Fund	Transfer Station Fund	Totals
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:</u>				
Operating Income (Loss)	\$193,000	\$161,033	(\$1,677)	\$352,356
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation Expense	75,483	172,052	149,269	396,804
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	7,121	8,054	(63,280)	(48,105)
Decrease in Due from Other Funds	1,762	1,761	328	3,851
Increase in Prepaid Items	(226)	(226)	(273)	(725)
Increase (Decrease) in Accounts Payable	9,895	(2,262)	26,408	34,041
Increase in Accrued Wages and Benefits	1,017	978	2,706	4,701
Increase (Decrease) in Due to Other Funds	472	(927)	849	394
Decrease in Intergovernmental Payables	(11,365)	(44,047)	(3,457)	(58,869)
Increase in Compensated Absences	2,060	1,277	9,912	13,249
Total Adjustments	<u>86,219</u>	<u>136,660</u>	<u>122,462</u>	<u>345,341</u>
Net Cash Provided by Operating Activities	<u>\$279,219</u>	<u>\$297,693</u>	<u>\$120,785</u>	<u>\$697,697</u>

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Sheriff Police Rotary Fund

To account for charges levied against other political subdivisions and organizations for police services where the specific intent is to promote public safety and security.

Hospitalization Fund

To account for the collection of employee and employer share of health insurance premiums to administer and make payments of claims for the health insurance program.

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
DECEMBER 31, 2002

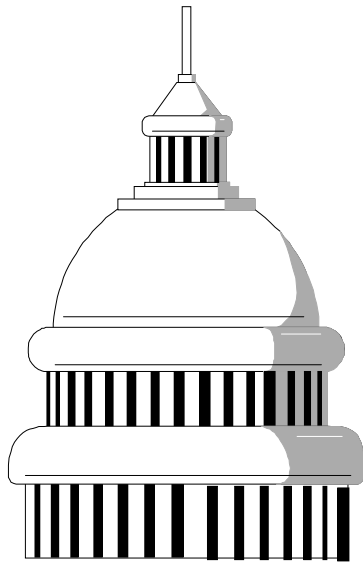
	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<u>Assets:</u>			
Cash and Cash Equivalents	\$50,111	\$419,375	\$469,486
Intergovernmental Receivables	19,839	0	19,839
Total Assets	\$69,950	\$419,375	\$489,325
<u>Liabilities and Fund Equity:</u>			
<u>Liabilities:</u>			
Accrued Wages and Benefits	\$4,582	\$0	\$4,582
Health Insurance Claims Payable	0	593,998	593,998
Total Liabilities	4,582	593,998	598,580
<u>Fund Equity:</u>			
Retained Earnings/(Accumulated Deficit)	65,368	(174,623)	(109,255)
Total Fund Equity	65,368	(174,623)	(109,255)
Total Liabilities and Fund Equity	\$69,950	\$419,375	\$489,325

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Sheriff Police Rotary Fund	Hospitalization Fund	Totals
<u>Operating Revenues:</u>			
Charges for Services	\$79,354	\$4,629,467	\$4,708,821
Other Operating Revenues	0	10,678	10,678
Total Operating Revenues	<u>79,354</u>	<u>4,640,145</u>	<u>4,719,499</u>
<u>Operating Expenses:</u>			
Personal Services	131,105	0	131,105
Contractual Services	0	462,139	462,139
Health Insurance Claims	0	4,791,748	4,791,748
Total Operating Expenses	<u>131,105</u>	<u>5,253,887</u>	<u>5,384,992</u>
Net Loss	(51,751)	(613,742)	(665,493)
Retained Earnings at Beginning of Year	<u>117,119</u>	<u>439,119</u>	<u>556,238</u>
Retained Earnings/(Accumulated Deficit) at End of Year	<u>\$65,368</u>	<u>(\$174,623)</u>	<u>(\$109,255)</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>Sheriff Police Rotary Fund</u>	<u>Hospitalization Fund</u>	<u>Totals</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$97,666	\$4,629,467	\$4,727,133
Cash Payments for Goods and Services	0	(4,974,721)	(4,974,721)
Cash Payments to Employees	(129,569)	0	(129,569)
Other Operating Receipts	0	10,678	10,678
Net Cash Used by Operating Activities	<u>(31,903)</u>	<u>(334,576)</u>	<u>(366,479)</u>
<u>Cash Flows from Investing Activities:</u>			
Sale of Investments	0	344,004	344,004
Net Cash Provided by Investing Activities	<u>0</u>	<u>344,004</u>	<u>344,004</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(31,903)	9,428	(22,475)
Cash and Cash Equivalents at Beginning of Year	<u>82,014</u>	<u>409,947</u>	<u>491,961</u>
Cash and Cash Equivalents at End of Year	<u><u>\$50,111</u></u>	<u><u>\$419,375</u></u>	<u><u>\$469,486</u></u>
<u>Reconciliation of Operating Loss to Net Cash Used by Operating Activities:</u>			
Operating Loss	(\$51,751)	(\$613,742)	(\$665,493)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:			
Changes in Assets and Liabilities:			
Decrease in Intergovernmental Receivable	18,312	0	18,312
Increase in Accrued Wages and Benefits	1,536	0	1,536
Increase in Health Insurance Claims Payable	0	279,166	279,166
Total Adjustments	<u>19,848</u>	<u>279,166</u>	<u>299,014</u>
Net Cash Used by Operating Activities	<u><u>(\$31,903)</u></u>	<u><u>(\$334,576)</u></u>	<u><u>(\$366,479)</u></u>



MIAMI COUNTY, OHIO

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 FUNDS

Unclaimed Monies Fund

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

Sheriff's Juvenile Safety Trust Fund

To account for revenues from individuals and expenditures for assisting juveniles within Miami County.

Municipal Court Restitution Fund

This fund is used to track court ordered restitution payments made to individuals.

