



**Auditor of State  
Betty Montgomery**



**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

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**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2005**

**Federal Grantor /  
Pass Through Grantor**

<b>Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through Ohio Department of Education:</i>				
Nutrition Cluster:				
Food Distribution Program	N/A	10.550		\$37,156
National School Breakfast Program	05-PU	10.553	\$61,573	
National School Lunch Program	05-PU	10.555	100,408	
Total Nutrition Cluster			<u>161,981</u>	<u>37,156</u>
<b>Total U.S. Department of Agriculture</b>			<b>161,981</b>	<b>37,156</b>
<b>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>				
<i>(Passed through Ohio Department of Development)</i>				
Community Development Block Grant	B-F-03-051-1	14.228	184,281	
	B-F-04-051-1		113,597	
	B-X-02-051-1		295,965	
	B-C-03-051-1		141,638	
Total Community Development Block Grant			<u>735,481</u>	
HOME	B-C-03-051-2	14.239	<u>223,973</u>	
<b>Total U.S. Department of Housing &amp; Urban Development</b>			<b>959,454</b>	
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>(Passed through Ohio Office of Criminal Justice Services)</i>				
Juvenile Accountability Incentive Block Grant	2003-JB-017-A015	16.523	4,743	
	2002-JB-008-A016		15,000	
Total Juvenile Accountability Incentive Block Grant			<u>19,743</u>	
Crime Victim Assistance (VOCA)	2006VAGENE120	16.575	16,232	
	2005VAGENE120		40,237	
	2005VAGENE614		7,489	
	2005VAGENE546T		14,715	
Total Crime Victim Assistance			<u>78,673</u>	
Residential Substance Abuse Treatment for State Prisoners	2003-RS-SAT-143	16.593	42,311	
Public Safety Partnership and Community Policing Grant	1999CMWX2065	16.710	<u>7,241</u>	
<b>Total U.S. Department of Justice</b>			<b>147,968</b>	
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through Workforce Investment Act, Area 7)</i>				
WIA - Adult	FY05	17.258	153,720	
WIA - Adult (Administrative)	FY05		32,510	
WIA - Adult	FY06		71,442	
WIA - Adult (Administrative)	FY06		9,822	
Total WIA - Adult			<u>267,494</u>	
WIA - Youth	FY05	17.259	100,384	
WIA - Youth (Administrative)	FY05		21,673	
WIA - Youth	FY06		47,727	
WIA - Youth (Administrative)	FY06		6,548	
Total WIA - Youth			<u>176,332</u>	
WIA - Dislocated Worker	FY05	17.260	83,885	
WIA - Dislocated Worker (Administrative)	FY05		18,061	
WIA - Dislocated Worker	FY06		39,834	
WIA - Dislocated Worker (Administrative)	FY06		5,457	
Total WIA - Dislocated Worker			<u>147,237</u>	
<b>Total U.S. Department of Labor - Workforce Investment Cluster</b>			<b>591,063</b>	

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2005  
(Continued)**

**Federal Grantor /  
Pass Through Grantor**

Program Title	Pass Through Entity Number	CFDA Number	Disbursements	Non-Cash Disbursements
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through Ohio Department of Transportation)</i>				
Federal Transit Capital Investment Grant	OH-03-0158	20.500	9,502	
	OH-03-0169		62,441	
Total Federal Transit Capital Investment Grant			71,943	
<i>(Passed through US Deptatment of Transportation)</i>				
Federal Transit Formula Grant	OH-90-X450	20.507	35,891	
	OH-90-X456		289,540	
Total Federal Transit Formula Grant			325,431	
<i>(Passed through Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	163,390	
<b>Total U.S. Department of Transportation</b>			<b>560,764</b>	
<b>GENERAL SERVICE ADMINISTRATION</b>				
<i>(Passed through Ohio Secretary of State)</i>				
Election Reform	04-SOS-HAVA-55	39.011	<b>8,043</b>	
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>(Passed through Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education Grants to States	071142-6B-SF05	84.027	25,475	
	071142-6B-SF06		2,937	
Total Special Education Grants to States			28,412	
Special Education Preschool Grant	071142-PGS1-2005	84.173	13,593	
	071142-PGS1-2006		1,495	
Total Education Preschool Grant			15,088	
Total Special Education Cluster			43,500	
State Grants for Innovative Programs	071142-C2-S1-2005	84.298	88	
	071142-C2-S1-2006		15	
Total State Grants for Innovative Programs			103	
<i>(Passed through Ohio Department of Health)</i>				
Special Education Grants for Families and Infants with Disabilities	55-1-002-EG-05	84.181	34,249	
	55-1-002-EG-06		32,395	
Total Special Education Grants for Families and Infants with Disabilities			66,644	
<b>Total U.S. Department of Education</b>			<b>110,247</b>	
<b>Election Assistance Commision</b>				
<i>(Passed through Ohio Secretary of State)</i>				
Help America Vote Act Requirements Payments	E05-0388-55	90.401		994,732
<b>U.S. DEPARTMENT OF HUMAN SERVICES</b>				
<i>(Passed through Ohio Department of Job and Family Services)</i>				
Children Welfare	n/a	93.645	38,158	
	n/a		60,823	
Total Children Welfare			98,981	
Child Abuse and Neglect State Grant	n/a	93.669	542	
	n/a		1,088	
Total Child Abuse and Neglect State Grant			1,630	
Chaffee Foster Independent Living	n/a	93.674	2,163	
			26,755	
Total Chaffee Foster Independent Living			28,918	

**FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FEDERAL AWARD EXPENDITURES  
FOR YEAR ENDED DECEMBER 31, 2005  
(Continued)**

**Federal Grantor /  
Pass Through Grantor**

<b>Program Title</b>	<b>Pass Through Entity Number</b>	<b>CFDA Number</b>	<b>Disbursements</b>	<b>Non-Cash Disbursements</b>
<b>U.S. DEPARTMENT OF HUMAN SERVICES (Continued)</b>				
<i>(Passed through Ohio Department of Mental Retardation and Developmental Disabilities)</i>				
Title XX - Social Services Block Grant	n/a	93.667	40,066	
			39,426	
Total Title XX - Social Services Block Grant			79,492	
State Childrens Insurance Program (CAFS)	n/a	93.767	773	
	n/a		6,468	
State Childrens Insurance Program (TCM)			1,097	
			304	
Total State Childrens Insurance Program			8,642	
Medical Assistance (CAFS)	n/a	93.778	26,268	
	n/a		264,008	
	n/a		478,627	
	n/a		509,534	
	n/a		779,812	
	n/a		452,659	
Medical Assistance (TCM)	n/a		50,827	
	n/a		33,726	
	n/a		244,653	
	n/a		29,355	
	n/a		121,800	
	n/a		163,459	
Total Medical Assistance			3,154,728	
<b>Total U.S. Department of Human Services</b>			<b>3,372,391</b>	
<b>DEPARTMENT OF HOMELAND SECURITY</b>				
<i>(Passed through Ohio Emergency Management Agency)</i>				
State Domestic Preparedness Equipment Support Program	2002-TX-CX-0106	97.004	3,275	
	2004-GE-T4-0025		364,972	
Total State Domestic Preparedness Equipment Support Program			368,247	
Disaster Grants Public Assistance (Presidentially Declared Disaster)	FEMA-3198-EM	97.036	60,658	
Fiscal Year Emergency Performance Grant	2005-EM-TS001	97.042	45,851	
Predisaster Mitigation	EMC-2003-GR-7043	97.047	19,975	
Citizens Corp	2004-GC-T4-0025	97.053	11,210	
Community Emergency Response Team Grant	EMC-2003-GR-7066	97.054	7,528	
<b>Total Department of Homeland Security</b>			<b>513,469</b>	
<b>Total Federal Assistance</b>			<b>\$6,425,380</b>	<b>\$1,031,888</b>

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

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 2005**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – FOOD DISTRIBUTION**

Non-monetary 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. Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first. At December 31, 2005, the County had no significant food commodities in inventory.

**NOTE C – MATCHING REQUIREMENTS**

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

**NOTE D – COMMINGLING OF FEDERAL MONIES**

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





**Auditor of State  
Betty Montgomery**

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

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
Troy, Ohio 45373

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County (the County) as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 26, 2006. 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 the opinion, in so far as it relates to the amount included for the discretely presented 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 the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated July 26, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated July 26, 2006, we reported other matters related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the audit committee, management, elected officials, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 26, 2006



## **Auditor of State Betty Montgomery**

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

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
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 apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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, Miami County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2005.

#### **Internal Control Over Compliance**

The County's management 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 directly and materially affect a major federal program 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.

**Internal Control Over Compliance  
(Continued)**

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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when 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 internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated July 26, 2006.

**Federal Awards Expenditures Schedule**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Miami County as of and for the year ended December 31, 2005, and have issued our report thereon dated July 26, 2006. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, elected officials, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

July 26, 2006

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2005**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>- Medical Assistance CFDA# 93.778</li> <li>- Federal Transit Formula Grant CFDA # 20.507</li> <li>- Help America Vote Requirement Payments CFDA # 90.401</li> <li>- Workplace Investment Act: CFDA# 17.258 – Adult CFDA# 17.259 – Youth CFDA# 17.260 – Dislocated Workers</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**MIAMI COUNTY FINANCIAL CONDITION  
MIAMI COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A -133 § .315 (b)  
DECEMBER 31, 2005**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2004-001	Equipment inventory was not maintained by the Emergency Management Agency for the State Preparedness Grant.	Yes	Corrected
2004-002	During FY04, equipment was purchased from the Emergency Management Preparedness Grant, CFDA #97.042. These were not identified as a proper use of this grant per its budget.	No	Contact made with grantor and no action has been taken to date.





*MIAMI COUNTY, OHIO*

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*County Seat  
Troy, Ohio*



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2005



*MIAMI COUNTY, OHIO*

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**MIAMI COUNTY, OHIO**

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2005

*Chris A. Peebles  
County Auditor*

*Prepared by the  
Miami County Auditor's Office*

*MIAMI COUNTY, OHIO*

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## *INTRODUCTORY SECTION*

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**CHRIS A. PEEPLES**  
**Miami County Auditor**



Miami County Safety Building  
201 W. Main Street  
Troy, Ohio 45373  
(937) 440-5934

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July 26, 2006

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, 2005 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.

Generally Accepted Accounting Principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Miami County's MD&A can be found immediately following the independent accountants' report.

**The Report:**

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

1. The Introductory Section includes this letter of transmittal which presents the County's organization, operational structure and accomplishments; an organizational chart, a list of elected officials; and the Certificate of Achievement for Excellence in Financial Reporting.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal***

***For the Year Ended December 31, 2005***

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2. *The Financial Section* contains the Independent Accountants' Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for nonmajor funds and other schedules that provide detailed information relative to the Basic Financial Statements.
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 basic 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, Inc. (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 two jointly governed organizations, the Tri-County Board of Alcohol, Drug and Mental Health Services (Tri-County Board) and the West Central Ohio Network (West Con). Miami County is the fiscal agent for the Tri-County Board and therefore, the financial activity of the Board is included within the County's financial statements. These organizations are discussed further in Note 20.

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.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2005***

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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 basic 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 428.48 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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2005***

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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.

**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 2005 unemployment rate for Miami County decreased from 5.7% (2004) to 5.6% (2005). Compared with a 5.92% rate for the State of Ohio and the 6.0% for the nation, Miami County's 5.6% 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



## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2005***

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<u>Company</u>	<u>Industry</u>
Aerospace Partner Inc.	Aircraft propellers
Hartzell Industries	Air movement equipment and wood products
ITW/Hobart Corporation	Commercial food and scale systems
Troy Laminating & Coating, Inc.	Paper converting
Kerry Ingredients Inc.	Specialty dairy products
Systemax Manufacturing	Computers
Orr Felt	Paper and felts
Spinnaker Coatings, LLC	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."

In preparation for the future, the private and public sector are working to assure the availability of building sites for all types of business activities.

Aileron, a Dayton-based company, plans to build a permanent home for their Center for Entrepreneurial Education in southeastern Miami County's Bethel Township. The education center will be located on 114 rural acres with an approximate 611,800 square foot building at an estimated cost of \$21.15 million.

In the City of Troy, the Towne Park Drive development continues to provide a commercial mix of offices and retail businesses. Some of the current businesses that have established in the development include W.W. Grainger Inc., Outback Steakhouse, Edward Jones Investments, A Learning Place Childcare and National City Mortgage. Each of these properties, along with future development lots is conveniently located along Interstate 75, which provides desirable marketing and location attributes for this important commercial development.

Faurecia Exhaust Systems Inc. plans to add 150 new jobs to their Troy operations in 2006 in response to new contracts with Daimler Chrysler to supply exhaust systems for two new vehicle lines. Employment at the French automotive parts supplier's plants on Archer and Corporate Drives would increase from 263 to 413. The new jobs are estimated to add \$4.7 million to annual payroll, along with an estimated \$1.25 million to be spent on improving existing facilities, and another \$17.7 million spent for machinery and equipment.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2005***

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American Honda Motor Co., Inc. broke ground in the spring of 2006 for the construction of a new domestic parts distribution hub and procurement operations facility. The new 570,000 square foot center will be located along Interstate 75, south of the existing Honda facility. New project construction costs are estimated at \$89 million with approximately 130 new jobs being created.

In late July 2006, Clopay Building Products Co. finalized arrangements to begin manufacturing garage doors within a pre-existing commercial property on the southwest side of Troy along Interstate 75 and State Route 55. Total investment into the 867,000 square foot facility is estimated at \$70.65 million. Clopay expects to create 555 new jobs at the plant after three years with an annual payroll of \$17.7 million.

### **Major Initiatives**

#### **Present:**

##### **Miami County Sanitary Engineer**

Infrastructure improvements continued in the Merrimont and Cedar Ridge subdivisions with the extension of water and sewer lines throughout the subdivisions to replace wells and failing septic systems. Design work and construction of water and sewer lines, originally began in 2000, and work continues into 2006 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 cost of construction is approximately \$2.2 million.

##### **Miami County Communications Center**

In the continuing effort of providing enhanced wireless 9-1-1 services in Miami County, the Miami County Communications Center (MCCC) is in the initial conceptual/planning stages of replacing/upgrading our 9-1-1 (call processing) Customer Premise Equipment (CPE) system.

Our legacy 9-1-1 CPE system is provided by Positron®, in partnership with our 9-1-1 service provider AT&T®. Due to the need for a compatible, robust and reliable “mission critical” 9-1-1 call processing system, it is our desire to replace the current Positron® CPE system with an upgraded Positron® CPE system. All costs incurred in the upgrading of the 9-1-1 system at the MCCC are recoverable through the Ohio Wireless 9-1-1 Government Assistance Fund.

#### **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 48,728 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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
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In early 2002, the County entered into a contract for the countywide Digital Orthophotography and LIDAR (light detection and ranging) contour project. The project has re-established and refined 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. The MCGIS will also be a major tool for Miami County's 2007 reappraisal. The Digital Orthophotography will give the appraisers a better view of the properties and overlaid cadastral maps will show the property boundaries on the orthophotos.

The next step in the development of the MCGIS is implementation, which has been accomplished by integrating the MCGIS with the current Auditor's CAMA and tax accounting systems. Contracts for the integration phase were signed in the fall of 2003, with implementation anticipated in 2006.

**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>
Covington-Gettysburg Road Bridge No. 2.30	Bridge Replacement	\$468,000	October 2006
Shawnee Bridge, Piqua	Bridge Replacement	6,200,000	August 2006
Rusk Road Bridge	Bridge Replacement	310,000	October 2006
Eldean Covered Bridge	Bridge Rehabilitation	379,000	August 2006
Peters Road Bridge No. 6.58	Bridge Replacement	473,300	August 2009

**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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2005***

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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.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2005***

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#### **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 \$1,490,201 for fiscal year 2005.

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

#### **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 \$106,299,515.

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.

## **MIAMI COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2005***

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The County is self-funded for employee health care benefits. The program is administered by Medical Mutual of Ohio, 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, 2005, 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, 2004. 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 fourteen consecutive years (fiscal years ended 1991 - 2004). 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.

**MIAMI COUNTY, OHIO**

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***Letter of Transmittal  
For the Year Ended December 31, 2005***

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I would also like to extend recognition to the staff of the Accounting Department, Jody Collins, Angie Cotrell, Ami Fashner, 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,



Chris A. Peebles  
Miami County Auditor

**MIAMI COUNTY, OHIO**

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**List of Elected Officials  
For the Year Ended December 31, 2005**

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<b>NAME</b>	<b>OFFICE</b>	<b>TERM</b>
<b>BOARD OF COUNTY COMMISSIONERS</b>		
Ron Widener	President	01/03/01 - 01/02/09
D. Ann Baird	Commissioner	01/01/95 - 12/31/06
John F. Evans	Commissioner	12/01/03 - 01/01/09
<b>OTHER ELECTED OFFICIALS</b>		
Chris A. Peeples	Auditor	03/01/91 - 03/11/07
Lydia Callison	Treasurer	01/01/91 - 09/06/09
Douglas L. Christian	Engineer	02/05/79 - 01/04/09
Jan A. Mottinger	Clerk of Courts	01/01/77 - 01/04/09
John O'Brien	Recorder	01/02/96 - 01/04/09
Charles A. Cox, Jr.	Sheriff	01/01/89 - 01/04/09
Gary A. Nasal	Prosecutor	01/30/95 - 01/04/09
Judith A. Nickras, M.D.	Coroner	01/04/93 - 01/04/09
<b>COMMON PLEAS COURT</b>		
Honorable Jeffrey M. Welbaum	Administrative Judge	01/01/95 - 01/01/07
Honorable Robert J. Lindeman	Judge	02/01/91 - 02/08/09
Probate Division:		
Honorable Lynnita K. Wagner	Judge	02/09/97 - 02/08/09
<b>COUNTY MUNICIPAL COURT</b>		
Honorable Elizabeth S. Gutmann	Administrative Judge	01/01/00 - 12/31/11
Honorable A. Melvin Kemmer	Judge	03/28/94 - 12/31/09

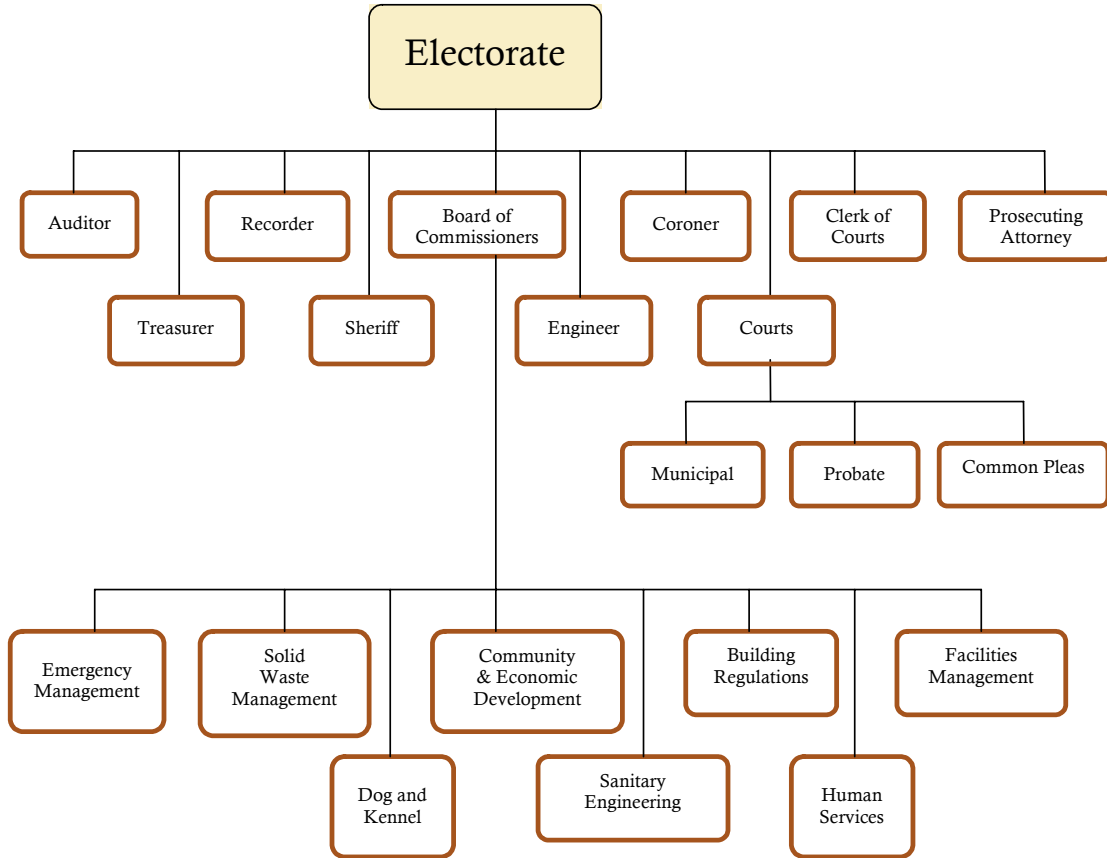


**MIAMI COUNTY, OHIO**

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**County Organizational Chart  
For the Year Ended December 31, 2005**

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**County Boards and Committees**

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

*MIAMI COUNTY, OHIO*

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*Government Finance Officers Association of the United States and Canada  
Certificate of Achievement for Excellence in Financial Reporting*

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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, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Emer*

Executive Director

## *FINANCIAL SECTION*

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Miami County Commissioners  
Miami County Auditor  
Miami County Treasurer  
Miami County Safety Building  
Troy, Ohio 45373

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

We have audited the accompanying financial statements of the governmental activities the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Miami County, (the County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Riverside Training Industries, Inc., which represent 100 percent of net assets and revenues audited by other auditors for Riverside Training Industries, Inc. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Riverside Training Industries, Inc. 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 reasonably assure 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 and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information Miami County, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General Fund, Motor Vehicle and Gasoline Tax Fund, Job and Family Services Fund, and the Mental Retardation and Developmental Disabilities Fund 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 July 26, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements, schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

July 26, 2006

## MIAMI COUNTY, OHIO

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*Management's Discussion and Analysis  
For the Year Ended December 31, 2005*

*Unaudited*

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The discussion and analysis of Miami County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

### FINANCIAL HIGHLIGHTS

**Key financial highlights for 2005 are as follows:**

- ❑ In total, net assets increased \$2.4 million. Net assets of governmental activities increased \$1.9 million, which represents a 1.5% increase from 2004. Net assets of business-type activities increased \$568,785, or 7.7% from 2004.
- ❑ General revenues accounted for \$27.7 million in revenue or 37.2% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$46.6 million or 62.8% of total revenues of \$74.3 million.
- ❑ The County had \$64.5 million in expenses related to governmental activities; only \$38.7 million of these expenses were offset by program specific charges for services, grants or contributions.
- ❑ Among major funds, the general fund had \$23.9 million in revenues and \$24.7 million in expenditures. The general fund's fund balance decreased \$1,094,702 to a balance of \$16 million.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

These statements are as follows:

1. *The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the County's overall financial status.
2. *The Fund Financial Statements* – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

## **MIAMI COUNTY, OHIO**

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### ***Management's Discussion and Analysis For the Year Ended December 31, 2005***

***Unaudited***

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

### ***Government-wide Statements***

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

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

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

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

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

A separately issued audit report containing financial statements is available from Riverside Training Industries, Inc. at 110 Foss Way, Troy, Ohio 45373.

### ***Fund Financial Statements***

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Motor Vehicle and Gasoline Tax Fund, the Job and Family Services Fund and the Mental Retardation and Development Disabilities Board Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Transfer Station Fund and the Sheriff Police Rotary Fund.

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



**MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2005***

***Unaudited***

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

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

***Proprietary Funds*** - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses four enterprise funds to account for water, sewer, transfer station and sheriff police rotary operations. All of the County's enterprise funds are presented as major funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service fund reports on the County self-insurance program for employee medical benefits.

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

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

**Unaudited**

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

This is the second year for government-wide financial statements using the full accrual basis of accounting. The table below provides a comparison of 2005 to 2004 for both the Governmental and Business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and other assets	\$75,383,052	\$76,217,780	\$3,379,264	\$2,766,603	\$78,762,316	\$78,984,383
Capital assets, net	80,877,442	79,799,548	14,022,317	13,613,645	94,899,759	93,413,193
Total assets	156,260,494	156,017,328	17,401,581	16,380,248	173,662,075	172,397,576
Long-term debt outstanding	12,070,408	12,568,293	7,295,014	5,631,932	19,365,422	18,200,225
Other liabilities	15,055,443	16,173,253	2,188,836	3,399,370	17,244,279	19,572,623
Total liabilities	27,125,851	28,741,546	9,483,850	9,031,302	36,609,701	37,772,848
Net assets						
Invested in capital assets, net of related debt	74,284,895	72,650,169	5,515,843	5,519,649	79,800,738	78,169,818
Restricted	39,750,610	35,728,432	0	0	39,750,610	35,728,432
Unrestricted	15,099,138	18,897,181	2,401,888	1,829,297	17,501,026	20,726,478
Total net assets	<u>\$129,134,643</u>	<u>\$127,275,782</u>	<u>\$7,917,731</u>	<u>\$7,348,946</u>	<u>\$137,052,374</u>	<u>\$134,624,728</u>

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

**Unaudited**

**Changes in Net Assets** – The following table shows the changes in net assets for the fiscal years 2005 and 2004:

	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues:						
Charges for Services and Sales	\$15,883,031	\$14,975,188	\$7,414,567	\$7,176,182	\$23,297,598	\$22,151,370
Operating Grants and Contributions	17,031,842	17,327,623	211,943	0	17,243,785	17,327,623
Capital Grants and Contributions	5,794,396	6,778,362	313,825	91,626	6,108,221	6,869,988
Total Program Revenues	<u>38,709,269</u>	<u>39,081,173</u>	<u>7,940,335</u>	<u>7,267,808</u>	<u>46,649,604</u>	<u>46,348,981</u>
General Revenues:						
Property Taxes	11,579,852	12,098,988	0	0	11,579,852	12,098,988
Sales Taxes	10,398,794	10,448,932	0	0	10,398,794	10,448,932
Shared Revenues	3,332,363	3,678,939	0	0	3,332,363	3,678,939
Investment Earnings	1,458,833	781,755	31,368	7,055	1,490,201	788,810
Miscellaneous	882,953	645,128	0	0	882,953	645,128
Total General Revenues	<u>27,652,795</u>	<u>27,653,742</u>	<u>31,368</u>	<u>7,055</u>	<u>27,684,163</u>	<u>27,660,797</u>
Total Revenues	<u>66,362,064</u>	<u>66,734,915</u>	<u>7,971,703</u>	<u>7,274,863</u>	<u>74,333,767</u>	<u>74,009,778</u>
Program Expenses:						
Public Safety	16,373,389	16,764,256	0	0	16,373,389	16,764,256
Health	10,366,035	10,547,505	0	0	10,366,035	10,547,505
Human Services	12,332,625	12,487,729	0	0	12,332,625	12,487,729
Conservation and Recreation	605,586	484,357	0	0	605,586	484,357
Public Works	10,813,893	6,634,587	0	0	10,813,893	6,634,587
General Government	13,717,663	13,705,416	0	0	13,717,663	13,705,416
Interest and Fiscal Charges	294,012	310,609	0	0	294,012	310,609
Business Type Activities:						
Water	0	0	1,275,501	1,124,739	1,275,501	1,124,739
Sewer	0	0	1,578,830	1,268,242	1,578,830	1,268,242
Transfer Station	0	0	4,412,246	3,907,615	4,412,246	3,907,615
Sheriff Police Rotary	0	0	136,341	136,248	136,341	136,248
Total Expenses	<u>64,503,203</u>	<u>60,934,459</u>	<u>7,402,918</u>	<u>6,436,844</u>	<u>71,906,121</u>	<u>67,371,303</u>
Total Change in Net Assets	1,858,861	5,800,456	568,785	838,019	2,427,646	6,638,475
Beginning Net Assets - Restated	<u>127,275,782</u>	<u>121,475,326</u>	<u>7,348,946</u>	<u>6,510,927</u>	<u>134,624,728</u>	<u>127,986,253</u>
Ending Net Assets	<u>\$129,134,643</u>	<u>\$127,275,782</u>	<u>\$7,917,731</u>	<u>\$7,348,946</u>	<u>\$137,052,374</u>	<u>\$134,624,728</u>

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**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

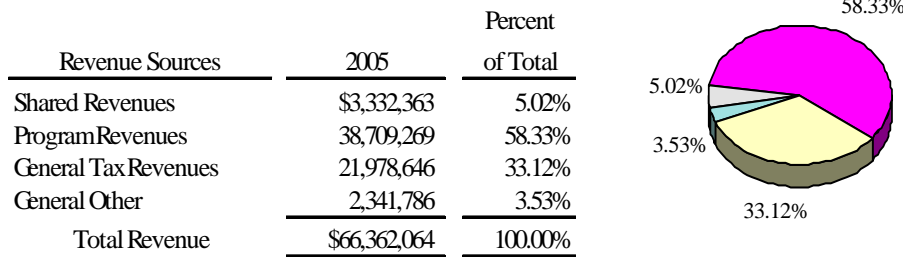
**Unaudited**

**Governmental Activities**

Net assets of the County's governmental activities increased by \$1,858,861. This was primarily a result of increased capital grant revenues. Federal monies have been provided for a number of road and bridge projects throughout the County.