Children's Services Trust Fund

To account for donations held in trust by the County. Expenditures are restricted by the terms of the trust to provide for the care and feeding of children.

D.A.R.E. Trust Fund

To account for revenues from contributions of gift and donations from individuals. Expenditures are restricted to the purchase of teaching supplies and D.A.R.E. related materials.

AGENCY FUNDS

Payroll Deductions Fund

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

Workers' Compensation Fund

To maintain and account for the accumulation of workers' compensation premiums from various County departments and other agencies and the disbursement of same to the Ohio Bureau of Workers' Compensation.

Local Government Fund

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

Auto Registration Fund

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

(Continued)

Township Gas Fund

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

Cigarette Tax Fund

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

Special Emergency Planning Fund

To maintain and account for the accumulation and disbursement of reimbursements from the state for expenses incurred for emergency planning.

Inheritance Tax Fund

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

Law Library Fund

To maintain and account for the accumulation and disbursement of resources for the law library.

Undivided Tax Settlement Fund

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

Special Assessment Collection Fund

To maintain and account for the accumulation and disbursement of special assessments.

Alimony and Child Support Fund

To maintain and account for the accumulation and disbursement of resources for alimony and child support.

Tri-County Board of Alcohol, Drug and Mental Health Services Fund

To maintain and account for the accumulation and disbursement of resources for the Tri-County Board of Alcohol, Drug and Mental Health Services.

County Court Agency Fund

To maintain and account for the accumulation and disbursement of court fees and fines.

(Continued)

General County Agency Fund

To maintain and account for the accumulation and disbursement of County fees and other similar resources and uses.

Other County Agencies Fund

To maintain and account for research, fees, licenses, donations and other similar resources and uses.

Hotel and Motel Lodging Tax Fund

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

State Board of Building Standards Fund

To account for funds from the three percent (3%) fees as required by Ohio Revised Code.

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
DECEMBER 31, 2002

Expendable Trust Funds

	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Municipal Court Restitution Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund
Assets:					
Cash and Cash Equivalents	\$189,778	\$2,920	\$9,879	\$26,845	\$4,733
Investments	0	0	0	0	0
Receivables (net of allowance for doubtful accounts):					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Receivables	0	0	0	0	0
Total Assets	<u>\$189,778</u>	<u>\$2,920</u>	<u>\$9,879</u>	<u>\$26,845</u>	<u>\$4,733</u>
Liabilities and Fund Equity:					
Liabilities:					
Accounts Payable	\$0	\$0	\$6,043	\$0	\$0
Due to Other Funds	0	0	0	0	0
Due to Others	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>6,043</u>	<u>0</u>	<u>0</u>
Fund Equity:					
Fund Balance:					
Reserved for Encumbrances	0	0	3,572	0	0
Unreserved	189,778	2,920	264	26,845	4,733
Total Fund Equity	<u>189,778</u>	<u>2,920</u>	<u>3,836</u>	<u>26,845</u>	<u>4,733</u>
Total Liabilities and Fund Equity	<u>\$189,778</u>	<u>\$2,920</u>	<u>\$9,879</u>	<u>\$26,845</u>	<u>\$4,733</u>

MIAMI COUNTY, OHIO
COMBINING BALANCE SHEET
FIDUCIARY FUNDS
DECEMBER 31, 2002

All Agency Funds	Totals
\$6,683,735	\$6,917,890
5,056,579	5,056,579
62,137,645	62,137,645
816,809	816,809
1,014,583	1,014,583
129,616	129,616
<u>\$75,838,967</u>	<u>\$76,073,122</u>
\$0	\$6,043
129,616	129,616
<u>75,709,351</u>	<u>75,709,351</u>
<u>75,838,967</u>	<u>75,845,010</u>
0	3,572
<u>0</u>	<u>224,540</u>
<u>0</u>	<u>228,112</u>
<u>\$75,838,967</u>	<u>\$76,073,122</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Unclaimed Monies Fund	Sheriff's Juvenile Safety Trust Fund	Municipal Court Restitution Fund	Children's Services Trust Fund	D.A.R.E. Trust Fund	Totals
<u>Revenues:</u>						
Investment Earnings	\$0	\$0	\$0	\$1,342	\$0	\$1,342
All Other Revenues	10,433	0	58,064	0	200	68,697
Total Revenues	10,433	0	58,064	1,342	200	70,039
<u>Expenditures:</u>						
Human Services	0	0	0	1,342	0	1,342
General Government	3,935	0	53,303	0	0	57,238
Total Expenditures	3,935	0	53,303	1,342	0	58,580
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,498	0	4,761	0	200	11,459
Fund Balance (Deficit) at Beginning of Year	183,280	2,920	(925)	26,845	4,533	216,653
Fund Balance at End of Year	<u>\$189,778</u>	<u>\$2,920</u>	<u>\$3,836</u>	<u>\$26,845</u>	<u>\$4,733</u>	<u>\$228,112</u>