Tax revenue accounts for \$21,978,646 of the \$66,362,064 in total revenues for governmental activities. Property tax accounted for \$11,579,852, or approximately 52.69% of total tax revenue.

The County's net charges to users of governmental services totaled \$25,793,934. This amount was subsidized by the County's general revenues of \$27,652,795.



**Business-Type Activities**

Net assets of the business-type activities increased by \$568,785. This increase is attributable to increased operating revenues in the Water and Sewer Funds coupled with decreased expense levels in the Sewer and Transfer Station Funds. These programs had revenues of \$7,971,703 and expenses of \$7,402,918 for fiscal year 2005. Business-type activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$44,824,451, which is an increase from last year's total of \$42,534,127. The schedule below indicates the fund balance and the total change in fund balance by major fund (Other Governmental fund) as of December 31, 2005 and 2004.

	Fund Balance December 31, 2005	Restated Fund Balance December 31, 2004	Increase (Decrease)
General	\$15,991,030	\$17,085,732	(\$1,094,702)
Motor Vehicle and Gasoline Tax	3,458,500	2,318,119	1,140,381
Job and Family Services	830,499	1,057,470	(226,971)
Mental Retardation and Developmental			
Disabilities Board	8,702,613	7,594,231	1,108,382
Other Governmental	15,841,809	14,478,575	1,363,234
Total	<u>\$44,824,451</u>	<u>\$42,534,127</u>	<u>\$2,290,324</u>

**MIAMI COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

**Unaudited**

*General Fund* – The County's General Fund revenues were exceeded by the fund's expenditures by \$823,706. The General Fund's balance decreased (overall) by \$1,094,702. The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2005 Revenues	2004 Revenues	Increase (Decrease)
Taxes	\$12,640,290	\$12,537,510	\$102,780
Intergovernmental Revenues	3,649,636	3,016,651	632,985
Charges for Services	4,156,831	4,943,958	(787,127)
Licenses and Permits	569,540	536,159	33,381
Investment Earnings	1,135,295	730,910	404,385
Fines and Forfeitures	1,334,754	1,103,811	230,943
All Other Revenue	403,319	418,107	(14,788)
<b>Total</b>	<b>\$23,889,665</b>	<b>\$23,287,106</b>	<b>\$602,559</b>

The \$602,559 overall increase in revenues is mainly due to a large grant enabling the County to purchase new voting machines.

	2005 Expenditures	2004 Expenditures	Increase (Decrease)
Public Safety	\$10,218,225	\$9,881,044	\$337,181
Health	83,005	196,367	(113,362)
Human Services	1,909,764	1,860,037	49,727
Conservation and Recreation	557,009	436,907	120,102
Public Works	248,126	808,297	(560,171)
General Government	11,696,858	10,458,919	1,237,939
Debt Service:			
Principal Retirement	176	0	176
Interest and Fiscal Charges	208	0	208
<b>Total</b>	<b>\$24,713,371</b>	<b>\$23,641,571</b>	<b>\$1,071,800</b>

The expenditures increased by \$1,071,800 or 4.5% over the prior year. The main reason for the increase is attributable to the grant expenditures of \$1,047,600 within the general government function for the purchase of new voting machines.

*Motor Vehicle and Gasoline Tax Fund* – Revenues increased by 35.4% over 2004 while expenditure increases were limited to a 25.8% increase. The fund balance increased by \$1,140,381 in 2005.

*Job and Family Services Fund* – Revenues increased by 15.7% over 2004 while expenditures increased 19.1%. The fund balance decreased by \$226,971 in 2005.

*Mental Retardation and Developmental Disabilities Board Fund* – Revenues increased by 18.9% over 2004 while expenditures increased 3.7%. The fund balance increased by \$1,108,382 in 2005.

**MIAMI COUNTY, OHIO**

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**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

*Unaudited*

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

During the course of fiscal year 2005 the County amended its General Fund budget several times, none significant.

For the General Fund, budget basis revenue of \$21.0 million decreased by \$237,000 when compared to the original budget estimates. Increased tax revenue collections allowed for an increase in revenue estimates, which in turn allowed for increased appropriation authority. The General Fund had an adequate fund balance to cover expenditures.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of fiscal 2005 the County had \$94,899,759 net of accumulated depreciation invested in capital assets for its governmental and business-type activities. Of this total, \$80,877,442 was related to governmental activities and \$14,022,317 to the business-type activities.

Governmental activities largest increase occurred in the machinery and equipment category. Large capital outlays for voting machines and closing construction in progress into this category accounted for the majority of this increase.

Acquisitions in the business-type activities amounted to \$2,968,006. The sewer fund accounted for 40% of the total acquisitions. The majority of the acquisitions involved the closing of \$2.1 million of construction in progress into finished improvements.

The following table summarizes the County's capital assets as of December 31, 2005 and December 31, 2004:

	Governmental Activities		Increase (Decrease)
	2005	2004	
Land	\$5,549,402	\$5,549,402	\$0
Construction in Progress	0	573,115	(573,115)
Total Non-Depreciable Capital Assets	<u>5,549,402</u>	<u>6,122,517</u>	<u>(573,115)</u>
Buildings	35,635,573	35,407,310	228,263
Improvements Other Than Buildings	273,237	252,771	20,466
Machinery and Equipment	22,985,165	20,482,583	2,502,582
Infrastructure	62,509,029	61,023,662	1,485,367
Less: Accumulated Depreciation	<u>(46,074,964)</u>	<u>(43,489,292)</u>	<u>(2,585,672)</u>
Total Depreciable Capital Assets	<u>75,328,040</u>	<u>73,677,034</u>	<u>1,651,006</u>
Totals	<u>\$80,877,442</u>	<u>\$79,799,551</u>	<u>\$1,077,891</u>

**MIAMI COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2005**

**Unaudited**

	Business-Type Activities		Increase (Decrease)
	2005	2004	
Land	\$126,036	\$90,000	\$36,036
Construction in Progress	15,191	2,061,655	(2,046,464)
Total Non-Depreciable Capital Assets	141,227	2,151,655	(2,010,428)
Buildings	2,491,735	2,486,972	4,763
Improvements Other Than Buildings	15,327,312	12,793,172	2,534,140
Machinery and Equipment	1,649,963	1,402,352	247,611
Less: Accumulated Depreciation	(5,587,920)	(5,220,506)	(367,414)
Total Non-Depreciable Capital Assets	13,881,090	11,461,990	2,419,100
Totals	\$14,022,317	\$13,613,645	\$408,672

Additional information on the County's capital assets can be found in Note 9.

**Debt**

At December 31, 2005, the County had \$13.115 million in bonds outstanding, \$980,000 due within one year. The following table summarizes the County's debt outstanding as of December 31, 2005 and December 31, 2004:

	2005	2004
Governmental Activities:		
General Obligation Bonds	\$6,525,000	\$7,050,000
Superfund Site Liability	2,745,227	2,914,659
Capital Leases	119,851	99,379
Compensated Absences	2,680,330	2,504,255
Total Governmental Activities	12,070,408	12,568,293
Business-Type Activities:		
General Obligation Bonds	6,590,000	4,890,000
OPWC Loans	576,400	621,000
Landfill Postclosure Care Liability	24,745	24,094
Compensated Absences	103,869	96,838
Total Business-Type Activities	7,295,014	5,631,932
Totals	\$19,365,422	\$18,200,225

State statutes limit the amount of unvoted general obligation debt the County may issue. The aggregate amount of the County's unvoted debt is also subject to overlapping debt restrictions with other political subdivisions. The actual aggregate amount of the County's unvoted debt, when added to that of other political subdivisions within the County, is limited to ten mills. At December 31, 2005, the County's outstanding debt was below the legal limit. Additional information on the County's long-term debt can be found in Note 13.

## **MIAMI COUNTY, OHIO**

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***Management's Discussion and Analysis  
For the Year Ended December 31, 2005***

***Unaudited***

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### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

Unemployment rates have risen nation-wide, however Miami County's employment rate has continued, since 1990, to be better than both the state and national rate. During 2005 the County had a 5.6% unemployment rate as compared to a 6.0% national rate and a statewide rate of 5.92%.

The Ohio Department of Development estimates our current population to be at 98,868. We have had a 6.1% increase in population since 1990. We have an average household income of \$59,519 and a median income of \$47,691.

The economic downturn that the County has recently experienced is consistent with trends affecting other state and local governments. The County's budget for the general fund in 2006 is very conservative. County management had projected revenues for 2006 to be \$21 million, which is 9.5% less than was actually received in fiscal year 2005. The County did not project any change in sales tax for 2006.

The County Commissioners continue to pursue new revenue sources. If the current economic conditions continue, it will be imperative to take further action to increase revenue in order to maintain fiscal stability.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Chris A. Peeples, Miami County Auditor, 201 W. Main Street, Troy, Ohio 45373.



**MIAMI COUNTY, OHIO**

**Statement of Net Assets**  
**December 31, 2005**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 17,597,729	\$ 1,597,419	\$ 19,195,148	\$ 78,899
Cash and Cash Equivalents with Fiscal Agent	1,826,440	0	1,826,440	0
Investments	23,348,879	812,784	24,161,663	1,015,598
Receivables:				
Taxes	13,822,130	0	13,822,130	0
Accounts	503,387	672,646	1,176,033	194,335
Intergovernmental	16,748,857	87,980	16,836,837	0
Interest	437,619	3,543	441,162	0
Loans	667,568	0	667,568	0
Internal Balances	34	(34)	0	0
Due from Component Unit	200	0	200	0
Inventory of Supplies at Cost	257,598	0	257,598	1,900
Prepaid Items	172,611	0	172,611	3,416
Non-Depreciable Capital Assets	5,549,402	141,227	5,690,629	130,000
Depreciable Capital Assets, Net	75,328,040	13,881,090	89,209,130	1,119,385
Deferred Loss on Early Retirement of Debt	0	204,926	204,926	0
<b>Total Assets</b>	<b>156,260,494</b>	<b>17,401,581</b>	<b>173,662,075</b>	<b>2,543,533</b>
<b>Liabilities:</b>				
Accounts Payable	1,107,401	337,237	1,444,638	17,030
Accrued Wages and Benefits	1,579,054	57,989	1,637,043	46,232
Intergovernmental Payable	98,513	217,115	315,628	0
Claims Payable	486,311	0	486,311	0
Due to Others	0	0	0	1,207
Due to Primary Government	0	0	0	200
Unearned Revenue	11,759,055	0	11,759,055	0
Accrued Interest Payable	25,109	31,495	56,604	0
General Obligation Notes Payable	0	1,545,000	1,545,000	0
Long Term Liabilities:				
Due Within One Year	2,155,361	537,609	2,692,970	0
Due in More Than One Year	9,915,047	6,757,405	16,672,452	0
<b>Total Liabilities</b>	<b>27,125,851</b>	<b>9,483,850</b>	<b>36,609,701</b>	<b>64,669</b>
<b>Net Assets:</b>				
Invested in Capital Assets, Net of Related Debt	74,284,895	5,515,843	79,800,738	1,249,385
Restricted For:				
Capital Projects	3,896,724	0	3,896,724	0
Debt Service	78,092	0	78,092	0
Public Safety	4,342,710	0	4,342,710	0
Health	9,232,804	0	9,232,804	0
Human Services	7,131,536	0	7,131,536	0
Public Works	7,801,400	0	7,801,400	0
General Government	2,262,316	0	2,262,316	0
Other Purposes	5,005,028	0	5,005,028	0
Unrestricted	15,099,138	2,401,888	17,501,026	1,229,479
<b>Total Net Assets</b>	<b>\$ 129,134,643</b>	<b>\$ 7,917,731</b>	<b>\$ 137,052,374</b>	<b>\$ 2,478,864</b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Activities**  
**For the Year Ended December 31, 2005**

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
Public Safety	\$ 16,373,389	\$ 4,944,339	\$ 1,962,137	\$ 0
Health	10,366,035	409,159	4,213,052	0
Human Services	12,332,625	2,469,540	9,292,845	0
Conservation and Recreation	605,586	0	0	0
Public Works	10,813,893	1,724,941	941,953	4,746,796
General Government	13,717,663	6,335,052	621,855	1,047,600
Interest and Fiscal Charges	294,012	0	0	0
<b>Total Governmental Activities</b>	<b>64,503,203</b>	<b>15,883,031</b>	<b>17,031,842</b>	<b>5,794,396</b>
<b>Business-Type Activities:</b>				
Water	1,275,501	1,227,159	52,333	79,586
Sewer	1,578,830	1,308,466	89,183	234,239
Transfer Station	4,412,246	4,693,047	70,427	0
Sheriff Police Rotary	136,341	185,895	0	0
<b>Total Business-Type Activities</b>	<b>7,402,918</b>	<b>7,414,567</b>	<b>211,943</b>	<b>313,825</b>
<b>Total Primary Government</b>	<b>\$ 71,906,121</b>	<b>\$ 23,297,598</b>	<b>\$ 17,243,785</b>	<b>\$ 6,108,221</b>
<b>Component Unit:</b>				
Riverside Training Industries, Inc.	\$ 1,369,019	\$ 1,212,203	\$ 175,095	\$ 0
<b>General Revenues:</b>				
Property Taxes				
Sales Taxes				
Intergovernmental, Unrestricted				
Investment Earnings				
Miscellaneous				
Total General Revenues				
Change in Net Assets				
Net Assets Beginning of Year, Restated				
Net Assets End of Year				

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

Net (Expense) Revenue and Changes in Net Assets			Component Unit
Primary Government			
Governmental Activities	Business-Type Activities	Total	Riverside Training Industries, Inc.
\$ (9,466,913)	\$ 0	\$ (9,466,913)	
(5,743,824)	0	(5,743,824)	
(570,240)	0	(570,240)	
(605,586)	0	(605,586)	
(3,400,203)	0	(3,400,203)	
(5,713,156)	0	(5,713,156)	
(294,012)	0	(294,012)	
<u>(25,793,934)</u>	<u>0</u>	<u>(25,793,934)</u>	
0	83,577	83,577	
0	53,058	53,058	
0	351,228	351,228	
0	49,554	49,554	
<u>0</u>	<u>537,417</u>	<u>537,417</u>	
<u>(25,793,934)</u>	<u>537,417</u>	<u>(25,256,517)</u>	
			\$ 18,279
11,579,852	0	11,579,852	0
10,398,794	0	10,398,794	0
3,332,363	0	3,332,363	0
1,458,833	31,368	1,490,201	56,534
882,953	0	882,953	0
<u>27,652,795</u>	<u>31,368</u>	<u>27,684,163</u>	<u>56,534</u>
1,858,861	568,785	2,427,646	74,813
<u>127,275,782</u>	<u>7,348,946</u>	<u>134,624,728</u>	<u>2,404,051</u>
<u>\$ 129,134,643</u>	<u>\$ 7,917,731</u>	<u>\$ 137,052,374</u>	<u>\$ 2,478,864</u>

**MIAMI COUNTY, OHIO**

**Balance Sheet**  
**Governmental Funds**  
**December 31, 2005**

	<u>General</u>	<u>Motor Vehicle and Gasoline Tax</u>	<u>Job and Family Services</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 962,623	\$ 1,409,782	\$ 386,919
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Investments	13,645,082	977,173	0
Receivables:			
Taxes	5,918,535	553,927	0
Accounts	169,880	220,634	0
Intergovernmental	1,989,288	5,463,422	4,673,591
Interest	420,001	5,962	0
Loans	0	0	0
Due from Other Funds	74,341	21,439	0
Interfund Loans Receivable	55,468	0	0
Due from Component Unit	0	0	0
Inventory of Supplies, at Cost	0	257,598	0
Prepaid Items	131,475	0	8,533
<b>Total Assets</b>	<u>\$ 23,366,693</u>	<u>\$ 8,909,937</u>	<u>\$ 5,069,043</u>
<b>Liabilities:</b>			
Accounts Payable	\$ 290,261	\$ 133,468	\$ 224,802
Accrued Wages and Benefits Payable	690,545	99,013	84,322
Intergovernmental Payable	47,131	0	31,143
Due to Other Funds	26,422	1,933	90,557
Interfund Loans Payable	0	0	0
Deferred Revenue	6,321,304	5,217,023	3,807,720
<b>Total Liabilities</b>	<u>7,375,663</u>	<u>5,451,437</u>	<u>4,238,544</u>
<b>Fund Balances:</b>			
Reserved for Encumbrances	685,679	271,875	116,588
Reserved for Prepaid Items	131,475	0	8,533
Reserved for Supplies Inventory	0	257,598	0
Reserved for Debt Service	0	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Interfund Loans Receivable	55,468	0	0
Undesignated, Unreserved in:			
General Fund	15,118,408	0	0
Special Revenue Funds	0	2,929,027	705,378
Capital Projects Funds	0	0	0
<b>Total Fund Balances</b>	<u>15,991,030</u>	<u>3,458,500</u>	<u>830,499</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 23,366,693</u>	<u>\$ 8,909,937</u>	<u>\$ 5,069,043</u>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 2,455,737	\$ 11,395,034	\$ 16,610,095
1,826,440	0	1,826,440
4,702,165	3,336,743	22,661,163
6,949,334	400,334	13,822,130
0	112,873	503,387
842,009	3,780,547	16,748,857
0	11,656	437,619
0	667,568	667,568
0	108,868	204,648
0	0	55,468
200	0	200
0	0	257,598
30,806	1,797	172,611
<u>\$ 16,806,691</u>	<u>\$ 19,815,420</u>	<u>\$ 73,967,784</u>
\$ 84,270	\$ 366,273	\$ 1,099,074
303,357	401,817	1,579,054
0	20,239	98,513
0	85,702	204,614
0	55,468	55,468
<u>7,716,451</u>	<u>3,044,112</u>	<u>26,106,610</u>
<u>8,104,078</u>	<u>3,973,611</u>	<u>29,143,333</u>
110,481	1,131,809	2,316,432
30,806	1,797	172,611
0	0	257,598
0	102,824	102,824
0	667,568	667,568
0	0	55,468
0	0	15,118,408
8,561,326	10,164,470	22,360,201
0	3,773,341	3,773,341
<u>8,702,613</u>	<u>15,841,809</u>	<u>44,824,451</u>
<u>\$ 16,806,691</u>	<u>\$ 19,815,420</u>	<u>\$ 73,967,784</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of Total Governmental Fund Balances  
To Net Assets Of Governmental Activities  
December 31, 2005***

---

**Total Governmental Fund Balances** \$ 44,824,451

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

Capital Assets used in governmental activities are not resources and  
therefore are not reported in the funds. 80,877,442

Other long-term assets are not available to pay for current period  
expenditures and therefore are deferred in the funds. 14,347,555

Long-term liabilities, including bonds payable, are not due and payable  
in the current period and therefore are not reported in the funds. (12,095,517)

The Internal Service Fund is used by management to charge the costs of  
insurance to individual funds. The assets and liabilities of the internal  
service funds is included in governmental activities in the statement of  
net assets. This is the balance that is recorded in the governmental  
activities. 1,180,712

***Net Assets of Governmental Funds*** \$ 129,134,643

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2005**

	General	Motor Vehicle and Gasoline Tax	Job and Family Services
<b>Revenues:</b>			
Taxes	\$ 12,640,290	\$ 572,063	\$ 0
Intergovernmental Revenues	3,649,636	6,114,292	4,735,634
Charges for Services	4,156,831	550,772	40,698
Licenses and Permits	569,540	0	0
Investment Earnings	1,135,295	58,991	0
Fines and Forfeitures	1,334,754	90,534	0
All Other Revenues	403,319	828,882	327,078
<b>Total Revenue</b>	<b>23,889,665</b>	<b>8,215,534</b>	<b>5,103,410</b>
<b>Expenditures:</b>			
Current:			
Public Safety	10,218,225	0	0
Health	83,005	0	0
Human Services	1,909,764	0	5,144,207
Conservation and Recreation	557,009	0	0
Public Works	248,126	7,112,488	0
General Government	11,696,858	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	176	31,832	0
Interest and Fiscal Charges	208	3,976	0
<b>Total Expenditures</b>	<b>24,713,371</b>	<b>7,148,296</b>	<b>5,144,207</b>
Excess (Deficiency) of Revenues Over Expenditures	(823,706)	1,067,238	(40,797)
<b>Other Financing Sources (Uses):</b>			
Proceeds from Capital Lease	52,480	0	0
Transfers In	58,000	0	0
Transfers Out	(381,476)	0	(186,174)
<b>Total Other Financing Sources (Uses)</b>	<b>(270,996)</b>	<b>0</b>	<b>(186,174)</b>
Net Change in Fund Balances	(1,094,702)	1,067,238	(226,971)
<b>Fund Balances at Beginning of Year, Restated</b>	17,085,732	2,318,119	1,057,470
Increase in Inventory Reserve	0	73,143	0
<b>Fund Balances End of Year</b>	<b>\$ 15,991,030</b>	<b>\$ 3,458,500</b>	<b>\$ 830,499</b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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Mental Retardation and Developmental Disabilities Board	Other Governmental Funds	Total Governmental Funds
\$ 6,840,518	\$ 2,306,083	\$ 22,358,954
4,662,193	9,076,956	28,238,711
83,324	7,914,395	12,746,020
0	20	569,560
4,994	107,968	1,307,248
0	163,492	1,588,780
51,804	167,353	1,778,436
<u>11,642,833</u>	<u>19,736,267</u>	<u>68,587,709</u>
0	6,423,142	16,641,367
10,534,451	269,867	10,887,323
0	6,067,180	13,121,151
0	48,577	605,586
0	1,670,214	9,030,828
0	2,876,016	14,572,874
0	710,288	710,288
0	525,000	557,008
0	292,399	296,583
<u>10,534,451</u>	<u>18,882,683</u>	<u>66,423,008</u>
1,108,382	853,584	2,164,701
0	0	52,480
0	874,871	932,871
0	(365,221)	(932,871)
<u>0</u>	<u>509,650</u>	<u>52,480</u>
1,108,382	1,363,234	2,217,181
7,594,231	14,478,575	42,534,127
0	0	73,143
<u>\$ 8,702,613</u>	<u>\$ 15,841,809</u>	<u>\$ 44,824,451</u>

**MIAMI COUNTY, OHIO**

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***Reconciliation Of The Statement Of Revenues, Expenditures  
And Changes In Fund Balances Of Governmental Funds  
To The Statement Of Activities  
For The Year Ended December 31, 2005***

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**Net Change in Fund Balances - Total Governmental Funds** \$ 2,217,181

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	1,281,671
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of fixed assets net of proceeds received.	(203,777)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(2,225,645)
The issuance of long-term debt (e.g. capital leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.	673,960
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	2,571
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(102,932)
The Internal Service Fund, is used to charge the cost of services (e.g. insurance) to individual funds, is not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Fund is allocated among the governmental activities.	<u>215,832</u>
<b><i>Change in Net Assets of Governmental Activities</i></b>	<b><u><u>\$ 1,858,861</u></u></b>

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
General Fund  
For the Year Ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 12,389,000	\$ 12,389,000	\$ 12,739,433	\$ 350,433
Intergovernmental Revenues	2,587,500	2,587,500	2,645,098	57,598
Charges for Services	3,595,033	3,333,033	4,373,590	1,040,557
Licenses and Permits	488,100	513,100	569,540	56,440
Investment Earnings	700,000	700,000	1,143,361	443,361
Fines and Forfeitures	1,151,500	1,151,500	1,311,932	160,432
All Other Revenues	300,510	300,510	401,121	100,611
Total Revenues	21,211,643	20,974,643	23,184,075	2,209,432
<b>Expenditures:</b>				
Current:				
Public Safety	10,855,209	10,929,634	10,520,092	409,542
Health	215,670	217,170	214,063	3,107
Human Services	2,031,863	2,029,565	1,915,338	114,227
Conservation and Recreation	460,979	604,229	557,009	47,220
Public Works	341,580	333,328	293,348	39,980
General Government	12,888,380	12,275,536	10,933,230	1,342,306
Total Expenditures	26,793,681	26,389,462	24,433,080	1,956,382
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,582,038)	(5,414,819)	(1,249,005)	4,165,814
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	58,000	58,000
Transfers Out	(381,476)	(381,476)	(381,476)	0
Advances In	0	0	15,000	15,000
Advances Out	(55,000)	(55,000)	(55,000)	0
Total Other Financing Sources (Uses):	(436,476)	(436,476)	(363,476)	73,000
Net Change in Fund Balance	(6,018,514)	(5,851,295)	(1,612,481)	4,238,814
Fund Balance at Beginning of Year	14,390,191	14,390,191	14,390,191	0
Prior Year Encumbrances	1,013,115	1,013,115	1,013,115	0
Fund Balance at End of Year	\$ 9,384,792	\$ 9,552,011	\$ 13,790,825	\$ 4,238,814

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

***Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Motor Vehicle and Gasoline Tax Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 593,275	\$ 581,401	\$ 572,063	\$ (9,338)
Intergovernmental Revenues	4,637,325	5,501,508	5,760,908	259,400
Charges for Services	588,500	457,029	573,197	116,168
Investment Earnings	10,000	10,000	55,754	45,754
Fines and Forfeitures	76,600	76,600	88,290	11,690
All Other Revenues	161,600	816,873	828,882	12,009
Total Revenues	6,067,300	7,443,411	7,879,094	435,683
<b>Expenditures:</b>				
Current:				
Public Works	7,325,742	9,573,552	8,287,563	1,285,989
Total Expenditures	7,325,742	9,573,552	8,287,563	1,285,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,258,442)	(2,130,141)	(408,469)	1,721,672
Fund Balance at Beginning of Year	1,351,826	1,351,826	1,351,826	0
Prior Year Encumbrances	1,064,760	1,064,760	1,064,760	0
Fund Balance at End of Year	\$ 1,158,144	\$ 286,445	\$ 2,008,117	\$ 1,721,672

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Job and Family Services Fund  
For the Year Ended December 31, 2005**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,881,893	\$ 5,631,893	\$ 4,503,653	\$ (1,128,240)
Charges for Services	10,000	10,000	40,698	30,698
All Other Revenues	676,000	302,321	327,078	24,757
Total Revenues	5,567,893	5,944,214	4,871,429	(1,072,785)
<b>Expenditures:</b>				
Current:				
Human Services	6,085,948	6,202,953	5,424,695	778,258
Total Expenditures	6,085,948	6,202,953	5,424,695	778,258
Excess (Deficiency) of Revenues Over (Under) Expenditures	(518,055)	(258,739)	(553,266)	(294,527)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(186,175)	(186,175)	(186,174)	1
Total Other Financing Sources (Uses):	(186,175)	(186,175)	(186,174)	1
Net Change in Fund Balance	(704,230)	(444,914)	(739,440)	(294,526)
Fund Balance at Beginning of Year	414,038	414,038	414,038	0
Prior Year Encumbrances	266,073	266,073	266,073	0
Fund Balance at End of Year	\$ (24,119)	\$ 235,197	\$ (59,329)	\$ (294,526)

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

***Statement of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Special Revenue Fund – Mental Retardation and Developmental Disabilities Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 6,844,941	\$ 6,863,987	\$ 6,840,518	\$ (23,469)
Intergovernmental Revenues	1,988,766	3,688,409	4,817,272	1,128,863
Charges for Services	76,716	78,225	79,335	1,110
Investment Earnings	1,750	1,750	4,940	3,190
All Other Revenues	38,235	36,435	55,620	19,185
Total Revenues	8,950,408	10,668,806	11,797,685	1,128,879
<b>Expenditures:</b>				
Current:				
Health	11,181,731	11,181,731	10,575,350	606,381
Total Expenditures	11,181,731	11,181,731	10,575,350	606,381
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,231,323)	(512,925)	1,222,335	1,735,260
Fund Balance at Beginning of Year	5,576,139	5,576,139	5,576,139	0
Prior Year Encumbrances	191,931	191,931	191,931	0
Fund Balance at End of Year	\$ 3,536,747	\$ 5,255,145	\$ 6,990,405	\$ 1,735,260

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

**Statement of Net Assets  
Proprietary Funds  
December 31, 2005**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 253,627	\$ 627,749	\$ 539,495
Investments	0	437,120	375,664
Receivables:			
Accounts	70,550	111,589	490,507
Intergovernmental	0	0	0
Interest	0	0	3,543
Due from Other Funds	3,308	3,308	0
<b>Total Current Assets</b>	<b>327,485</b>	<b>1,179,766</b>	<b>1,409,209</b>
<b>Noncurrent Assets:</b>			
Non-Depreciable Capital Assets	33,499	27,728	80,000
Depreciable Capital Assets, Net	4,476,081	6,255,968	3,149,041
Deferred Loss on Early Retirement of Debt	28,870	101,515	74,541
<b>Total Noncurrent Assets</b>	<b>4,538,450</b>	<b>6,385,211</b>	<b>3,303,582</b>
<b>Total Assets</b>	<b>4,865,935</b>	<b>7,564,977</b>	<b>4,712,791</b>
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	20,940	55,067	261,230
Accrued Wages and Benefits Payable	10,260	9,448	31,546
Intergovernmental Payable	105,079	112,036	0
Claims Payable	0	0	0
Due to Other Funds	0	1,131	5,519
Accrued Interest Payable	8,529	18,393	4,573
General Obligation Notes Payable	300,000	1,245,000	0
Compensated Absences Payable - Current	12,799	10,731	29,479
General Obligation Bonds - Current	91,236	178,764	170,000
Ohio Public Works Commission Loans Payable - Current	25,000	19,600	0
<b>Total Current Liabilities</b>	<b>573,843</b>	<b>1,650,170</b>	<b>502,347</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	12,242	10,885	27,733
General Obligation Bonds Payable	1,872,681	3,297,319	980,000
Ohio Public Works Commission Loans Payable	375,000	156,800	0
Landfill Postclosure Care Liability	0	0	24,745
<b>Total Noncurrent Liabilities</b>	<b>2,259,923</b>	<b>3,465,004</b>	<b>1,032,478</b>
<b>Total Liabilities</b>	<b>2,833,766</b>	<b>5,115,174</b>	<b>1,534,825</b>
<b>Net Assets:</b>			
Invested in Capital Assets, net of debt	1,874,533	1,487,728	2,153,582
Unrestricted	157,636	962,075	1,024,384
<b>Total Net Assets</b>	<b>\$ 2,032,169</b>	<b>\$ 2,449,803</b>	<b>\$ 3,177,966</b>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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<u>Sheriff Police Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental - Activities Internal Service Fund</u>
\$ 176,548	\$ 1,597,419	\$ 987,634
0	812,784	687,716
0	672,646	0
87,980	87,980	0
0	3,543	0
0	6,616	0
<u>264,528</u>	<u>3,180,988</u>	<u>1,675,350</u>
0	141,227	0
0	13,881,090	0
0	204,926	0
0	14,227,243	0
<u>264,528</u>	<u>17,408,231</u>	<u>1,675,350</u>
0	337,237	8,327
6,735	57,989	0
0	217,115	0
0	0	486,311
0	6,650	0
0	31,495	0
0	1,545,000	0
0	53,009	0
0	440,000	0
0	44,600	0
<u>6,735</u>	<u>2,733,095</u>	<u>494,638</u>
0	50,860	0
0	6,150,000	0
0	531,800	0
0	24,745	0
0	6,757,405	0
<u>6,735</u>	<u>9,490,500</u>	<u>494,638</u>
0	5,515,843	0
257,793	2,401,888	1,180,712
<u>\$ 257,793</u>	<u>\$ 7,917,731</u>	<u>\$ 1,180,712</u>

**MIAMI COUNTY, OHIO**

**Statement of Revenues, Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2005**

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<b>Operating Revenues:</b>			
Charges for Services	\$ 1,143,855	\$ 1,217,525	\$ 4,659,027
Other Operating Revenue	83,304	90,941	34,020
Total Operating Revenues	1,227,159	1,308,466	4,693,047
<b>Operating Expenses:</b>			
Personal Services	183,081	187,973	647,904
Materials and Supplies	767,746	26,156	77,862
Contractual Services	101,418	961,570	3,329,069
Utilities	5,452	19,322	26,976
Depreciation	120,460	178,865	152,783
Health Insurance Claims	0	0	0
Other Operating Expenses	0	100	70,000
Total Operating Expenses	1,178,157	1,373,986	4,304,594
Operating Income (Loss)	49,002	(65,520)	388,453
<b>Nonoperating Revenue (Expenses):</b>			
Intergovernmental Revenue	52,333	89,183	70,427
Investment Earnings	0	0	31,368
Interest and Fiscal Charges	(97,096)	(199,178)	(67,995)
Loss on Disposal of Capital Assets	(248)	(5,666)	(39,657)
Capital Contributions	79,586	234,239	0
Total Nonoperating Revenues (Expenses)	34,575	118,578	(5,857)
Change in Net Assets	83,577	53,058	382,596
Net Assets Beginning of Year	1,948,592	2,396,745	2,795,370
Net Assets End of Year	\$ 2,032,169	\$ 2,449,803	\$ 3,177,966

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total Enterprise Funds	Governmental - Activities Internal Service Fund
\$ 185,895	\$ 7,206,302	\$ 6,175,622
0	208,265	21,090
185,895	7,414,567	6,196,712
136,341	1,155,299	0
0	871,764	0
0	4,392,057	937,162
0	51,750	0
0	452,108	0
0	0	5,043,718
0	70,100	0
136,341	6,993,078	5,980,880
49,554	421,489	215,832
0	211,943	0
0	31,368	0
0	(364,269)	0
0	(45,571)	0
0	313,825	0
0	147,296	0
49,554	568,785	215,832
208,239	7,348,946	964,880
\$ 257,793	\$ 7,917,731	\$ 1,180,712

**MIAMI COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2005***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$1,220,951	\$1,331,055	\$4,520,299
Cash Payments for Goods and Services	(834,529)	(954,259)	(3,498,907)
Cash Payments to Employees	(196,400)	(179,037)	(626,320)
Net Cash Provided by Operating Activities	<u>190,022</u>	<u>197,759</u>	<u>395,072</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Intergovernmental Grants	52,333	89,183	70,427
Net Cash Provided by Noncapital Financing Activities	<u>52,333</u>	<u>89,183</u>	<u>70,427</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition and Construction of Assets	(154,341)	(210,674)	(266,453)
General Obligation Notes Issued	1,258,890	3,796,110	0
General Obligation Bonds Issued	687,000	1,368,000	0
Principal Paid on General Obligation Notes	(1,776,390)	(4,538,610)	0
Principal Paid on General Obligation Bonds	(68,132)	(131,868)	(155,000)
Principal Paid on Ohio Public Works Commission Loan	(25,000)	(19,600)	0
Interest Paid on All Debt	(98,843)	(200,173)	(61,701)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(176,816)</u>	<u>63,185</u>	<u>(483,154)</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	0	(60,351)	0
Sale of Investments	0	0	100,525
Receipts of Interest	0	0	29,468
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>(60,351)</u>	<u>129,993</u>
Net Increase in Cash and Cash Equivalents	65,539	289,776	112,338
Cash and Cash Equivalents at Beginning of Year	<u>188,088</u>	<u>337,973</u>	<u>427,157</u>
Cash and Cash Equivalents at End of Year	<u><u>\$253,627</u></u>	<u><u>\$627,749</u></u>	<u><u>\$539,495</u></u>

**MIAMI COUNTY, OHIO**

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Sheriff Police	Governmental - Activities	
Rotary	Total	Internal Service Fund
\$182,919	\$7,255,224	\$6,196,712
0	(5,287,695)	(6,017,594)
(136,348)	(1,138,105)	0
46,571	829,424	179,118
0	211,943	0
0	211,943	0
0	(631,468)	0
0	5,055,000	0
0	2,055,000	0
0	(6,315,000)	0
0	(355,000)	0
0	(44,600)	0
0	(360,717)	0
0	(596,785)	0
0	(60,351)	0
0	100,525	101,007
0	29,468	0
0	69,642	101,007
46,571	514,224	280,125
129,977	1,083,195	707,509
\$176,548	\$1,597,419	\$987,634

(Continued)

**MIAMI COUNTY, OHIO**

***Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2005***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Transfer Station
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>    Provided by Operating Activities:</u>			
Operating Income (Loss)	\$49,002	(\$65,520)	\$388,453
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation Expense	120,460	178,865	152,783
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(6,010)	(4,350)	(173,173)
Decrease in Due from Other Funds	502	26,939	948
Increase in Intergovernmental Receivable	0	0	0
Decrease in Prepaid Items	650	0	0
Increase (Decrease) in Accounts Payable	(13,214)	(9,087)	3,272
Increase in Accrued Wages and Benefits	2,606	2,660	4,904
Increase in Due to Other Funds	0	554	3,127
Increase (Decrease) in Intergovernmental Payables	51,951	61,422	(1,922)
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(15,925)	6,276	16,680
Total Adjustments	141,020	263,279	6,619
Net Cash Provided by Operating Activities	<u>\$190,022</u>	<u>\$197,759</u>	<u>\$395,072</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2005, the Water, Sewer and Transfer Station Funds had outstanding liabilities of \$19,690, \$43,942 and \$17,930, respectively, for the purchase of certain capital assets. During 2005, the Water and Sewer Funds received \$79,586 and \$234,239, respectively, of capital assets donated by developers. During 2005, the Landfill Postclosure Care Liability increased by \$651, for accrued interest on the liability.

See accompanying notes to the basic financial statements

**MIAMI COUNTY, OHIO**

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Sheriff Police Rotary	Total	Governmental - Activities Internal Service Fund
\$49,554	\$421,489	\$215,832
0	452,108	0
0	(183,533)	0
0	28,389	0
(2,976)	(2,976)	0
0	650	0
0	(19,029)	8,327
(7)	10,163	0
0	3,681	0
0	111,451	0
0	0	(45,041)
0	7,031	0
(2,983)	407,935	(36,714)
\$46,571	\$829,424	\$179,118

**MIAMI COUNTY, OHIO**

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***Statement of Net Assets  
Fiduciary Funds  
December 31, 2005***

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	Private Purpose Trust	Agency Funds	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 243,734	\$ 9,284,439	\$ 9,528,173
Investments	0	5,050,838	5,050,838
Receivables:			
Taxes	0	71,469,213	71,469,213
Accounts	0	774,390	774,390
Special Assessments	0	1,371,882	1,371,882
<b>Total Assets</b>	<u>243,734</u>	<u>87,950,762</u>	<u>88,194,496</u>
<b>Liabilities:</b>			
Due to Others	0	87,950,762	87,950,762
<b>Total Liabilities</b>	<u>0</u>	<u>87,950,762</u>	<u>87,950,762</u>
<b>Net Assets:</b>			
Unrestricted	<u>243,734</u>	<u>0</u>	<u>243,734</u>
<b>Total Net Assets</b>	<u>\$ 243,734</u>	<u>\$ 0</u>	<u>\$ 243,734</u>

See accompanying notes to the basic financial statements



**MIAMI COUNTY, OHIO**

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***Statement of Changes in Net Assets  
Fiduciary Funds  
For the Year Ended December 31, 2005***

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	<u>Private Purpose Trust</u>
<b>Additions:</b>	
Contributions:	
Current Unclaimed Funds	<u>\$ 46,181</u>
Total Additions	<u>46,181</u>
<b>Deductions:</b>	
Refund of Unclaimed Monies	<u>20,752</u>
Total Deductions	<u>20,752</u>
Change in Net Assets	25,429
Net Assets at Beginning of Year	<u>218,305</u>
Net Assets End of Year	<u><u>\$ 243,734</u></u>

See accompanying notes to the basic financial statements

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Reporting Entity**

The accompanying basic 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, 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 Statement of Net Assets 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 each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The following fund types are used by the County:

**MIAMI COUNTY, OHIO**

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting** (Continued)

***Governmental Funds***

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

General Fund - 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.

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.

Job and Family Services Fund - This fund is for the deposit of all monies received from the state government for the purposes of public assistance programs as prescribed in Chapters 5107 and 5113 of the Ohio Revised Code.

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.

***Proprietary Funds***

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

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

Water Fund - This fund is used to account for the operation of the County's water service.

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting** (Continued)

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

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.

Internal Service Fund - This fund is used to account for health insurance services provided to other departments of the County on a cost-reimbursement basis.

***Fiduciary Funds***

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Discussion of specific agency fund activities can be found beginning on page 164.

**C. Basis of Presentation – Financial Statements**

Government-wide Financial Statements – The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component unit, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Interfund receivables and payables between governmental and business-type activities have been eliminated in the government-wide Statement of Net Assets. Transfers between governmental funds are eliminated on the government-wide Statement of Activities. These eliminations minimize the duplicating effect on assets, liabilities, revenues, and expenditures within the governmental and business-type activities total column; however, the interfund services provided and used are not eliminated in the process of consolidation.

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements (Continued)**

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

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

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

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

**D. Basis of Accounting**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Basis of Accounting (Continued)**

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

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

Property taxes measurable as of December 31, 2005 but which are not intended to finance 2005 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred revenues.

The accrual basis of accounting is utilized for reporting purposes by the proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are 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. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds.

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **E. Budgetary Process**

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

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

##### **1. Tax Budget**

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

##### **2. Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2005.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**3. Appropriations**

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2005, several supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

**4. Encumbrances**

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

**5. Lapsing of Appropriations**

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

**6. Budgetary Basis of Accounting**

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



**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**6. Budgetary Basis of Accounting (Continued)**

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the general fund and for the major special revenue funds is shown below:

	Net Change in Fund Balances			
	General	Motor Vehicle and Gasoline Tax	Job and Family Services	Mental Retardation and Developmental Disabilities Board
GAAP Basis (as reported)	(\$1,094,702)	\$1,067,238	(\$226,971)	\$1,108,382
Increase (Decrease):				
Accrued Revenues at December 31, 2005				
received during 2006	(2,280,992)	(1,043,866)	(865,871)	(67,262)
Accrued Revenues at December 31, 2004				
received during 2005	2,583,002	707,426	690,263	596,241
Accrued Expenditures at December 31, 2005				
paid during 2006	1,054,359	234,414	430,824	387,627
Accrued Expenditures at December 31, 2004				
paid during 2005	(1,027,596)	(1,000,798)	(325,223)	(388,946)
2004 Prepays for 2005	127,020	10,450	12,319	37,169
2005 Prepays for 2006	(131,475)	0	(8,533)	(30,806)
Change in Cash with Fiscal Agent	0	0	0	(244,743)
Outstanding Encumbrances	(842,097)	(383,333)	(446,248)	(175,327)
Budget Basis	<u>(\$1,612,481)</u>	<u>(\$408,469)</u>	<u>(\$739,440)</u>	<u>\$1,222,335</u>

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **F. Cash and Cash Equivalents**

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

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

##### **G. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the County records all its investments at fair value 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 4, "Cash, Cash Equivalents and Investments." During 2005, 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, 2005. 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, 2005. See Note 4, "Cash, Cash Equivalents and Investments."

##### **H. Inventory of Supplies**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2005, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**J. Capital Assets and Depreciation**

Capital assets are defined by the County as assets with an initial, individual cost of more than \$1,000.

**1. Property, Plant and Equipment - Governmental Activities**

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

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

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

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

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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Capital Assets and Depreciation (Continued)**

3. Depreciation

All capital assets are depreciated, excluding land and construction in progress. Depreciation has been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	20 - 50
Buildings, Structures and Improvements	25 - 60
Machinery, Equipment, Furniture and Fixtures	3 - 20
Infrastructure	10 - 100

**K. Accrued Liabilities and Long-term Obligations**

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

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

**L. Long-Term Obligations**

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

<u>Obligation</u>	<u>Fund</u>
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**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Long-Term Obligations (Continued)**

<u>Obligation</u>	<u>Fund</u>
Capital Lease	General Fund, Motor Vehicle and Gasoline Tax Fund
Landfill Postclosure Care Liability	Transfer Station Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Child Support Enforcement Agency Fund Dog and Kennel Fund Job and Family Services 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 Children's Services Board Fund Juvenile Detention/Rehabilitation Center Fund County Probation Services Fund One-Stop Shop Fund Court Computerization Fund Dispute Resolution Fund Common Pleas Court – Special Projects Fund Water Fund Sewer Fund Transfer Station Fund

**M. Bond Discounts/Issuance Costs**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**N. Compensated Absences**

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

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

For governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not recorded. For proprietary funds, the entire compensated absences amount is reported as a fund liability.

**O. Grants and Other Intergovernmental Revenues**

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

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

**P. Pensions**

The provision for pension costs are recorded when the related payroll is accrued and the obligation is incurred.

**MIAMI COUNTY, OHIO**

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Operating Revenues and Expenses**

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

**R. Self-Funded Insurance**

The County is self-funded for employee health care benefits. The program is administered by Medical Mutual of Ohio which provides claims review and processing services. Each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year end based upon an analysis of historical claims and expenses.

**S. Interfund Activity**

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

**T. 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 that are not accrued at year end in the governmental funds.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**U. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction of improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

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

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

Shared Revenues	\$12,977,156
Interest Revenue	284,086
Delinquent Tax Revenues	418,745
Loan Revenue	667,568
	<u>\$14,347,555</u>

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	(\$6,525,000)
Superfund Site Liability	(2,745,227)
Capital Leases Payable	(119,851)
Accrued Interest on Long-Term Debt	(25,109)
Compensated Absences Payable	(2,680,330)
	<u>(\$12,095,517)</u>



**MIAMI COUNTY, OHIO**

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005*

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**NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**

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

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

Capital Outlay	\$4,602,745
Depreciation Expense	(3,321,074)
	<u>\$1,281,671</u>

*Governmental revenues not reported in the funds:*

Decrease in Shared Revenue	(\$2,080,110)
Decrease in Delinquent Tax Revenue	(380,308)
Increase in Interest Revenue	151,585
Increase in Loan Revenue	83,188
	<u>(\$2,225,645)</u>

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

General Obligation Bond Principal Payments	\$525,000
Superfund Site Liability Payment	169,432
Capital Lease Payments	32,008
New Capital Lease	(52,480)
	<u>\$673,960</u>

*Expenses not requiring the use of current financial resources:*

Increase in Compensated Absences Payable	(\$176,075)
Increase in supplies inventory	73,143
	<u>(\$102,932)</u>

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 3 – RESTATEMENT OF FUND BALANCE/NET ASSETS AND CHANGE IN ACCOUNTING PRINCIPLE**

**A. Restatement of Fund Balance/Net Assets**

The fund balance of the Mental Retardation and Developmental Disabilities Board Fund was restated due to an accounting change in the recording of cash with fiscal agent. This change also affected the net asset balance of the Governmental Activities. The correction resulted in changes to balances reported last year as follows:

	Mental Retardation and Developmental Disabilities Board	Governmental Activities
Fund Balance/ Net Assets at December 31, 2004 (as reported)	\$6,012,534	\$125,694,085
Recording of Cash with Fiscal Agent	<u>1,581,697</u>	<u>1,581,697</u>
Fund Balance/ Net Assets at December 31, 2004 (as restated)	<u><u>\$7,594,231</u></u>	<u><u>\$127,275,782</u></u>

**B. Change in Accounting Principle**

The County has implemented GASB Statement No. 40, *Deposits and Investment Disclosures*, which amends GASB Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements*. Implementation of this GASB had no impact on the County's financial position or results of operation.

**NOTE 4 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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

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

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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Protection of County cash and deposits is provided by the federal deposit insurance corporation as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. 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. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$32,731,964 and the bank balance was \$32,530,458. Federal depository insurance covered \$500,000 of the bank balance and \$32,030,458 was uninsured. Of the remaining uninsured bank balance, the County was exposed to custodial risk as follows:

	<u>Balance</u>
Uninsured and collateralized with securities held by the pledging institution's trust department not in the County's name	<u>\$32,030,458</u>
Total Balance	<u><u>\$32,030,458</u></u>

At year end, the carrying amount of Riverside Training Industries' (component unit) deposits was \$78,899 and the bank balance was \$78,899. Federal depository insurance covered \$78,899 of the bank balance.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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

**B. Investments**

	<u>Fair Value</u>	<u>Credit Rating</u>	Investment Maturities (in Years)		
			<u>less than 1</u>	<u>1-3</u>	<u>3-5</u>
STAR Ohio	\$13,817,797	AAAm <sup>1</sup>	\$13,817,797	\$0	\$0
FHLB	8,654,094	AAA <sup>1,2</sup>	3,635,763	3,709,543	1,308,788
FHLMC	1,257,849	AAA <sup>1,2</sup>	0	498,240	759,609
FNMA	1,722,678	AAA <sup>1,2</sup>	233,458	993,750	495,470
United States Treasury Note	1,577,880	N/A	1,577,880	0	0
Total Investments	<u>\$27,030,298</u>		<u>\$19,264,898</u>	<u>\$5,201,533</u>	<u>\$2,563,867</u>

<sup>1</sup> Standard & Poor's

<sup>2</sup> Moody's Investor Service

N/A - Obligations of the U.S. Government are explicitly guaranteed by the US Government and are not considered to have credit risk.

*Interest Rate Risk* – Ohio Revised Code Section 135, generally limits security purchases to those that mature within five years of settlement date. In accordance with the County's investment policy, the Treasurer will not directly invest in securities maturing more than four years from the settlement date.

*Concentration of Credit Risk* – The County's investment policy states that the Treasurer may invest in any instrument or security authorized by Ohio Revised Code Section 135. The policy places no limit on the amount the County may invest in any one issuer. The County has invested 51% of its portfolio in Star Ohio, 43% in US Agency Securities (FNMA, FHLB and FHLMC) and 6% in US Treasury Notes.

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the County's securities are either insured and registered in the name of the County or registered in the name of the County.

Riverside Training Industries' (component unit) investments are detailed below:

	<u>Fair Value</u>	<u>Credit Rating</u>	<u>N/A</u>	Investment Maturities (in Years)			
				<u>less than 1</u>	<u>1-3</u>	<u>3-5</u>	<u>Over 5</u>
Mortgage Backed Securities	\$166,977	AAA <sup>1</sup>	\$0	\$0	\$34,297	\$21,250	\$111,430
Corporate stocks and bonds	755,103	A- <sup>1</sup>	554,932	20,334	31,377	113,002	35,458
Mutual Funds	93,518	N/A	93,518	0	0	0	0
Total Investments	<u>\$1,015,598</u>		<u>\$648,450</u>	<u>\$20,334</u>	<u>\$65,674</u>	<u>\$134,252</u>	<u>\$146,888</u>

<sup>1</sup> Standard & Poor's

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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

**C. Reconciliation of Cash, Cash Equivalents and Investments**

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

A reconciliation between classifications of cash and investments on the statement of net assets and the classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents *	Investments
Per Statement of Net Assets	\$30,549,761	\$29,212,501
Certificates of Deposit (with maturities of more than 3 months)	16,000,000	(16,000,000)
Investments:		
STAR Ohio	(13,817,797)	13,817,797
Per GASB Statement No. 3	\$32,731,964	\$27,030,298

\* - Includes Cash and Cash Equivalents with Fiscal Agent

A reconciliation between classifications of cash and investments for the component unit on the statement of net assets and classifications per items A and B of this note are as follows:

	Cash and Cash Equivalents	Investments
Per Statement of Net Assets	\$78,899	\$1,015,598
Per GASB Statement No. 3	\$78,899	\$1,015,598

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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#### **NOTE 5 - 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 2005 were levied after October 1, 2004 on assessed values as of January 1, 2004, 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.