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Payroll Deductions Fund</u>				
Assets:				
Cash and Cash Equivalents	\$202,601	\$14,155,641	(\$14,146,049)	\$212,193
Total Assets	<u>\$202,601</u>	<u>\$14,155,641</u>	<u>(\$14,146,049)</u>	<u>\$212,193</u>
Liabilities:				
Due To Others	\$202,601	\$14,155,641	(\$14,146,049)	\$212,193
Total Liabilities	<u>\$202,601</u>	<u>\$14,155,641</u>	<u>(\$14,146,049)</u>	<u>\$212,193</u>
<u>Workers' Compensation Fund</u>				
Assets:				
Cash and Cash Equivalents	\$160,631	\$161,621	(\$100,605)	\$221,647
Total Assets	<u>\$160,631</u>	<u>\$161,621</u>	<u>(\$100,605)</u>	<u>\$221,647</u>
Liabilities:				
Due To Others	\$160,631	\$161,621	(\$100,605)	\$221,647
Total Liabilities	<u>\$160,631</u>	<u>\$161,621</u>	<u>(\$100,605)</u>	<u>\$221,647</u>
<u>Local Government Fund</u>				
Assets:				
Cash and Cash Equivalents	\$357	\$9,826,101	(\$9,826,101)	\$357
Total Assets	<u>\$357</u>	<u>\$9,826,101</u>	<u>(\$9,826,101)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,826,101	(\$9,826,101)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,826,101</u>	<u>(\$9,826,101)</u>	<u>\$357</u>
<u>Auto Registration Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,413,572	(\$3,413,572)	\$0
Intergovernmental Receivables	124,936	129,616	(124,936)	129,616
Total Assets	<u>\$124,936</u>	<u>\$3,543,188</u>	<u>(\$3,538,508)</u>	<u>\$129,616</u>
Liabilities:				
Due to Other Funds	\$124,936	\$129,616	(\$124,936)	\$129,616
Intergovernmental Payables	0	3,413,572	(3,413,572)	0
Total Liabilities	<u>\$124,936</u>	<u>\$3,543,188</u>	<u>(\$3,538,508)</u>	<u>\$129,616</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Township Gas Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$602,390	(\$602,390)	\$0
Total Assets	<u>\$0</u>	<u>\$602,390</u>	<u>(\$602,390)</u>	<u>\$0</u>
Liabilities:				
Other Accrued Liabilities	\$0	\$602,390	(\$602,390)	\$0
Total Liabilities	<u>\$0</u>	<u>\$602,390</u>	<u>(\$602,390)</u>	<u>\$0</u>
<u>Cigarette Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$13	\$4,013	(\$3,763)	\$263
Total Assets	<u>\$13</u>	<u>\$4,013</u>	<u>(\$3,763)</u>	<u>\$263</u>
Liabilities:				
Due To Others	\$13	\$4,013	(\$3,763)	\$263
Total Liabilities	<u>\$13</u>	<u>\$4,013</u>	<u>(\$3,763)</u>	<u>\$263</u>
<u>Special Emergency Planning Fund</u>				
Assets:				
Cash and Cash Equivalents	\$27,462	\$25,753	(\$20,820)	\$32,395
Total Assets	<u>\$27,462</u>	<u>\$25,753</u>	<u>(\$20,820)</u>	<u>\$32,395</u>
Liabilities:				
Due To Others	\$27,462	\$25,753	(\$20,820)	\$32,395
Total Liabilities	<u>\$27,462</u>	<u>\$25,753</u>	<u>(\$20,820)</u>	<u>\$32,395</u>
<u>Inheritance Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$609,593	\$34,653,048	(\$34,860,609)	\$402,032
Investments	522,298	410,976	(522,298)	410,976
Total Assets	<u>\$1,131,891</u>	<u>\$35,064,024</u>	<u>(\$35,382,907)</u>	<u>\$813,008</u>
Liabilities:				
Due To Others	\$1,131,891	\$35,064,024	(\$35,382,907)	\$813,008
Total Liabilities	<u>\$1,131,891</u>	<u>\$35,064,024</u>	<u>(\$35,382,907)</u>	<u>\$813,008</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Law Library Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$125,766	(\$125,766)	\$0
Total Assets	<u>\$0</u>	<u>\$125,766</u>	<u>(\$125,766)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$125,766	(\$125,766)	\$0
Total Liabilities	<u>\$0</u>	<u>\$125,766</u>	<u>(\$125,766)</u>	<u>\$0</u>
<u>Undivided Tax Settlement Fund</u>				
Assets:				
Cash and Cash Equivalents	\$699,879	\$84,750,622	(\$84,267,876)	\$1,182,625
Investments	599,655	1,208,938	(599,655)	1,208,938
Taxes Receivable	57,480,096	57,465,611	(57,480,096)	57,465,611
Total Assets	<u>\$58,779,630</u>	<u>\$143,425,171</u>	<u>(\$142,347,627)</u>	<u>\$59,857,174</u>
Liabilities:				
Due To Others	\$58,779,630	\$143,425,171	(\$142,347,627)	\$59,857,174
Total Liabilities	<u>\$58,779,630</u>	<u>\$143,425,171</u>	<u>(\$142,347,627)</u>	<u>\$59,857,174</u>
<u>Special Assessment Collection Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$879,426	(\$879,426)	\$0
Special Assessments Receivable	938,241	1,014,583	(938,241)	1,014,583
Total Assets	<u>\$938,241</u>	<u>\$1,894,009</u>	<u>(\$1,817,667)</u>	<u>\$1,014,583</u>
Liabilities:				
Due To Others	\$938,241	\$1,894,009	(\$1,817,667)	\$1,014,583
Total Liabilities	<u>\$938,241</u>	<u>\$1,894,009</u>	<u>(\$1,817,667)</u>	<u>\$1,014,583</u>
<u>Alimony and Child Support Fund</u>				
Assets:				
Cash and Cash Equivalents	\$0	\$7,439	(\$7,439)	\$0
Total Assets	<u>\$0</u>	<u>\$7,439</u>	<u>(\$7,439)</u>	<u>\$0</u>
Liabilities:				
Due To Others	\$0	\$7,439	(\$7,439)	\$0
Total Liabilities	<u>\$0</u>	<u>\$7,439</u>	<u>(\$7,439)</u>	<u>\$0</u>

(Continued)

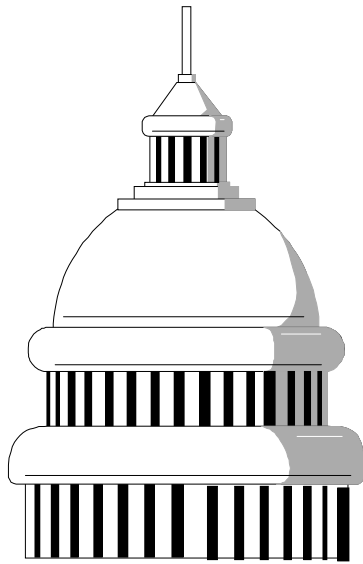
MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Tri-County Board Fund</u>				
Assets:				
Cash and Cash Equivalents	\$1,445,736	\$7,547,313	(\$7,129,726)	\$1,863,323
Investments	1,238,701	1,904,785	(1,238,701)	1,904,785
Taxes Receivable	1,409,767	2,224,673	(1,409,767)	2,224,673
Total Assets	<u>\$4,094,204</u>	<u>\$11,676,771</u>	<u>(\$9,778,194)</u>	<u>\$5,992,781</u>
Liabilities:				
Due To Others	<u>\$4,094,204</u>	<u>\$11,676,771</u>	<u>(\$9,778,194)</u>	<u>\$5,992,781</u>
Total Liabilities	<u>\$4,094,204</u>	<u>\$11,676,771</u>	<u>(\$9,778,194)</u>	<u>\$5,992,781</u>
<u>County Court Agency Fund</u>				
Assets:				
Cash and Cash Equivalents	\$279,955	\$3,328,863	(\$3,337,159)	\$271,659
Accounts Receivable	751,482	816,809	(751,482)	816,809
Total Assets	<u>\$1,031,437</u>	<u>\$4,145,672</u>	<u>(\$4,088,641)</u>	<u>\$1,088,468</u>
Liabilities:				
Due To Others	<u>\$1,031,437</u>	<u>\$4,145,672</u>	<u>(\$4,088,641)</u>	<u>\$1,088,468</u>
Total Liabilities	<u>\$1,031,437</u>	<u>\$4,145,672</u>	<u>(\$4,088,641)</u>	<u>\$1,088,468</u>
<u>General County Agency Fund</u>				
Assets:				
Cash and Cash Equivalents	<u>\$1,184,901</u>	<u>\$15,582,273</u>	<u>(\$15,776,994)</u>	<u>\$990,180</u>
Total Assets	<u>\$1,184,901</u>	<u>\$15,582,273</u>	<u>(\$15,776,994)</u>	<u>\$990,180</u>
Liabilities:				
Due To Others	<u>\$1,184,901</u>	<u>\$15,582,273</u>	<u>(\$15,776,994)</u>	<u>\$990,180</u>
Total Liabilities	<u>\$1,184,901</u>	<u>\$15,582,273</u>	<u>(\$15,776,994)</u>	<u>\$990,180</u>
<u>Other County Agencies Fund</u>				
Assets:				
Cash and Cash Equivalents	\$997,648	\$4,724,702	(\$4,223,813)	\$1,498,537
Investments	854,778	1,531,880	(854,778)	1,531,880
Taxes Receivable	2,422,168	2,447,361	(2,422,168)	2,447,361
Total Assets	<u>\$4,274,594</u>	<u>\$8,703,943</u>	<u>(\$7,500,759)</u>	<u>\$5,477,778</u>
Liabilities:				
Due To Others	<u>\$4,274,594</u>	<u>\$8,703,943</u>	<u>(\$7,500,759)</u>	<u>\$5,477,778</u>
Total Liabilities	<u>\$4,274,594</u>	<u>\$8,703,943</u>	<u>(\$7,500,759)</u>	<u>\$5,477,778</u>

(Continued)

MIAMI COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Balance December 31, 2001	Additions	Deductions	Balance December 31, 2002
<u>Hotel and Motel Lodging Tax Fund</u>				
Assets:				
Cash and Cash Equivalents	\$10,837	\$248,228	(\$250,915)	\$8,150
Total Assets	<u>\$10,837</u>	<u>\$248,228</u>	<u>(\$250,915)</u>	<u>\$8,150</u>
Liabilities:				
Due To Others	\$10,837	\$248,228	(\$250,915)	\$8,150
Total Liabilities	<u>\$10,837</u>	<u>\$248,228</u>	<u>(\$250,915)</u>	<u>\$8,150</u>
<u>State Board of Building Standards Fund</u>				
Assets:				
Cash and Cash Equivalents	\$458	\$4,986	(\$5,070)	\$374
Total Assets	<u>\$458</u>	<u>\$4,986</u>	<u>(\$5,070)</u>	<u>\$374</u>
Liabilities:				
Due To Others	\$458	\$4,986	(\$5,070)	\$374
Total Liabilities	<u>\$458</u>	<u>\$4,986</u>	<u>(\$5,070)</u>	<u>\$374</u>
<u>Total - All Agency Funds</u>				
Assets:				
Cash and Cash Equivalents	\$5,620,071	\$180,041,757	(\$178,978,093)	\$6,683,735
Investments	3,215,432	5,056,579	(3,215,432)	5,056,579
Taxes Receivable	61,312,031	62,137,645	(61,312,031)	62,137,645
Accounts Receivable	751,482	816,809	(751,482)	816,809
Special Assessments Receivable	938,241	1,014,583	(938,241)	1,014,583
Intergovernmental Receivables	124,936	129,616	(124,936)	129,616
Total Assets	<u>\$71,962,193</u>	<u>\$249,196,989</u>	<u>(\$245,320,215)</u>	<u>\$75,838,967</u>
Liabilities:				
Due To Other Funds	\$124,936	\$129,616	(\$124,936)	\$129,616
Intergovernmental Payables	0	3,413,572	(3,413,572)	0
Due to Others	71,837,257	245,051,411	(241,179,317)	75,709,351
Other Accrued Liabilities	0	602,390	(602,390)	0
Total Liabilities	<u>\$71,962,193</u>	<u>\$249,196,989</u>	<u>(\$245,320,215)</u>	<u>\$75,838,967</u>