The full tax rate to the County for the year ended December 31, 2005, was \$9.12 per \$1,000 of assessed value. The assessed value upon which the 2005 tax receivable was based was \$2,161,951,010. This amount constitutes \$1,830,419,630 in real property assessed value, \$62,042,360 in public utility assessed value and \$269,489,020 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 .912% (9.12 mills) of assessed value.

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 5 – TAXES (Continued)**

**B. 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 6 - RECEIVABLES**

Receivables at December 31, 2005, consisted of taxes, accounts receivable, intergovernmental receivables arising from shared revenues, interest, loans and interfund receivables. All receivables are considered collectible in full.

**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2005 represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$55,468	\$0
Other Governmental Funds	<u>0</u>	<u>55,468</u>
Total Governmental Funds	<u>55,468</u>	<u>55,468</u>
Total Interfund Loans	<u><u>\$55,468</u></u>	<u><u>\$55,468</u></u>

Interfund loans allow some funds to operate and pay vendors timely, while awaiting anticipated revenue. Loans are often used as a means of short-term financing and a solution to providing cash flows related to reimbursable grants.

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**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2005, represent due from/to other funds:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Governmental Funds:		
General Fund	\$74,341	\$26,422
Motor Vehicle and Gasoline Tax	21,439	1,933
Job and Family Services	0	90,557
Other Governmental Funds	<u>108,868</u>	<u>85,702</u>
Total Governmental Funds	204,648	204,614
Enterprise Funds:		
Water	3,308	0
Sewer	3,308	1,131
Transfer Station	<u>0</u>	<u>5,519</u>
Total Enterprise Funds	<u>6,616</u>	<u>6,650</u>
Total Interfund Receivables and Payables	<u><u>\$211,264</u></u>	<u><u>\$211,264</u></u>

Due from/to Other Funds account for amounts due between different funds for internal billings such as postage, telephone, vehicle maintenance, gasoline, drug testing and unemployment charge-backs.

**NOTE 8 - TRANSFERS**

The following balances at December 31, 2005 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$58,000	\$381,476
Job and Family Services Fund	0	186,174
Other Governmental Funds	<u>874,871</u>	<u>365,221</u>
Total Transfers	<u><u>\$932,871</u></u>	<u><u>\$932,871</u></u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed.

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

**NOTE 9 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category of changes in governmental activities capital assets at December 31, 2005:

***Historical Cost:***

Class	December 31, 2004	Additions	Deletions	December 31, 2005
<b><i>Non-Depreciable Capital Assets:</i></b>				
Land	\$5,549,402	\$0	\$0	\$5,549,402
Construction in Progress	573,115	0	(573,115)	0
Total Non-Depreciable Capital Assets	6,122,517	0	(573,115)	5,549,402
<b><i>Depreciable Capital Assets:</i></b>				
Buildings	35,407,310	228,263	0	35,635,573
Improvements Other Than Buildings	252,771	20,466	0	273,237
Machinery and Equipment	20,482,583	3,110,208	(607,626)	22,985,165
Infrastructure	61,023,662	1,816,920	(331,553)	62,509,029
Total Depreciable Capital Assets	117,166,326	5,175,857	(939,179)	121,403,004
Total Cost	\$123,288,843	\$5,175,857	(\$1,512,294)	\$126,952,406

***Accumulated Depreciation:***

Class	December 31, 2004	Additions	Deletions	December 31, 2005
Buildings	(\$5,399,430)	(\$577,270)	\$0	(\$5,976,700)
Improvements Other Than Buildings	(137,458)	(12,759)	0	(150,217)
Machinery and Equipment	(13,666,619)	(1,726,192)	526,648	(14,866,163)
Infrastructure	(24,285,785)	(1,004,853)	208,754	(25,081,884)
Total Depreciation	(\$43,489,292)	(\$3,321,074) *	\$735,402	(\$46,074,964)
<b><i>Net Value:</i></b>	<b>\$79,799,551</b>			<b>\$80,877,442</b>

\* Depreciation expenses were charged to governmental functions as follows:

Public Safety	\$782,865
Health	173,436
Human Services	72,010
Public Works	1,341,850
General Government	950,913
Total Depreciation Expense	<u>\$3,321,074</u>

**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

**NOTE 9 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by Category at December 31, 2005:

*Historical Cost:*

Class	December 31, 2004	Additions	Deletions	December 31, 2005
<i>Non-Depreciable Capital Assets:</i>				
Land	\$90,000	\$36,036	\$0	\$126,036
Construction in Progress	2,061,655	15,191	(2,061,655)	15,191
Total Non-Depreciable Capital Assets	2,151,655	51,227	(2,061,655)	141,227
<i>Depreciable Capital Assets:</i>				
Buildings	2,486,972	4,763	0	2,491,735
Improvements Other Than Buildings	12,793,172	2,534,140	0	15,327,312
Machinery and Equipment	1,402,352	377,876	(130,265)	1,649,963
Total Depreciable Capital Assets	16,682,496	2,916,779	(130,265)	19,469,010
Total Cost	\$18,834,151	\$2,968,006	(\$2,191,920)	\$19,610,237
<i>Accumulated Depreciation:</i>				
Class	December 31, 2004	Additions	Deletions	December 31, 2005
Buildings	(\$271,923)	(\$42,214)	\$0	(\$314,137)
Improvements Other Than Buildings	(4,126,573)	(306,821)	0	(4,433,394)
Machinery and Equipment	(822,010)	(103,073)	84,694	(840,389)
Total Depreciation	(\$5,220,506)	(\$452,108)	\$84,694	(\$5,587,920)
<i>Net Value:</i>	\$13,613,645			\$14,022,317

**NOTE 10 - DEFINED BENEFIT PENSION PLANS**

All of the County's 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 "OPERS")**

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

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

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 one of the three pension plans administered by the Ohio PERS: the Traditional Pension Plan (TP), the Member-Directed Plan (MD), and the Combined Plan (CO). The TP Plan is a cost-sharing multiple employer defined benefit pension plan. The MD Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the MD Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. The CO Plan is a cost-sharing multiple-employer defined benefit pension plan. Under the CO Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the TP Plan. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the MD Plan.

The Ohio PERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the TP Plan and CO Plan. Members of the MD Plan do not qualify for ancillary benefits. 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. For 2005, employee and employer contribution rates were consistent across all three plans (TP, MD and CO). The employee contribution rate for employees other than law enforcement is 8.5%. Law enforcement officers in the County Sheriff's department contribute 10.10% of covered salary. The 2005 employer contribution rate for local government employer units was 13.55% of covered payroll, 9.55% to fund the pension and 4.0% to fund health care. For law enforcement, the employer rate was 16.7% of covered payroll, 12.70% to fund the pension fund and 4.0% 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 contribution to the OPERS for the years ending December 31, 2005, 2004, and 2003 were \$3,867,669, \$3,772,630, and \$3,587,943, respectively, for employees of the County and \$459,092, \$423,450, and \$427,698, respectively, for law enforcement officers, which were equal to the required contributions for each year.

The OPERS provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. The health care coverage provided by the OPERS is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the OPERS is set aside for the funding of post

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

retirement health care. The Ohio Revised Code provides statutory authority requiring public employers to fund postemployment health care through their contributions to the OPERS. The portion of the 2005 employer contribution rate (identified above) that was used to fund health care for the year 2005 was 4.0% of covered payroll which amounted to \$1,141,747 for employees other than law enforcement and \$109,962 for law enforcement employees.

The significant actuarial assumptions and calculations relating to postemployment health care benefits were based on the OPERS latest actuarial review performed as of December 31, 2004. 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 2004 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 0.50% 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 for the TP and CO Plans was 376,109. The actuarial value of the Ohio PERS net assets available for OPEB at December 31, 2004 is \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$29.5 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, Ohio PERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan

**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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

The STRS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. The STRS of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor.

The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

The Ohio Revised Code provides statutory authority for County and employee contributions of 14% and 10% through June 30, 2005. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions to the STRS of Ohio for the years ending December 31, 2005, 2004 and 2003 were \$64,089, \$66,962, and \$74,070, respectively, which were equal to the required contributions for each year.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 10 – DEFINED BENEFIT PENSION PLANS (Continued)**

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

STRS provides postemployment health care benefits to retirees who participated in the DB or Combined Plans and their dependents. Coverage includes hospitalization, physician fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, health care benefits are not guaranteed.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Stabilization Fund. For the fiscal year ended June 30, 2005, the board allocated employer contributions are equal to 1% of covered payroll to the Health Care Stabilization Fund, which amounted to \$4,578 for the County. The balance of the Health Care Stabilization Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, the net health care costs paid by STRS were \$254,780,000. There were 115,395 eligible benefit recipients.

**NOTE 11 - 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, 2005, the County's accumulated, unpaid compensated absences amounted to \$2,784,199. Of this amount, \$2,680,330 is recorded as Governmental Activities on the Entity Wide Statement of Net Assets (\$1,581,526 is reported as due within one year), \$103,869 is recorded as Business-type activities (\$53,009 is reported as due within one year).

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 12 - 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 20 years from the date of issuance of the original notes. Bond anticipation notes may be retired at maturity from the proceeds of the 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. The County is retiring its notes by the issuance of one year renewal notes with a portion of the principal being retired in accordance with the above provisions.

	Maturity Date	Balance January 1, 2005	Additions	(Reductions)	Balance December 31, 2005
Enterprise Funds Notes Payable:					
2.04% Water System	7/13/2005	\$817,500	\$0	(\$817,500)	\$0
3.35% Water System	11/30/2005	0	958,890	(958,890)	0
4.00% Water System	11/28/2006	0	300,000	0	300,000
2.04% Sewer System	7/13/2005	1,987,500	0	(1,987,500)	0
3.35% Sewer System	11/30/2005	0	2,551,110	(2,551,110)	0
4.00% Sewer System	11/28/2006	0	1,245,000	0	1,245,000
Total Enterprise Notes Payable		<u>\$2,805,000</u>	<u>\$5,055,000</u>	<u>(\$6,315,000)</u>	<u>\$1,545,000</u>

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**MIAMI COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

**NOTE 13 - LONG-TERM LIABILITIES**

Long-term debt and other long-term obligations of the County at December 31, 2005 were as follows:

	Interest Rate	Maturity Date	Original Issue Amount	Balance January 1, 2005	Additions	Retired	Balance December 31, 2005	Amounts Due Within One Year
<b>Governmental Activities:</b>								
<b>General Obligation Bonds:</b>								
1997 Human Service Building Bonds	4.2 - 4.9%	2007	\$900,000	\$270,000	\$0	(\$90,000)	\$180,000	\$90,000
1997 Human Service Improvement Bonds	4.2 - 4.9%	2007	305,000	85,000	0	(30,000)	55,000	30,000
1997 Juvenile Detention Center Bonds	4.2 - 4.9%	2010	2,230,000	1,190,000	0	(175,000)	1,015,000	185,000
2002 Hobart Building Bonds	1.7 - 5.0%	2022	3,600,000	3,355,000	0	(140,000)	3,215,000	145,000
2002 Juvenile Detention Center Bonds	1.7 - 5.0%	2022	990,000	925,000	0	(40,000)	885,000	40,000
2002 Utility Administration Building Bonds	1.7 - 5.0%	2022	810,000	755,000	0	(30,000)	725,000	30,000
2002 Human Service Building Bonds	1.7 - 5.0%	2022	505,000	470,000	0	(20,000)	450,000	20,000
<b>Total General Obligation Bonds</b>				<b>7,050,000</b>	<b>0</b>	<b>(525,000)</b>	<b>6,525,000</b>	<b>540,000</b>
Superfund Site Liability				2,914,659	0	(169,432)	2,745,227	0
Capital Leases			182,480	99,379	52,480	(32,008)	119,851	33,835
Compensated Absences				2,504,255	2,680,330	(2,504,255)	2,680,330	1,581,526
<b>Total Governmental Activities Long-term Liabilities</b>				<b>\$12,568,293</b>	<b>\$2,732,810</b>	<b>(\$3,230,695)</b>	<b>\$12,070,408</b>	<b>\$2,155,361</b>
<b>Business-Type Activities:</b>								
<b>General Obligation Bonds:</b>								
1997 Camp Troy Water Bonds	4.2 - 4.9%	2017	\$735,530	\$540,049	\$0	(\$33,132)	\$506,917	\$34,236
1997 Shenandoah Sewer Bonds	4.2 - 4.9%	2017	49,617	36,430	0	(2,235)	34,195	2,309
1997 Evanston Sewer Bonds	4.2 - 4.9%	2017	531,468	390,222	0	(23,940)	366,282	24,738
1997 Deercliff Sewer Bonds	4.2 - 4.9%	2017	492,840	361,860	0	(22,200)	339,660	22,940
1997 Camp Troy Sewer Bonds	4.2 - 4.9%	2017	1,520,545	1,116,439	0	(68,493)	1,047,946	70,777
1997 Solid Waste Bonds	4.2 - 4.9%	2010	1,400,000	735,000	0	(105,000)	630,000	110,000
1997 Ash Pit Bonds	4.2 - 4.9%	2010	365,000	195,000	0	(25,000)	170,000	30,000
1997 Transfer Station Improvement Bonds	4.2 - 4.9%	2017	505,000	375,000	0	(25,000)	350,000	30,000
2002 Water Line Improvement Bonds	1.7 - 5.0%	2022	860,000	805,000	0	(35,000)	770,000	35,000
2002 County Road 25 Bonds	1.7 - 5.0%	2022	52,000	48,000	0	(2,000)	46,000	2,000
2002 Monin Sewer Bonds	1.7 - 5.0%	2022	273,000	249,000	0	(12,000)	237,000	11,000
2002 Kessler Sewer Bonds	1.7 - 5.0%	2022	40,000	38,000	0	(1,000)	37,000	2,000
2005 Cedar Ridge Sewer Bonds	3.0 - 4.4%	2025	203,000	0	203,000	0	203,000	8,000
2005 Merrimont Sewer Bonds	3.0 - 4.4%	2025	1,165,000	0	1,165,000	0	1,165,000	35,000
2005 Cedar Ridge Water Bonds	3.0 - 4.4%	2025	278,000	0	278,000	0	278,000	9,000
2005 Merrimont Water Bonds	3.0 - 4.4%	2025	409,000	0	409,000	0	409,000	13,000
<b>Total General Obligation Bonds</b>				<b>4,890,000</b>	<b>2,055,000</b>	<b>(355,000)</b>	<b>6,590,000</b>	<b>440,000</b>
<b>Ohio Public Works Commission Loans:</b>								
1995 Shenandoah Sewer Replacement	0.00%	2015	392,000	196,000	0	(19,600)	176,400	19,600
2002 Brandt Water Line	0.00%	2022	500,000	425,000	0	(25,000)	400,000	25,000
<b>Total Ohio Public Works Commission Loans</b>				<b>621,000</b>	<b>0</b>	<b>(44,600)</b>	<b>576,400</b>	<b>44,600</b>
Landfill Postclosure Care Liability				24,094	651	0	24,745	0
Compensated Absences Payable				96,838	103,869	(96,838)	103,869	53,009
<b>Total Business-Type Activities Long-term Liabilities</b>				<b>\$5,631,932</b>	<b>\$2,159,520</b>	<b>(\$496,438)</b>	<b>\$7,295,014</b>	<b>\$537,609</b>

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 13 - LONG-TERM LIABILITIES (Continued)**

**A. Principal and Interest Requirements**

A summary of the County's future debt service requirements including principal and interest at December 31, 2005 follows:

Years	General Obligation Bonds		OPWC Loans	
	Principal	Interest	Principal	Interest
2006	\$980,000	\$578,668	\$44,600	\$0
2007	1,010,000	533,537	44,600	0
2008	920,000	493,964	44,600	0
2009	965,000	456,943	44,600	0
2010	1,005,000	416,560	44,600	0
2011-2015	3,330,000	1,594,595	203,400	0
2016-2020	3,230,000	812,785	125,000	0
2021-2025	1,675,000	163,110	25,000	0
Totals	<u>\$13,115,000</u>	<u>\$5,050,162</u>	<u>\$576,400</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 \$4,025,000 at December 31, 2005 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, 2005, 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 \$50,725,000 at year end.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 14 - CAPITAL LEASES**

The County is obligated under three leases accounted for as a capital lease. The cost of the leased assets (an excavator and two postage machines) is accounted for in the Governmental Activities as machinery and equipment. The original cost of the asset under capital lease is \$214,480.

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, 2005.

Year Ending December 31,	Capital Leases
2006	\$37,344
2007	47,532
2008	15,120
2009	15,120
2010	11,340
Minimum Lease Payments	126,456
Less: Amount representing interest at the County's incremental borrowing rate of interest	(6,605)
Present value of minimum lease payments	<u>\$119,851</u>

**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.

**MIAMI COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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

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.

*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 \$2,745,227. 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 \$207,930 in revenues in 2005 leaving the fund balance in the Super Cleanup Fund at \$72,911. It is estimated that the revenue derived from the sales tax will be sufficient to cover the closure and postclosure care costs identified above.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005***

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**NOTE 16 - RELATED PARTY TRANSACTIONS**

During 2005, 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 \$175,095 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 \$756,936.

**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.

**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.

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

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

**MIAMI COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2005**

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**NOTE 18 - RISK MANAGEMENT (Continued)**

**A. Insurance** (Continued)

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 Medical Mutual of Ohio 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.

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 \$6,196,712. The claims liability of \$486,311 reported in the Hospitalization Fund at December 31, 2005 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 2004 and 2005 were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
2004	\$288,734	\$4,671,663	(\$4,429,045)	\$531,352
2005	531,352	5,043,718	(5,088,759)	486,311

**NOTE 19 – CONSTRUCTION COMMITMENT**

As of December 31, 2005, the County had the following construction commitment outstanding:

Project	Remaining Construction Commitment	Expected Date of Completion
Eldean Covered Bridge	\$81,008	8/14/2006

## **MIAMI COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2005***

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#### **NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

##### **A. Tri County Board of Alcohol, Drug and Mental Health Services**

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 2005, the County contributed \$2,178,738 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 A. Peebles, 201 West Main Street, Troy, Ohio 45373-2363.

##### **B. West Central Ohio Network**

The West Central Ohio Network (West Con) is a jointly governed organization among Darke, Miami, Auglaize, Mercer, Logan, Shelby, Preble, Hardin, and Union counties. West Con was created to serve as the administrator and fiscal agent of Supported Living funds for the Boards of Mental Retardation and Development Disabilities (MR/DD Boards) of each of the participating counties. The degree of control exercised by any participating government is limited to its representation on the Board of Directors (the Board) of West Con. The Board consists of one delegate, who is the Superintendent, from each of the participating MR/DD Boards. Payments to West Con are limited to the Supported Living funds of each participating county. During 2005, the County contributed \$244,743 to West Con. Financial information can be obtained from Saul Bauer, Executive Director, 315 East Court Street, Sidney, Ohio 45365.

#### **NOTE 21 – SUBSEQUENT EVENT**

On June 23, 2006 the County issued \$56,130,000 in Hospital Facilities Revenue Refunding and Improvement Bonds (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 (Upper Valley Medical Center) 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 will not be reported as liabilities in the accompanying financial statements.

*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

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*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE  
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS AND FIDUCIARY  
FUNDS.*



***Nonmajor Governmental Funds***

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***Special Revenue Funds***

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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.

**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.

**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.

**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.

(Continued)

***Special Revenue Funds***

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**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.

**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.

**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.

(Continued)

***Special Revenue Funds***

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**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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**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.

**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.

(Continued)

***Special Revenue Funds***

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**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. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

**Commissary Fund**

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

**Food Services Fund**

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

**Common Pleas Court – Special Projects Fund**

To account for revenues from court costs for the purpose of Guardian Ad Litem for indigent parents and Helping Children Succeed after Divorce Program.

**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.

**Voter Education Fund**

To account for grant monies designated for the upgrade of voting equipment and voter education.

***Debt Service Funds***

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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).

***Capital Projects Funds***

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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  
Nonmajor Governmental Funds  
December 31, 2005***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 7,383,436	\$ 103,201	\$ 3,908,397	\$ 11,395,034
Investments	3,336,743	0	0	3,336,743
Receivables:				
Taxes	400,334	0	0	400,334
Accounts	112,873	0	0	112,873
Intergovernmental	3,780,547	0	0	3,780,547
Interest	0	0	11,656	11,656
Loans	667,568	0	0	667,568
Due from Other Funds	108,868	0	0	108,868
Prepaid Items	1,797	0	0	1,797
<b>Total Assets</b>	<b>\$ 15,792,166</b>	<b>\$ 103,201</b>	<b>\$ 3,920,053</b>	<b>\$ 19,815,420</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 342,944	\$ 0	\$ 23,329	\$ 366,273
Accrued Wages and Benefits Payable	401,817	0	0	401,817
Intergovernmental Payable	20,239	0	0	20,239
Due to Other Funds	85,702	0	0	85,702
Interfund Loans Payable	55,468	0	0	55,468
Deferred Revenue	3,044,112	0	0	3,044,112
<b>Total Liabilities</b>	<b>3,950,282</b>	<b>0</b>	<b>23,329</b>	<b>3,973,611</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	1,008,049	377	123,383	1,131,809
Reserved for Prepaid Items	1,797	0	0	1,797
Reserved for Debt Service	0	102,824	0	102,824
Reserved for Loans Receivable	667,568	0	0	667,568
Undesignated/Unreserved in:				
Special Revenue Funds	10,164,470	0	0	10,164,470
Capital Projects Funds	0	0	3,773,341	3,773,341
<b>Total Fund Balances</b>	<b>11,841,884</b>	<b>103,201</b>	<b>3,896,724</b>	<b>15,841,809</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 15,792,166</b>	<b>\$ 103,201</b>	<b>\$ 3,920,053</b>	<b>\$ 19,815,420</b>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2005***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Revenues:</b>				
Taxes	\$ 2,306,083	\$ 0	\$ 0	\$ 2,306,083
Intergovernmental Revenues	8,615,119	0	461,837	9,076,956
Charges for Services	7,899,148	0	15,247	7,914,395
Licenses and Permits	20	0	0	20
Investment Earnings	1,190	0	106,778	107,968
Fines and Forfeitures	163,492	0	0	163,492
All Other Revenues	167,190	0	163	167,353
<b>Total Revenue</b>	<u>19,152,242</u>	<u>0</u>	<u>584,025</u>	<u>19,736,267</u>
<b>Expenditures:</b>				
Current:				
Public Safety	6,423,142	0	0	6,423,142
Health	269,867	0	0	269,867
Human Services	6,067,180	0	0	6,067,180
Conservation and Recreation	48,577	0	0	48,577
Public Works	1,670,214	0	0	1,670,214
General Government	2,876,016	0	0	2,876,016
Capital Outlay	0	0	710,288	710,288
Debt Service:				
Principal Retirement	0	525,000	0	525,000
Interest and Fiscal Charges	0	292,399	0	292,399
<b>Total Expenditures</b>	<u>17,354,996</u>	<u>817,399</u>	<u>710,288</u>	<u>18,882,683</u>
Excess (Deficiency) of Revenues Over Expenditures	1,797,246	(817,399)	(126,263)	853,584
<b>Other Financing Sources (Uses):</b>				
Transfers In	44,153	830,718	0	874,871
Transfers Out	(283,000)	0	(82,221)	(365,221)
<b>Total Other Financing Sources (Uses)</b>	<u>(238,847)</u>	<u>830,718</u>	<u>(82,221)</u>	<u>509,650</u>
Net Change in Fund Balance	1,558,399	13,319	(208,484)	1,363,234
<b>Fund Balances at Beginning of Year</b>	<u>10,283,485</u>	<u>89,882</u>	<u>4,105,208</u>	<u>14,478,575</u>
<b>Fund Balances End of Year</b>	<u>\$ 11,841,884</u>	<u>\$ 103,201</u>	<u>\$ 3,896,724</u>	<u>\$ 15,841,809</u>

**MIAMI COUNTY, OHIO**

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**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005**

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	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 998,354	\$ 124,652	\$ 47,039	\$ 372,025
Investments	695,181	0	0	259,052
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	1,186	0
Intergovernmental	30,690	2,239	71,347	107,393
Loans	0	0	0	0
Due from Other Funds	0	0	0	15,500
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<b>\$ 1,724,225</b>	<b>\$ 126,891</b>	<b>\$ 119,572</b>	<b>\$ 753,970</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 1,292	\$ 0	\$ 10,645
Accrued Wages and Benefits Payable	33,489	10,364	8,107	27,192
Intergovernmental Payable	0	1,908	16,447	1,884
Due to Other Funds	46,133	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	0	54,982	38,694
<b>Total Liabilities</b>	<b>79,622</b>	<b>13,564</b>	<b>79,536</b>	<b>78,415</b>
<b>Fund Balances:</b>				
Reserved for Encumbrances	33,115	2,750	400	100,795
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	1,611,488	110,577	39,636	574,760
<b>Total Fund Balances</b>	<b>1,644,603</b>	<b>113,327</b>	<b>40,036</b>	<b>675,555</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,724,225</b>	<b>\$ 126,891</b>	<b>\$ 119,572</b>	<b>\$ 753,970</b>