MIAMI COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

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

MIAMI COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 2002

<u>General Fixed Assets</u>	
Land	\$616,016
Buildings	26,789,494
Improvements Other Than Buildings	237,243
Machinery and Equipment	17,085,064
Construction in Progress	9,584,211
	<hr/>
Total General Fixed Assets	<u><u>\$54,312,028</u></u>
<u>Investment in General Fixed Assets</u>	
General Fund	\$10,955,143
Special Revenue Funds	12,272,219
Capital Projects Funds	24,425,766
Capital Projects Funds Prior to 1989	4,391,950
Expendable Trust Funds	3,514
Enterprise Funds	20,665
Donations	2,242,771
	<hr/>
Total Investment in General Fixed Assets	<u><u>\$54,312,028</u></u>

MIAMI COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY CATEGORY
DECEMBER 31, 2002

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General Government	\$536,639	\$15,177,226	\$50,361	\$3,933,726	\$8,429,186	\$28,127,138
Judicial	0	44,796	6,985	1,629,067	2,746	1,683,594
Public Safety	24,921	7,535,089	3,828	5,746,557	818,094	14,128,489
Public Works	27,856	1,130,218	117,151	3,613,990	311,579	5,200,794
Health	26,600	1,306,280	42,126	1,514,346	0	2,889,352
Human Services	0	1,595,885	16,792	647,378	22,606	2,282,661
	<u>\$616,016</u>	<u>\$26,789,494</u>	<u>\$237,243</u>	<u>\$17,085,064</u>	<u>\$9,584,211</u>	<u>\$54,312,028</u>

MIAMI COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED DECEMBER 31, 2002

<u>Function</u>	<u>December 31, 2001</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2002</u>
General Government	\$27,207,134	\$24,237	\$970,127	(\$74,360)	\$28,127,138
Judicial	1,608,467	(49,646)	149,792	(25,019)	1,683,594
Public Safety	13,044,157	13,094	1,181,494	(110,256)	14,128,489
Public Works	4,866,097	2,960	480,268	(148,531)	5,200,794
Health	2,700,544	0	272,280	(83,472)	2,889,352
Human Services	<u>2,224,766</u>	<u>9,355</u>	<u>50,129</u>	<u>(1,589)</u>	<u>2,282,661</u>
Total General Fixed Assets	<u>\$51,651,165</u>	<u>\$0</u>	<u>\$3,104,090</u>	<u>(\$443,227)</u>	<u>\$54,312,028</u>

STATISTICAL SECTION

STATISTICAL TABLES

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

MIAMI COUNTY, OHIO
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN YEARS

Year	Public Safety	Health	Human Services	Conservation and Recreation		Public Works	General Government	Other Expenditures	Capital Outlay	Debt Service	Total
				Recreation	Conservation						
1993	\$5,708,058	\$4,310,285	\$6,868,662	\$341,008	\$4,366,491	\$6,882,556	\$24,589	\$2,830,719	\$541,581	\$31,873,949	
1994	7,239,411	4,852,214	7,079,324	336,293	4,811,677	8,150,381	9,096	237,558	573,015	33,288,969	
1995	7,531,779	5,401,501	7,747,692	235,373	5,928,749	8,752,067	0	463,591	603,872	36,664,624	
1996	8,320,238	5,943,319	8,263,278	369,178	6,588,323	12,036,333	0	2,905,864	458,726	44,885,259	
1997	9,462,885	7,169,084	8,362,245	432,445	5,237,636	14,098,604	0	1,613,377	1,336,711	47,712,987	
1998	9,684,216	7,615,506	8,874,294	381,567	4,629,809	12,528,423	0	5,336,673	603,991	49,654,479	
1999	12,110,563	7,887,381	9,769,876	433,475	6,050,301	11,505,735	0	5,965,947	757,909	54,481,187	
2000	12,777,469	8,090,945	10,510,608	456,791	6,740,686	12,005,531	0	3,670,812	665,743	54,918,585	
2001	13,864,439	9,019,913	11,851,536	541,255	9,012,046	12,270,362	0	1,212,123	635,523	58,407,197	
2002	15,722,849	9,302,110	12,638,760	355,069	6,443,600	12,700,844	0	1,478,081	579,586	59,220,899	

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

MIAMI COUNTY, OHIO
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
LAST TEN YEARS

Year	Taxes	Inter-Governmental Revenues	Charges for Services	Licenses and Permits	Investment Earnings	Special Assessments	Fines and Forfeitures	All Other	Total
1993	\$14,747,476	\$13,882,976	\$4,035,881	\$189,572	\$901,552	\$28,691	\$1,031,268	\$689,323	\$35,506,739
1994	15,815,349	14,778,686	4,831,554	210,855	1,183,569	32,989	928,746	300,555	38,082,303
1995	18,763,125	15,297,660	5,445,092	280,862	2,290,426	41,653	1,259,167	498,356	43,876,341
1996	14,998,488	17,432,597	6,285,360	369,822	2,319,702	44,033	1,111,138	512,837	43,073,977
1997	16,729,071	16,119,137	7,029,746	358,569	2,260,725	64,796	1,163,930	660,510	44,386,484
1998	20,494,122	16,341,541	7,654,418	361,256	2,738,220	73,749	1,263,668	830,678	49,757,652
1999	20,655,696	24,941,216	9,773,677	298,453	2,656,381	66,523	1,342,157	566,097	60,300,200
2000	19,207,021	20,043,666	10,098,425	398,808	2,928,967	76,119	1,433,064	713,222	54,899,292
2001	20,925,983	23,158,300	10,699,575	402,422	3,075,942	76,388	1,560,521	755,589	60,654,720
2002	20,027,419	21,970,913	11,019,752	431,354	1,569,448	76,870	1,491,766	823,877	57,411,399

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

MIAMI COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS (1)
LAST TEN YEARS