**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant
\$ 1,149,682	\$ 182,908	\$ 186,789	\$ 663,317	\$ 11,726	\$ 61,024	\$ 3,026
800,554	0	0	461,886	0	0	0
328,866	0	0	0	0	38,581	0
0	1,460	0	0	0	0	0
9,034	26,857	0	0	45,712	3,915	0
0	0	0	0	0	0	0
1,933	0	0	0	0	0	0
1,797	0	0	0	0	0	0
<u>\$ 2,291,866</u>	<u>\$ 211,225</u>	<u>\$ 186,789</u>	<u>\$ 1,125,203</u>	<u>\$ 57,438</u>	<u>\$ 103,520</u>	<u>\$ 3,026</u>
\$ 8,114	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
55,314	17,673	4,627	21,007	3,673	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	9,026	0	0
0	0	0	0	22,856	42,496	0
<u>63,428</u>	<u>17,673</u>	<u>4,627</u>	<u>21,007</u>	<u>35,555</u>	<u>42,496</u>	<u>0</u>
74,802	5,550	750	196,746	146	0	426
1,797	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,151,839</u>	<u>188,002</u>	<u>181,412</u>	<u>907,450</u>	<u>21,737</u>	<u>61,024</u>	<u>2,600</u>
<u>2,228,438</u>	<u>193,552</u>	<u>182,162</u>	<u>1,104,196</u>	<u>21,883</u>	<u>61,024</u>	<u>3,026</u>
<u>\$ 2,291,866</u>	<u>\$ 211,225</u>	<u>\$ 186,789</u>	<u>\$ 1,125,203</u>	<u>\$ 57,438</u>	<u>\$ 103,520</u>	<u>\$ 3,026</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005**

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention / Rehabilitation Center
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 40,024	\$ 100,520	\$ 53,318	\$ 772,938
Investments	0	0	0	538,217
Receivables:				
Taxes	32,887	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	315,843	10,688	1,148,507
Loans	0	0	0	0
Due from Other Funds	0	0	0	6,280
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 72,911</u>	<u>\$ 416,363</u>	<u>\$ 64,006</u>	<u>\$ 2,465,942</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 4,846	\$ 0	\$ 37,573
Accrued Wages and Benefits Payable	0	0	0	115,808
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	28,973
Interfund Loans Payable	0	0	5,299	0
Deferred Revenue	0	309,021	0	276,672
<b>Total Liabilities</b>	<u>0</u>	<u>313,867</u>	<u>5,299</u>	<u>459,026</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	12,007	9,836	4,681	122,717
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	60,904	92,660	54,026	1,884,199
<b>Total Fund Balances</b>	<u>72,911</u>	<u>102,496</u>	<u>58,707</u>	<u>2,006,916</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 72,911</u>	<u>\$ 416,363</u>	<u>\$ 64,006</u>	<u>\$ 2,465,942</u>

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005***

County Probation Services	Recycle Grant	Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research
\$ 173,835	\$ 17,433	\$ 104,140	\$ 138,977	\$ 397,021	\$ 15,657
0	0	0	0	276,457	0
0	0	0	0	0	0
1,030	0	0	0	26,899	0
18,042	11,320	174,957	1,235,656	491,441	0
0	0	0	667,568	0	0
0	0	6,144	0	79,011	0
0	0	0	0	0	0
<u>\$ 192,907</u>	<u>\$ 28,753</u>	<u>\$ 285,241</u>	<u>\$ 2,042,201</u>	<u>\$ 1,270,829</u>	<u>\$ 15,657</u>
\$ 5,961	\$ 0	\$ 17,638	\$ 12,529	\$ 157,670	\$ 0
12,369	886	0	0	62,867	0
0	0	0	0	0	0
0	0	7,294	1,054	2,248	0
1,143	0	0	40,000	0	0
9,021	11,320	77,773	1,843,968	326,338	0
<u>28,494</u>	<u>12,206</u>	<u>102,705</u>	<u>1,897,551</u>	<u>549,123</u>	<u>0</u>
8,885	2,524	36,214	98,775	162,553	819
0	0	0	0	0	0
0	0	0	667,568	0	0
155,528	14,023	146,322	(621,693)	559,153	14,838
<u>164,413</u>	<u>16,547</u>	<u>182,536</u>	<u>144,650</u>	<u>721,706</u>	<u>15,657</u>
<u>\$ 192,907</u>	<u>\$ 28,753</u>	<u>\$ 285,241</u>	<u>\$ 2,042,201</u>	<u>\$ 1,270,829</u>	<u>\$ 15,657</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005***

	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>County Recorder Equipment</u>	<u>Court Computerization</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 458,681	\$ 61,424	\$ 243,315	\$ 438,582
Investments	0	0	0	305,396
Receivables:				
Taxes	0	0	0	0
Accounts	24,683	0	0	22,854
Intergovernmental	15,897	32,106	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Prepaid Items	0	0	0	0
<b>Total Assets</b>	<u>\$ 499,261</u>	<u>\$ 93,530</u>	<u>\$ 243,315</u>	<u>\$ 766,832</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 57,675	\$ 3,024
Accrued Wages and Benefits Payable	12,578	0	0	5,523
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Deferred Revenue	0	30,971	0	0
<b>Total Liabilities</b>	<u>12,578</u>	<u>30,971</u>	<u>57,675</u>	<u>8,547</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	8,709	10,377	9,525	14,681
Reserved for Prepaid Items	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Undesignated/Unreserved	477,974	52,182	176,115	743,604
<b>Total Fund Balances</b>	<u>486,683</u>	<u>62,559</u>	<u>185,640</u>	<u>758,285</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 499,261</u>	<u>\$ 93,530</u>	<u>\$ 243,315</u>	<u>\$ 766,832</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005***

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D.A.R.E.	Dispute Resolution	Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 15,829	\$ 88,946	\$ 92,676	\$ 66,209	\$ 247,339	\$ 2,920
0	0	0	0	0	0
0	0	0	0	0	0
0	9,143	14,439	0	11,179	0
0	0	0	28,903	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 15,829</u>	<u>\$ 98,089</u>	<u>\$ 107,115</u>	<u>\$ 95,112</u>	<u>\$ 258,518</u>	<u>\$ 2,920</u>
\$ 0	\$ 1,264	\$ 9,815	\$ 8,698	\$ 6,200	\$ 0
0	8,054	0	0	2,286	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>9,318</u>	<u>9,815</u>	<u>8,698</u>	<u>8,486</u>	<u>0</u>
0	3,209	8,247	71,773	2,482	0
0	0	0	0	0	0
0	0	0	0	0	0
15,829	85,562	89,053	14,641	247,550	2,920
<u>15,829</u>	<u>88,771</u>	<u>97,300</u>	<u>86,414</u>	<u>250,032</u>	<u>2,920</u>
<u>\$ 15,829</u>	<u>\$ 98,089</u>	<u>\$ 107,115</u>	<u>\$ 95,112</u>	<u>\$ 258,518</u>	<u>\$ 2,920</u>

(Continued)

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2005***

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	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 2,303	\$ 29,327	\$ 6,583	\$ 14,897	\$ 7,383,436
Investments	0	0	0	0	3,336,743
Receivables:					
Taxes	0	0	0	0	400,334
Accounts	0	0	0	0	112,873
Intergovernmental	0	0	0	0	3,780,547
Loans	0	0	0	0	667,568
Due from Other Funds	0	0	0	0	108,868
Prepaid Items	0	0	0	0	1,797
<b>Total Assets</b>	<u>\$ 2,303</u>	<u>\$ 29,327</u>	<u>\$ 6,583</u>	<u>\$ 14,897</u>	<u>\$ 15,792,166</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 342,944
Accrued Wages and Benefits Payable	0	0	0	0	401,817
Intergovernmental Payable	0	0	0	0	20,239
Due to Other Funds	0	0	0	0	85,702
Interfund Loans Payable	0	0	0	0	55,468
Deferred Revenue	0	0	0	0	3,044,112
<b>Total Liabilities</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,950,282</u>
<b>Fund Balances:</b>					
Reserved for Encumbrances	4,555	0	0	0	1,008,049
Reserved for Prepaid Items	0	0	0	0	1,797
Reserved for Loans Receivable	0	0	0	0	667,568
Undesignated/Unreserved	(2,252)	29,327	6,583	14,897	10,164,470
<b>Total Fund Balances</b>	<u>2,303</u>	<u>29,327</u>	<u>6,583</u>	<u>14,897</u>	<u>11,841,884</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 2,303</u>	<u>\$ 29,327</u>	<u>\$ 6,583</u>	<u>\$ 14,897</u>	<u>\$ 15,792,166</u>



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	Child Support Enforcement Agency	Dog and Kennel	Shelter / Domestic Violence	Youth Services Subsidy
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,039,041	0	176,046	373,728
Charges for Services	360,672	253,243	1,296	692,092
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	20,717	0	0
All Other Revenue	26,439	71	2,958	2,646
<b>Total Revenue</b>	<b>1,426,152</b>	<b>274,031</b>	<b>180,300</b>	<b>1,068,466</b>
<b>Expenditures:</b>				
Current:				
Public Safety	0	0	0	287,708
Health	0	269,867	0	0
Human Services	1,231,904	0	177,978	605,408
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	0	0	0	0
<b>Total Expenditures</b>	<b>1,231,904</b>	<b>269,867</b>	<b>177,978</b>	<b>893,116</b>
Excess (Deficiency) of Revenues Over Expenditures	194,248	4,164	2,322	175,350
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balance	194,248	4,164	2,322	175,350
<b>Fund Balances at Beginning of Year</b>	<b>1,450,355</b>	<b>109,163</b>	<b>37,714</b>	<b>500,205</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,644,603</b>	<b>\$ 113,327</b>	<b>\$ 40,036</b>	<b>\$ 675,555</b>



**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

E-911 Emergency Operations	Public Defender	Delinquent Tax Collection	Real Estate Appraisal	Pre-Trial Services	County Conservancy	Community Based Corrections Act Grant
\$ 2,079,286	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,867	\$ 0
64	343,938	0	0	90,830	2,936	21,798
92,654	56,304	118,993	898,192	0	0	0
0	0	0	20	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
34	108	1,633	0	0	0	0
<u>2,172,038</u>	<u>400,350</u>	<u>120,626</u>	<u>898,212</u>	<u>90,830</u>	<u>21,803</u>	<u>21,798</u>
1,740,398	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	48,577	0
0	0	0	0	0	0	0
0	425,421	101,440	603,728	94,527	0	79,067
<u>1,740,398</u>	<u>425,421</u>	<u>101,440</u>	<u>603,728</u>	<u>94,527</u>	<u>48,577</u>	<u>79,067</u>
431,640	(25,071)	19,186	294,484	(3,697)	(26,774)	(57,269)
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
431,640	(25,071)	19,186	294,484	(3,697)	(26,774)	(57,269)
1,796,798	218,623	162,976	809,712	25,580	87,798	60,295
<u>\$ 2,228,438</u>	<u>\$ 193,552</u>	<u>\$ 182,162</u>	<u>\$ 1,104,196</u>	<u>\$ 21,883</u>	<u>\$ 61,024</u>	<u>\$ 3,026</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	Super Cleanup	Emergency Management Agency	Enforcement and Education	Juvenile Detention / Rehabilitation Center
<b>Revenues:</b>				
Taxes	\$ 207,930	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	524,524	35,463	1,336,419
Charges for Services	0	0	0	2,532,897
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	0	11,453	0
All Other Revenue	0	0	0	3,560
<b>Total Revenue</b>	<u>207,930</u>	<u>524,524</u>	<u>46,916</u>	<u>3,872,876</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	521,017	6,468	3,392,230
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	169,432	0	0	0
General Government	0	0	10,797	0
<b>Total Expenditures</b>	<u>169,432</u>	<u>521,017</u>	<u>17,265</u>	<u>3,392,230</u>
Excess (Deficiency) of Revenues Over Expenditures	38,498	3,507	29,651	480,646
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	(225,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(225,000)</u>
Net Change in Fund Balance	38,498	3,507	29,651	255,646
<b>Fund Balances at Beginning of Year</b>	<u>34,413</u>	<u>98,989</u>	<u>29,056</u>	<u>1,751,270</u>
<b>Fund Balances End of Year</b>	<u>\$ 72,911</u>	<u>\$ 102,496</u>	<u>\$ 58,707</u>	<u>\$ 2,006,916</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

County Probation Services	Recycle Grant	Day Reporting Program	Urban Mass Transportation	Community Development Block Grant	Children's Services Board	Legal Research
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
36,676	66,132	0	864,180	495,406	2,966,086	0
240,597	0	0	152,115	0	1,210,402	9,067
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	2,156
201	0	0	2,811	16,476	28,965	0
<u>277,474</u>	<u>66,132</u>	<u>0</u>	<u>1,019,106</u>	<u>511,882</u>	<u>4,205,453</u>	<u>11,223</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	4,033,751	0
0	0	0	0	0	0	0
0	0	0	869,778	631,004	0	0
347,299	57,854	89	0	0	0	24,243
<u>347,299</u>	<u>57,854</u>	<u>89</u>	<u>869,778</u>	<u>631,004</u>	<u>4,033,751</u>	<u>24,243</u>
(69,825)	8,278	(89)	149,328	(119,122)	171,702	(13,020)
0	0	0	10,353	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,353</u>	<u>0</u>	<u>0</u>	<u>0</u>
(69,825)	8,278	(89)	159,681	(119,122)	171,702	(13,020)
234,238	8,269	89	22,855	263,772	550,004	28,677
<u>\$ 164,413</u>	<u>\$ 16,547</u>	<u>\$ 0</u>	<u>\$ 182,536</u>	<u>\$ 144,650</u>	<u>\$ 721,706</u>	<u>\$ 15,657</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	<u>One-Stop Shop</u>	<u>Law Enforcement</u>	<u>County Recorder Equipment</u>	<u>Court Computerization</u>
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	1,135	4,876	0
Charges for Services	499,966	12,870	92,652	292,838
Licenses and Permits	0	0	0	0
Investment Earnings	0	0	0	0
Fines and Forfeitures	0	4,274	0	0
All Other Revenue	496	0	0	0
<b>Total Revenue</b>	<u>500,462</u>	<u>18,279</u>	<u>97,528</u>	<u>292,838</u>
<b>Expenditures:</b>				
Current:				
Public Safety	0	7,721	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Public Works	0	0	0	0
General Government	440,961	0	75,045	253,876
<b>Total Expenditures</b>	<u>440,961</u>	<u>7,721</u>	<u>75,045</u>	<u>253,876</u>
Excess (Deficiency) of Revenues Over Expenditures	59,501	10,558	22,483	38,962
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	(58,000)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(58,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	1,501	10,558	22,483	38,962
<b>Fund Balances at Beginning of Year</b>	<u>485,182</u>	<u>52,001</u>	<u>163,157</u>	<u>719,323</u>
<b>Fund Balances End of Year</b>	<u>\$ 486,683</u>	<u>\$ 62,559</u>	<u>\$ 185,640</u>	<u>\$ 758,285</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

D.A.R.E.	Dispute Resolution	COPS More '96	Commissary	Food Services	Common Pleas Court - Special Projects	Sheriff's Juvenile Safety Trust
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15,826	34,300	0	0	162,776	0	0
0	0	0	246,348	0	135,950	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	124,892	0	0	0	0	0
0	0	0	1,080	0	0	0
<u>15,826</u>	<u>159,192</u>	<u>0</u>	<u>247,428</u>	<u>162,776</u>	<u>135,950</u>	<u>0</u>
8,114	0	24,025	233,293	202,168	0	0
0	0	0	0	0	0	0
0	0	0	0	18,139	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	186,785	0	0	0	87,187	0
<u>8,114</u>	<u>186,785</u>	<u>24,025</u>	<u>233,293</u>	<u>220,307</u>	<u>87,187</u>	<u>0</u>
7,712	(27,593)	(24,025)	14,135	(57,531)	48,763	0
0	33,800	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>33,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7,712	6,207	(24,025)	14,135	(57,531)	48,763	0
8,117	82,564	24,025	83,165	143,945	201,269	2,920
<u>\$ 15,829</u>	<u>\$ 88,771</u>	<u>\$ 0</u>	<u>\$ 97,300</u>	<u>\$ 86,414</u>	<u>\$ 250,032</u>	<u>\$ 2,920</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	Municipal Court Restitution	Children's Services Trust	D.A.R.E. Trust	Voter Education	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,306,083
Intergovernmental Revenues	0	0	0	22,939	8,615,119
Charges for Services	0	0	0	0	7,899,148
Licenses and Permits	0	0	0	0	20
Investment Earnings	0	1,190	0	0	1,190
Fines and Forfeitures	0	0	0	0	163,492
All Other Revenue	79,112	0	600	0	167,190
<b>Total Revenue</b>	<u>79,112</u>	<u>1,190</u>	<u>600</u>	<u>22,939</u>	<u>19,152,242</u>
<b>Expenditures:</b>					
Current:					
Public Safety	0	0	0	0	6,423,142
Health	0	0	0	0	269,867
Human Services	0	0	0	0	6,067,180
Conservation and Recreation	0	0	0	0	48,577
Public Works	0	0	0	0	1,670,214
General Government	79,655	0	0	8,042	2,876,016
<b>Total Expenditures</b>	<u>79,655</u>	<u>0</u>	<u>0</u>	<u>8,042</u>	<u>17,354,996</u>
Excess (Deficiency) of Revenues Over Expenditures	(543)	1,190	600	14,897	1,797,246
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	0	0	0	44,153
Transfers Out	0	0	0	0	(283,000)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(238,847)</u>
Net Change in Fund Balance	(543)	1,190	600	14,897	1,558,399
<b>Fund Balances at Beginning of Year</b>	2,846	28,137	5,983	0	10,283,485
<b>Fund Balances End of Year</b>	<u>\$ 2,303</u>	<u>\$ 29,327</u>	<u>\$ 6,583</u>	<u>\$ 14,897</u>	<u>\$ 11,841,884</u>



**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2005***

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	<u>General Obligation Debt</u>	<u>Special Assessment Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 100,472	\$ 2,729	\$ 103,201
<b>Total Assets</b>	<u>\$ 100,472</u>	<u>\$ 2,729</u>	<u>\$ 103,201</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Fund Balances:</b>			
Reserved for Encumbrances	377	0	377
Reserved for Debt Service	100,095	2,729	102,824
<b>Total Fund Balances</b>	<u>100,472</u>	<u>2,729</u>	<u>103,201</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 100,472</u>	<u>\$ 2,729</u>	<u>\$ 103,201</u>



**MIAMI COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2005***

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	General Obligation Debt	Special Assessment Debt	Total Nonmajor Debt Service Funds
<b>Revenues:</b>			
<b>Total Revenue</b>	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	525,000	0	525,000
Interest and Fiscal Charges	292,399	0	292,399
<b>Total Expenditures</b>	<u>817,399</u>	<u>0</u>	<u>817,399</u>
Excess (Deficiency) of Revenues Over Expenditures	(817,399)	0	(817,399)
<b>Other Financing Sources (Uses):</b>			
Transfers In	830,718	0	830,718
<b>Total Other Financing Sources (Uses)</b>	<u>830,718</u>	<u>0</u>	<u>830,718</u>
Net Change in Fund Balance	13,319	0	13,319
<b>Fund Balances at Beginning of Year</b>	87,153	2,729	89,882
<b>Fund Balances End of Year</b>	<u>\$ 100,472</u>	<u>\$ 2,729</u>	<u>\$ 103,201</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2005***

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	<u>Sewer System Improvement</u>	<u>Permanent Improvement</u>	<u>Health Care Improvement</u>	<u>E-911 Facility Construction</u>
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 5,394	\$ 476,927	\$ 3,382,429	\$ 24,822
Receivables:				
Interest	0	0	11,656	0
<b>Total Assets</b>	<u>\$ 5,394</u>	<u>\$ 476,927</u>	<u>\$ 3,394,085</u>	<u>\$ 24,822</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 23,329	\$ 0	\$ 0
<b>Total Liabilities</b>	<u>0</u>	<u>23,329</u>	<u>0</u>	<u>0</u>
<b>Fund Balances:</b>				
Reserved for Encumbrances	0	123,383	0	0
Undesignated/Unreserved	5,394	330,215	3,394,085	24,822
<b>Total Fund Balances</b>	<u>5,394</u>	<u>453,598</u>	<u>3,394,085</u>	<u>24,822</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 5,394</u>	<u>\$ 476,927</u>	<u>\$ 3,394,085</u>	<u>\$ 24,822</u>

**MIAMI COUNTY, OHIO**

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***Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2005***

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<u>Ditch Construction</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 18,825	\$ 3,908,397
<u>0</u>	<u>11,656</u>
<u>\$ 18,825</u>	<u>\$ 3,920,053</u>
<u>\$ 0</u>	<u>\$ 23,329</u>
<u>0</u>	<u>23,329</u>
0	123,383
<u>18,825</u>	<u>3,773,341</u>
<u>18,825</u>	<u>3,896,724</u>
<u>\$ 18,825</u>	<u>\$ 3,920,053</u>

**MIAMI COUNTY, OHIO**

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

	<u>State Issue II</u>	<u>Sewer System Improvement</u>	<u>Permanent Improvement</u>	<u>Health Care Improvement</u>
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 461,837	\$ 0	\$ 0	\$ 0
Charges for Services	0	0	15,247	0
Investment Earnings	0	0	0	106,778
All Other Revenues	0	0	0	0
<b>Total Revenue</b>	<u>461,837</u>	<u>0</u>	<u>15,247</u>	<u>106,778</u>
<b>Expenditures:</b>				
Current:				
Capital Outlay	461,837	0	248,451	0
<b>Total Expenditures</b>	<u>461,837</u>	<u>0</u>	<u>248,451</u>	<u>0</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	(233,204)	106,778
<b>Other Financing Sources (Uses):</b>				
Transfers Out	0	0	0	(82,221)
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(82,221)</u>
Net Change in Fund Balance	0	0	(233,204)	24,557
<b>Fund Balances at Beginning of Year</b>	0	5,394	686,802	3,369,528
<b>Fund Balances End of Year</b>	<u>\$ 0</u>	<u>\$ 5,394</u>	<u>\$ 453,598</u>	<u>\$ 3,394,085</u>

**MIAMI COUNTY, OHIO**

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***Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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<u>E-911 Facility Construction</u>	<u>Ditch Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 461,837
0	0	15,247
0	0	106,778
0	163	163
<u>0</u>	<u>163</u>	<u>584,025</u>
<u>0</u>	<u>0</u>	<u>710,288</u>
<u>0</u>	<u>0</u>	<u>710,288</u>
0	163	(126,263)
<u>0</u>	<u>0</u>	<u>(82,221)</u>
<u>0</u>	<u>0</u>	<u>(82,221)</u>
0	163	(208,484)
24,822	18,662	4,105,208
<u>\$ 24,822</u>	<u>\$ 18,825</u>	<u>\$ 3,896,724</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 12,389,000	\$ 12,389,000	\$ 12,739,433	\$ 350,433
Intergovernmental Revenues	2,587,500	2,587,500	2,645,098	57,598
Charges for Services	3,595,033	3,333,033	4,373,590	1,040,557
Licenses and Permits	488,100	513,100	569,540	56,440
Investment Earnings	700,000	700,000	1,143,361	443,361
Fines and Forfeitures	1,151,500	1,151,500	1,311,932	160,432
All Other Revenues	300,510	300,510	401,121	100,611
Total Revenues	<u>21,211,643</u>	<u>20,974,643</u>	<u>23,184,075</u>	<u>2,209,432</u>
<b>Expenditures:</b>				
Public Safety:				
Sheriff:				
Personal Services	6,844,122	6,849,118	6,824,529	24,589
Materials and Supplies	1,071,817	932,082	721,039	211,043
Contractual Services	982,534	1,169,714	1,086,862	82,852
Other Expenditures	0	3,041	451	2,590
Capital Outlay	250,318	247,030	243,518	3,512
Total Sheriff	<u>9,148,791</u>	<u>9,200,985</u>	<u>8,876,399</u>	<u>324,586</u>
Coroner:				
Personal Services	60,352	60,352	59,324	1,028
Travel and Transportation	320	320	0	320
Materials and Supplies	300	300	148	152
Contractual Services	95,827	120,827	111,268	9,559
Capital Outlay	2,500	2,500	0	2,500
Total Coroner	<u>159,299</u>	<u>184,299</u>	<u>170,740</u>	<u>13,559</u>
Adult Probation:				
Personal Services	125,900	148,095	139,302	8,793
Travel and Transportation	620	620	20	600
Materials and Supplies	11,641	10,611	5,333	5,278
Contractual Services	43,946	30,376	26,109	4,267
Other Expenditures	0	3	3	0
Capital Outlay	792	792	792	0
Total Adult Probation	<u>182,899</u>	<u>190,497</u>	<u>171,559</u>	<u>18,938</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	378,080	385,480	372,524	12,956
Travel and Transportation	7,818	7,818	3,668	4,150
Materials and Supplies	3,500	3,545	3,049	496
Contractual Services	307,670	307,625	300,000	7,625
Total Juvenile Probation	697,068	704,468	679,241	25,227
Emergency Management:				
Personal Services	84,900	47,222	45,458	1,764
Travel and Transportation	1,560	1,850	676	1,174
Materials and Supplies	8,807	8,278	4,140	4,138
Contractual Services	11,314	13,553	10,162	3,391
Capital Outlay	5,900	3,800	0	3,800
Total Emergency Management	112,481	74,703	60,436	14,267
Building Regulations:				
Personal Services	427,575	442,756	437,535	5,221
Materials and Supplies	24,176	17,283	15,391	1,892
Contractual Services	56,335	66,461	61,115	5,346
Other Expenditures	1,000	1,756	1,250	506
Capital Outlay	45,585	46,426	46,426	0
Total Building Regulations	554,671	574,682	561,717	12,965
Total Public Safety	10,855,209	10,929,634	10,520,092	409,542
Health:				
Vital Statistics:				
Contractual Services	2,500	4,000	3,252	748
Total Vital Statistics	2,500	4,000	3,252	748
Children with Medical Handicaps:				
Contractual Services	206,278	206,278	205,783	495
Total Children with Medical Handicaps	206,278	206,278	205,783	495

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
TB Patients:				
Materials and Supplies	1,970	1,970	895	1,075
Contractual Services	4,922	4,922	4,133	789
Total TB Patients	6,892	6,892	5,028	1,864
Total Health	215,670	217,170	214,063	3,107
Human Services:				
Victim Witness:				
Contractual Services	83,700	83,700	83,626	74
Total Victim Witness	83,700	83,700	83,626	74
County Home:				
Materials and Supplies	4,000	8,212	7,630	582
Total County Home	4,000	8,212	7,630	582
Children's Services:				
Contractual Services	1,123,000	1,113,190	1,060,500	52,690
Total Children's Services	1,123,000	1,113,190	1,060,500	52,690
Soldiers' Relief:				
Personal Services	174,700	178,000	173,972	4,028
Travel and Transportation	8,388	8,388	5,561	2,827
Materials and Supplies	1,800	1,800	1,153	647
Contractual Services	301,375	301,375	273,681	27,694
Total Soldiers' Relief	486,263	489,563	454,367	35,196
Veterans' Services:				
Materials and Supplies	10,000	10,000	9,946	54
Contractual Services	28,900	28,900	24,759	4,141
Total Veterans' Services	38,900	38,900	34,705	4,195
Public Assistance:				
Contractual Services	296,000	296,000	274,510	21,490
Total Public Assistance	296,000	296,000	274,510	21,490
Total Human Services	2,031,863	2,029,565	1,915,338	114,227

(Continued)



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Conservation and Recreation:				
Recycle:				
Contractual Services	14,200	14,200	14,150	50
Total Recycle	14,200	14,200	14,150	50
Agriculture:				
Contractual Services	443,779	587,029	542,180	44,849
Total Agriculture	443,779	587,029	542,180	44,849
Neal Farm:				
Materials and Supplies	3,000	3,000	679	2,321
Total Neal Farm	3,000	3,000	679	2,321
Total Conservation and Recreation	460,979	604,229	557,009	47,220
Public Works:				
Transit System:				
Personal Services	82,100	84,200	77,832	6,368
Travel and Transportation	0	55	0	55
Materials and Supplies	30,676	29,979	5,820	24,159
Contractual Services	228,804	219,094	209,696	9,398
Total Public Works	341,580	333,328	293,348	39,980
General Government:				
Commissioners:				
Personal Services	597,214	624,605	575,219	49,386
Travel and Transportation	13,476	13,975	9,683	4,292
Materials and Supplies	4,427	4,617	3,545	1,072
Contractual Services	105,794	98,513	60,059	38,454
Total Commissioners	720,911	741,710	648,506	93,204
Auditor:				
Personal Services	615,477	625,577	596,357	29,220
Travel and Transportation	1,800	1,800	73	1,727
Materials and Supplies	34,950	21,772	16,244	5,528
Contractual Services	110,440	120,758	101,394	19,364
Other Expenditures	800	800	22	778
Total Auditor	763,467	770,707	714,090	56,617

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

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	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Treasurer:</b>				
Personal Services	170,577	172,577	167,778	4,799
Travel and Transportation	1,500	1,500	973	527
Materials and Supplies	11,485	11,485	10,003	1,482
Contractual Services	40,235	43,610	25,142	18,468
Total Treasurer	223,797	229,172	203,896	25,276
<b>Prosecutor:</b>				
Personal Services	773,448	786,148	715,328	70,820
Travel and Transportation	12,960	12,960	3,590	9,370
Materials and Supplies	4,842	6,842	6,292	550
Contractual Services	130,731	128,731	111,904	16,827
Total Prosecutor	921,981	934,681	837,114	97,567
<b>Planning:</b>				
Personal Services	167,000	170,300	150,259	20,041
Travel and Transportation	4,595	4,595	1,664	2,931
Materials and Supplies	6,200	5,705	972	4,733
Contractual Services	96,235	96,730	62,291	34,439
Other Expenditures	300	300	0	300
Total Planning	274,330	277,630	215,186	62,444
<b>Data Processing:</b>				
Personal Services	103,600	105,800	99,974	5,826
Travel and Transportation	100	100	0	100
Materials and Supplies	48,116	48,116	41,489	6,627
Contractual Services	131,182	79,042	66,355	12,687
Capital Outlay	7,725	7,725	2,625	5,100
Total Data Processing	290,723	240,783	210,443	30,340
<b>Purchasing:</b>				
Personal Services	31,600	32,400	30,351	2,049
Materials and Supplies	154,556	89,279	53,275	36,004
Contractual Services	204,152	198,126	177,515	20,611
Total Purchasing	390,308	319,805	261,141	58,664

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Poll Workers:</b>				
Personal Services	76,900	76,900	49,690	27,210
Total Poll Workers	<u>76,900</u>	<u>76,900</u>	<u>49,690</u>	<u>27,210</u>
<b>Elections:</b>				
Personal Services	197,800	201,100	189,223	11,877
Travel and Transportation	7,387	7,297	3,106	4,191
Materials and Supplies	75,480	65,022	34,186	30,836
Contractual Services	50,541	61,089	34,377	26,712
Total Elections	<u>331,208</u>	<u>334,508</u>	<u>260,892</u>	<u>73,616</u>
<b>Recorder:</b>				
Personal Services	273,048	280,948	271,146	9,802
Travel and Transportation	1,200	982	881	101
Materials and Supplies	8,575	8,465	6,490	1,975
Contractual Services	2,200	2,148	2,148	0
Other Expenditures	0	380	380	0
Total Recorder	<u>285,023</u>	<u>292,923</u>	<u>281,045</u>	<u>11,878</u>
<b>Microfilm:</b>				
Personal Services	57,500	58,800	39,997	18,803
Material and Supplies	15,000	13,053	11,051	2,002
Contractual Services	5,555	7,502	6,747	755
Total Microfilm	<u>78,055</u>	<u>79,355</u>	<u>57,795</u>	<u>21,560</u>
<b>Copiers:</b>				
Materials and Supplies	33,026	43,026	36,538	6,488
Contractual Services	209,423	166,613	143,469	23,144
Total Copiers	<u>242,449</u>	<u>209,639</u>	<u>180,007</u>	<u>29,632</u>
<b>Zoning:</b>				
Personal Services	93,100	95,200	74,391	20,809
Travel and Transportation	700	700	112	588
Materials and Supplies	4,747	4,747	4,327	420
Contractual Services	17,584	17,584	16,263	1,321
Other Expenditures	800	800	0	800
Total Zoning	<u>116,931</u>	<u>119,031</u>	<u>95,093</u>	<u>23,938</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Economic Development:</b>				
Personal Services	84,600	86,500	84,662	1,838
Travel and Transportation	1,781	1,781	1,318	463
Materials and Supplies	1,900	1,300	339	961
Contractual Services	41,601	42,201	21,155	21,046
Total Economic Development	<u>129,882</u>	<u>131,782</u>	<u>107,474</u>	<u>24,308</u>
<b>Maintenance and Operations:</b>				
Personal Services	554,528	565,728	536,765	28,963
Travel and Transportation	700	300	7	293
Materials and Supplies	167,129	125,054	102,404	22,650
Contractual Services	1,036,012	1,021,578	975,333	46,245
Total Maintenance and Operations	<u>1,758,369</u>	<u>1,712,660</u>	<u>1,614,509</u>	<u>98,151</u>
<b>Safety and Risk Management:</b>				
Personal Services	28,700	8,301	73	8,228
Travel and Transportation	0	100	0	100
Materials and Supplies	3,589	3,157	0	3,157
Contractual Services	390	722	25	697
Total Safety and Risk Management	<u>32,679</u>	<u>12,280</u>	<u>98</u>	<u>12,182</u>
<b>Contingencies:</b>				
Contractual Services	50,000	787	0	787
Total Contingencies	<u>50,000</u>	<u>787</u>	<u>0</u>	<u>787</u>
<b>Administration:</b>				
Personal Services	21,300	3,158	0	3,158
Travel and Transportation	1,000	496	0	496
Contractual Services	542,084	466,976	461,290	5,686
Other Expenditures	402,985	49,480	34,378	15,102
Total Administration	<u>967,369</u>	<u>520,110</u>	<u>495,668</u>	<u>24,442</u>
<b>Bureau of Inspection:</b>				
Contractual Services	70,000	73,746	66,819	6,927
Total Bureau of Inspection	<u>70,000</u>	<u>73,746</u>	<u>66,819</u>	<u>6,927</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Coach Program:				
Personal Services	22,400	23,100	17,663	5,437
Travel and Transportation	1,300	1,300	431	869
Total Family Coach Program	23,700	24,400	18,094	6,306
Law Library:				
Personal Services	71,700	73,200	72,701	499
Total Law Library	71,700	73,200	72,701	499
Court of Appeals:				
Contractual Services	27,500	24,000	22,817	1,183
Total Court of Appeals	27,500	24,000	22,817	1,183
Common Pleas Court:				
Personal Services	502,700	519,440	508,589	10,851
Travel and Transportation	300	300	52	248
Materials and Supplies	19,084	18,039	6,228	11,811
Contractual Services	253,196	237,991	140,870	97,121
Capital Outlay	0	9,210	0	9,210
Total Common Pleas Court	775,280	784,980	655,739	129,241
Probate Court:				
Personal Services	220,750	224,950	211,928	13,022
Travel and Transportation	4,032	3,182	1,343	1,839
Materials and Supplies	8,679	8,679	7,613	1,066
Contractual Services	17,228	18,078	15,146	2,932
Total Probate Court	250,689	254,889	236,030	18,859
Municipal Court:				
Personal Services	1,476,200	1,497,448	1,375,818	121,630
Travel and Transportation	6,835	8,035	4,130	3,905
Materials and Supplies	167,096	147,551	122,007	25,544
Contractual Services	241,644	223,807	110,060	113,747
Other Expenditures	0	1,600	75	1,525
Capital Outlay	1,700	1,700	0	1,700
Total Municipal Court	1,893,475	1,880,141	1,612,090	268,051

(Continued)

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Jury Commission:				
Personal Services	52,200	53,400	40,291	13,109
Materials and Supplies	3,961	3,961	1,397	2,564
Total Jury Commission	<u>56,161</u>	<u>57,361</u>	<u>41,688</u>	<u>15,673</u>
Juvenile Court:				
Personal Services	532,465	542,365	513,771	28,594
Travel and Transportation	3,500	3,500	2,278	1,222
Materials and Supplies	20,633	15,238	14,566	672
Contractual Services	532,706	538,101	499,148	38,953
Total Juvenile Court	<u>1,089,304</u>	<u>1,099,204</u>	<u>1,029,763</u>	<u>69,441</u>
Municipal Court Prosecutor:				
Personal Services	70,000	71,700	70,312	1,388
Travel and Transportation	1,065	1,065	323	742
Contractual Services	77,500	77,500	65,333	12,167
Total Municipal Court Prosecutor	<u>148,565</u>	<u>150,265</u>	<u>135,968</u>	<u>14,297</u>
Clerk of Courts:				
Personal Services	366,377	379,177	354,174	25,003
Materials and Supplies	20,000	8,000	3,289	4,711
Contractual Services	3,600	15,600	12,433	3,167
Total Clerk of Courts	<u>389,977</u>	<u>402,777</u>	<u>369,896</u>	<u>32,881</u>
Public Defender:				
Contractual Services	180,000	180,000	180,000	0
Total Public Defender	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0</u>
Dispute Resolution:				
Contractual Services	28,300	28,300	28,300	0
Total Dispute Resolution	<u>28,300</u>	<u>28,300</u>	<u>28,300</u>	<u>0</u>
Magistrate:				
Contractual Services	6,000	6,000	6,000	0
Total Magistrate	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>

(Continued)

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – General Fund  
For the Year Ended December 31, 2005***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineer:				
Personal Services	215,600	224,063	221,484	2,579
Materials and Supplies	6,747	6,747	2,399	4,348
Contractual Services	1,000	1,000	795	205
Total Engineer	223,347	231,810	224,678	7,132
Total General Government	12,888,380	12,275,536	10,933,230	1,342,306
Total Expenditures	26,793,681	26,389,462	24,433,080	1,956,382
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	(5,582,038)	(5,414,819)	(1,249,005)	4,165,814
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	58,000	58,000
Transfers Out	(381,476)	(381,476)	(381,476)	0
Advances In	0	0	15,000	15,000
Advances Out	(55,000)	(55,000)	(55,000)	0
Total Other Financing Sources (Uses)	(436,476)	(436,476)	(363,476)	73,000
Net Change in Fund Balance	(6,018,514)	(5,851,295)	(1,612,481)	4,238,814
Fund Balance at Beginning of Year	14,390,191	14,390,191	14,390,191	0
Prior Year Encumbrances	1,013,115	1,013,115	1,013,115	0
Fund Balance at End of Year	\$ 9,384,792	\$ 9,552,011	\$ 13,790,825	\$ 4,238,814

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2005***

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 593,275	\$ 581,401	\$ 572,063	\$ (9,338)
Intergovernmental Revenues	4,637,325	5,501,508	5,760,908	259,400
Charges for Services	588,500	457,029	573,197	116,168
Investment Earnings	10,000	10,000	55,754	45,754
Fines and Forfeitures	76,600	76,600	88,290	11,690
All Other Revenues	161,600	816,873	828,882	12,009
Total Revenues	6,067,300	7,443,411	7,879,094	435,683
<b>Expenditures:</b>				
Public Works:				
Engineering:				
Personal Services	18,000	833,608	820,098	13,510
Travel and Transportation	0	1,205	168	1,037
Materials and Supplies	389,602	252,556	204,068	48,488
Contractual Services	305,553	406,447	208,269	198,178
Other Expenditures	0	10,943	6,913	4,030
Capital Outlay	30,000	123,001	74,358	48,643
Total Engineering	743,155	1,627,760	1,313,874	313,886
Roads:				
Personal Services	2,826,704	2,188,445	2,114,206	74,239
Travel and Transportation	2,205	1,000	0	1,000
Materials and Supplies	1,103,610	1,060,765	765,922	294,843
Contractual Services	2,377,729	2,383,820	2,156,194	227,626
Other Expenditures	0	713,923	451,945	261,978
Capital Outlay	272,339	1,597,839	1,485,422	112,417
Total Roads	6,582,587	7,945,792	6,973,689	972,103
Total Expenditures	7,325,742	9,573,552	8,287,563	1,285,989
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,258,442)	(2,130,141)	(408,469)	1,721,672
Fund Balance at Beginning of Year	1,351,826	1,351,826	1,351,826	0
Prior Year Encumbrances	1,064,760	1,064,760	1,064,760	0
Fund Balance at End of Year	\$ 1,158,144	\$ 286,445	\$ 2,008,117	\$ 1,721,672



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>JOB AND FAMILY SERVICES FUND</b>				
<b>Revenues:</b>				
Intergovernmental Revenues	\$ 4,881,893	\$ 5,631,893	\$ 4,503,653	\$ (1,128,240)
Charges for Services	10,000	10,000	40,698	30,698
All Other Revenues	676,000	302,321	327,078	24,757
Total Revenues	<u>5,567,893</u>	<u>5,944,214</u>	<u>4,871,429</u>	<u>(1,072,785)</u>
<b>Expenditures:</b>				
Human Services:				
Public Assistance:				
Personal Services	2,000,600	1,986,599	1,812,680	173,919
Travel and Transportation	5,270	5,270	3,295	1,975
Materials and Supplies	294,374	77,214	63,862	13,352
Contractual Services	1,146,873	1,249,413	1,085,287	164,126
Other Expenditures	0	5,000	1,820	3,180
Capital Outlay	27,249	70,358	69,682	676
Total Public Assistance	<u>3,474,366</u>	<u>3,393,854</u>	<u>3,036,626</u>	<u>357,228</u>
Job and Family Services:				
Travel and Transportation	12,740	45,314	29,748	15,566
Material and Supplies	13,775	30,200	20,965	9,235
Contractual Services	954,459	745,203	608,043	137,160
Capital Outlay	15,000	38,251	38,251	0
Total Job and Family Services	<u>995,974</u>	<u>858,968</u>	<u>697,007</u>	<u>161,961</u>
Public Social Services:				
Contractual Services	1,615,608	1,950,131	1,691,062	259,069
Total Public Social Services	<u>1,615,608</u>	<u>1,950,131</u>	<u>1,691,062</u>	<u>259,069</u>
Total Expenditures	<u>6,085,948</u>	<u>6,202,953</u>	<u>5,424,695</u>	<u>778,258</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(518,055)	(258,739)	(553,266)	(294,527)
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(186,175)	(186,175)	(186,174)	1
Total Other Financing Sources (Uses)	<u>(186,175)</u>	<u>(186,175)</u>	<u>(186,174)</u>	<u>1</u>
Net Change in Fund Balance	(704,230)	(444,914)	(739,440)	(294,526)
Fund Balance at Beginning of Year	414,038	414,038	414,038	0
Prior Year Encumbrances	266,073	266,073	266,073	0
Fund Balance at End of Year	<u>\$ (24,119)</u>	<u>\$ 235,197</u>	<u>\$ (59,329)</u>	<u>\$ (294,526)</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Major Funds – Special Revenue Fund  
For the Year Ended December 31, 2005***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES BOARD FUND</b>				
<b>Revenues:</b>				
Taxes	\$ 6,844,941	\$ 6,863,987	\$ 6,840,518	\$ (23,469)
Intergovernmental Revenues	1,988,766	3,688,409	4,817,272	1,128,863
Charges for Services	76,716	78,225	79,335	1,110
Investment Earnings	1,750	1,750	4,940	3,190
All Other Revenues	38,235	36,435	55,620	19,185
Total Revenues	<u>8,950,408</u>	<u>10,668,806</u>	<u>11,797,685</u>	<u>1,128,879</u>
<b>Expenditures:</b>				
Health:				
Riverside School:				
Personal Services	7,957,356	7,957,356	7,578,674	378,682
Travel and Transportation	85,419	85,419	70,878	14,541
Materials and Supplies	306,862	306,862	252,771	54,091
Contractual Services	2,398,495	2,398,495	2,282,121	116,374
Other Expenditures	1,500	1,500	0	1,500
Capital Outlay	402,772	402,772	378,685	24,087
Total Riverside School	<u>11,152,404</u>	<u>11,152,404</u>	<u>10,563,129</u>	<u>589,275</u>
Gifts and Donations:				
Materials and Supplies	10,427	10,427	6,612	3,815
Contractual Services	6,900	6,900	3,144	3,756
Capital Outlay	12,000	12,000	2,465	9,535
Total Gifts and Donations	<u>29,327</u>	<u>29,327</u>	<u>12,221</u>	<u>17,106</u>
Total Expenditures	<u>11,181,731</u>	<u>11,181,731</u>	<u>10,575,350</u>	<u>606,381</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,231,323)	(512,925)	1,222,335	1,735,260
Fund Balance at Beginning of Year	5,576,139	5,576,139	5,576,139	0
Prior Year Encumbrances	191,931	191,931	191,931	0
Fund Balance at End of Year	<u>\$ 3,536,747</u>	<u>\$ 5,255,145</u>	<u>\$ 6,990,405</u>	<u>\$ 1,735,260</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

<b>CHILD SUPPORT ENFORCEMENT AGENCY FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,050,000	\$ 1,039,041	\$ (10,959)
Charges for Services	301,000	361,718	60,718
All Other Revenues	20,100	26,439	6,339
Total Revenues	<u>1,371,100</u>	<u>1,427,198</u>	<u>56,098</u>
<b>Expenditures:</b>			
Human Services:			
Child Support Enforcement:			
Personal Services	785,900	723,110	62,790
Travel and Transportation	780	264	516
Materials and Supplies	2,100	68	2,032
Contractual Services	828,809	640,538	188,271
Other Expenditures	1,000	0	1,000
Total Expenditures	<u>1,618,589</u>	<u>1,363,980</u>	<u>254,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(247,489)	63,218	310,707
Fund Balance at Beginning of Year	1,497,783	1,497,783	0
Prior Year Encumbrances	68,639	68,639	0
Fund Balance at End of Year	<u>\$ 1,318,933</u>	<u>\$ 1,629,640</u>	<u>\$ 310,707</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>DOG AND KENNEL FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 260,730	\$ 252,524	\$ (8,206)
Fines and Forfeitures	19,300	20,717	1,417
All Other Revenues	0	71	71
Total Revenues	<u>280,030</u>	<u>273,312</u>	<u>(6,718)</u>
<b>Expenditures:</b>			
Health:			
Dog and Kennel:			
Personal Services	235,480	223,738	11,742
Travel and Transportation	2,300	806	1,494
Materials and Supplies	16,724	15,107	1,617
Contractual Services	36,753	33,172	3,581
Other Expenditures	670	255	415
Capital Outlay	539	539	0
Total Expenditures	<u>292,466</u>	<u>273,617</u>	<u>18,849</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,436)	(305)	12,131
Fund Balance at Beginning of Year	116,973	116,973	0
Prior Year Encumbrances	5,136	5,136	0
Fund Balance at End of Year	<u>\$ 109,673</u>	<u>\$ 121,804</u>	<u>\$ 12,131</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>SHELTER/DOMESTIC VIOLENCE FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 167,443	\$ 173,069	\$ 5,626
Charges for Services	0	1,857	1,857
All Other Revenues	2,625	2,958	333
Total Revenues	<u>170,068</u>	<u>177,884</u>	<u>7,816</u>
<b>Expenditures:</b>			
Human Services:			
Victim Witness Program:			
Personal Services	174,831	171,832	2,999
Materials and Supplies	1,762	1,194	568
Contractual Services	6,705	2,366	4,339
Other Expenditures	299	299	0
Total Expenditures	<u>183,597</u>	<u>175,691</u>	<u>7,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,529)	2,193	15,722
Fund Balance at Beginning of Year	43,816	43,816	0
Prior Year Encumbrances	630	630	0
Fund Balance at End of Year	<u>\$ 30,917</u>	<u>\$ 46,639</u>	<u>\$ 15,722</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 232,337	\$ 374,187	\$ 141,850
Charges for Services	620,800	681,412	60,612
All Other Revenues	2,334	2,646	312
Total Revenues	<u>855,471</u>	<u>1,058,245</u>	<u>202,774</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	222,663	204,799	17,864
Materials and Supplies	52	52	0
Contractual Services	167,970	157,873	10,097
Other Expenditures	2,383	2,383	0
Capital Outlay	1,199	1,199	0
Total Public Safety	<u>394,267</u>	<u>366,306</u>	<u>27,961</u>
Human Services:			
Miami County Youth Center:			
Personal Services	516,948	461,017	55,931
Material and Supplies	52,825	36,382	16,443
Contractual Services	160,068	147,321	12,747
Other Expenditures	887	768	119
Total Human Services	<u>730,728</u>	<u>645,488</u>	<u>85,240</u>
Total Expenditures	<u>1,124,995</u>	<u>1,011,794</u>	<u>113,201</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(269,524)	46,451	315,975
<b>Other Financing Sources (Uses):</b>			
Advances In	23,063	15,000	(8,063)
Advances Out	(15,000)	(15,000)	0
Total Other Financing Sources (Uses)	<u>8,063</u>	<u>0</u>	<u>(8,063)</u>
Net Change in Fund Balance	(261,461)	46,451	307,912
Fund Balance at Beginning of Year	406,162	406,162	0
Prior Year Encumbrances	68,571	68,571	0
Fund Balance at End of Year	<u>\$ 213,272</u>	<u>\$ 521,184</u>	<u>\$ 307,912</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<b>E-911 EMERGENCY OPERATIONS FUND</b>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,950,000	\$ 2,104,707	\$ 154,707
Intergovernmental Revenues	0	64	64
Charges for Services	85,600	98,498	12,898
All Other Revenues	0	34	34
Total Revenues	<u>2,035,600</u>	<u>2,203,303</u>	<u>167,703</u>
<b>Expenditures:</b>			
Public Safety:			
Communications Center:			
Personal Services	1,327,553	1,227,734	99,819
Travel and Transportation	7,180	3,273	3,907
Materials and Supplies	39,946	21,942	18,004
Contractual Services	751,730	535,093	216,637
Capital Outlay	86,972	55,052	31,920
Total Expenditures	<u>2,213,381</u>	<u>1,843,094</u>	<u>370,287</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(177,781)	360,209	537,990
Fund Balance at Beginning of Year	1,446,485	1,446,485	0
Prior Year Encumbrances	60,626	60,626	0
Fund Balance at End of Year	<u>\$ 1,329,330</u>	<u>\$ 1,867,320</u>	<u>\$ 537,990</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>PUBLIC DEFENDER FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 336,900	\$ 345,443	\$ 8,543
Charges for Services	58,730	56,389	(2,341)
All Other Revenues	2,600	1,428	(1,172)
Total Revenues	<u>398,230</u>	<u>403,260</u>	<u>5,030</u>
<b>Expenditures:</b>			
General Government:			
Indigent Guardianship:			
Materials and Supplies	300	0	300
Contractual Services	16,843	10,436	6,407
Capital Outlay	24,928	21,861	3,067
Total Indigent Guardianship	<u>42,071</u>	<u>32,297</u>	<u>9,774</u>
Public Defender:			
Personal Services	397,000	386,816	10,184
Travel and Transportation	745	708	37
Materials and Supplies	1,903	1,900	3
Contractual Services	9,462	8,571	891
Total Public Defender	<u>409,110</u>	<u>397,995</u>	<u>11,115</u>
Total Expenditures	<u>451,181</u>	<u>430,292</u>	<u>20,889</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,951)	(27,032)	25,919
Fund Balance at Beginning of Year	200,337	200,337	0
Prior Year Encumbrances	4,053	4,053	0
Fund Balance at End of Year	<u>\$ 151,439</u>	<u>\$ 177,358</u>	<u>\$ 25,919</u>