<u>Collection Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Accumulated Delinquent Taxes to Total Tax Levy</u>
1993 (2)	\$10,672,146	\$10,483,228	\$303,588	\$10,786,816	101.07%	\$419,487	3.93%
1994	11,337,049	11,125,530	352,970	11,478,500	101.25%	398,711	3.52%
1995	11,883,160	11,698,119	344,487	12,042,606	101.34%	351,371	2.96%
1996 (3)	7,152,109	6,929,900	110,919	7,040,819	98.44%	227,118	3.18%
1997 (4)	9,009,663	8,862,717	217,199	9,079,916	100.78%	311,398	3.46%
1998 (5)	12,476,804	12,213,126	307,680	12,520,806	100.35%	416,397	3.34%
1999	12,603,784	12,378,906	311,164	12,690,070	100.68%	354,016	2.81%
2000	13,316,706	13,036,386	375,070	13,411,456	100.71%	483,466	3.63%
2001 (6)	15,581,179	15,125,899	317,245	15,443,144	99.11%	643,531	4.13%
2002 (7)	15,202,556	14,796,078	401,435	15,197,513	99.97%	1,002,935	6.60%

- (1) Includes General Fund and Special Revenue Funds
(2) New 4.00 mill levy for Riverside School.
(3) The 4.00 mill levy for Riverside School expired.
(4) New 1.00 mill of a 4.00 mill levy for Riverside School.
(5) New 2.80 mill levy.
(6) 1.70 mill replacement levy for Riverside School.
(7) a. .50 mill replacement levy with .60 increase for 1.10 mills for Park District
b. 1.8 mills levied for Riverside School
c. Revaluation for tax year 2001
d. .40 mill replacement levy for Health District

Source: Miami County Auditor

MIAMI COUNTY, OHIO
ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES
OF TAXABLE PROPERTY
LAST TEN YEARS
(in Thousands)

Tax Year	Real Property		Public Utility Personal		Tangible Personal Property		Total		Assessed Value as a Percent of Actual Value
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
1993	\$939,181	\$2,683,374	\$91,337	\$260,963	\$231,507	\$926,028	\$1,262,025	\$3,870,365	32.61%
1994	958,142	2,737,549	94,655	270,443	244,795	979,180	1,297,592	3,987,171	32.54%
1995	1,176,664	3,361,897	883,267	2,523,620	262,823	1,051,292	2,322,754	6,936,809	33.48%
1996	1,203,430	3,438,371	893,202	2,552,006	271,704	1,086,816	2,368,336	7,077,193	33.46%
1997	1,241,376	3,546,789	95,128	271,794	267,887	1,071,548	1,604,391	4,890,131	32.81%
1998	1,396,617	3,990,334	96,856	276,731	287,432	1,149,728	1,780,905	5,416,794	32.88%
1999	1,429,311	4,083,746	96,209	274,883	290,738	1,162,952	1,816,258	5,521,581	32.89%
2000	1,464,115	4,183,186	91,699	261,997	304,869	1,219,476	1,860,683	5,664,659	32.85%
2001	1,314,415	3,755,471	64,244	183,554	309,861	1,239,444	1,688,520	5,178,470	32.61%
2002	1,635,372	4,672,491	66,096	188,846	317,695	1,270,780	2,019,163	6,132,117	32.93%

Source: Miami County Auditor

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

COUNTY UNITS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
General Fund	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
Park Levy	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.10	1.10
Dettmer Hospital	0.50	0.50	-	-	-	-	-	-	-	-
Special Bridge	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Riverside School	5.70	5.70	1.70	2.70	4.50	4.50	4.50	4.50	3.50	4.20
Tri-County Mental Health	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Conservancy	0.01	0.01	0.02	0.03	0.02	0.02	0.01	0.03	0.03	0.03
Total County Rate	10.51	10.51	6.02	7.03	8.82	8.82	8.81	8.83	8.43	9.13

SCHOOL DISTRICTS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Bethel	50.45	50.45	50.45	50.45	50.45	50.45	55.95	55.90	55.49	55.29
Bradford	25.90	25.90	25.90	25.90	25.90	31.10	30.11	30.20	30.09	30.02
Covington	38.80	37.45	36.40	36.26	36.26	35.42	35.42	35.40	35.26	35.24
Franklin-Monroe	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Miami East	42.50	42.50	42.50	41.50	41.50	41.50	41.50	41.50	41.50	41.50
Milton-Union	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90	55.90
Newton	38.14	38.14	38.14	35.80	38.36	37.80	37.80	37.80	37.80	39.60
Northmont	54.18	59.18	59.18	59.08	59.03	58.93	58.85	58.83	58.80	58.35
Piqua	38.50	41.50	41.30	40.70	40.70	40.62	40.56	40.60	40.50	40.42
Troy	44.90	44.42	44.10	50.10	50.10	50.10	54.60	54.60	54.60	54.60
Tipp City	41.65	43.69	43.20	43.28	43.20	43.20	43.20	47.86	47.50	47.30
Tecumseh	39.55	39.40	46.67	46.18	45.63	44.40	44.40	44.10	44.10	42.60

JOINT VOCATIONAL SCHOOL DISTRICTS	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Montgomery County	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
Springfield/Clark County	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Upper Valley	3.40	3.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90

(Continued)