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>DELINQUENT TAX COLLECTION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Charges for Services	\$ 73,700	\$ 118,993	\$ 45,293
All Other Revenues	0	1,633	1,633
Total Revenues	<u>73,700</u>	<u>120,626</u>	<u>46,926</u>
<b>Expenditures:</b>			
General Government:			
Treasurer:			
Personal Services	59,513	58,633	880
Total Treasurer	59,513	58,633	880
Prosecutor:			
Personal Services	43,200	41,953	1,247
Contractual Services	7,950	1,500	6,450
Total Prosecutor	<u>51,150</u>	<u>43,453</u>	<u>7,697</u>
Total Expenditures	<u>110,663</u>	<u>102,086</u>	<u>8,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,963)	18,540	55,503
Fund Balance at Beginning of Year	167,349	167,349	0
Prior Year Encumbrances	150	150	0
Fund Balance at End of Year	<u>\$ 130,536</u>	<u>\$ 186,039</u>	<u>\$ 55,503</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>REAL ESTATE APPRAISAL FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Charges for Services	\$ 772,500	\$ 898,192	\$ 125,692
Licenses and Permits	100	20	(80)
Total Revenues	<u>772,600</u>	<u>898,212</u>	<u>125,612</u>
<b>Expenditures:</b>			
General Government:			
Auditor:			
Personal Services	516,521	468,099	48,422
Travel and Transportation	2,600	0	2,600
Materials and Supplies	5,700	569	5,131
Contractual Services	392,889	325,929	66,960
Other Expenditures	200	0	200
Capital Outlay	<u>81,390</u>	<u>17,164</u>	<u>64,226</u>
Total Expenditures	<u>999,300</u>	<u>811,761</u>	<u>187,539</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(226,700)	86,451	313,151
Fund Balance at Beginning of Year	759,827	759,827	0
Prior Year Encumbrances	<u>82,179</u>	<u>82,179</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 615,306</u>	<u>\$ 928,457</u>	<u>\$ 313,151</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>PRE-TRIAL SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 90,236	\$ 90,236	\$ 0
Total Revenues	<u>90,236</u>	<u>90,236</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	87,931	86,556	1,375
Contractual Services	4,022	4,022	0
Other Expenditures	<u>4,013</u>	<u>4,013</u>	<u>0</u>
Total Expenditures	<u>95,966</u>	<u>94,591</u>	<u>1,375</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(5,730)	(4,355)	1,375
Fund Balance at Beginning of Year	15,642	15,642	0
Prior Year Encumbrances	293	293	0
Fund Balance at End of Year	<u>\$ 10,205</u>	<u>\$ 11,580</u>	<u>\$ 1,375</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 18,770	\$ 18,867	\$ 97
Intergovernmental Revenues	3,181	2,936	(245)
Total Revenues	<u>21,951</u>	<u>21,803</u>	<u>(148)</u>
<b>Expenditures:</b>			
Conservation and Recreation:			
Auditor:			
Contractual Services	<u>49,477</u>	<u>48,577</u>	<u>900</u>
Total Expenditures	<u>49,477</u>	<u>48,577</u>	<u>900</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,526)	(26,774)	752
Fund Balance at Beginning of Year	<u>87,798</u>	<u>87,798</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 60,272</u></u>	<u><u>\$ 61,024</u></u>	<u><u>\$ 752</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>COMMUNITY BASED CORRECTIONS ACT GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 44,281	\$ 43,597	\$ (684)
Total Revenues	<u>44,281</u>	<u>43,597</u>	<u>(684)</u>
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Personal Services	46,538	43,255	3,283
Contractual Services	426	426	0
Other Expenditures	<u>39,144</u>	<u>39,144</u>	<u>0</u>
Total Expenditures	<u>86,108</u>	<u>82,825</u>	<u>3,283</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(41,827)	(39,228)	2,599
Fund Balance at Beginning of Year	41,402	41,402	0
Prior Year Encumbrances	426	426	0
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 2,600</u>	<u>\$ 2,599</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 200,000	\$ 210,472	\$ 10,472
Total Revenues	<u>200,000</u>	<u>210,472</u>	<u>10,472</u>
<b>Expenditures:</b>			
Public Works:			
Transfer Station:			
Materials and Supplies	3,166	1,872	1,294
Contractual Services	<u>235,739</u>	<u>219,681</u>	<u>16,058</u>
Total Expenditures	<u>238,905</u>	<u>221,553</u>	<u>17,352</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,905)	(11,081)	27,824
Fund Balance at Beginning of Year	26,193	26,193	0
Prior Year Encumbrances	<u>12,905</u>	<u>12,905</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 193</u>	<u>\$ 28,017</u>	<u>\$ 27,824</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>EMERGENCY MANAGEMENT AGENCY FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 514,003	\$ 523,823	\$ 9,820
Total Revenues	<u>514,003</u>	<u>523,823</u>	<u>9,820</u>
<b>Expenditures:</b>			
Public Safety:			
Emergency Management:			
Personal Services	1,038	1,031	7
Materials and Supplies	21,057	15,968	5,089
Contractual Services	154,930	145,141	9,789
Other Expenditures	3,519	3,519	0
Capital Outlay	<u>370,019</u>	<u>365,194</u>	<u>4,825</u>
Total Expenditures	<u>550,563</u>	<u>530,853</u>	<u>19,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,560)	(7,030)	29,530
Fund Balance at Beginning of Year	72,385	72,385	0
Prior Year Encumbrances	<u>20,483</u>	<u>20,483</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 56,308</u>	<u>\$ 85,838</u>	<u>\$ 29,530</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>ENFORCEMENT AND EDUCATION FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 9,700	\$ 24,775	\$ 15,075
Fines and Forfeitures	8,855	11,988	3,133
Total Revenues	18,555	36,763	18,208
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	11,660	6,471	5,189
Total Public Safety	11,660	6,471	5,189
General Government:			
Municipal Court:			
Contractual Services	17,199	17,199	0
Total General Government	17,199	17,199	0
Total Expenditures	28,859	23,670	5,189
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,304)	13,093	23,397
Fund Balance at Beginning of Year	31,680	31,680	0
Prior Year Encumbrances	3,864	3,864	0
Fund Balance at End of Year	\$ 25,240	\$ 48,637	\$ 23,397



**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,501,226	\$ 1,467,243	\$ (33,983)
Charges for Services	2,144,616	2,209,912	65,296
All Other Revenues	29,817	3,560	(26,257)
Total Revenues	<u>3,675,659</u>	<u>3,680,715</u>	<u>5,056</u>
<b>Expenditures:</b>			
Public Safety:			
Juvenile Court:			
Personal Services	1,207,040	1,204,817	2,223
Travel and Transportation	2,180	2,020	160
Materials and Supplies	98,545	78,845	19,700
Contractual Services	311,999	298,856	13,143
Other Expenditures	1,934	67	1,867
Capital Outlay	28,686	28,444	242
Total Juvenile Court	<u>1,650,384</u>	<u>1,613,049</u>	<u>37,335</u>
West Central Rehabilitation:			
Personal Services	1,564,296	1,475,197	89,099
Travel and Transportation	8,000	1,019	6,981
Materials and Supplies	118,995	97,156	21,839
Contractual Services	339,899	307,087	32,812
Capital Outlay	56,072	51,879	4,193
Total West Central Rehabilitation	<u>2,087,262</u>	<u>1,932,338</u>	<u>154,924</u>
Total Expenditures	<u>3,737,646</u>	<u>3,545,387</u>	<u>192,259</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,987)	135,328	197,315
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(225,000)	(225,000)	0
Total Other Financing Sources (Uses)	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>
Net Change in Fund Balance	(286,987)	(89,672)	197,315
Fund Balance at Beginning of Year	1,060,777	1,060,777	0
Prior Year Encumbrances	159,311	159,311	0
Fund Balance at End of Year	<u>\$ 933,101</u>	<u>\$ 1,130,416</u>	<u>\$ 197,315</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COUNTY PROBATION SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 37,270	\$ 37,270	\$ 0
Charges for Services	250,000	240,572	(9,428)
All Other Revenues	0	201	201
Total Revenues	<u>287,270</u>	<u>278,043</u>	<u>(9,227)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	263,046	252,069	10,977
Materials and Supplies	627	558	69
Contractual Services	113,736	107,164	6,572
Other Expenditures	5,015	4,710	305
Total Expenditures	<u>382,424</u>	<u>364,501</u>	<u>17,923</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,154)	(86,458)	8,696
Fund Balance at Beginning of Year	234,601	234,601	0
Prior Year Encumbrances	10,846	10,846	0
Fund Balance at End of Year	<u>\$ 150,293</u>	<u>\$ 158,989</u>	<u>\$ 8,696</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>RECYCLE GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 82,070	\$ 66,132	\$ (15,938)
Total Revenues	<u>82,070</u>	<u>66,132</u>	<u>(15,938)</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	57,262	51,087	6,175
Materials and Supplies	5,297	5,184	113
Contractual Services	<u>8,972</u>	<u>5,630</u>	<u>3,342</u>
Total Expenditures	<u>71,531</u>	<u>61,901</u>	<u>9,630</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,539	4,231	(6,308)
Fund Balance at Beginning of Year	9,878	9,878	0
Prior Year Encumbrances	<u>800</u>	<u>800</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 21,217</u>	<u>\$ 14,909</u>	<u>\$ (6,308)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Other Expenditures	89	89	0
Total Expenditures	89	89	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(89)	(89)	0
Fund Balance at Beginning of Year	89	89	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>URBAN MASS TRANSPORTATION FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 793,582	\$ 769,807	\$ (23,775)
Charges for Services	157,000	161,196	4,196
Investment Earnings	10,354	10,353	(1)
Total Revenues	<u>960,936</u>	<u>941,356</u>	<u>(19,580)</u>
<b>Expenditures:</b>			
Public Works:			
Materials and Supplies	85,761	85,761	0
Contractual Services	668,340	662,435	5,905
Capital Outlay	164,079	150,409	13,670
Total Expenditures	<u>918,180</u>	<u>898,605</u>	<u>19,575</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	42,756	42,751	(5)
Fund Balance at Beginning of Year	7,630	7,630	0
Fund Balance at End of Year	<u>\$ 50,386</u>	<u>\$ 50,381</u>	<u>\$ (5)</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
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	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 1,026,642	\$ 453,650	\$ (572,992)
All Other Revenues	3,744	16,476	12,732
Total Revenues	<u>1,030,386</u>	<u>470,126</u>	<u>(560,260)</u>
<b>Expenditures:</b>			
Public Works:			
Commissioners:			
Travel and Transportation	2,786	0	2,786
Contractual Services	773,208	498,279	274,929
Capital Outlay	2,000	0	2,000
Total Commissioners	<u>777,994</u>	<u>498,279</u>	<u>279,715</u>
Community Development:			
Travel and Transportation	3,000	817	2,183
Materials and Supplies	1,000	0	1,000
Contractual Services	842,813	615,243	227,570
Total Community Development	<u>846,813</u>	<u>616,060</u>	<u>230,753</u>
Total Expenditures	<u>1,624,807</u>	<u>1,114,339</u>	<u>510,468</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(594,421)	(644,213)	(49,792)
<b>Other Financing Sources (Uses):</b>			
Advances In	0	40,000	40,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>40,000</u>	<u>40,000</u>
Net Change in Fund Balance	(594,421)	(604,213)	(9,792)
Fund Balance at Beginning of Year	423,767	423,767	0
Prior Year Encumbrances	207,065	207,065	0
Fund Balance at End of Year	<u>\$ 36,411</u>	<u>\$ 26,619</u>	<u>\$ (9,792)</u>

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***Schedule of Revenues, Expenditures and Changes in  
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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>CHILDREN'S SERVICES BOARD FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,921,554	\$ 2,965,979	\$ 44,425
Charges for Services	1,050,367	1,139,059	88,692
All Other Revenues	173,722	28,965	(144,757)
Total Revenues	4,145,643	4,134,003	(11,640)
<b>Expenditures:</b>			
Human Services:			
Commissioners:			
Travel and Transportation	230	214	16
Materials and Supplies	756	563	193
Contractual Services	33,256	33,015	241
Total Commissioners	34,242	33,792	450
Children's Services:			
Personal Services	1,572,253	1,519,495	52,758
Travel and Transportation	26,732	23,627	3,105
Materials and Supplies	64,880	54,471	10,409
Contractual Services	3,014,188	2,738,100	276,088
Other Expenditures	9,043	6,041	3,002
Capital Outlay	6,280	0	6,280
Total Children's Services	4,693,376	4,341,734	351,642
Children's Home Farm:			
Materials and Supplies	7,746	4,857	2,889
Contractual Services	2,500	0	2,500
Total Children's Home Farm	10,246	4,857	5,389
Total Expenditures	4,737,864	4,380,383	357,481
Excess (Deficiency) of Revenues Over (Under) Expenditures	(592,221)	(246,380)	345,841
Fund Balance at Beginning of Year	269,068	269,068	0
Prior Year Encumbrances	362,743	362,743	0
Fund Balance at End of Year	\$ 39,590	\$ 385,431	\$ 345,841

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***Schedule of Revenues, Expenditures and Changes in  
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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>LEGAL RESEARCH FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 10,500	\$ 9,067	\$ (1,433)
Fines and Forfeitures	2,200	2,156	(44)
Total Revenues	12,700	11,223	(1,477)
<b>Expenditures:</b>			
General Government:			
Common Pleas Court:			
Contractual Services	2,629	2,629	0
Total Common Pleas Court	2,629	2,629	0
Juvenile Court:			
Materials and Supplies	1,624	624	1,000
Capital Outlay	21,000	19,480	1,520
Total Juvenile Court	22,624	20,104	2,520
Probate Court:			
Contractual Services	3,006	2,783	223
Total Probate Court	3,006	2,783	223
Total Expenditures	28,259	25,516	2,743
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,559)	(14,293)	1,266
Fund Balance at Beginning of Year	27,572	27,572	0
Prior Year Encumbrances	1,559	1,559	0
Fund Balance at End of Year	\$ 13,572	\$ 14,838	\$ 1,266



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***Schedule of Revenues, Expenditures and Changes in  
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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>ONE-STOP SHOP FUND</b>			
<b>Revenues:</b>			
Charges for Services	\$ 472,000	\$ 491,174	\$ 19,174
All Other Revenues	1,200	496	(704)
Total Revenues	473,200	491,670	18,470
<b>Expenditures:</b>			
General Government:			
Commissioners:			
Contractual Services	126,475	115,271	11,204
Total Commissioners	126,475	115,271	11,204
Clerk of Courts:			
Personal Services	307,100	289,114	17,986
Travel and Transportation	2,000	375	1,625
Materials and Supplies	18,000	6,140	11,860
Contractual Services	66,598	35,208	31,390
Capital Outlay	7,210	3,710	3,500
Total Clerk of Courts	400,908	334,547	66,361
Total Expenditures	527,383	449,818	77,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,183)	41,852	96,035
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(58,000)	(58,000)	0
Total Other Financing Sources (Uses)	(58,000)	(58,000)	0
Net Change in Fund Balance	(112,183)	(16,148)	96,035
Fund Balance at Beginning of Year	432,737	432,737	0
Prior Year Encumbrances	33,383	33,383	0
Fund Balance at End of Year	\$ 353,937	\$ 449,972	\$ 96,035

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 30,824	\$ 0	\$ (30,824)
Charges for Services	5,000	12,870	7,870
Fines and Forfeitures	3,000	4,274	1,274
Total Revenues	<u>38,824</u>	<u>17,144</u>	<u>(21,680)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	30,823	0	30,823
Materials and Supplies	1,535	1,535	0
Contractual Services	17,438	17,438	0
Other Expenditures	45	45	0
Total Expenditures	<u>49,841</u>	<u>19,018</u>	<u>30,823</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,017)	(1,874)	9,143
Fund Balance at Beginning of Year	51,403	51,403	0
Prior Year Encumbrances	1,518	1,518	0
Fund Balance at End of Year	<u>\$ 41,904</u>	<u>\$ 51,047</u>	<u>\$ 9,143</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>COUNTY RECORDER EQUIPMENT FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 4,876	\$ 4,876
Charges for Services	100,000	92,652	(7,348)
Total Revenues	<u>100,000</u>	<u>97,528</u>	<u>(2,472)</u>
<b>Expenditures:</b>			
General Government:			
Recorder:			
Materials and Supplies	8,800	3,583	5,217
Contractual Services	27,000	17,750	9,250
Capital Outlay	<u>190,200</u>	<u>64,114</u>	<u>126,086</u>
Total Expenditures	<u>226,000</u>	<u>85,447</u>	<u>140,553</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(126,000)	12,081	138,081
Fund Balance at Beginning of Year	163,034	163,034	0
Prior Year Encumbrances	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 38,034</u>	<u>\$ 176,115</u>	<u>\$ 138,081</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 274,000	\$ 289,294	\$ 15,294
Total Revenues	<u>274,000</u>	<u>289,294</u>	<u>15,294</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	115,585	113,454	2,131
Travel and Transportation	30	0	30
Materials and Supplies	21,326	18,002	3,324
Contractual Services	59,438	49,164	10,274
Capital Outlay	<u>186,600</u>	<u>44,521</u>	<u>142,079</u>
Total Municipal Court	382,979	225,141	157,838
Common Pleas Court:			
Materials and Supplies	5,000	0	5,000
Contractual Services	<u>10,000</u>	<u>800</u>	<u>9,200</u>
Total Common Pleas Court	15,000	800	14,200
Probate Court:			
Materials and Supplies	1,500	1,500	0
Contractual Services	<u>14,400</u>	<u>10,000</u>	<u>4,400</u>
Total Probate Court	15,900	11,500	4,400
Juvenile Court:			
Personal Services	5,800	4,717	1,083
Travel and Transportation	1,027	27	1,000
Materials and Supplies	2,714	1,778	936
Contractual Services	11,000	5,000	6,000
Capital Outlay	<u>26,600</u>	<u>23,210</u>	<u>3,390</u>
Total Juvenile Court	47,141	34,732	12,409
Total Expenditures	<u>461,020</u>	<u>272,173</u>	<u>188,847</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(187,020)	17,121	204,141
Fund Balance at Beginning of Year	671,047	671,047	0
Prior Year Encumbrances	<u>38,105</u>	<u>38,105</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 522,132</u>	<u>\$ 726,273</u>	<u>\$ 204,141</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>D.A.R.E. FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 15,826	\$ 15,826
Total Revenues	<u>0</u>	<u>15,826</u>	<u>15,826</u>
<b>Expenditures:</b>			
Sheriff:			
Personal Services	8,114	8,114	0
Total Expenditures	<u>8,114</u>	<u>8,114</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,114)	7,712	15,826
Fund Balance at Beginning of Year	<u>8,117</u>	<u>8,117</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3</u>	<u>\$ 15,829</u>	<u>\$ 15,826</u>

**MIAMI COUNTY, OHIO**

***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

<b>DISPUTE RESOLUTION FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 34,300	\$ 34,300	\$ 0
Investment Earnings	33,800	33,800	0
Fines and Forfeitures	126,700	123,482	(3,218)
Total Revenues	194,800	191,582	(3,218)
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Personal Services	161,400	160,793	607
Travel and Transportation	33	0	33
Materials and Supplies	1,397	668	729
Contractual Services	955	830	125
Total Municipal Court	163,785	162,291	1,494
Juvenile Court:			
Personal Services	17,100	15,606	1,494
Travel and Transportation	400	0	400
Materials and Supplies	300	300	0
Contractual Services	13,034	7,424	5,610
Capital Outlay	3,316	3,059	257
Total Juvenile Court	34,150	26,389	7,761
Total Expenditures	197,935	188,680	9,255
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,135)	2,902	6,037
Fund Balance at Beginning of Year	75,776	75,776	0
Prior Year Encumbrances	5,795	5,795	0
Fund Balance at End of Year	\$ 78,436	\$ 84,473	\$ 6,037

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Personal Services	29,741	29,741	0
Total Expenditures	29,741	29,741	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,741)	(29,741)	0
Fund Balance at Beginning of Year	29,741	29,741	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	COMMISSARY FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 201,000	\$ 231,909	\$ 30,909
All Other Revenues	27,508	1,080	(26,428)
Total Revenues	228,508	232,989	4,481
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	240,778	180,811	59,967
Contractual Services	72,484	62,580	9,904
Other Expenditures	8,949	8,688	261
Total Expenditures	322,211	252,079	70,132
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,703)	(19,090)	74,613
Fund Balance at Beginning of Year	54,714	54,714	0
Prior Year Encumbrances	38,990	38,990	0
Fund Balance at End of Year	\$ 1	\$ 74,614	\$ 74,613



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
<b>FOOD SERVICES FUND</b>			
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 198,400	\$ 161,981	\$ (36,419)
Total Revenues	<u>198,400</u>	<u>161,981</u>	<u>(36,419)</u>
<b>Expenditures:</b>			
Public Safety:			
Sheriff:			
Materials and Supplies	151,316	150,816	500
Total Sheriff	<u>151,316</u>	<u>150,816</u>	<u>500</u>
West Central Rehabilitation:			
Materials and Supplies	130,611	123,645	6,966
Total West Central Rehabilitation	<u>130,611</u>	<u>123,645</u>	<u>6,966</u>
Total Public Safety	<u>281,927</u>	<u>274,461</u>	<u>7,466</u>
Human Services:			
Miami County Youth Center:			
Materials and Supplies	22,757	22,757	0
Total Human Services	<u>22,757</u>	<u>22,757</u>	<u>0</u>
Total Expenditures	<u>304,684</u>	<u>297,218</u>	<u>7,466</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,284)	(135,237)	(28,953)
Fund Balance at Beginning of Year	110,638	110,638	0
Prior Year Encumbrances	10,337	10,337	0
Fund Balance at End of Year	<u>\$ 14,691</u>	<u>\$ (14,262)</u>	<u>\$ (28,953)</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>COMMON PLEAS COURT - SPECIAL PROJECTS FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 132,000	\$ 135,954	\$ 3,954
Total Revenues	132,000	135,954	3,954
<b>Expenditures:</b>			
Health:			
Personal Services	55,773	55,041	732
Travel and Transportation	5,022	1,437	3,585
Materials and Supplies	400	308	92
Contractual Services	54,360	39,685	14,675
Capital Outlay	3,300	0	3,300
Total Expenditures	118,855	96,471	22,384
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,145	39,483	26,338
Fund Balance at Beginning of Year	190,792	190,792	0
Prior Year Encumbrances	8,382	8,382	0
Fund Balance at End of Year	\$ 212,319	\$ 238,657	\$ 26,338

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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<b>SHERIFF'S JUVENILE SAFETY TRUST FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>2,920</u>	<u>2,920</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 2,920</u></u>	<u><u>\$ 2,920</u></u>	<u><u>\$ 0</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>MUNICIPAL COURT RESTITUTION FUND</b>			
<b>Revenues:</b>			
All Other Revenues	\$ 77,841	\$ 79,112	\$ 1,271
Total Revenues	<u>77,841</u>	<u>79,112</u>	<u>1,271</u>
<b>Expenditures:</b>			
General Government:			
Municipal Court:			
Contractual Services	83,829	83,805	24
Other Expenditures	<u>25</u>	<u>0</u>	<u>25</u>
Total Expenditures	<u>83,854</u>	<u>83,805</u>	<u>49</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(6,013)	(4,693)	1,320
Fund Balance at Beginning of Year	3,513	3,513	0
Prior Year Encumbrances	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,320</u>	<u>\$ 1,320</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Investment Earnings	\$ 0	\$ 1,190	\$ 1,190
Total Revenues	<u>0</u>	<u>1,190</u>	<u>1,190</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,190	1,190
Fund Balance at Beginning of Year	28,137	28,137	0
Fund Balance at End of Year	<u>\$ 28,137</u>	<u>\$ 29,327</u>	<u>\$ 1,190</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 600	\$ 600
Total Revenues	<u>0</u>	<u>600</u>	<u>600</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	600	600
Fund Balance at Beginning of Year	5,983	5,983	0
Fund Balance at End of Year	<u>\$ 5,983</u>	<u>\$ 6,583</u>	<u>\$ 600</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2005***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 22,939	\$ 22,939	\$ 0
Total Revenues	<u>22,939</u>	<u>22,939</u>	<u>0</u>
<b>Expenditures:</b>			
General Government:			
Poll Workers:			
Contractual Services	1,800	1,800	0
Capital Outlay	<u>6,242</u>	<u>6,242</u>	<u>0</u>
Total Expenditures	<u>8,042</u>	<u>8,042</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,897	14,897	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 14,897</u></u>	<u><u>\$ 14,897</u></u>	<u><u>\$ 0</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2005***

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<b>GENERAL OBLIGATION DEBT FUND</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	525,053	525,053	0
Interest and Fiscal Charges	292,723	292,723	0
Total Expenditures	817,776	817,776	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(817,776)	(817,776)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	835,411	830,718	(4,693)
Total Other Financing Sources (Uses)	835,411	830,718	(4,693)
Net Change in Fund Balance	17,635	12,942	(4,693)
Fund Balance at Beginning of Year	86,776	86,776	0
Prior Year Encumbrances	377	377	0
Fund Balance at End of Year	\$ 104,788	\$ 100,095	\$ (4,693)



**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Debt Service Funds  
For the Year Ended December 31, 2005***

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<b>SPECIAL ASSESSMENT DEBT FUND</b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	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**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 825,000	\$ 461,837	\$ (363,163)
Total Revenues	<u>825,000</u>	<u>461,837</u>	<u>(363,163)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Auditor:			
Capital Outlay	825,000	461,837	363,163
Total Expenditures	<u>825,000</u>	<u>461,837</u>	<u>363,163</u>
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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<b>SEWER SYSTEM IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	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**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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<b>PERMANENT IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 25,000	\$ 15,247	\$ (9,753)
Total Revenues	25,000	15,247	(9,753)
<b>Expenditures:</b>			
Capital Outlay:			
Commissioners:			
Capital Outlay	456,863	429,996	26,867
Total Expenditures	456,863	429,996	26,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	(431,863)	(414,749)	17,114
Fund Balance at Beginning of Year	662,330	662,330	0
Prior Year Encumbrances	82,634	82,634	0
Fund Balance at End of Year	\$ 313,101	\$ 330,215	\$ 17,114

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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<b>HEALTH CARE IMPROVEMENT FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues:</b>			
Investment Earnings	\$ 40,000	\$ 100,968	\$ 60,968
Total Revenues	<u>40,000</u>	<u>100,968</u>	<u>60,968</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	40,000	100,968	60,968
<b>Other Financing Sources (Uses):</b>			
Transfers Out	<u>(85,000)</u>	<u>(82,221)</u>	<u>2,779</u>
Total Other Financing Sources (Uses)	<u>(85,000)</u>	<u>(82,221)</u>	<u>2,779</u>
Net Change in Fund Balance	(45,000)	18,747	63,747
Fund Balance at Beginning of Year	3,363,682	3,363,682	0
Fund Balance at End of Year	<u><u>\$ 3,318,682</u></u>	<u><u>\$ 3,382,429</u></u>	<u><u>\$ 63,747</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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<b>EMERGENCY 911 FACILITY CONSTRUCTION FUND</b>			Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	
<b>Revenues:</b>			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	24,822	24,822	0
Fund Balance at End of Year	<u><u>\$ 24,822</u></u>	<u><u>\$ 24,822</u></u>	<u><u>\$ 0</u></u>

**MIAMI COUNTY, OHIO**

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***Schedule of Revenues, Expenditures and Changes in  
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)  
Nonmajor Capital Projects Funds  
For the Year Ended December 31, 2005***

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	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 163	\$ 163
Total Revenues	<u>0</u>	<u>163</u>	<u>163</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	163	163
Fund Balance at Beginning of Year	18,662	18,662	0
Fund Balance at End of Year	<u>\$ 18,662</u>	<u>\$ 18,825</u>	<u>\$ 163</u>

***Fiduciary Funds***

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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.

***Agency Funds***

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**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.

**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.

(Continued)



***Agency Funds***

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**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.

**Tri-County Board 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.

**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 Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Payroll Deductions Fund</b>				
Assets:				
Cash and Cash Equivalents	\$240,023	\$15,958,932	(\$15,930,485)	\$268,470
Total Assets	<u>\$240,023</u>	<u>\$15,958,932</u>	<u>(\$15,930,485)</u>	<u>\$268,470</u>
Liabilities:				
Due To Others	\$240,023	\$15,958,932	(\$15,930,485)	\$268,470
Total Liabilities	<u>\$240,023</u>	<u>\$15,958,932</u>	<u>(\$15,930,485)</u>	<u>\$268,470</u>
<b>Workers' Compensation Fund</b>				
Assets:				
Cash and Cash Equivalents	\$51,869	\$140,698	(\$174,660)	\$17,907
Total Assets	<u>\$51,869</u>	<u>\$140,698</u>	<u>(\$174,660)</u>	<u>\$17,907</u>
Liabilities:				
Due To Others	\$51,869	\$140,698	(\$174,660)	\$17,907
Total Liabilities	<u>\$51,869</u>	<u>\$140,698</u>	<u>(\$174,660)</u>	<u>\$17,907</u>
<b>Local Government Fund</b>				
Assets:				
Cash and Cash Equivalents	\$357	\$9,748,346	(\$9,748,346)	\$357
Total Assets	<u>\$357</u>	<u>\$9,748,346</u>	<u>(\$9,748,346)</u>	<u>\$357</u>
Liabilities:				
Due To Others	\$357	\$9,748,346	(\$9,748,346)	\$357
Total Liabilities	<u>\$357</u>	<u>\$9,748,346</u>	<u>(\$9,748,346)</u>	<u>\$357</u>
<b>Auto Registration Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,523,718	(\$3,523,718)	\$0
Total Assets	<u>\$0</u>	<u>\$3,523,718</u>	<u>(\$3,523,718)</u>	<u>\$0</u>
Liabilities:				
Intergovernmental Payables	\$0	\$3,523,718	(\$3,523,718)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,523,718</u>	<u>(\$3,523,718)</u>	<u>\$0</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Township Gas Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$940,900	(\$940,900)	\$0
Total Assets	\$0	\$940,900	(\$940,900)	\$0
Liabilities:				
Other Accrued Liabilities	\$0	\$940,900	(\$940,900)	\$0
Total Liabilities	\$0	\$940,900	(\$940,900)	\$0
<b>Cigarette Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$3,879	(\$3,866)	\$13
Total Assets	\$0	\$3,879	(\$3,866)	\$13
Liabilities:				
Due To Others	\$0	\$3,879	(\$3,866)	\$13
Total Liabilities	\$0	\$3,879	(\$3,866)	\$13
<b>Special Emergency Planning Fund</b>				
Assets:				
Cash and Cash Equivalents	\$53,194	\$24,045	(\$29,038)	\$48,201
Total Assets	\$53,194	\$24,045	(\$29,038)	\$48,201
Liabilities:				
Due To Others	\$53,194	\$24,045	(\$29,038)	\$48,201
Total Liabilities	\$53,194	\$24,045	(\$29,038)	\$48,201
<b>Inheritance Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$111,498	\$1,610,829	(\$717,963)	\$1,004,364
Investments	547,871	696,163	(547,871)	696,163
Total Assets	\$659,369	\$2,306,992	(\$1,265,834)	\$1,700,527
Liabilities:				
Due To Others	\$659,369	\$2,306,992	(\$1,265,834)	\$1,700,527
Total Liabilities	\$659,369	\$2,306,992	(\$1,265,834)	\$1,700,527

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>Law Library Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$142,260	(\$142,260)	\$0
Total Assets	\$0	\$142,260	(\$142,260)	\$0
Liabilities:				
Due To Others	\$0	\$142,260	(\$142,260)	\$0
Total Liabilities	\$0	\$142,260	(\$142,260)	\$0
<b>Undivided Tax Settlement Fund</b>				
Assets:				
Cash and Cash Equivalents	\$819,378	\$95,973,548	(\$95,366,347)	\$1,426,579
Investments	909,806	988,817	(909,806)	988,817
Taxes Receivable	68,330,589	66,939,338	(68,330,589)	66,939,338
Total Assets	\$70,059,773	\$163,901,703	(\$164,606,742)	\$69,354,734
Liabilities:				
Due To Others	\$70,059,773	\$163,901,703	(\$164,606,742)	\$69,354,734
Total Liabilities	\$70,059,773	\$163,901,703	(\$164,606,742)	\$69,354,734
<b>Special Assessment Collection Fund</b>				
Assets:				
Cash and Cash Equivalents	\$0	\$572,651	(\$572,651)	\$0
Special Assessments Receivable	1,217,263	1,371,882	(1,217,263)	1,371,882
Total Assets	\$1,217,263	\$1,944,533	(\$1,789,914)	\$1,371,882
Liabilities:				
Due To Others	\$1,217,263	\$1,944,533	(\$1,789,914)	\$1,371,882
Total Liabilities	\$1,217,263	\$1,944,533	(\$1,789,914)	\$1,371,882
<b>Tri-County Board Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,304,170	\$9,253,373	(\$8,922,751)	\$1,634,792
Investments	1,448,102	1,133,136	(1,448,102)	1,133,136
Taxes Receivable	2,121,328	2,075,996	(2,121,328)	2,075,996
Total Assets	\$4,873,600	\$12,462,505	(\$12,492,181)	\$4,843,924
Liabilities:				
Due To Others	\$4,873,600	\$12,462,505	(\$12,492,181)	\$4,843,924
Total Liabilities	\$4,873,600	\$12,462,505	(\$12,492,181)	\$4,843,924

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>County Court Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$274,871	\$3,659,971	(\$3,522,564)	\$412,278
Accounts Receivable	761,562	774,390	(761,562)	774,390
Total Assets	<u>\$1,036,433</u>	<u>\$4,434,361</u>	<u>(\$4,284,126)</u>	<u>\$1,186,668</u>
Liabilities:				
Due To Others	\$1,036,433	\$4,434,361	(\$4,284,126)	\$1,186,668
Total Liabilities	<u>\$1,036,433</u>	<u>\$4,434,361</u>	<u>(\$4,284,126)</u>	<u>\$1,186,668</u>
<b>General County Agency Fund</b>				
Assets:				
Cash and Cash Equivalents	\$1,384,697	\$19,159,645	(\$19,299,881)	\$1,244,461
Total Assets	<u>\$1,384,697</u>	<u>\$19,159,645</u>	<u>(\$19,299,881)</u>	<u>\$1,244,461</u>
Liabilities:				
Due To Others	\$1,384,697	\$19,159,645	(\$19,299,881)	\$1,244,461
Total Liabilities	<u>\$1,384,697</u>	<u>\$19,159,645</u>	<u>(\$19,299,881)</u>	<u>\$1,244,461</u>
<b>Other County Agencies Fund</b>				
Assets:				
Cash and Cash Equivalents	\$2,354,485	\$6,705,363	(\$5,838,663)	\$3,221,185
Investments	2,614,327	2,232,722	(2,614,327)	2,232,722
Taxes Receivable	2,457,905	2,453,879	(2,457,905)	2,453,879
Total Assets	<u>\$7,426,717</u>	<u>\$11,391,964</u>	<u>(\$10,910,895)</u>	<u>\$7,907,786</u>
Liabilities:				
Due To Others	\$7,426,717	\$11,391,964	(\$10,910,895)	\$7,907,786
Total Liabilities	<u>\$7,426,717</u>	<u>\$11,391,964</u>	<u>(\$10,910,895)</u>	<u>\$7,907,786</u>
<b>Hotel and Motel Lodging Tax Fund</b>				
Assets:				
Cash and Cash Equivalents	\$9,136	\$265,484	(\$269,859)	\$4,761
Total Assets	<u>\$9,136</u>	<u>\$265,484</u>	<u>(\$269,859)</u>	<u>\$4,761</u>
Liabilities:				
Due To Others	\$9,136	\$265,484	(\$269,859)	\$4,761
Total Liabilities	<u>\$9,136</u>	<u>\$265,484</u>	<u>(\$269,859)</u>	<u>\$4,761</u>

(Continued)

**MIAMI COUNTY, OHIO**

**Combining Statement Of Changes In Assets And Liabilities  
Agency Funds  
For the Year Ended December 31, 2005**

	Balance December 31, 2004	Additions	Deductions	Balance December 31, 2005
<b>State Board of Building Standards Fund</b>				
Assets:				
Cash and Cash Equivalents	\$292	\$10,308	(\$9,529)	\$1,071
Total Assets	\$292	\$10,308	(\$9,529)	\$1,071
Liabilities:				
Due To Others	\$292	\$10,308	(\$9,529)	\$1,071
Total Liabilities	\$292	\$10,308	(\$9,529)	\$1,071
 <b>Total - All Agency Funds</b>				
Assets:				
Cash and Cash Equivalents	\$6,603,970	\$167,693,950	(\$165,013,481)	\$9,284,439
Investments	5,520,106	5,050,838	(5,520,106)	5,050,838
Taxes Receivable	72,909,822	71,469,213	(72,909,822)	71,469,213
Accounts Receivable	761,562	774,390	(761,562)	774,390
Special Assessments Receivable	1,217,263	1,371,882	(1,217,263)	1,371,882
Total Assets	\$87,012,723	\$246,360,273	(\$245,422,234)	\$87,950,762
Liabilities:				
Intergovernmental Payables	\$0	\$3,523,718	(\$3,523,718)	\$0
Due to Others	87,012,723	241,895,655	(240,957,616)	87,950,762
Other Accrued Liabilities	0	940,900	(940,900)	0
Total Liabilities	\$87,012,723	\$246,360,273	(\$245,422,234)	\$87,950,762

*CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL FUNDS*

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**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Source  
December 31, 2005***

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<u>Capital Assets</u>	
Land	\$5,549,402
Buildings	35,635,573
Improvements Other Than Buildings	273,237
Machinery and Equipment	22,985,165
Infrastructure	<u>62,509,029</u>
Total Capital Assets	<u><u>\$126,952,406</u></u>
<u>Investment in Capital Assets</u>	
General Fund	\$11,205,397
Special Revenue Funds	17,083,252
Capital Projects Funds	28,521,542
Capital Projects Funds Prior to 1989	4,391,950
Enterprise Funds	20,665
Donations	2,243,294
Infrastructure Prior to 2002	<u>63,486,306</u>
Total Investment in Capital Assets	<u><u>\$126,952,406</u></u>

**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule by Function and Activity  
December 31, 2005***

---

<u>Function and Category</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
General Government	\$535,930	\$23,377,400	\$50,361	\$6,625,273	\$0	\$30,588,964
Judicial	0	44,796	6,985	1,923,095	0	1,974,876
Public Safety	24,921	7,735,969	39,429	7,759,205	0	15,559,524
Public Works	4,961,951	1,491,304	113,531	4,127,989	62,509,029	73,203,804
Health	26,600	1,320,258	46,139	1,779,542	0	3,172,539
Human Services	0	1,665,846	16,792	770,061	0	2,452,699
	<u>\$5,549,402</u>	<u>\$35,635,573</u>	<u>\$273,237</u>	<u>\$22,985,165</u>	<u>\$62,509,029</u>	<u>\$126,952,406</u>

**MIAMI COUNTY, OHIO**

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***Capital Assets Used in the Operation of Governmental Funds  
Schedule of Changes by Function and Activity  
For Year Ended December 31, 2005***

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<u>Function</u>	<u>December 31, 2004</u>	<u>Transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2005</u>
General Government	\$29,463,632	\$14,604	\$1,242,299	(\$131,571)	\$30,588,964
Judicial	1,889,605	7,028	115,799	(37,556)	1,974,876
Public Safety	15,160,707	0	1,121,281	(722,464)	15,559,524
Public Works	71,395,611	0	2,240,226	(432,033)	73,203,804
Health	3,000,872	0	327,602	(155,935)	3,172,539
Human Services	<u>2,378,416</u>	<u>(21,632)</u>	<u>128,650</u>	<u>(32,735)</u>	<u>2,452,699</u>
Total Capital Assets	<u><u>\$123,288,843</u></u>	<u><u>\$0</u></u>	<u><u>\$5,175,857</u></u>	<u><u>(\$1,512,294)</u></u>	<u><u>\$126,952,406</u></u>



# *STATISTICAL SECTION*

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*STATISTICAL TABLES*

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

**MIAMI COUNTY, OHIO**

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**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)  
LAST TEN YEARS**

<b>Year</b>	<b>Public Safety</b>	<b>Health</b>	<b>Human Services</b>	<b>Conservation and Recreation</b>	<b>Public Works</b>	<b>General Government</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total</b>
1996	\$8,320,238	\$5,943,319	\$8,263,278	\$369,178	\$6,588,323	\$12,036,333	\$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	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	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	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	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	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	1,478,081	579,586	59,220,899
2003	15,520,763	9,913,898	12,473,435	449,267	6,088,117	13,012,999	1,126,747	846,302	59,431,528
2004	16,396,824	10,630,088	12,666,216	484,357	7,528,033	13,167,295	636,854	879,002	62,388,669
2005	16,641,367	10,887,323	13,121,151	605,586	9,030,828	14,572,874	710,288	853,591	66,423,008

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



**MIAMI COUNTY, OHIO**

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**GENERAL GOVERNMENT REVENUES BY SOURCE (1)  
LAST TEN YEARS**

<u>Year</u>	<u>Taxes</u>	<u>Inter-Governmental Revenues</u>	<u>Charges for Services</u>	<u>Licenses and Permits</u>	<u>Investment Earnings</u>	<u>Fines and Forfeitures</u>	<u>All Other</u>	<u>Total</u>
1996	\$14,998,488	\$17,432,597	\$6,285,360	\$369,822	\$2,319,702	\$1,111,138	\$556,870	\$43,073,977
1997	16,729,071	16,119,137	7,029,746	358,569	2,260,725	1,163,930	725,306	44,386,484
1998	20,494,122	16,341,541	7,654,418	361,256	2,738,220	1,263,668	904,427	49,757,652
1999	20,655,696	24,941,216	9,773,677	298,453	2,656,381	1,342,157	632,620	60,300,200
2000	19,207,021	20,043,666	10,098,425	398,808	2,928,967	1,433,064	789,341	54,899,292
2001	20,925,983	23,158,300	10,699,575	402,422	3,075,942	1,560,521	831,977	60,654,720
2002	20,027,419	21,970,913	11,019,752	431,354	1,569,448	1,491,766	900,747	57,411,399
2003	21,310,935	21,046,540	12,633,018	482,060	953,412	1,598,345	1,162,948	59,187,258
2004	22,332,039	23,099,591	12,544,201	536,189	778,890	1,324,446	1,028,869	61,644,225
2005	22,358,954	28,238,711	12,746,020	569,560	1,307,248	1,588,780	1,778,436	68,587,709

(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>
1996	(2)	\$7,152,109	\$6,929,900	\$110,919	\$7,040,819	98.44%	\$227,118	3.18%
1997	(3)	9,009,663	8,862,717	217,199	9,079,916	100.78%	311,398	3.46%
1998	(4)	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	(5)	15,581,179	15,125,899	317,245	15,443,144	99.11%	643,531	4.13%
2002	(6)	15,202,556	14,796,078	401,435	15,197,513	99.97%	1,002,935	6.60%
2003	(7)	16,975,455	16,519,610	534,654	17,054,264	100.46%	1,126,301	6.63%
2004		16,886,055	16,516,878	535,588	17,052,466	100.99%	1,028,662	6.09%
2005		17,119,135	16,608,418	533,555	17,141,973	100.13%	1,095,502	6.40%

- (1) Includes General Fund and Special Revenue Funds
- (2) The 0.00 mill of a 4.00 mill levied for Riverside School.
- (3) 1.00 mill of a 4.00 mill levy for Riverside School.
- (4) 4.00 mill levied replaced/reduced to 2.8 mill for Riverside School.
- (5) 1.70 mill replacement levy for Riverside School.

- (6) 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
- (7) .60 mill replacement levy for Tri-County Board.

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**

**ASSESSED VALUATIONS AND ESTIMATED TRUE VALUES  
OF TAXABLE PROPERTY  
LAST TEN YEARS  
(in Thousands)**

<b>Tax Year</b>	<b>Real Property</b>		<b>Public Utility Personal</b>		<b>Tangible Personal Property</b>		<b>Total</b>		<b>Assessed Value as a Percent of Actual Value</b>
	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	<b>Assessed</b>	<b>Actual</b>	
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	5,416,793	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	5,178,469	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%
2003	1,365,818	3,902,337	64,630	184,657	305,664	1,222,656	1,736,112	5,309,650	32.70%
2004	1,773,597	5,067,420	63,432	181,234	281,330	1,125,320	2,118,359	6,373,974	33.23%
2005	1,830,420	5,229,771	62,042	177,263	269,489	1,077,956	2,161,951	6,484,990	33.34%

Source: Miami County Auditor

## MIAMI COUNTY, OHIO

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

<b>COUNTY UNITS</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
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	1.10	1.10	1.10	1.10	1.10
Special Bridge	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Riverside School	2.70	4.50	4.50	4.50	4.50	3.50	4.20	4.20	4.20	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	0.03	0.02	0.02	0.01	0.03	0.03	0.03	0.03	0.01	0.02
Total County Rate	7.03	8.82	8.82	8.81	8.83	8.43	9.13	9.13	9.11	9.12
<b>SCHOOL DISTRICTS</b>										
Bethel	50.45	50.45	50.45	55.95	55.90	55.49	55.29	55.11	54.81	54.62
Bradford	25.90	25.90	31.10	30.11	30.20	30.09	30.02	30.02	29.87	29.87
Covington	36.26	36.26	35.42	35.42	35.40	35.26	35.24	35.18	34.90	34.95
Franklin-Monroe	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15	32.15
Miami East	41.50	41.50	41.50	41.50	41.50	41.50	41.50	42.80	45.80	46.80
Milton-Union	55.90	55.90	55.90	55.90	55.90	55.90	55.90	66.80	66.80	66.80
Newton	35.80	38.36	37.80	37.80	37.80	37.80	39.60	39.60	39.60	39.60
Northmont	59.08	59.03	58.93	58.85	58.83	58.80	58.35	64.15	64.15	65.15
Piqua	40.70	40.70	40.62	40.56	40.60	40.50	40.42	45.31	45.05	45.25
Troy	50.10	50.10	50.10	54.60	54.60	54.60	54.60	54.60	56.59	56.59
Tipp City	43.28	43.20	43.20	43.20	47.86	47.50	47.30	47.30	47.60	47.60
Tecumseh	46.18	45.63	44.40	44.40	44.10	44.10	42.60	48.05	46.10	45.84
<b>JOINT VOCATIONAL SCHOOL DISTRICTS</b>										
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	4.90	4.90	4.90	4.90	4.90	4.90	4.90	5.46	5.45	5.45

(Continued)

## MIAMI COUNTY, OHIO

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

	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>CORPORATIONS</b>										
Bradford	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Casstown	5.35	5.35	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	2.70	2.70	3.70	3.70	4.70	4.70	4.70	4.70	4.70	4.70
Huber Heights	10.26	10.26	10.24	10.19	10.18	10.14	10.12	10.09	10.08	10.74
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	4.42	4.42	4.43	4.41	4.45	4.45	4.43	4.43	4.40	4.40
Pleasant Hill	5.65	5.65	5.65	5.65	5.65	6.15	4.40	4.40	1.40	1.40
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	3.24	3.26	3.29	3.25	3.25	3.26	3.22	3.22	3.24	3.24
Union	13.11	13.11	16.03	16.03	16.03	16.03	16.03	16.03	18.53	18.53
West Milton	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
<b>TOWNSHIPS</b>										
Bethel	5.80	5.80	5.80	6.10	5.60	5.60	5.60	9.40	9.40	9.40
Brown	3.10	3.10	4.10	4.10	5.10	5.10	5.10	5.10	5.10	5.10
Concord	2.30	2.30	2.30	2.30	2.30	3.30	3.30	3.80	3.80	3.80
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	3.60	4.10
Monroe	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Newberry	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00
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	2.30	2.30	2.30	2.30	2.30	2.30
Staunton	2.10	2.10	2.10	2.10	6.10	6.10	6.10	6.10	6.10	6.10
Union	2.70	4.20	4.20	4.20	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**

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**COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2005**

	<b>Total Debt</b>	<b>Unvoted Debt</b>
Net Assessed Valuation	\$2,161,951,010	\$2,161,951,010
Legal Debt Limitation (%) (1)	2.43%	1.00%
Legal Debt Limitation (\$) (1)	52,548,775	21,619,510
Applicable County Debt Outstanding (2)	6,525,000	6,525,000
Less Applicable Debt Service Fund Amounts (3)	(100,472)	(100,472)
Net Indebtedness Subject To Limitation	6,424,528	6,424,528
Legal Debt Margin	\$46,124,247	\$15,194,982

(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*

<u>Year</u>	<u>Population (1)</u>	<u>Assessed Value (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Debt Service Funds Available (4)</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Valuation</u>	<u>Net Bonded Debt Per Capita</u>
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
2003	98,868	2,038,528,940	7,560,000	78,154	7,481,846	0.37%	75.68
2004	98,868	2,118,359,500	7,050,000	87,153	6,962,847	0.33%	70.43
2005	98,868	2,161,951,010	6,525,000	100,472	6,424,528	0.30%	64.98

(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**

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**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION  
BONDED DEBT TO TOTAL GENERAL GOVERNMENT EXPENDITURES  
LAST TEN YEARS**

<u>Year</u>	<u>Debt Principal</u>	<u>Debt Interest</u>	<u>Total Debt Service</u>	<u>Total General Government Expenditures (1)</u>	<u>Ratio of Total Debt Service To Total General Government Expenditures</u>
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%
2003	460,000	362,337	822,337	59,431,528	1.38%
2004	510,000	309,229	819,229	62,388,669	1.31%
2005	525,000	292,399	817,399	66,423,008	1.23%

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



**MIAMI COUNTY, OHIO**

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**COMPUTATION OF ALL DIRECT AND OVERLAPPING  
GENERAL OBLIGATION DEBT  
DECEMBER 31, 2005**

<u>Jurisdiction</u>	<u>General Obligation Debt</u>	<u>Percentage Applicable To Miami County (1)</u>	<u>Amount Applicable To Miami County</u>
<b>Direct:</b>			
Miami County (2)	\$6,525,000	100.00%	\$6,525,000
<b>Overlapping Subdivisions:</b>			
Corporations wholly within County	23,480,000	100.00%	23,480,000
Corporations with Overlapping	7,109,484	1.56%	111,057
School Districts wholly within County	28,310,546	100.00%	28,310,546
		Sub-Total	<u>51,901,603</u>
		Grand Total	<u><u>\$58,426,603</u></u>

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

(2) Includes only Non Self-Supporting General Obligation Bonds

Source: Miami County Auditor  
Darke County Auditor  
Champaign County Auditor

## *MIAMI COUNTY, OHIO*

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### *DEMOGRAPHIC STATISTICS LAST TEN YEARS*

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Unemployment Rate Metropolitan Area (3)</u>
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%
2003	98,868	19,829	5.3%
2004	98,868	18,240	5.7%
2005	98,868	18,292	5.6%

(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**

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**PROPERTY VALUE AND CONSTRUCTION PERMITS  
LAST TEN YEARS**

<b>Year</b>	<b>Residential (1)</b>		<b>Commercial (1)</b>	
	<b>Number of Permits</b>	<b>Property Value</b>	<b>Number of Permits</b>	<b>Property Value</b>
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
2003	220	39,855,245	123	29,965,676
2004	272	55,065,264	158	28,152,391
2005	219	42,562,992	148	67,554,899

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

**MIAMI COUNTY, OHIO**

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**PRINCIPAL TAXPAYERS (PROPERTY TAX)  
DECEMBER 31, 2005**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2005 Assessed Valuation (Tax Duplicate)</u>	<u>Total Assessed Valuation</u>
1. MT Picture Display	Manufacturing	\$41,897,830	1.94%
2. Dayton Power & Light	Utilities	37,393,500	1.73%
3. American Honda Motor	Manufacturing	24,956,150	1.15%
4. Meijers Inc.	Retail	21,828,020	1.01%
5. Illinois Tool Works, Inc.	Manufacturing	14,595,730	0.68%
6. Goodrich Corporation	Manufacturing	13,805,060	0.64%
7. F & P of America	Manufacturing	9,872,960	0.46%
8. Jackson Tube Services	Manufacturing	9,171,400	0.42%
9. Midamco	Manufacturing	8,849,340	0.41%
10. Evenflo Company Inc.	Manufacturing	8,650,400	0.40%
Sub-Total		<u>191,020,390</u>	8.84%
All Others		<u>1,970,930,620</u>	91.16%
Total		<u><u>\$2,161,951,010</u></u>	<u><u>100.00%</u></u>

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**

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**PRINCIPAL EMPLOYERS  
DECEMBER 31, 2005**

<u>Employer</u>	<u>Number of Employees</u>
1. Upper Valley Medical Center	1,800
2. Miami County	1,017
3. Meijer Distribution	855
4. Goodrich Corporation	717
5. F & P America Mfg. Inc.	610
6. Hobart Corporation	540
7. ITW/Hobart Brothers Company	507
8. Troy City School District	446
9. A.O. Smith Electric Products	331
10. Evenflo Juvenile Division	310

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**

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**SALARIES OF PRINCIPAL OFFICIALS  
DECEMBER 31, 2005**

<b>Elected Officials</b>	
<b>Office</b>	<b>2005 Salaries</b>
Board of Commissioners (3)	\$60,938
Auditor	74,277
Prosecuting Attorney	107,448
Clerk of Courts	56,877
Sheriff	78,491
Recorder	53,148
Treasurer	56,877
Engineer	88,400
Coroner	47,554

Source: Miami County Auditor

**MIAMI COUNTY, OHIO**

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**SURETY BOND COVERAGE - VARIOUS OFFICIALS  
DECEMBER 31, 2005**

<u>Office</u>	<u>Bond Coverage</u>
Board of Commissioners (3)	\$20,000
Auditor	20,000
Prosecuting Attorney	108,448
Clerk of Courts	40,000
Sheriff	62,571
Recorder	10,000
Treasurer	50,000
Engineer	10,000
Coroner	10,000
Probate Court Judge	40,000
Park District (3)	5,000
Department of Job and Family Services Director	5,000
Children Services Director	20,000

Source: Miami County Auditor

# MIAMI COUNTY, OHIO

## MISCELLANEOUS STATISTICS DECEMBER 31, 2005

Form of Government:		Population:	98,868
Board of County Commissioners		Area (square miles):	428.48
	County Seat:		
		Troy, Ohio	
Higher Education Facilities:		Recreational Facilities:	
Colleges within 25 mile radius of County Seat:	Transportation:		
	<u>Number</u>	County Parks:	5
Central State University	Highways:	Municipal Park Systems:	3
Edison State Community College	Interstate	Water Recreation Areas:	4
Sinclair Community College	U.S. Routes	Nature Center:	1
University of Dayton	State Routes	Fairgrounds:	1
Urbana University	Railroad Lines	Municipal Arena:	1
Wilberforce University	Bus Lines	Seats	4,600
Wittenberg University	Airport:	Municipal Stadium:	1
Wright State University	Dayton International Airport	Seats	10,000
	Non-Stop Service to 18 Cities		
		Income:	
		Number of Households:	39,200
		Average Household Income:	\$59,519
		Median Household Income:	\$47,691
		Communications:	
		Radio Stations:	1
		Daily Newspapers:	3
		Television Reception:	13 Stations
		Cable Television:	56 Stations

Source: Troy Area Chamber of Commerce  
Miami County Auditor





**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  
AUGUST 22, 2006**