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

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
CORPORATIONS										
Bradford	12.90	13.00	12.75	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Casstown	3.70	3.70	5.35	5.35	5.35	5.35	5.35	5.35	5.35	5.35
Covington	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Fletcher	5.70	5.70	2.70	2.70	2.70	3.70	3.70	4.70	4.70	4.70
Huber Heights	10.46	10.29	10.29	10.26	10.26	10.24	10.19	10.18	10.14	10.12
Laura	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Ludlow Falls	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Piqua	4.37	4.39	4.40	4.42	4.42	4.43	4.41	4.45	4.45	4.43
Pleasant Hill	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65	6.15	4.40
Potsdam	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Tipp City	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Troy	3.19	3.18	3.18	3.24	3.26	3.29	3.25	3.25	3.26	3.22
Union	-	-	-	13.11	13.11	16.03	16.03	16.03	16.03	16.03
West Milton	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
TOWNSHIPS										
Bethel	5.80	5.80	5.80	5.80	5.80	5.80	6.10	5.60	5.60	5.60
Brown	6.10	6.10	3.10	3.10	3.10	4.10	4.10	5.10	5.10	5.10
Concord	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30	3.30
Elizabeth	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Lostcreek	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Monroe	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Newberry	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Newton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Springcreek	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.30	2.30	2.30
Staunton	1.10	1.10	2.10	2.10	2.10	2.10	2.10	6.10	6.10	6.10
Union	2.70	2.70	2.70	2.70	4.20	4.20	4.20	4.20	4.20	4.20
Washington	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

MIAMI COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

	Total Debt	Unvoted Debt
Net Assessed Valuation	\$2,019,162,310	\$2,019,162,310
Legal Debt Limitation (%) (1)	2.43%	1.00%
Legal Debt Limitation (\$) (1)	48,979,058	20,191,623
Applicable County Debt Outstanding (2)	8,020,000	8,020,000
Less Applicable Debt Service Fund Amounts (3)	(394,085)	(394,085)
Net Indebtedness Subject To Limitation	7,625,915	7,625,915
Legal Debt Margin	\$41,353,143	\$12,565,708

(1) Direct Debt Limitation Based Upon Section 133, The Uniform Bond Act of the Ohio Revised Code.

(2) County Debt Outstanding Does Not Include Self-Supporting General Obligation Bonds.

(3) Does Not Include Special Assessment Debt Fund Balance.

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

Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Funds Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1993	93,182	\$1,262,024,905	\$3,690,000	\$225,256	\$3,464,744	0.27%	\$37.18
1994	93,182	1,297,592,444	3,445,000	198,560	3,246,440	0.25%	34.84
1995	93,182	1,527,813,829	3,190,000	105,195	3,084,805	0.20%	33.11
1996	93,182	1,564,454,300	3,045,000	146,253	2,898,747	0.19%	31.11
1997	93,182	1,604,391,200	3,435,000	141,261	3,293,739	0.21%	35.35
1998	93,182	1,780,905,460	3,180,000	79,472	3,100,528	0.17%	33.27
1999	93,182	1,816,258,250	2,915,000	153,007	2,761,993	0.15%	29.64
2000	98,868	1,860,683,820	2,650,000	68,244	2,581,756	0.14%	26.11
2001	98,868	1,989,108,790	2,385,000	61,043	2,323,957	0.12%	23.51
2002	98,868	2,019,162,310	8,020,000	394,085	7,625,915	0.38%	77.13

(1) Source: U.S. Bureau of Census, Federal 1990/2000 Census

(2) Source: Miami County Auditor

(3) Does not include Self-Supporting General Obligation Debt

(4) Does not include Special Assessment Debt Fund Balance

MIAMI COUNTY, OHIO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION
BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES
LAST TEN YEARS

Year	Debt Principal	Debt Interest	Total Debt Service	Total General Government Expenditures (1)	Ratio of Total Debt Service To Total General Government Expenditures
1993	\$240,000	\$281,581	\$521,581	\$31,873,949	1.64%
1994	245,000	266,320	511,320	33,288,969	1.54%
1995	255,000	250,271	505,271	36,664,624	1.38%
1996	145,000	233,400	378,400	44,885,259	0.84%
1997	1,020,000	301,194	1,321,194	47,712,987	2.77%
1998	255,000	156,670	411,670	49,654,479	0.83%
1999	265,000	140,379	405,379	54,481,187	0.74%
2000	265,000	114,468	379,468	54,918,585	0.69%
2001	265,000	118,119	383,119	58,407,197	0.66%
2002	270,000	106,989	376,989	59,220,899	0.64%

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

MIAMI COUNTY, OHIO
COMPUTATION OF ALL DIRECT AND OVERLAPPING
GENERAL OBLIGATION DEBT
DECEMBER 31, 2002

<u>Jurisdiction</u>	<u>General Obligation Debt</u>	<u>Percentage Applicable To Miami County (1)</u>	<u>Amount Applicable To Miami County</u>
Direct: Miami County (2)	\$8,020,000	100.00%	\$8,020,000
Overlapping Subdivisions:			
Corporations wholly within County	16,111,379	100.00%	16,111,379
Corporations with Overlapping	7,756,956	0.66%	51,395
School Districts wholly within County	286,014	100.00%	286,014
		Sub-Total	16,448,788
		Grand Total	\$24,468,788

(1) Percentages determined by dividing the assessed valuation of the Miami County political subdivision by the total assessed valuation which includes all overlapping.

(2) Does not include Self-Supporting General Obligation Debt

Source: Miami County Auditor
Darke County Auditor
Champaign County Auditor

MIAMI COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN YEARS

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
1993	93,182	17,641	6.1%
1994	93,182	18,105	4.3%
1995	93,182	17,989	3.7%
1996	93,182	18,147	4.2%
1997	93,182	19,163	4.3%
1998	93,182	19,210	3.6%
1999	93,182	18,954	4.3%
2000	98,868	19,084	3.3%
2001	98,868	18,718	4.3%
2002	98,868	18,717	5.3%

(1) Source: U.S. Bureau of Census of Population - Federal 1990/2000 Census

(2) Source: Ohio Department of Education, Division of Computer Services and Statistical Reports.

(3) Source: Ohio Bureau of Employment Services

MIAMI COUNTY, OHIO
PROPERTY VALUE AND CONSTRUCTION PERMITS
LAST TEN YEARS

Year	Residential (1)		Commercial (1)	
	Number of Permits	Property Value	Number of Permits	Property Value
1993	309	\$36,655,852	47	\$23,430,073
1994	305	40,669,868	72	9,066,315
1995	282	35,349,420	101	29,733,116
1996	343	46,289,660	174	78,335,034
1997	294	41,903,181	176	68,935,911
1998	296	44,200,612	174	63,729,079
1999	208	35,937,234	177	27,778,159
2000	298	49,447,065	220	51,245,111
2001	213	39,405,496	180	30,399,501
2002	255	42,691,120	123	34,451,962

(1) Source: Miami County Auditor's Office and State Board of Building Standards.

MIAMI COUNTY, OHIO
PRINCIPAL TAXPAYERS (PROPERTY TAX)
DECEMBER 31, 2002

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2002 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. Dayton Power and Light Company	Utilities	\$39,438,470	1.95%
2. Matsushita Electric Corp. of America	Manufacturing	38,995,460	1.93%
3. Meijer Inc.	Retail	22,466,130	1.11%
4. American Honda Motor	Manufacturing	20,598,780	1.02%
5. ITW/Hobart Brothers Company	Manufacturing	17,123,160	0.85%
6. Goodrich Corporation	Manufacturing	14,389,060	0.71%
7. Evenflo Juvenile Furniture Co.	Manufacturing	11,285,850	0.56%
8. Infotel Inc./Midwest Micro	Manufacturing	11,251,450	0.56%
9. Midamco	Retail	10,428,420	0.52%
10. F & P of America	Manufacturing	9,476,810	0.47%
	Sub-Total	195,453,590	9.68%
	All Others	1,823,708,720	90.32%
	Total	<u>\$2,019,162,310</u>	<u>100.00%</u>

Source: Miami County Auditor

**MIAMI COUNTY, OHIO
PRINCIPAL EMPLOYERS
DECEMBER 31, 2002**

<u>Employer</u>	<u>Number of Employees</u>
1. Upper Valley Medical Center	1,800
2. Matsushita Electric Corp. of America	1,340
3. Miami County	990
4. Meijer Distribution	859
5. ITW/Hobart Company	853
6. Goodrich Corporation	730
7. ITW/Hobart Brothers Company	600
8. F & P America Mfg. Inc.	600
9. Troy City School District	563
10. A.O. Smith Electrical Products Company	415

Source: Miami County Auditor

MIAMI COUNTY, OHIO
SALARIES OF PRINCIPAL OFFICIALS
DECEMBER 31, 2002

Office	Elected Officials	2002 Salaries
Board of Commissioners (3)		\$57,425
Auditor		56,633
Prosecuting Attorney		101,255
Clerk of Courts		53,598
Sheriff		73,967
Recorder		50,084
Treasurer		53,598
Engineer		83,304
Coroner		44,812

Source: Miami County Auditor

MIAMI COUNTY, OHIO
SURETY BOND COVERAGE - VARIOUS OFFICIALS
DECEMBER 31, 2002

<u>Office</u>	<u>Bond Coverage</u>
Board of Commissioners (3)	\$20,000
Auditor	20,000
Prosecuting Attorney	99,689
Clerk of Courts	40,000
Sheriff	62,571
Recorder	10,000
Treasurer	50,000
Engineer	10,000
Coroner	10,000
Probate Court Judge	5,000
Park District (3)	5,000
Department of Job and Family Services Director	5,000
Children Services Director	30,000

Source: Miami County Auditor

MIAMI COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2002

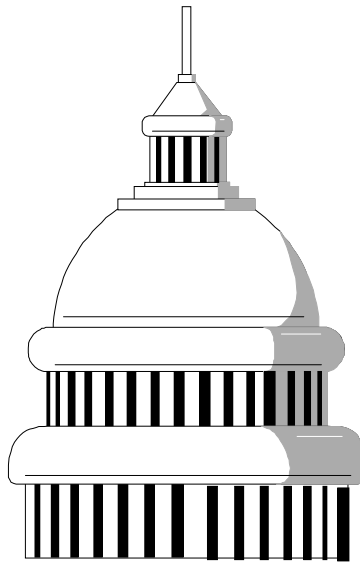
Form of Government:		Population:	98,868
Board of County Commissioners		Area (square miles):	429.92
Higher Education Facilities:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:		County Parks:	5
Central State University		Municipal Park Systems:	3
Edison State Community College	1	Water Recreation Areas:	4
Sinclair Community College	2	Nature Center:	1
University of Dayton	12	Fairgrounds:	1
Urbana University	2	Municipal Arena:	1
Wilberforce University	1	Seats	4,600
Wittenberg University		Municipal Stadium:	1
Wright State University		Seats	10,000
		Income:	
		Number of Households:	38,937
		Average Household Income:	\$59,018
		Median Household Income:	\$46,730
		Communications:	
		Radio Stations:	1
		Daily Newspapers:	3
		Television Reception:	13 Stations
		Cable Television:	56 Stations

County Seat:	Troy, Ohio
Transportation:	Number
Highways:	
Interstate	1
U.S. Routes	2
State Routes	12
Railroad Lines	2
Bus Lines	1
Airport:	
Dayton International Airport	
Non-Stop Service to 18 Cities	

Industry:	Employees
Construction:	2,314
Manufacturing:	16,324
Transportation/Utilities:	3,056
Wholesale:	1,579
Retail:	8,052
Financial/Insurance:	2,110
Service:	12,712
Public Administration:	1,421
Agriculture/Mining:	1,640

Public Libraries:	Number
	6
Medical Facilities:	
Hospitals:	1
Beds:	146
Nursing Homes:	6
Beds:	780
Physicians:	179

Source: Troy Area Chamber of Commerce
Miami County Auditor



MIAMI COUNTY, OHIO



**Auditor of State
Betty Montgomery**

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

MIAMI 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 31, 2003**